

Marc Dumaine

Managing Director, Deal Advisory – Accounting Advisory Services



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Function and Specialization

Industrial Manufacturing, Aerospace & Defense Distribution, Consumer Goods, Retail, Technology, and Life Sciences

Education, Licenses & Certifications

- BS and MS in Accounting, University of Connecticut
- Licensed CPA, Massachusetts and Connecticut

Professional Associations

- American Institute of Certified Public Accountants
- Connecticut Society of Certified Public Accountants

Background

Marc is a Managing Director in KPMG's Accounting Advisory Services practice, which provides technical accounting, financial reporting, and other transactional support in connection with mergers, acquisitions, divestitures, IPO's, accounting policy conversions and implementations, restatements, and fresh start accounting.

Marc is experienced in providing advice on transactions that require complex technical accounting, tax, and financial reporting analysis and works together with clients to help them understand the implications of contemplated business and accounting decisions. Marc has consulted various audit and advisory clients on a wide range of technical accounting topics.

Prior to joining KPMG's Accounting Advisory Services practice, Marc was a Senior Manager in KPMG's audit practice where he led financial statement audits for a variety of multinational clients, providing him considerable exposure to a wide variety of SEC reporting matters and U.S. GAAP issues.

Marc is a frequent presenter and instructs in national training programs. Marc is also a member of the KPMG Revenue Recognition Network and is a KPMG Lease Lead.

Professional and Industry Experience

- Provides technical accounting support with a focus on revenue recognition, including accounting for long-term construction contracts, multiple element arrangements, services, and software.
- Advises clients on the implementation of ASC 606 and IFRS 15, *Revenue from Contracts with Customers* and ASC 842 and IFRS 16, *Leases*, including the assessment of potential accounting and business impacts.
- Supported multiple companies in preparing stand-alone financial and related registration statements on SEC Form 10.
- Supported a global manufacturer with its execution of a merger between its foreign parent and U.S. based subsidiary.
- Supported a U.S. defense contractor with its acquisition of a business, including purchase accounting and related application of ASC 805.
- Supported a major beverage distributor with its application of ASC 852 fresh start accounting while in bankruptcy.
- Supported multiple companies in carrying out complex multi-year financial statement restatements.
- Supported a multinational beverage and brewing company with its IFRS-US GAAP conversion.

Representative Clients

United Technologies Corporation, Barnes & Noble, Stanley Black & Decker, Goodyear Tire & Rubber Co., Cardinal Health, L-3 Communications, Anheuser-Busch InBev, athenahealth, Triumph Group, Science Applications International Corporation, adidas AG, Central European Distribution Corporation, Fiat Industrial, CNH Global, and Tech Data Corporation.