

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

Rohit Kumar Gupta

Has Successfully Completed:

Ethics in the Digital Age

CPE: 2.0

QAS Self-Study

Behavioral Ethics

August 9, 2021

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