## **Business Valuation Certifications and Designations**

The following guide provides sources for information on professional accreditation credentials awarded to qualified business appraisers by the major professional appraisal organizations in the United States.

## **American Society of Appraisers (ASA)**

The American Society of Appraisers is an international organization of appraisal professionals, with appraisal disciplines covered including appraisal review and management, business valuation, gems and jewelry, machinery and technical specialties, personal property, and real property. Its <u>member directory</u> is searchable by name, geographic location, appraisal discipline, specialty, and keyword.

AM - Accredited Member ASA - Accredited Senior Appraiser FASA - Fellow of the American Society of Appraisers

## **American Institute of Certified Public Accountants (AICPA)**

ABV credential holders are CPAs (Certified Public Accountants) and AICPA members who have met the education, examination, and business valuation experience requirements necessary to be designated as "Accredited in Business Valuation". The <u>credential holder directory</u> lists qualified members by state and surname, with contact information provided for each listing including e-mail address, company name, city and state, and phone number.

ABV - Accredited in Business Valuation

## National Association of Certified Valuators and Analysts (NACVA)

NACVA is a professional organization which offers certifications in business valuation and financial forensics, with certifications offered to its members including the CVA (Certified Valuation Analyst), ABAR (Accredited in Business Appraisal Review), and MAFF (Master Analyst in Financial Forensics). Its <a href="member directory">member directory</a> is searchable by name, industry, specialty, city, state, zip code, and country.

CVA - Certified Valuation Analyst ABAR – Accredited in Business Appraisal Review

### **Institute of Business Appraisers (IBA)**

The Institute of Business Appraisers was the oldest professional organization devoted solely to the appraisal of closely held businesses, with credentials offered to qualified members including the CBA (Certified Business Appraiser) and the MCBA (Master Certified Business Appraiser). Its <a href="member directory">member directory</a> is searchable by city, state, first name, last name, and designation or credential (e.g., CBA, MCBA). However, in 2008, NACVA acquired the assets of the IBA and continued to support and promulgate the CBA and MCBA credentials. In 2016, due to the difficulty in obtaining these credentials, NACVA suspended its activities relating to the proliferation and further development of the credentials. The credential is no longer available and NACVA dissolved the IBA. However, NACVA continues to acknowledge, promote and support the seasoned professionals that hold the CBA and MCBA credentials. (See the following).

**CBA** - Certified Business Appraiser **MCBA** - Master Certified Business Appraiser

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## National Association of Certified Valuators and Analysts® THE AUTHORITY IN MATTERS OF VALUE®

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# CERTIFIED BUSINESS APPRAISER (CBA) AND MASTER CERTIFIED BUSINESS APPRAISER (MCBA)





## **Certified Business Appraiser (CBA) and Master Certified Business Appraiser (MCBA)**

In 2008, NACVA acquired the assets of the Institute of Business Appraisers (IBA) and continued to support and promulgate the CBA/MCBA credential to the valuation community, including the ASAs, ABVs, CBVs, as well as NACVA's CVAs. We did so on behalf of a newly established non-profit entity of the same name who licensed the rights to keep the CBA/MCBA active. The new IBA was overseen by a newly established Board of Governors (BOG) and supported by various committees comprised of CBA/MCBA designees.

The CBA/MCBA is a very prestigious credential in the eyes of all who are familiar with it as it earned the reputation of being the industry's most difficult credential to obtain. This level of difficulty, however, led to very few individuals obtaining the CBA/MCBA over the last many years, and not enough to support continued efforts to further develop and promote the credential. Thus, in 2016, NACVA suspended its activities relating to the proliferation and further development of the CBA/ MCBA, and thereby the credential is no longer available to interested candidates. We have also dissolved the non-profit IBA.

NACVA will continue to acknowledge, promote, and support the many hundreds of seasoned professionals who hold the CBA/MCBA because their influence, contributions, and prestige in the valuation industry is not, nor has ever been, in question. And, this goes back to the early beginnings of the industry when the

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CBA/MCBA was alone, the sole credential, when no other valuation credentials existed.

NACVA is proud to have the CBA/MCBA under our umbrella. To continue carrying the CBA/MCBA, designees must now comply with the same recertification requirements imposed on NACVA's CVA/MAFF/ABAR designees, starting with recertification cycles beginning after 2016.

Certified Valuation Analyst (CVA)

Master Analyst in Financial Forensics (MAFF)

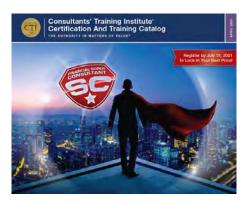
Accredited in Business Appraisal Review (ABAR)

Certified Business Appraiser (CBA) and Master Certified Business Appraiser (MCBA)

Recertification

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## NCCA ACCREDITATION

NACVA's Certified Valuation Analyst® (CVA®) designation is the only business valuation credential accredited by the National

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