

IMA® (Institute of Management Accountants) 10 Paragon Drive • Suite 1• Montvale, NJ 07645

## Certificate of Completion

Mostafa Mahmoud Kandil

Has Successfully Completed:

Statement of Cash Flows Tutorial

1.0 Self-Study Accounting April 11, 2020

CPE Credit Delivery Method Field of Study 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).

CPE Program Sponsor Representative Contact: imalms@imanet.org