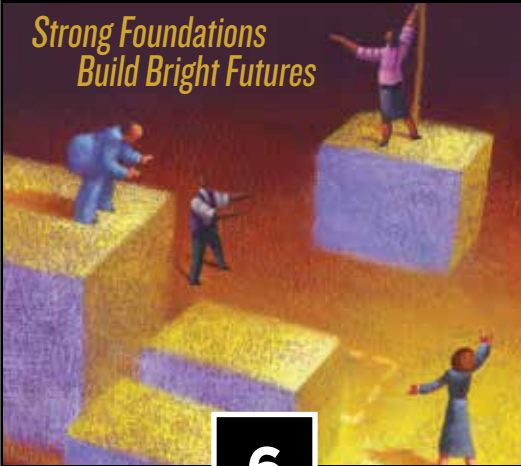


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*Strong Foundations  
Build Bright Futures*



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### A NEW ERA FOR FAIR MARKET VALUE PHYSICIAN COMPENSATION

*By Mark O. Dietrich, CPA, ABV*

With respect to hospital employment of physicians, the last several years have been characterized by a spate of *qui tam* complaints, some of which settled and others, like *Tuomey* and *Halifax*, going to trial with predictably catastrophic results. Relators with detailed knowledge of “insider information” have been at the center of the data gathering for the government, creating a difficult environment for hospital management and compliance officers in the pursuit of hospital-physician integration strategies.

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*By Maria G. Melone, CPA, CVA*

If you have a client who is considering either the purchase or sale of a dental practice, he or she might be grappling with pressing, complex questions. For example, a buyer or seller might wonder: What is the value of a dental practice? Is it an average of the last three years' collections? Is it 1.5 times the total net earnings? Or, is it determined by one of the other commonly used subjective methods employed by most dental brokers in the country?

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*By Nancy McCarthy, Senior Editor*

As NACVA prepares to celebrate its twenty-fifth anniversary in San Diego this coming June, Brien Jones reflects on the upcoming conference and looks forward to the future of business valuation.

### BOOK REVIEW



#### EQUITY VALUE ENHANCEMENT: A TOOL TO LEVERAGE HUMAN AND FINANCIAL CAPITAL WHILE MANAGING RISK,

By Carl L. Sheeler; J. Wiley and Sons, Wiley Finance, Englewood, NJ, December 2015, 368 pages

*Reviewed by Michael Gregory, CVA, ASA*

Carl Sheeler outlines specific actions to take to improve business practices. He bases this advice on his twenty-five plus years of experience, thousands of appraisals, over 170 expert witness court engagements, and having given over 300 presentations. His goal is to share these experiences to make you even better at what you do.

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Presenters in the NACVA Conference Business Applications, Communication, and Practice Management Track discuss tips on improving your visibility...and the pros and cons of the information age and its impact on business valuation.



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