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Accredited in Business Valuation (ABV®) Credential


Issued by [American Institute of CPAs](#)

CPAs and qualified valuation professionals who earn the Accredited in Business Valuation (ABV) credential demonstrate expertise in business valuation through their competency, experience and adherence to professional standards. Badge earners perform and review valuations of businesses, business ownership interests, securities, and intangible assets as trusted advisors. Credential holders commit to continued development in valuation methods and theory.

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 Certification

 Intermediate

 Years

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Skills

Business Appraisal

Business Valuation

Fair Market Value

Fair Value


Litigation


Mergers And Acquisitions





Valuation

Earning Criteria

 [All candidates: Pass the ABV or equivalent credential exam](#)

 [All candidates: 75-hours of valuation-related continuing professional development \(CPD\) within the 5-year period preceding the date of the credential application](#)

 [CPAs: Hold an active, valid and unrevoked CPA license or a certificate issued by a legally constituted state authority](#)

-  [CPAs: 1,500 hours of valuation experience within the 5-year period preceding the date of the credential application](#)
-  [Valuation professionals: Hold a bachelor's degree and complete the AICPA Professional Conduct and Standards Education for Finance Professionals course](#)
-  [Valuation professionals: 4,500 hours of valuation experience within the 5-year period preceding the date of the credential application](#)
-  Member of American Institute of Certified Public Accountants ("AICPA"), and subject to the AICPA's Code of Professional Conduct
- ... To maintain the ABV credential, complete 4 hours of professional ethics and 60 hours of continuing professional development every 3 years