**Business Valuation Standards**

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

Standards:

"Statement on Standards for Valuation Services No. 1" a.k.a. "SSVS 1"

Who must comply:

Any Certified Public Accountant who provides an estimate of the value of a business, business ownership interest, or intangible asset

Found at:

http://www.aicpa.org/interestareas/forensicandvaluation/resources/standards/downloadabledocuments/ssvs\_full\_version.pdf

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

Standards:

"ASA Business Valuation Standards" AND the "Uniform Standards of Professional Appraisal Practice"

Who must comply:

Members of the ASA (i.e. “Accredited Senior Appraisers” and “Accredited Members”)

Found at:

http://www.appraisers.org/docs/default-source/discipline\_bv/bv-standards.pdf?sfvrsn=0

and

http://www.uspap.org/

**National Association of Certified Valuators and Analysts ("NACVA")**

Standards:

"NACVA Professional Standards"

Who must comply:

Members of NACVA

Found at:

http://web.nacva.com/TL-Website/PDF/NACVA\_Professional\_Standards\_Incl\_Review\_Stnds\_Effective\_8-1-15\_Final.pdf