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but also abroad Having coauthored a book with Mark as well as written one myself I was even more impressed that Mark was able to navigate these fair value minefields and produce a work that will be a tremendous help to accountants and non accountants alike If you are looking for a one stop book on fair value measurement this is it Neil J Beaton CPA ABV CFA ASA Managing Director Valuation Services Alvarez Chairman Management Board OIV Organismo Italiano di Valutazione Essential guidance on the fair value measurement process Now in a second edition Fair Value Measurement Practical Guidance and Implementation helps you succeed in understanding the fair value accounting rules that entities must follow The result is a resource that you can rely on to understand the importance of valuation and the concepts that define it In basic nontechnical language author Mark Zyla presents practical direction for best practices of financial valuation as well as for understanding the many FASB pronouncements involving fair value An essential guide for auditors and valuation specialists Fair Value Measurement Practical Guidance and Implementation Second Edition brings you up to speed on what fair value really means

Accountable Care Organizations Robert James Cimasi,2013-06-05 An accountable care organization ACO is a healthcare organization characterized by a payment and care delivery model that seeks to tie provider reimbursements to quality metrics and reductions in the total cost of care for an assigned group of patients Accountable Care Organizations Value Metrics and Capital Formation explores the historical background and evolution of the ACO model as the basis for the development of the value metrics and capital formation analyses that are foundational to assessing the current efficacy and capacity for change The book examines the four pillars of value in the healthcare industry regulatory reimbursement competition and technology in addressing the value metrics of ACOs including requirements for capital formation financial feasibility and economic returns It focuses the discussion of non monetary value on a review of aspects of population health within the context of such objectives as improved quality outcomes and access to care Explains why ACOs might be the cost containment and quality improvement answer the industry has been looking for Describes the circumstances and capital structures where ACOs represent a sound investment Includes a foreword by Peter A Pavarini Esq The book examines the positive externalities of the ACO model including results for third parties outside the basic construct of the ACO contracts shared savings payments It also discusses the potential role and opportunities for consultants in assisting their provider clients in the consideration development implementation and operation of an ACO

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