

# NEW ACCOUNTANT<sup>®</sup>

## Guide to Certifications

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In 1997, these authors conducted a study driven by curiosity and a desire to provide information for students to see how many professional certifications were available to accounting majors. At that time fifteen such certifications were located and information regarding those certifications and the education, experience, examination and continuing education requirements were documented.

Four years later, in 2001, the prior study was replicated and that time 32 certifications were located and documented. The current study again replicates the prior two studies. In this article 74 certifications are documented with the sponsoring organization, education requirements, experience, examination and continuing professional education (CPE) requirements. Certifications in the area of information technology are specifically excluded since to include them would have increased the number well into the hundreds. Hopefully this study will help accounting professionals and students as they consider possible certifications. It should also be helpful for professors as they advise students as well as assisting those already in practice as they contemplate additional certification options.

<b>Certificate</b>	<b>Sponsoring Organization</b>	<b>Education</b>	<b>Experience</b>	<b>Examination</b>	<b>CPE Requirements</b>
AAMS Accredited Asset Management Specialist	College for Financial Planning 800-237-9990 Web Site: www.cffp.edu	Completion of 12 program modules as detailed on the web site	Currently employed as an investment professional	The exam consists of 80 to 120 multiple choice questions covering the concepts contained in the 12 modules as detailed on the Web site.	None
ABA Accredited Business Accountant	Accreditation Council for Accountancy and Taxation 888-289-7763 Web Site: www.acatcredentials.org	High School Diploma minimum	Three years of related work experience, up to two of which may be satisfied through college credit	If applicant is a CPA or a PA, no exam is required; if not, a two part exam is required  Exam is a two part exam and consists of 200 multiple-choice questions which test proficiency in financial accounting, reporting, statement preparation, taxation, business consulting services, business law, and ethics	120 hours every three years
ABV Accredited in Business Valuation	American Institute of Certified Public Accountants 888-777-7077 Web site: www.aicpa.org	Hold a valid CPA certificate	Provide evidence of 10 business valuation engagements that demonstrate substantial experience and competence.	The exam has five parts: 1) Engagement; 2) Professional and Regulatory Standards; 3)Qualitative and Quantitative Analysis; 4)Valuation Analysis; and 5) Related Issues.	Submit at the conclusion of every 3 year period documentation demonstrating substantial involvement in 5 business valuation engagements and complete 60 hours of related CPE during the same 3 year period
ACP Associate Computing Professional	Institute for Certification of Computing Professionals 800-843-8227 Web site: www.iccp.org	No formal education requirements.	A candidate must have at least 48 months of full time direct experience in computer-based information systems. Bachelors or masters degrees may be substituted for some of the experience requirements.	All candidates must pass a core exam and one additional exam from an extensive list to be certified. The core exam has six parts: 1) Human and organization framework, 2) Systems concepts, 3) Data and information, 4) Systems development, 5) Technology, and 6) Associated disciplines	120 hours every three years

AEP Accredited Estate Planner	National Association of Estate Planners and Councils 866-226-2224 Web Site: www.naepc.org	Must be an attorney, CPA, CLU, ChFC, CFP or trust officer; complete two courses as detailed on the web site	5 years in estate planning	None; successful completion of two courses as detailed on the Web site.	30 hours every 2 years with at least 15 in estate planning
AES Automated Examination Specialist	Society of Financial Examiners (407) 682-4930 Web Site: www.sofe.org	Hold the AFE credential (below) and hold a CISA certificate and have two years full time experience as an information systems auditor and Completion of the System Proficiency Exam administered by the NAIC which tests knowledge of the usage of ACL	Currently be an insurance department employee	None; Be approved by the Admissions Committee of the Society of Financial Examiners as meeting all the requirements to be eligible to hold the AES designation	120 hours every three years
AFE Accredited Financial Examiner	Society of Financial Examiners (407) 682-4930 Web Site: www.sofe.org	Bachelors degree in accounting or equivalent	Currently be an insurance department employee with two (2) years of continuous, responsible insurance department examination experience as a financial examiner or financial analyst	Complete the four AFE examinations administered by the Society of Financial Examiners	120 hours every three years
AIC Associate in Claims	American Institute for CPCU and Insurance Institute of America (800) 644-2101 Web Site: www.aicpcu.org	There are five paths to obtaining the AIC; the required coursework depends on the path chosen.	None listed in Web Site	There are five paths to obtaining the AIC; the examination depends on the path chosen. The exam can be eighty-five computer-administered, multiple-choice questions or computer-administrated essay questions.	None listed in Web Site
ARM Associate in Risk Management	American Institute for CPCU and Insurance Institute of America (800) 644-2101 Web Site: www.aicpcu.org	Complete three courses in the ARM course of study	None listed in Web Site	Eighty-five computer-administered, multiple-choice questions	None listed in Web Site
ARM-P Associate in Risk Management for Public Entities	American Institute for CPCU and Insurance Institute of America (800) 644-2101 Web Site: www.aicpcu.org	Complete three courses in the ARM course of study and one course in Risk Management for Public Entities	None listed in Web Site	Eighty-five computer-administered, multiple-choice questions	None listed in Web Site

<p>ASA Accredited Senior Appraiser</p>	<p>American Society of Appraisers 703-478-2228  Web site: www.appraisers.org</p>	<p>Bachelor's Degree; demonstrate appraisal proficiency</p>	<p>5 years of appraisal experience with at least 3 years in area of specialty</p>	<p>Exam based upon 15 hour home study course; ethics exam</p>	<p>100 hours in five years for reaccreditation</p>
<p>ATA Accredited Tax Advisor</p>	<p>Accreditation Council for Accountancy and Taxation 888-289-7763  Web Site: www.acatcredentials.Org</p>	<p>Applicants must already be tax professionals as noted under examination. No additional education is required beyond the credentials noted</p>	<p>Five years of experience in tax preparation, compliance, tax planning and consulting</p>	<p>Tax professionals who are (1) Enrolled Agents, (2) Certified Public Accountants, (3) licensed accountants, (4) attorneys or (5) hold a graduate degree (Master's degree or above) in taxation -- are prequalified; there is no examination</p>	<p>90 hours every three years</p>
<p>ATP Accredited Tax Preparer</p>	<p>Accreditation Council for Accountancy and Taxation 888-289-7763  Web Site: www.acatcredentials.Org</p>	<p>High School Diploma minimum</p>	<p>Three years of work experience in tax preparation</p>	<p>Tax professionals who are (1) Enrolled Agents, (2) Certified Public Accountants, (3) licensed accountants, (4) attorneys or (5) hold a graduate degree (Master's degree or above) in taxation -- are prequalified. If the applicant is not one of the above, an exam must be taken.  The exam is a one part exam containing 58 multiple-choice questions which test proficiency in ethics and taxation</p>	<p>72 hours every three years</p>
<p>AVA Accredited Valuation Analyst</p>	<p>National Association of Certified Valuation Analysts 801-486-0600  Web site: www.nacva.com</p>	<p>Bachelor's Degree in Business or MBA; complete a five-day training program prescribed by NACVA</p>	<p>Have performed 10 or more business valuations or have 2 years full time business valuation experience and be a member in good standing with NACVA</p>	<p>The exam has two parts: 1) Half-day proctored exam covering accounting fundamentals, forensic accounting concepts and business valuation theory and practice; and 2) Take home/in-office exam incorporating a standardized case study performing a complete business valuation. Part 2 takes 40 to 60 hours to complete.</p>	<p>24 hours in two year period/36 hours in three year period</p>

CAE Certified Association Executive	American Society of Association Executives 202-626-2723 Web site: www.asaecenter.org	Bachelor's degree or equivalent	Be currently or recently employed in a qualifying nonprofit organization or association management company, have either 3 years experience as CEO or 5 years experience as staff and have completed 75 hours of broad-based qualifying professional development within the last five years	The exam has 200 multiple choice questions and has X parts: 1) Strategic Management, 2) Planning and Research, 3) Leadership, 4) Administration, 5) Knowledge Management, 6) Governance and Structure, 7) Public Policy and Government and External Organizations, 8) Membership, 9) Programs, Products and Services, and 10) Public Relations and External Communication	40 hours in three year period
CASL Chartered Advisor for Senior Living	The American College 888-263-7265 Web site: www.theamericancollege.edu	Completion of five courses as detailed on the Web site.	Advising clients on financial and/or practical matters relating to their retirement years or on issues dealing with aging for at least three of the past five years	None; successful completion of five specified courses as detailed on the Web site	15 hours of continuing education every two years with at least 10 of the 15 hours directly related to the course work required to obtain the designation
CB Certified Bookkeeper	American Institute of Professional Bookkeepers 800-622-0121 Web site: www.aipb.org	None	2 years' full-time experience or the part-time or freelance equivalent.	The examination has four multiple choice parts with two parts given at a Prometric Test Center and the other two parts being open book. The exam covers: 1) adjusting entries and error correction, 2) payroll and depreciation, 3) inventory and 4) internal controls and fraud prevention	None
CBA Certified Bank Auditor	Bank Administration Institute 888-284-4078 Web site: www.bai.org	Bachelor's Degree	Candidates must possess a minimum of two years of bank auditing experience. (Completion of the experience requirement may be in progress while sitting for the examination.) A master's degree in business or accounting may be substituted for one years work experience.	The exam is divided into 4 parts. They are: 1) Financial and managerial accounting; 2) Auditing Principles and Bank Laws/Regulation; 3) Auditing Practices; and 4) General Business	40 hours per year

<p>CBM Certified Business Manager</p>	<p>Association of Professionals in Business Management (312) 214-3520  Web site: www.apbm.org</p>	<p>Bachelors or masters degree</p>	<p>Four years full-time work experience; a masters degree may be substituted for one years work experience</p>	<p>The exam consists of four parts; the first three parts are multiple choice with the fourth part being a a written analysis of a Harvard Business School case. The parts are: 1) the core exam, 2) the functional exam, 3) the integrated exam and 4) the capstone exam</p>	<p>20 hours each year</p>
<p>CCE/A Certified Cost Estimator/Analyst</p>	<p>Society of Cost Estimating and Analysis  703-938-5090  Web site: www.sceaonline.net</p>	<p>No education requirement up to a bachelors or masters degree; the amount and type of education effects the experience requirement</p>	<p>Two to seven years experience performing cost analysis or estimating activities, depending on education</p>	<p>The test consists of two parts and includes multiple choice, true/false and short answer questions. The topics covered include: 1) cost concepts, 2) data and measurement, 3) estimation and testing statistical theory, and 4) analysis techniques. The exam content is lengthy and is well described on the web site.</p>	<p>Recertification is required every five years; it may be accomplished without taking any continuing education classes. Retaking the original certifying exam is also an option</p>
<p>CTP Certified Treasury Professional</p>	<p>Association for Financial Professionals  301-907-2862  Web site: www.afponline.org</p>	<p>None</p>	<p>One to two years experience in cash/treasury management depending on education</p>	<p>The exam consists of 150 multiple choice questions from the body of knowledge of cash management found in <u>Essentials of Cash Management</u>, Sixth Edition</p>	<p>36 CE credits every three years</p>
<p>CCP Certified Computing Professional</p>	<p>Institute for Certification of Computing Professionals  847-299-4227  Web site: www.iccp.org</p>	<p>No formal education requirements.</p>	<p>A candidate must have at least 48 months of full time direct experience in computer-based information systems. Bachelors or masters degrees may be substituted for some of the experience requirements.</p>	<p>All candidates must pass a core exam and two additional exams from an extensive list to be certified. The core exam has six parts: 1) Human and organization framework, 2) Systems concepts, 3) Data and information, 4) Systems development, 5) Technology, and 6) Associated disciplines</p>	<p>120 hours every three years</p>

<p>CCSA Certified in Control Self-Assessment</p>	<p>Institute of Internal Auditors 407-830-7600 Web site: www.theiia.org</p>	<p>Bachelor's degree. Two years of post-secondary schooling plus three years of general business experience may be substituted for a bachelor's degree</p>	<p>One year of control-related business experience plus at least seven hours of acceptable facilitation experience or at least 14 hours of acceptable facilitation training</p>	<p>The exam consists of 125 multiple choice questions and has six parts: 1) CSA fundamentals; 2) CSA program integration; 3) elements of the CSA process 4) business objectives/organizational performance; 5) risk identification and assessment and 6) control theory and application</p>	<p>40 hours every two years</p>
<p>CCTS Certified Corporate Trust Specialist</p>	<p>American Bankers Association, Institute of Certified Bankers 202-663-5092 Web site: www.aba.com/ICBCertifications</p>	<p>Required education and experience are related. The like numbers in the parentheses relate education and experience requirements.  (1) 90 hours of ICB approved corporate trust training.  (2) 60 hours of ICB approved corporate trust training.  (3) 30 hours of ICB approved corporate trust training.</p>	<p>Currently employed in the corporate trust industry and have a minimum of  (1) three years experience in corporate trust  (2) Five years experience in corporate trust  (3) Eight years experience in corporate trust</p>	<p>The exam consists of 200 multiple-choice questions covering three areas: 1) laws &amp; regulations; 2) accepted policies &amp; procedures and 3) market environment</p>	<p>30 hours every 3 years</p>
<p>CISP Certified IRA Services Professional</p>	<p>American Bankers Association, Institute of Certified Bankers 202-663-5092 Web site: www.aba.com/ICBCertifications</p>	<p>Required education and experience are related. The like numbers in the parentheses relate education and experience requirements.  (1) Completion of an ICB approved educational program.  (2) No education required</p>	<p>(1) Two years of dedicated IRA operational and technical experience  (2) Four years of dedicated IRA operational and technical experience.</p>	<p>The exam consists of 150 multiple-choice questions covering seven areas: 1) Employer Plans - SEP and Simple; 2) IRA Documentation and Maintenance Requirements; 3) IRA Eligibility and Contribution Requirements; 4) Retirement Plan Portability; 5) IRA Distribution Requirements; 6) IRA Fees and Investments; 7) IRA Estate Planning</p>	<p>24 hours every 3 years</p>

<p>CRSP Certified Retirement Services Professional</p>	<p>American Bankers Association, Institute of Certified Bankers  202-663-5092  Web site: www.aba.com/ICBCertifications</p>	<p>Required education and experience are related. The like numbers in the parentheses relate education and experience requirements.</p> <p>(1) Completion of an ICB approved employee benefit /retirement services training program.</p> <p>(2) No education required</p>	<p>(1) Three years experience in ERISA and IRS Code/Regulations experience</p> <p>(2) Five years experience in ERISA and IRS Code/Regulations experience</p>	<p>The exam consists of 150 multiple-choice questions covering three areas: 1) Plan Type &amp; Design; 2) Laws &amp; Regulations and 3) Investments</p>	<p>30 hours every 3 years</p>
<p>CTFA Certified Trust and Financial Advisor</p>	<p>American Bankers Association, Institute of Certified Bankers  202-663-5092  Web site: www.aba.com/ICBCertifications</p>	<p>Required education and experience are related. The like numbers in the parentheses relate education and experience requirements.</p> <p>(1) Completion of an ICB-approved personal trust training program</p> <p>(2) Bachelors degree</p> <p>(3) No education required</p>	<p>(1) Three years experience in wealth management</p> <p>(2) Five years experience in wealth management</p> <p>(3) Ten years experience in wealth management</p>	<p>The exam consists of 200 multiple-choice questions covering five areas: 1) Fiduciary &amp; and Trust Activities; 2) Financial Planning; 3) Tax Law &amp; Planning; 4) Investment Management and 5) Ethics</p>	<p>45 hours every 3 years</p>
<p>CDFA Certified Divorce Financial Analyst</p>	<p>Institute for Divorce Financial Analysts  989-631-3605  Web site: www.institutedfa.com</p>	<p>Complete the four study module listed below: 1) the fundamentals of divorce; 2) the financial issues of divorce; 3) the tax issues of divorce and 4) comprehensive case studies</p>	<p>Two years experience within the financial or legal industry</p>	<p>A test is given at a Sylvan center for each of the first three modules. The fourth exam is a comprehensive case study taken "open book" with the results sent to the Institute for individual grading.</p>	<p>None</p>



<p>CDFM Certified Defense Financial Manager</p>	<p>American Society of Military Comptrollers 800.462.5637  Web site: www.asmc certification. com</p>	<p>Required education and experience are related. The like numbers in the parentheses relate education and experience requirements.</p> <p>(1) associate degree or higher</p> <p>(2) high school diploma or equivalent</p> <p>(3) associate, baccalaureate, or higher degree.</p>	<p>Required education and experience are related. The like numbers in the parentheses relate education and experience requirements</p> <p>(1) Four years of federal government related financial management experience</p> <p>(2) Complete three years of Defense related financial management experience</p> <p>(3) Complete two years of Defense related financial management experience</p>	<p>Examinations are given over each of three modules. The modules contain the following core competencies:</p> <p>1) Government Resource Management Environment, Defense Resource Management Environment, Manpower Management, Personnel Management, Management Internal Controls, Fiscal Law; 2) Planning, Programming, Budgeting and Execution, Cost and Economic Analysis. Business Management Process Improvement, and Fiscal Law; and 3) Fiscal Law, Accounting, Finance, and Auditing</p>	<p>80 hours every two years</p>
<p>CEA Certified Estate Advisor</p>	<p>National Association of Financial and Estate Planning  801-266-9900  Web site: www.nafep.com</p>	<p>None other than that required to obtain one of the listed licenses</p>	<p>Must hold a CPA, CFP, Securities, Insurance or Attorney license</p>	<p>75 MC questions administered online. The major topics covered are 1) why do estate planning, 2) trust basics, 3) basic trust terminology, 4) trust provisions explained, and 5) living trusts</p>	<p>No additional CPE required over that required to maintain one of the required licenses at the left</p>
<p>CEBS Certified Employment Benefits Specialist</p>	<p>International Foundation of Employee Benefits Plans  888-334-3327  Web site: www.ifebp.org</p>	<p>None</p>	<p>None</p>	<p>The exam consists of 100 multiple choice questions covering 15 topics including health and welfare, retirement, human resources, compensation and other topics as detailed on the Web site.</p>	<p>None</p>

<p>CEP Certified Environmental Professional</p>	<p>The Academy of Board Certified Environmental Professionals</p> <p>866-767-8073</p> <p>Web site: www.abcep.org</p>	<p>Bachelors degree; a masters degree may be substituted for one year of the nine years of professional experience and a doctorate may be substituted for two of the nine years of professional experience</p>	<p>Minimum of nine years of applicable professional environmental experience. Five of the nine years must be in a position of responsible charge and/or responsible supervision.</p>	<p>The examination consists of mandatory and elective essay questions designed to test the communication skills and technical experience of the applicant. The topic areas are found on the web site.</p>	<p>40 hours each year</p>
<p>CFA Chartered Financial Analyst</p>	<p>Chartered Financial Analyst Institute</p> <p>800-247-8132</p> <p>Web site: www.aimr.com</p>	<p>The candidate must complete the CFA program study of a comprehensive curriculum based on a defined body of investment knowledge.</p>	<p>The candidate must have at least three years or work experience in the investment decision-making process; and must have evidenced a high level of professional conduct.</p>	<p>The exam is a series of three exams, each offered only once a year and only one exam may be taken a year.</p>	<p>None. Courses in CPE are offered and encouraged but not required.</p>
<p>CFC Chartered Financial Consultant</p>	<p>Institute of Financial Consultants</p> <p>604-687-1221</p> <p>Web site: www.ifconsultants.org</p>	<p>Bachelors degree of any kind with courses in accounting, economics, quantitative methods and finance and completion of six courses as detailed on the Web site.</p>	<p>Three years</p>	<p>None</p>	<p>None</p>
<p>CFE Certified Fraud Examiner</p>	<p>Association of Certified Fraud Examiners</p> <p>800-245-3321</p> <p>Web site: www.acfe.com</p>	<p>A point system is used to determine a score based on education and experience as detailed on the web site. Forty points are required to sit for the exam; 50 points are required for certification by exam.</p>		<p>The exam is offered on computer diskette only. The exam has four parts: 1) Fraudulent Financial Transactions; 2) Legal Elements of Fraud; 3) Fraud Investigation; and 4) Criminology and Ethics. The exam must be completed within 30 days of loading the exam on the computer.</p>	<p>60 hours every three years - one-half of which must relate directly to detection and deterrence of fraud</p>
<p>CFE Certified Financial Examiner</p>	<p>Society of Financial Examiners</p> <p>(407) 682-4930</p> <p>Web Site: www.sofe.org</p>	<p>Must have obtained the Accredited Financial Examiner (AFE, above) designation and a management course</p>	<p>Currently be an insurance department employee with three (3) years of continuous, responsible insurance department examination experience as a financial examiner or financial analyst</p>	<p>Complete the three CFE examinations administered by the Society of Financial Examiners</p>	<p>120 hours every three years</p>

<p>CFFA Certified Forensic Financial Analyst</p> <p>There are six paths to obtaining a CFFA: 1) Financial Litigation, 2) Forensic Accounting, 3) Fraud Prevention and Detection, 4) Economic Damages, 5) Valuing Intangible Assets/Intellectual Property, and 6) Matrimonial Litigation Support</p>	<p>National Association of Certified Valuation Analysts' Financial Forensics Institute</p> <p>801-486-0600</p> <p>Web site: <a href="http://www.nacva.com/certifications/c_cffa.asp">www.nacva.com/certifications/c_cffa.asp</a></p>	<p>Bachelors degree in business and CPA, CMA or other certification listed on the web site and a five day and/or three day course, depending on experience and certification</p>	<p>Experience requirements vary depending on path chosen and courses taken</p>	<p>At a minimum, a five hour proctored exam must be taken and a case study must be completed. In addition, four hour proctor exam must be taken for each course taken.</p>	<p>36 hours every three years</p>
<p>CFM Certified in Financial Management</p>	<p>Institute of Management Accountants 800-638-4427 Web site: <a href="http://www.imanet.org">www.imanet.org</a></p>	<p>Bachelor's degree</p>	<p>Two years of professional experience in management accounting and/or financial management</p>	<p>The exam has four parts. Parts 1, 3 and 4 are identical to the CMA exam (see above). Part 2 is different and covers corporate financial management.</p>	<p>30 hours per year</p>
<p>CFP Certified Financial Planner</p>	<p>Certified Financial Planner Board of Standards 800-487-1497 Web site: <a href="http://www.cfp.net">www.cfp.net</a></p>	<p>Ph.D. in business or economics; Doctor of Business Administration; licensed attorney; CPA; Chartered Financial Consultant; Chartered Life Underwriter; Chartered Financial Analyst or specific university or CFP review courses as required by the CFP Board of Standards</p>	<p>One to three years depending upon university degree and major.</p>	<p>The exam is a 10 hour exam covering financial planning, insurance planning, income tax planning, retirement planning and estate planning.</p>	<p>30 hours every two years; at least two of the 30 hours must be in ethics.</p>
<p>CFIRS Fiduciary and Investment Risk Specialist</p>	<p>Cannon Financial Institute 706-353-3346 Web site: <a href="http://www.cannonfinancial.com">www.cannonfinancial.com</a></p>	<p>None</p>	<p>Three years fiduciary, auditing, or compliance risk management</p>	<p>The exam consists of 200 multiple choice questions.</p>	<p>90 hours every three years</p>

CFSA Certified Financial Services Auditor	Institute of Internal Auditors 407-937-1100 Web site: www.theiia.org	Bachelor's degree. Two years of post-secondary schooling plus three years of general business experience may be substituted for a bachelor's degree	Two years of auditing experience in a financial services environment	The exam consists of 125 multiple choice questions and has four parts: 1) financial services auditing; 2) auditing financial services products; 3) auditing financial service processes and 4) the regulatory environment	40 hours every two years
CGAP Certified Government Auditing Professional	Institute of Internal Auditors 407-937-1100 Web site: www.theiia.org	Bachelors degree or associates degree plus five years experience in a governmental environment	Two years in governmental auditing	The exam has four parts: 1) Standards, Governance and Control/Risk Frameworks; 2) Government Auditing Practice; 3) Government Auditing Skills and Techniques; and 4) Government Auditing Environment	40 hours every two years
CGFM Certified Government Financial Manager	Association of Government Accountants 703-684-6931 Web site: www.agacgfm.org	Bachelor's degree	Two years of experience in government financial management.	The exam consists of multiple choice questions and has three parts: 1) governmental environment, 2) governmental accounting, financial reporting and budgeting and 3) governmental financial management and control.	80 hours every two years
CHE Certified Healthcare Executive	American College of Healthcare Executives 312-424-9400 Web site: www.ache.org	Masters degree, bachelors degree acceptable through 12/31/08	Five years with a masters degree, eight years with a bachelors degree	The examination consists of 230 to 250 multiple choice questions covering ten topic areas, as discussed on the web site.	40 hours every five years
ChFC Chartered Financial Consultant	The American College 888-263-7265 Web site: www.theamericancollege.edu	Completion of eight courses as detailed on the Web site.	Two to three years full-time business experience in the past five years, depending upon other education	None; successful completion of eight specified courses as detailed on the Web site	30 hours every two years

<p>CHFP Certified Healthcare Financial Professional</p>	<p>Healthcare Financial Management Association 800-252-4362 Web site: www.hfma.org</p>	<p>Complete a minimum of 60 hours at an accredited college or university</p>	<p>Two years of experience in healthcare financial management</p>	<p>Complete the core exam and an exam in one of the following specialties: Accounting and Finance, Patient Financial Services, Financial Management of Physician Practices, or Managed Care</p>	<p>90 hours every three years</p>
<p>CIA Certified Internal Auditor</p>	<p>Institute of Internal Auditors 407-937-1100 Web site: www.theiia.org</p>	<p>Bachelor's degree</p>	<p>Candidates must have 24 months of internal auditing experience or its equivalent. A master's degree may be substituted for one year's work experience.</p>	<p>The exam has four parts: 1) Internal Audit Process; 2) Internal Audit Skills; 3) Management Control and Information Tech.; and 4) The Audit Environment.</p>	<p>80 hours every two years</p>
<p>CIDA Certified Investments and Derivatives Auditor</p>	<p>Investment Training and Consulting Institute 800-889-5208 Web site: www.investci.com</p>	<p>Bachelor's degree</p>	<p>Two years of acceptable audit experience and must include at least one-year of extensive audit activities in the investment and/or derivative areas</p>	<p>The exam contains 200 multiple choice questions and covers two areas: 1) Understanding the Investment and Derivative Structures, and 2) Auditing the Risks and Controls of Investment and Derivative Activity</p>	<p>15 hours per year</p>
<p>CIRA Certified Insolvency and Reorganization Accountant</p>	<p>Association of Insolvency and Restructuring Advisors 818-889-8317 Web site: www.airacira.org</p>	<p>Bachelors degree or be a CPA or CMA license holder</p>	<p>Five years of accounting experience or professional experience with a public accounting firm and completion of 4000 hours within the last eight years, of specialized insolvency and reorganization experience.</p>	<p>The exam has three parts: 1) Managing Turnaround and Bankruptcy Cases; 2) Plan Development; and 3) Accounting, Financial Reporting, and Taxes.</p>	<p>20 hours per year</p>

<p>CIRM Certified in Integrated Resource Management</p>	<p>APICS 800-444-2742 Web site: www.apics.org</p>	<p>No formal education requirements.</p>	<p>No formal experience requirements.</p>	<p>The certification is awarded after successful completion of exams covering the following five areas: 1) Customers and Products; 2) Logistics; 3) Manufacturing Process; 4) Support Functions; and 5) Integrated Enterprise Management.</p>	<p>None</p>
<p>CISA Certified Information Systems Auditor</p>	<p>Information Systems Audit and Control Association  847-660-5660  Web site: www.isaca.org</p>	<p>No formal education requirements.</p>	<p>A minimum of five years professional information systems audit, control or security work experience.</p>	<p>The test is divided into seven parts: 1) IS audit process; 2) Management, Planning and Organization of IS; 3) Technical Infrastructure and Operational Practices; 4) Protection of Information Assets; 5) Disaster Recovery and Business Continuity; 6) Business Application System Development, Acquisition, Implementation and Maintenance; and 7) Business Process Evaluation and Risk Management.</p>	<p>120 hours every three years</p>
<p>CISM Certified Information Security Manager</p>	<p>Information Systems Audit and Control Association  847-660-5660  Web site: www.isaca.org/cism</p>	<p>No formal education requirements.</p>	<p>Five years of information security work experience, with a minimum of three years of information security management</p>	<p>The exam consists of 200 multiple choice questions covering five information security practice areas as detailed in the Bulletin of Information</p>	<p>120 hours every three years</p>

<p>CISSP Certified Information Systems Security Professional</p>	<p>International Information Systems Security Certification Consortium 866-462-4777 Web site: www.isc2.org</p>	<p>None</p>	<p>Three years in one or more of the ten test domains as detailed on the Web site.</p>	<p>The exam consists of 250 multiple choice questions from the information systems security common body of knowledge comprising 10 test domains as detailed on the Web site.</p>	<p>120 hours every three years</p>
<p>CITP Certified Information Technology Professional</p>	<p>American Institute of Certified Public Accountants 888-777-7077 Web site: www.aicpa.org</p>	<p>Same as for CPA</p>	<p>Hold valid CPA certificate and be a member in good standing with AICPA</p>	<p>Verification of at least 100 points under Multiple Entry Point System; The points are obtained through experience and life-long learning. Additional points are available through an exam if necessary. The System is well explained at the web site.</p>	<p>Reaccreditation requires earning 100 points under Multiple Entry Point System each three years</p>
<p>CLF Chartered Leadership Fellow</p>	<p>The American College 888-263-7265 Web site: www.theamericacollege.edu</p>	<p>Completion of seven courses as detailed on the Web site.</p>	<p>Two to three years full-time business experience in the past five years, depending upon other education</p>	<p>None; successful completion of seven specified courses as detailed on the Web site</p>	<p>30 CE credits every two years</p>
<p>CLU Chartered Life Underwriter</p>	<p>The American College 888-263-7265 Web site: www.theamericacollege.edu</p>	<p>Completion of eight courses as detailed on the Web site.</p>	<p>Two to three years full-time business experience in the past five years, depending upon other education</p>	<p>None; successful completion of eight specified courses as detailed on the Web site</p>	<p>30 CE credits every two years</p>
<p>CMA Certified Management Accountant</p>	<p>Institute of Management Accountants 800-638-4427 Web site: www.imanet.org</p>	<p>Bachelor's degree</p>	<p>Two years of professional experience in management accounting and/or financial management</p>	<p>The exam has four parts: 1) Economics, Finance, and Management; 2) Financial Accounting and Reporting; 3) Management Reporting, Analysis, and Behavioral Issues; and 4) Decision Systems Analysis and Information Systems.</p>	<p>30 hours every year</p>

<p>CPA Certified Public Accountant</p>	<p>American Institute of Certified Public Accountants  201-938-3100  Web site: <a href="http://www.aicpa.org">www.aicpa.org</a></p>	<p>Varies from state to state. Most states require a masters degree in accounting or bachelors degree with an emphasis in accounting plus 30 semester hours beyond the bachelors.</p>	<p>Varies from state to state.</p>	<p>The exam has four parts: 1) Auditing; 2) Financial Accounting and Reporting; 3) Accounting and Reporting - Taxation, Managerial, Governmental and Not-For-Profit; and 4) Business Law and Professional Relationships.</p>	<p>AICPA requirements: 40 hours per year. Varies from state to state</p>
<p>CPCU Chartered Property Casualty Underwriter</p>	<p>American Institute for Chartered Property Casualty Underwriters Society  800- 932-2728  Web site: <a href="http://www.aicpcu.org">www.aicpcu.org</a></p>	<p>No specific prior education requirements are given. Eight courses must be taken which includes five foundation courses and three courses in either the commercial or personal insurance concentration. The course descriptions are contained on the web site</p>	<p>36 months of acceptable insurance activities during a five year period</p>	<p>Each course listed at the right requires an exam at its completion. The exam usually includes either 30 to 35 short-answer essay questions or 100 multiple choice questions depending on the course</p>	<p>Voluntary but encouraged</p>



<p>CPEA Certified Professional Environmental Auditor</p> <p>The certification includes specialties in four areas: 1) Environmental Compliance, 2) Health &amp; Safety, 3) Management Systems, and 4) Responsible Care Management System</p>	<p>Board of Environmental, Health, &amp; Safety Auditing Certifications (407) 831-7727</p> <p>Web site: www.beac.org</p>	<p>Bachelor's degree or higher</p>	<p>4 years relevant work experience</p>	<p>Each speciality requires a separate exam with content as follows:</p> <p>1) Environmental Compliance, three parts: a)principles of auditing, b)environmental requirements, and c)understanding environmental compliance standards; the exam consists of multiple choice and essay questions.</p> <p>2) Health &amp; Safety, nine parts: a)ethics, b)program design and planning, c)pre-audit activities, d)on-site audit activities, e)post-audit activities, f)internal controls, g)legislative/regulatory applicability, h)occupational safety and health impacts, i)specific regulatory knowledge,</p> <p>3) Management Systems, three parts: a)principles of auditing, b)Management systems requirements, and c)understanding management systems standards; the exam consists of multiple choice, short answer and essay questions.</p> <p>4) Responsible Care Management System, three parts: a)principles of auditing, b)Management systems requirements, and c)understanding management systems standards; the exam consists of multiple choice, short answer and essay questions.</p>	<p>40 hours every two years</p>
<p>CPFO Certified Public Finance Officer</p>	<p>Government Finance Officers Association 312- 977-9700</p> <p>Web site: www.gfoa.org</p>	<p>Bachelor's degree or higher</p>	<p>Currently or immediately prior, be employed by a government organization and have had at least three years of primary government employment during the previous ten years</p>	<p>The certification program requires five exams as follows: 1) Governmental Accounting, Auditing, and Financial Reporting, 2) Cash Management and Investments, 3) Debt Management, 4) Operating and Capital Budgeting, and 5) Pensions &amp; Benefits, Risk Management, and Procurement. Each exam is composed of up to 175 multiple-choice questions</p>	<p>30 hours each year</p>

<p>CPIM</p> <p>Certified in Production and Inventory Management</p>	<p>APICS</p> <p>800-444-2742</p> <p>Web site: www.apics.org</p>	<p>No formal education requirements.</p>	<p>No formal experience requirements.</p>	<p>The certification is awarded after successful completion of exams covering the following six areas: 1) Inventory Management; 2) Just-in Time; 3) Master Planning; 4) Material and Capacity Requirements Planning; 5) Production Activity Control; and 6) Systems and Technology.</p>	<p>None</p>
<p>CPM</p> <p>Certified Public Manager</p>	<p>Florida Center for Public Management, Florida State University</p> <p>850- 644-0161</p> <p>Web site: www.fcpm.fsu.edu</p>	<p>No specific prior education requirements are given. Eight courses must be taken as detailed on the web site</p>	<p>No formal experience requirements.</p>	<p>An open-book take-home exam is required for each course except for the eighth course.</p>	<p>None</p>
<p>CPP</p> <p>Certified Payroll Professional</p>	<p>American Payroll Association</p> <p>210-226-4600</p> <p>Web site: www.americanpayroll.org</p>	<p>No specific prior education requirements are given. Four courses (total of 9 days) must be taken as detailed on the web site</p>	<p>Practicing in payroll a total of three years out of the five years</p>	<p>The exam consists of 190 multiple choice questions covering six areas: 1) Core Payroll Concepts, 2) Compliance, 3) Principles of Paycheck Calculations, 4) Payroll Process and Systems, 5) Accounting, and 6) Management and Administration</p>	<p>120 hours every five years</p>
<p>CQA</p> <p>Certified Quality Auditor</p>	<p>American Society for Quality</p> <p>800-248-1946</p> <p>Web site: www.asq.org/certification/quality-auditor</p>	<p>No formal education is required but degrees from accredited institution will reduce experience requirements</p>	<p>Eight years of experience is required with a minimum of three years in a decision-making position. Degrees from a college or university will reduce the experience requirement.</p>	<p>The exam consists of 150 multiple choice questions covering five areas: 1) Auditing Fundamentals, 2) Audit Process, 3) Auditor Competencies, 4) Audit Program and Business Applications, and 5) Quality Tools and Techniques</p>	<p>18 units are needed to recertify each three years. Units may be earned as documented on the web site.</p>
<p>CRA</p> <p>Certified Risk Analyst</p>	<p>American Academy of Financial Management</p> <p>504-495-1748</p> <p>Web site: www.financialcertified.com</p>	<p>Have 1) a bachelors or masters degree in business from an AACSB or ACBSP accredited school or 2) a CPA, MBA, MS, PhD, DBA, or JD</p>	<p>Three or more years experience in risk management</p>	<p>No exam required if coursework and experience obtained in United States</p>	<p>15 hours every year</p>

CrFA Certified Forensic Accountant	American College of Forensic Examiners Institute 800-423-9737 Web site: www.acfei.com	Must currently be a licenced CPA in good standing and complete with an online course or a two day, live course. Either option is followed by the administration of the CrFA exam	None specified other than that required to obtain a CPA	The exam consists of 100 multiple choice questions	15 hours every year
CVA Certified Valuation Analyst	National Association of Certified Valuation Analysts 801-486-0600 Web site: www.nacva.com	Must hold a valid and unrevoked CPA certificate; complete a five-day training program prescribed by NACVA	None beyond CPA requirements	The exam has two parts: 1) largely objective in nature covering basics of valuation analysis and 2) Complex case prepared off-site requiring 40-60 hours to complete.	24 hours in two year period/36 hours in three year period
EA Enrolled Agent	Internal Revenue Service 313-234-1280 Web site: www.irs.gov/taxpros/agents	None specified	There are two tracks to becoming an enrolled agent: 1) pass an online examination or 2) worked at the IRS for five years in a position which regularly interpreted and applied the tax code and its regulations. With either track, the applicant must pass a rigorous IRS conducted background check	The exam has three parts: 1) individuals, 2) businesses, and 3) Representation, Practice and Procedure. Each part has approximately 100 multiple choice questions	72 hours every three years
FCPA Forensic CPA	Forensic CPA Society 800-923-2797 Web Site: www.FCPAS.org	Applicant must be a CPA or a Chartered Accountant. If the applicant is also a CFE, no examination is required. If not, a five part exam must be taken	As required to become a CPA; varies state by state	The exam has five parts: 1) Corporate Fraud; 2) Criminal Interrogation & Confessions; 3) Financial Invest & Forensic Accounting; 4) Forensic & Investigative Accounting; and 5) Principles of Fraud Examination	20 hours every year

GVA Government Valuation Analyst	National Association of Certified Valuation Analysts 801-486-0600 Web site: www.nacva.com	Bachelor's Degree; complete a five-day training program prescribed by NACVA	Be currently employed by a federal or state government agency, have a GS-12 rating or higher (or equivalent), and have 2 years full time business valuation experience	The exam has two parts: 1) Half-day proctored exam covering accounting fundamentals, forensic accounting concepts and business valuation theory and practice; and 2) Take home/in-office exam incorporating a standardized case study performing a complete business valuation. Part 2 takes 40 to 60 hours to complete.	24 hours in two year period/36 hours in three year period
PFS Personal Financial Specialist	American Institute of Certified Public Accountants 888-777-7077 Web site: www.aicpa.org	Same as for CPA	Hold valid CPA certificate and be a member in good standing with AICPA; at least 250 hours per year for past three years in personal financial planning activities	The exam has seven parts: 1) Professional responsibilities; 2) Personal financial planning; 3) Personal income tax planning; 4) Risk management planning; 5) Investment planning; 6) Retirement planning; and 7) Estate planning	Reaccreditation requires at least 750 hours of experience and 72 hours of financial planning each three years
REBC Registered Employee Benefits Consultant	The American College 888-263-7265 Web site: www.theamericancollege.edu	Completion of five courses as detailed on the Web site.	Two to three years full-time business experience in the past five years, depending upon other education	None; successful completion of five specified courses as detailed on the Web site	30 CE credits every two years
RHU Registered Health Underwriter	The American College 888-263-7265 Web site: www.theamericancollege.edu	Completion of three courses as detailed on the Web site.	Two to three years full-time business experience in the past five years, depending upon other education	None; successful completion of three specified courses as detailed on the Web site	30 CE credits every two years