



# **Achieving Amicable Settlements and Possible Reconciliations: The Role of Forensic Accountants in Equitable Distributions**

*Prof Marianne Ojo*

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This book is focussed on investigating how a proper implementation of forensic accounting tools could serve as a means and channel whereby such techniques as valuations, equitable distribution and evidence could be employed in avoiding unnecessary break ups and emotional breakdowns. Through the exploration of options which are available to marital couples considering separation or divorce during periods of crises, the book aims to emphasise the theme that a break from the relationship may be the step required to avert a break-up. The role of forensic accounting in facilitating an amicable process during such a break - which could result in the possible restoration of relationships involved during such a crucial stage also constitutes a recurring theme of the book. It is a well known fact that financial problems constitute the source of break-downs in many relationships. Whilst other factors may contribute to failures in relationships and whilst some couples may have finalised their intentions and require very little assistance in getting through such painstaking processes, others may have their decisions influenced by court procedures, counselling sessions and the proper application of equitable distribution procedures – such equitable distribution procedure being considered a preferred technique in resolving marital asset distributions than the community property concept. Further this book highlights factors which need to be taken into consideration – not only in averting unnecessary break-ups, but also in facilitating harmonious and amicable settlements which may eventually pave the way for reconciliation, as well as the restoration of broken down relationships. Whilst planning of marital asset distribution should not constitute the focus of any marriage, planning when the need arises may serve not only as a channel whereby a relationship can be restored eventually, but as a temporary means of weathering the storms during the difficult times in the relationship.

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