



# Get more referrals and advance your career with the ABV credential.

The demand for valuation services is high!

>100,000

The number of employee-driven businesses predicted to successfully sell in 2018\*

62%

Potential sellers who are either actively engaged in an M&A transaction or are open to one in 2019\*\*

\*Source: BizEquity ([https://www.gexpcollaborative.com/wp-content/uploads/2018/06/BizEquity\\_TrendsPredictions2018.pdf](https://www.gexpcollaborative.com/wp-content/uploads/2018/06/BizEquity_TrendsPredictions2018.pdf))  
 \*\*Source: Citizens Bank (<https://investor.citizensbank.com/about-us/newsroom/latest-news/2019/2019-01-29-130142811.aspx>)

## Why get the ABV credential?

As an ABV credential holder, you'll establish instant credibility with employers and clients and gain confidence in knowing the most recognizable credentialing body in the market issued your credential. It tells your employer and clients you:

- Represent a 125-year-old established, trusted and regulated profession
- Are distinguished from other valuation professionals through your training, experience, testing and education
- Have access to a community of like-minded professionals and the latest tools, resources and learning opportunities – and more – to be successful
- Have expertise backed by the world's largest member association representing the accounting profession – the AICPA
- 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

## The pathway to the credential

Accredited in Business Valuation



**Learn.** **Pass the exam.** **Gain experience.** **Get credentialed.**

### Step 1: Learn.

The AICPA offers both self-study and classroom-based learning opportunities.\*

- Intro to BV**  
Introduction to Business Valuation is a self-study introductory-level course.  
**Text: 18.5 CPE credits**  
**Online: 17 CPE credits**
- Understanding BV**  
Understanding Business Valuation is a self-study intermediate-level course.  
**Text: 38.5 CPE credits**
- BV School**  
AICPA Business Valuation School is a five-day intermediate-level course offered 2–3 times per year.  
**Live: 45 CPE credits**
- Review Course**  
AICPA Exam Review Course is a self-study prep course or two-day program offered annually before the FVS Conference  
**Online: 10 CPE credits**  
**Live: 16 CPE credits**

\*To get credentialed, an ABV candidate must earn 75 total hours of business valuation-related CPD within the five-year period preceding the date of ABV credential application. Completion of the education requirement is recommended but not required to sit for the ABV Exam.

### Step 2: Pass the exam.

Take the two-part ABV Exam based on your schedule. Candidate may take the exam in-person at one of 300 locations nationwide, or online in a remotely proctored environment. Exam assesses candidate's knowledge of the CSO which requires competency in the following areas:\*

- 1 "Foundation of Valuation Theory"**
  - Professional Standards
  - Financial Reporting
  - Defining the Engagement
  - Sources of Economic and Industry Data
  - Macro-Economic and Environmental Analysis
  - Industry Analysis
  - Subject Entity Analysis
- 2 "Implementation of Valuation Methods"**
  - Valuation Approaches
  - Intellectual property and other intangible assets
  - Discounts, Premiums and other Adjustments
  - Conclusion of Value

\*The exam requirement is waived for candidates who have passed the ASA credential exam of the American Society of Appraisers, CFA exam level III of the CFA Institute or CBV credential exam of the Canadian Institute of Chartered Business Valuators.

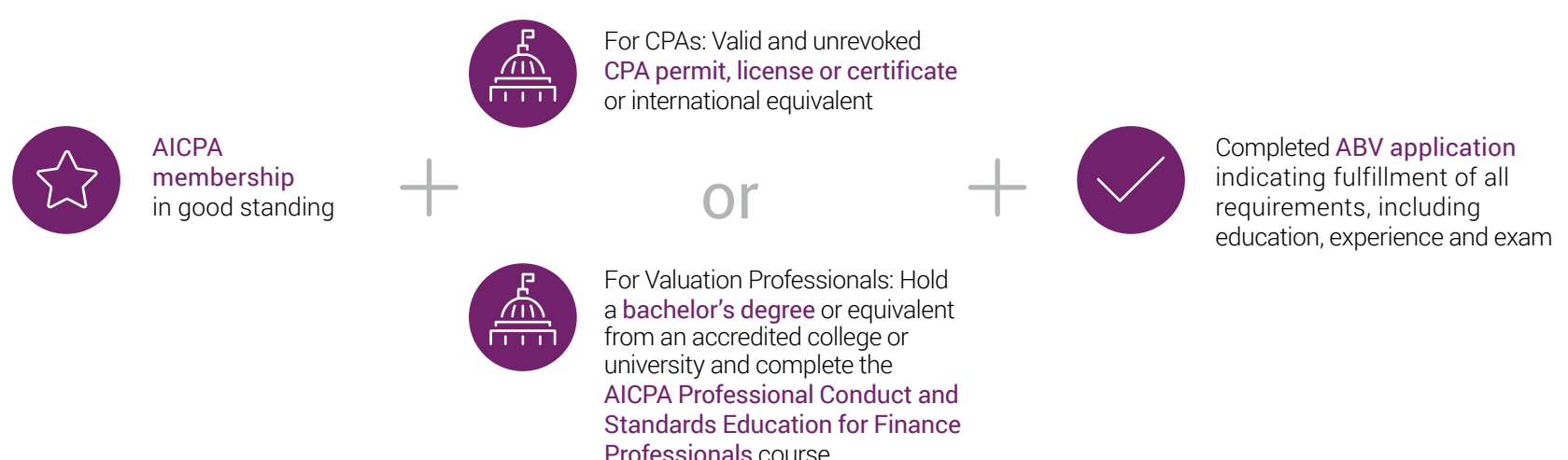
### Step 3: Gain experience.

An ABV candidate must meet one of the following business experience requirements within the five-year period preceding the date of the ABV credential application:\*

- For CPAs:** 1,500 hours of business valuation experience
- For Valuation Professionals:** 4,500 hours of business valuation experience

\*Visit [aicpa.org/interestareas/forensicandvaluation/membership/abv-frequently-asked-questions.html](http://aicpa.org/interestareas/forensicandvaluation/membership/abv-frequently-asked-questions.html) for the definition of qualifying experience.

### Step 4: Get credentialed.



Learn more! Visit [aicpa.org/ABV](http://aicpa.org/ABV) to find out more about the ABV credential.