



The Association of  
Accountants and  
Financial Professionals  
in Business

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

Ahmed Elsayed Ahmed Mousa

*Has Successfully Completed:*

Statement of Cash Flows Tutorial

1.0  
CPE Credit

Self-Study  
Delivery Method

Accounting  
Field of Study

June 14, 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).  
CPE Program Sponsor Representative Contact: imalms@imanet.org*