

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

Garmonyou Gibson

Has Successfully Completed:

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

CPE: 1.0 QAS Self-Study

CPE Credit Delivery Method

Accounting Field of Study November 10, 2021

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