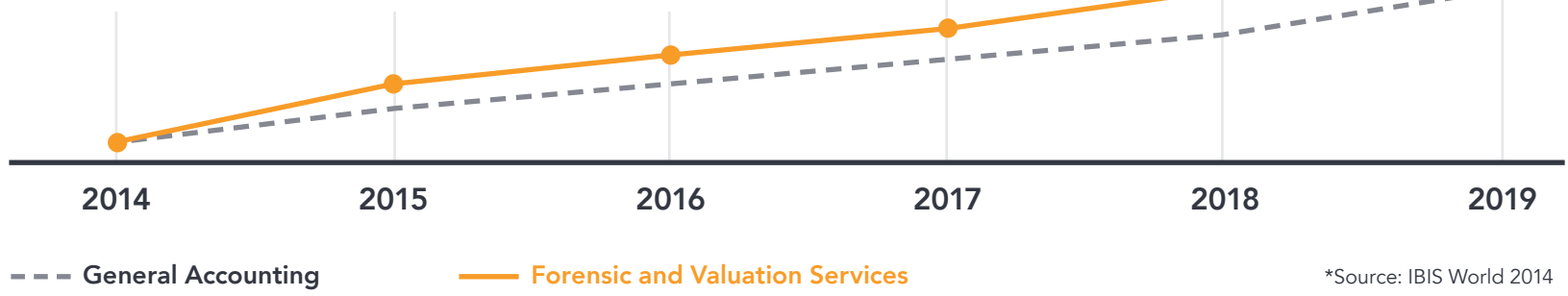


# TAKE YOUR CAREER TO THE NEXT LEVEL BY ADDING THREE SIMPLE LETTERS:



## THE DEMAND IS ALREADY HIGH. AND GROWING!

The demand for forensic and valuation services is **GROWING 35% FASTER** than that of general accounting through 2019.\*



## WHY ADD THE ACCREDITED IN BUSINESS VALUATION (ABV) CREDENTIAL TO YOUR CPA?



**63% OF CPAs** believe that AICPA advisory service credentials have increased their credibility.\*

\*Source: 2013 AICPA Compensation Study



## WHY GET THE ABV CREDENTIAL?

Being a CPA/ABV tells your clients you:



Represent a 125-year-old established, trusted and regulated profession



Are distinguished from other valuation analysts through your training, experience, testing and education as a CPA



Are competent and confident in the subject matter and are committed to continued learning in business valuation



Have demonstrated your expertise in the specialized topic of business valuation (BV): litigation, advisory, tax, fair value and ESOPs



Have had your expertise backed by the world's largest member association representing the accounting profession — the AICPA



Have access to a community of like-minded professionals and the latest tools, resources and learning opportunities — and more — to be successful

## THE PATHWAY TO THE CREDENTIAL: CPA ABV

Accredited in Business Valuation™

### 1 LEARN

The AICPA Offers Several Exam Preparation Options

#### INTRO TO BV

Introduction to Business Valuation is a self-study introductory-level course available in print or digital format.

**18.5 CPE CREDITS**

#### BV SCHOOL

AICPA Business Valuation School is a five-day intermediate-level course offered 2–3 times per year.

**45 CPE CREDITS**

#### REVIEW COURSE

ABV Exam Review Course is a self-study program in print or digital format, or a two-day group-study program offered annually.

**12.5 CPE CREDITS**

To get credentialed, a CPA/ABV candidate **must earn 75 total hours** of business-valuation-related CPE (including optional exam preparation) within the five-year period preceding the date of ABV application.

### 2 PASS THE EXAM\*

Module 1: Approaches

CSO Section: II

Key Topics: Levels of value, market approach, income approach, asset approach and valuation adjustments

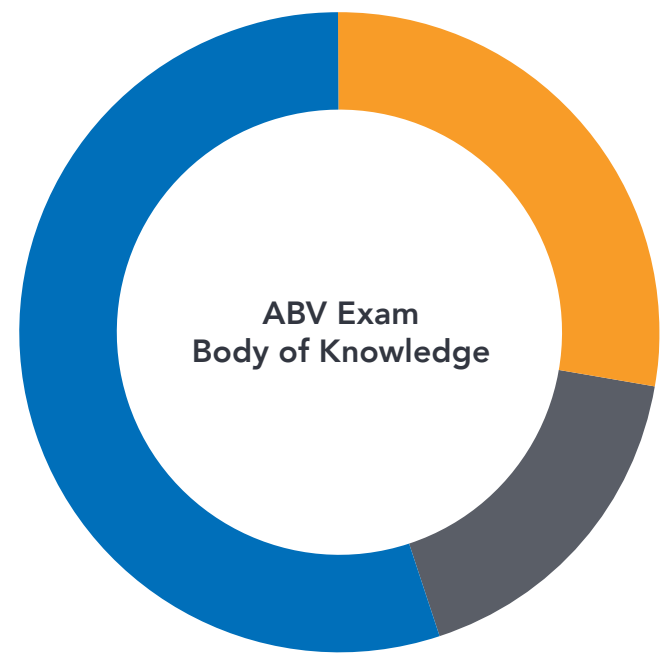
Module 2: Analysis & Related Topics

CSO Section(s): I & III

Key Topics: Economic and industry data and analysis; subject company analysis; standards; financial reporting; and litigation

- 50–60% Valuation analysis
- 25–30% Qualitative and quantitative analyses
- 15–20% Related topics

\*ABV exam requirement waived for ASA and AM credential holders.



### 3 GAIN EXPERIENCE

A CPA/ABV candidate must meet the following business experience requirements within the five-year period preceding the date of the ABV credential application:

- 150 hours of business valuation experience** or six completed business valuation engagements where the valuation analyst demonstrated competence to make an assessment of appropriateness regarding the choices of approaches and methods, an assessment on inputs to models, and an assessment of the reasonableness and appropriateness of the conclusion of the valuation while using professional judgment.
- Teach four accredited college courses covering at least 50% of the ABV Exam Content Specification Outline.



### 4 GET CREDENTIALLED

Initial Certification Requirements



Regular **AICPA membership** in good standing



Valid and unrevoked **CPA permit, license or certificate** issued by a legally constituted state authority



Completed **ABV application** indicating fulfillment of all requirements, including education, experience and exam

**LEARN MORE!** VISIT [AICPA.ORG/ABV](http://AICPA.ORG/ABV) TO FIND OUT MORE ABOUT THE ABV CREDENTIAL