



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

Bhavana P

Has Successfully Completed:

U.S. GAAP vs. IFRS: Liabilities and Related Special Topics

CPE: 1.0	QAS Self-Study	Accounting	July 12, 2025
CPE Credit	Delivery Method	Field of Study	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
National Registry of CPE Sponsors ID Number 103004
State Boards of Accounting CPE Sponsor ID Number: Texas 000028
CPE Program Sponsor Representative Contact: imalms@imanet.org