



The Association of  
Accountants and  
Financial Professionals  
in Business

IMA® (INSTITUTE OF MANAGEMENT ACCOUNTANTS)  
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# *Certificate of Completion*

Liju Vijayan

*Has Successfully Completed:*

COSO Enterprise Risk Management: Essential to Organizational Success

CPE: 2.0  
CPE Credit

QAS Self-Study  
Delivery Method

Business Management and Organization  
Field of Study

January 16, 2021  
Date Completed

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour  
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