



The Association of
Accountants and
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in Business

IMA® (INSTITUTE OF MANAGEMENT ACCOUNTANTS)
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Certificate of Completion

Priyanka Gupta

Has Successfully Completed:

COSO Enterprise Risk Management: Essential to Organizational Success

<u>CPE: 2.0</u>	<u>QAS Self-Study</u>	<u>Business Management and Organization</u>	<u>August 20, 2020</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
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