

TAKE YOUR CAREER TO THE NEXT LEVEL
BY ADDING FOUR SIMPLE LETTERS:
FOR CPA VALUATION SPECIALISTS



THE DEMAND IS ALREADY HIGH. AND GROWING!



MORE THAN 13,000

publicly traded companies in the United States rely on fair value measurements for financial statement reporting purposes.



BEING AN AICPA CEIV CREDENTIAL HOLDER TELLS YOUR CLIENTS YOU:



Are competent and confident in the subject matter, committed to continued learning, and have demonstrated expertise in entity and intangible valuations for financial reporting



Are committed to protecting the public interest with a transparent approach by providing consistent and reliable results in fair value measurements



Are supported by a 125-year-old established and trusted profession, and have your expertise backed by the world's largest member association representing the full accounting ecosystem



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

THE PATHWAY TO THE AICPA'S CEIV CREDENTIAL

CERTIFIED IN ENTITY AND INTANGIBLE VALUATIONS

QUALIFICATIONS AT A GLANCE

STEP 1

MEET VALUATION COMPETENCIES

- Valuation business experience
- Valuation education

STEP 2

MEET FAIR VALUE MEASUREMENT COMPETENCIES

- Fair value measurement experience
- Required fair value measurement education

STEP 3

PASS THE EXAM

- Successful completion of qualifying valuation exam
- Successful completion of CEIV Exam

1 VALUATION COMPETENCIES MULTIPLE ENTRY POINT SYSTEM

DETERMINE YOUR POINT OF ENTRY

Candidate must accumulate at least 100 points from a combination of these four qualification categories to meet the CEIV credential requirements.



Valuation-Related Business Experience

Minimum: 3,000 hours;
200 hours = 1 point

Minimum points: 15
Maximum points: 50



Valuation-Related Education (in the five years preceding application)

5 hours = 1 point

Minimum points: 0
Maximum points: 35



Qualifying Valuation Exam

ABV®, ASA, BV 201–204 or Challenge Exam, RICS Oral Assessment, CFA level 3 or CBV

Minimum points: 50
Maximum points: 50



ABV, ASA, ASA-AM, MRICS, FRICS, CFA or CBV Credential Holder

Minimum points: 100
Maximum points: 100

2 FAIR VALUE MEASUREMENT COMPETENCIES

TAKE THE REQUIRED ONLINE EDUCATION OR ATTEND THE LIVE AICPA FAIR VALUE MEASUREMENT WORKSHOP

PATHWAY

EXPERIENCE*

3,000 hours performing fair value measurements (in the five years preceding application)

EDUCATION

- Fair Value-Related Accounting and Regulatory Environment
- Fair Value-Related Technical Guidance
- Use of the Valuation Report in the Audit Process
- Mandatory Performance Framework

*Visit aicpa.org/CEIV for more information about qualifying experience related to fair value measurements.

3 PASS THE EXAM

THE AICPA'S CEIV CREDENTIAL EXAM — WHICH CAN BE TAKEN BEFORE OR AFTER PASSING A QUALIFYING VALUATION EXAM — IS AN ONLINE, TIMED, TWO-PART EXAM WITH MULTIPLE-CHOICE QUESTIONS.



PART 1

Tests the candidate's knowledge of the fair value-related regulatory environment, technical guidance and related auditing requirements



PART 2

Tests the candidate's understanding of and ability to apply the Mandatory Performance Framework

4 GET CREDENTIALIED



Regular AICPA membership in good standing



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



AICPA CEIV Credential Holder

Visit aicpa.org/CEIVpathway to determine your customized credential education and exam pathway.