

# ACCOUNTING: BUSINESS TRANSACTIONS AND VALUATIONS

## WINNER | MARGIE D. BOUR

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### PREVIOUS POSITION

■ Founding/Managing Partner, Bour & Yaverbaum, P.C.

### PERSONAL NOTE

■ Bour grew up in Hollywood, where she now lives and has her office.



Marcie Bour believes spending the time getting to know the difference between what a client "wants" and what a client "needs" makes her a true Key Partner. Clients may explain one issue, but, upon further investigation, Bour discovers the clients her services are best suited to meet other, specific needs—even if Bour is not the right vendor.

"Not all services are the same and, without this process, some clients could end up with the wrong services," she says. "When appropriate, I refer a client to a different type of professional, if my skills and knowledge are not a

good match. This makes me an effective partner to my clients."

The team Bour has built is both internal and external, from her office staff to her profession. Each brings information and skills that help her do her job better.

"Having the ability to get information promptly enables me to better serve my clients," she says.

Bour has an unending list of mentors who have helped her on her path. "Every successful woman business owner who I meet" inspires her to do more and try harder to succeed, she says. "Most of them have had to deal with obstacles to get where they are. Some have had financial hardship; others the challenges of raising children and others face discrimination. All of them have risen above their personal and professional challenges to find their way to success. I find all of them admirable and worthy of emulating."

## FINALIST | STEWART APPELROUTH

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### PREVIOUS POSITIONS

- Senior Accountant, Kaufman, Rossin & Co.
- Senior Financial Analyst, Avatar Holding Co.
- Internal Auditor, Flagler Federal Savings and Loan

### PERSONAL NOTE

■ "A few years ago, I spent seven days whitewater rafting down the Colorado River," Appelrouth says. "We camped along the river and I had no way of even communicating with my office."

Stewart Appelrouth believes his diverse knowledge makes him an effective Key Partner. He's worked in such fields as retail, finance, banking and the service industry, which has led to an empathy for business owners.

"I know what it's like for a small business owner to deal with cash flow," he says, "or what it's like to be a CFO and have the pressure of earnings for a large corporation. That benefits my clients' individual needs."

His team's knowledge, dedication, work ethic and "drive to get the job right the first time" makes Appelrouth invaluable to the firms' clients. "We all do what we have to do," he says. "In my business, there are no mistakes."

For aspiring Key Partners, such empathy, work ethic and consistent client communications are key to building personal relationships. They are traits he attributes to his father and father-in-law — "great businessmen who taught me to be honest and to treat people with respect," he says.

## FINALIST | MICHAEL O'ROURKE

*Partner, Litigation Support and Business Valuation Group, Berenfeld Spritzer Shechter & Sheer LLP*  
www.berenfeldllp.com

### PERSONAL NOTE

■ "I participated in the New York Marathon twice and in the Yonkers Marathon once," he says. "The experience of completing the 26.2-mile distance (no matter how slowly) has given me a great sense of accomplishment."

Michael O'Rourke is experienced in business — and listening. His experience in a variety of industries allows him to impart his knowledge to his clients, educating them on the issues that will impact their financial future.

"Accountants sometimes make the incorrect assumption that they know what their clients' needs are," he says.

"All too often, accountants do all the talking and the clients are unable to get a word in edgewise, much less comprehend all of the information that is being thrown at them," he says. "I find it is just as important to gauge the clients' understanding of the information and allow open response time so that we can assess whether what we have said got through to the clients."

Whether working with direct clients or attorneys who have come to rely on his experience performing valuations over the past 20 years, O'Rourke assists with formulating a framework for an engagement, which "is invaluable to attorneys and has become a key component of my professional success."