



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

Allan Hay

Has Successfully Completed:

Statement of Cash Flows Tutorial

1.0
CPE Credit

Self-Study
Delivery Method

Accounting
Field of Study

March 18, 2023
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*