



The Association of  
Accountants and  
Financial Professionals  
in Business

IMA® (INSTITUTE OF MANAGEMENT ACCOUNTANTS)  
10 PARAGON DRIVE • SUITE 1 • MONTVALE, NJ 07645

# *Certificate of Completion*

Nasef Kortam

*Has Successfully Completed:*

Statement of Cash Flows Tutorial

1.0  
CPE Credit

Self-Study  
Delivery Method

Accounting  
Field of Study

September 11, 2020  
Date Completed

CPE credits have been granted based on a 50-minute hour

*IMA is an official provider of Continuing Professional Education for  
Certified Management Accountants and Certified Financial Managers as defined but the Institute of Certified Management Accountants (ICMA).  
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