



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

Emitha Elson

Has Successfully Completed:

AI Meets Procurement: Mastering Purchase Price Variance

<u>0.2</u>	<u>Nano Learning</u>	<u>Accounting</u>	<u>August 12, 2025</u>
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