



Faculty Biographies



Garth Tebay

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Garth Tebay is a practicing Certified Public Accountant (CPA), Certified Valuation Analyst® (CVA), Master Analyst in Financial Forensics® (MAFF), and Certified in Mergers and Acquisition Analyst (CM&AA) with over 46 years of experience. He is the founder and managing partner of Value Defined™, a business valuation and litigation support firm in Perrysburg, Ohio. Mr. Tebay is an Affiliate Member of Business Growth Alliance, which provides value growth consulting and investment banking services to owners of medium-sized businesses. In 2008, he founded Tebay & Associates, LLC, a full-service accounting, tax, and consulting firm. On July 1, 2016, Tebay & Associates became Tebay, Bronson & Associates, LLC. His primary focus within the firm is management consulting services, which includes business valuations, litigation support, and mergers and acquisitions. Previously, he was the founder and managing partner of Tebay Mosley Associates, LLC, a partner at Brell, Tebay, Holt & Dettinger, Inc., and CFO/director of Westhaven Services.

Mr. Tebay received his Bachelor of Science in Accounting in 1972 from Findlay College in Ohio. In 1975, he received his CPA; in 1997, a CVA; in 2001, CM&AA, and in 2008, a MAFF. He received the Pepperdine University Certification in Private Capital Markets in 2011.

Mr. Tebay has received many National Association of Certified Valuation Analysts® (NACVA®) sponsored awards, including: the “Circle of Light Award”, 2018 and 2019, which is the highest honor bestowed by NACVA for instructor and valuation expertise; “Valuator of the Year”, 2016 and 2017; “Instructor of Exception Distinction” 2017, 2016, 2015, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, and 2003; “Instructor of Great Distinction”, 2014 and 2003; “Annual Conference Planning Committee”, 2017, 2016, 2015, 2014, 2013; “Member of the Year”, 2006. On June 24, 2007, he was appointed by Ted Strickland, Governor of the State of Ohio, to The Executive Order of the Ohio Commodore. In May 1983, he was awarded the “Accounting Advocate of the Year Award” from the U.S. Small Business Administration, and again on July 24, 1997, for Northwest Ohio by Senator Linda Furney.

Mr. Tebay is a member of the Ohio Society of CPAs, the AICPA, the AM&AA, and the NACVA. For NACVA, he is on the Training Development Team; *Current Update in Valuations* team; former member of the Education Quality Assurance Board; Standards Committee; Course Review Committee; Mentor Support Group, and the Speakers’ Bureau. Mr. Tebay currently serves on the MPPA Advisory Board at Ohio Northern University. Over the years, he has held offices and served on many boards for local organizations.

As an instructor since 2001 for NACVA, Mr. Tebay teaches the *Current Update in Valuations*, the *Fundamental Techniques & Theory* (FT&T, Days 1 and 2), *Asset and Income Applications and Calculations Case* (Day 3), and *Market Approach and Special Reporting* (Days 4 and 5). In addition, he has presented valuation, forensic, and economic damage seminars for the Internal Revenue Service, the Small Business Administration (SBIC Division), the Korean Valuation Association, and *Forensic Accounting for White-Collar Crime* to the National College of District Attorneys. Mr. Tebay co-authored NACVA instructional materials for *Fundamentals, Techniques & Theory* and *Calculation and Applications of Income and Asset Approaches* (2007–2011), and wrote NACVA instructional materials for *Business Valuation*

Fundamentals for the CPA (2005). He has authored webinars currently offered by NACVA: *Economic Damages for Personal Injury*; *Don't Double Dip on Risk Adjustments*; and *Sanity Check—Hypothetical Willing Buyer and Seller Test*. He has presented numerous other presentations for BVR, ASA, Toledo Bar Association, Financial Poise, and other invitations.

Mr. Tebay and his staff have performed hundreds of valuations since 1980. He has also been qualified as an expert witness in various municipal and federal courts and has given testimony in divorce cases, personal injury cases, lost profits, economic damages, shareholder disputes, and federal bankruptcy court. He is often called upon to consult in various valuation matters and has handled numerous merger and acquisition transactions. In addition, Mr. Tebay has also served as an arbitrator for the American Arbitration Association.