



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

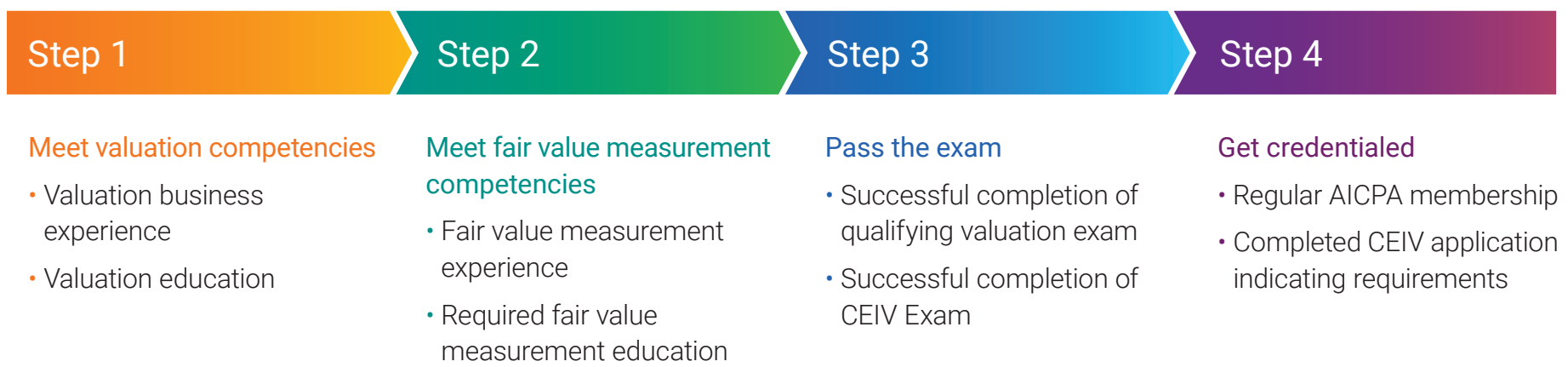


Are supported by a 125-year-old established and trusted profession, and have your expertise backed by the world's largest member association representing the full accounting ecosystem



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, FRICS, 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 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 to determine your customized credential education and exam pathway.