



# Take your career to the next level by adding four simple letters: CEIV.

An advisory service credential for CPAs and finance professionals

The demand is already high ... and growing.



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

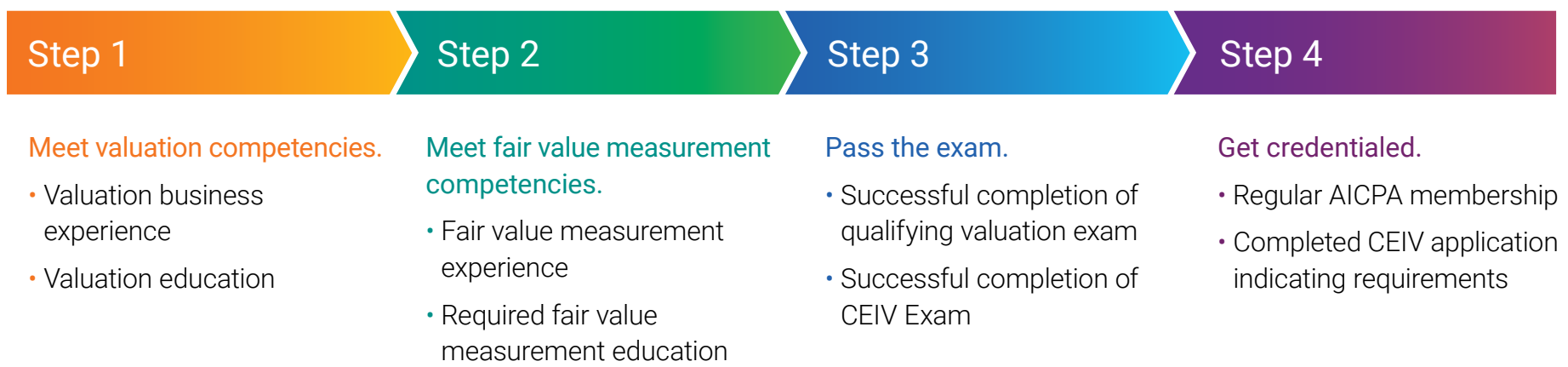


Are supported by a 125-year-old established and trusted profession, and have your expertise backed by the world's largest member association representing the full accounting ecosystem



Are dedicated to enhancing audit quality and backed by an organization with a 40-year history of monitoring quality and compliance

## The pathway to the AICPA's CEIV credential Certified in Entity and Intangible Valuations



### Step 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.



**ABV, ASA, ASA-AM, MRICS, CFA or CBV credential holder**

Minimum points: **100**  
Maximum points: **100**



**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 Assessment of Professional Competence, CFA level 3 or CBV

Minimum points: **50**  
Maximum points: **50**

### Step 2: Fair value measurement competencies

Take the required online education or attend the live AICPA Fair Value Measurement Workshop.



#### Experience\*

3,000 hours performing fair value measurements (in the 10 years preceding application, with at least half [1,500 hours] in preceding five years)

\*Visit [aicpa.org/CEIV](http://aicpa.org/CEIV) for more information about qualifying experience related to fair value measurements.



#### 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
- AICPA Code of Professional Conduct\*\*
- AICPA Valuation and Consulting Standards\*\*

\*\*Finance professionals only

### Step 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

### Step 4: Get credentialed.



Regular **AICPA or Non-CPA Associate 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](http://aicpa.org/CEIVpathway) to determine your customized credential education and exam pathway.