

As companies evolve and grow, they may go through an initial public offering, an acquisition, a merger, or strive to understand how changing guidance will affect their internal processes, reporting or compliance. Holtzman Partners' accounting advisory services offer the experience and resources necessary to assist businesses in transformation and transition.

Overview of Our Advisory Services



Technical Accounting We help companies who are faced with implementing new or complex accounting standards with on-demand accounting interpretations and implementation guidance. Revenue recognition, stock-based compensation and private company rule changes are primary areas of focus.



SEC Filing Preparation & IPO Readiness We help companies navigate the complexities of SEC financial reporting and help to augment the skillset of our clients' teams in order to complete the filing process within the tight SEC deadlines.



Mergers & Acquisition We assist with the financial aspects of both buy-side and sell-side transactions. We perform a variety of services, including due diligence projects, agreed-upon procedures engagements and purchase price allocations.

What Sets Us Apart?

Our advisory team is made up of partners and senior managers with Big Four accounting firm and public company reporting backgrounds. We have experience with a variety of transactions and technical areas, and we utilize all available tools and information to help clients in their specific situation.

We have a group dedicated to researching new guidance from the Financial Accounting Standards Board, the Public Company Accounting Oversight Board and the SEC. We also study interpretations issued by other firms and industry leaders.

We work with our clients to determine how and when they should implement new standards and what changes will be required for each company as a result of implementation.

Who We Serve

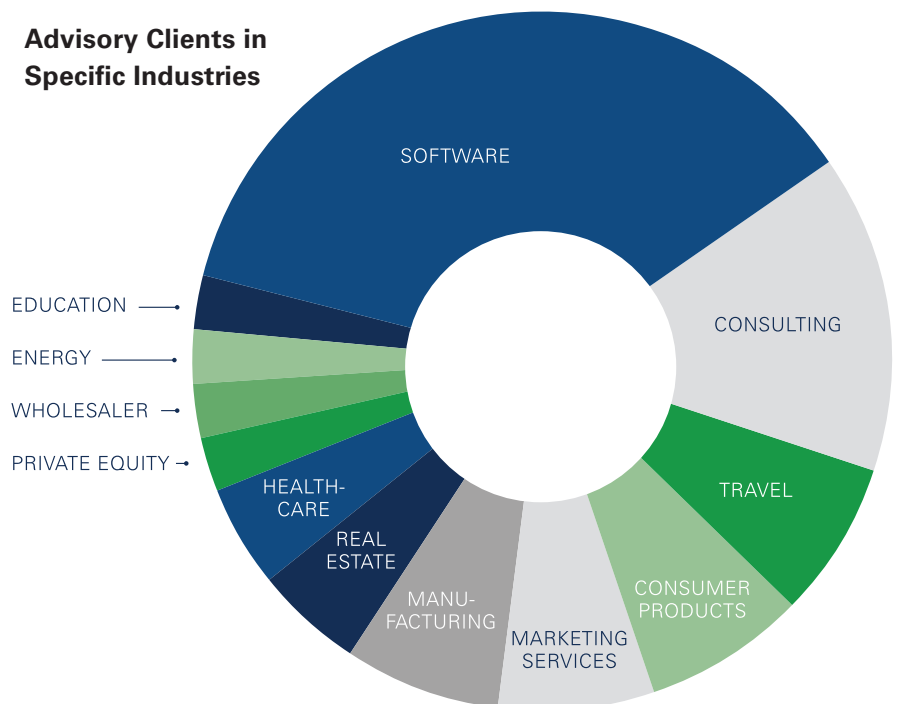
Our advisory clients span all stages of the business lifecycle:

- Public companies
- Non-public companies
- Companies in the process of completing an IPO
- Start-up companies just implementing revenue models

We can provide assistance whenever issues arise to companies in any stage of growth. Our advisory clients range from companies with revenues ranging from less than \$1 million to companies with billions in revenues.

ADVISORY SERVICES
FROM
HOLTZMAN PARTNERS
have helped
40
DIFFERENT
companies in the last
5 YEARS
in a range of industries

**Advisory Clients in
Specific Industries**



CASE STUDY

Technical Accounting

A large public software company was short-staffed in their accounting and finance department around monthly close of their books. They were in urgent need of revenue contract review support, and Holtzman Partners was able to assist. While reviewing the contracts, we were alert for unusual contract terms, such as committed upgrades, rights

of return, and whether separate contracts should be evaluated as a single arrangement. During our review, we identified certain contracts that should be deferred to future periods. As a result of our assistance, our client met all closing deadlines and reported revenues in accordance with U.S. generally accepted accounting principles.