



NICHOLAS GEORGOUSES, CPA

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Profile

Nick Georgouses is a manager at Hemming Morse, bringing over five years of dedicated accounting and valuation expertise in litigation and auditing sectors. Throughout his career, Nick has worked on matters including SEC financial reporting investigations, economic damages, personal injury valuations, and audit malpractice investigations. His experience spans multiple industries, such as consumer products, manufacturing, technology, and cloud software.

Before his tenure at Hemming Morse, Nick held a manager position at a “Big 4” CPA firm in San Jose. During this period, he was responsible for auditing a diverse set of companies, including those within the Fortune 100 as well as prominent software and cloud enterprises. Nick is a Certified Public Accountant in California.



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Employment & Education

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| 2023 – Present | Hemming Morse Forensic and Financial Consultants Manager |
| 2018 - 2023 | PricewaterhouseCoopers, LLP - Silicon Valley Assurance Manager, 2023 Assurance Senior Associate, 2020 - 2023 Assurance Associate, 2018-2019 |
| 2018 | California State University, Fresno B.S. Business Administration, Accounting Option |

Professional & Service Affiliations

- Certified Public Accountant, State of California
- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- Treasurer and Board Member, Fresno Athletic Hall of Fame



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Selected Experiences

Expert Declarations

J&V Fresno LLC, (Plaintiff) v. Michael Blunt, an individual;
Michael Blunt Salon, Inc. (Defendants)

- Lost Profits analysis related to a commercial lease business dispute

JDD-HOV Dublin LLC v. Shuyun Wang

- Analysis of monies owed resulting from a business dispute

Litigation and Consulting Services

- Calculated personal injury-related damages for a class of individuals. Analysis included the coordination and incorporation of other expert reports, assist counsel with depositions of opposing experts, and ad-hoc calculations for settlement negotiations.
- Developed analysis of economic damages, including matters of lost profits, asset misappropriation, and shareholder disputes of companies of various tax filings (e.g., LLC, S-Corp, etc.) and size.
- Analyzed a technology company's financial statements to determine if they complied with GAAP related to allegations of channel stuffing.
- Investigated health care company's bank records and financial statements, tracing over \$1 billion, for embezzlement and fraudulent business dealings.

- Analyzed an oil & gas company's financial statements to determine if they complied with GAAP related to asset impairment.
- Analyzed GAAP / GAAS compliance in connection with audit malpractice investigations.
- Consulted on contract compliance and independent royalty payment calculations for a retail apparel brand.
- Consulted on financial statement analysis and EBIT DA calculations for shareholder dispute resolution and buy-outs.
- Consulted on securities fraud allegations to asset counsel with amended complaints.

Financial Audit Services

- Planned, coordinated, and managed integrated financial statement audits.
- Industries of experience include software, internet, medical-device, and manufacturing.

- Selected technical experience includes revenue recognition under ASC 606, complex estimate accounting, and international management and coordination.