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# Certificate of Completion

This certificate is presented to  
**Anderson Araujo**  
for successfully completing  
Audit considerations for credit impairment of short-term receivables under ASC 326 - April 2020

**Completed On:** 25 Março 2025

**Facility:**

**Delivery Method:** QAS Self Study

Auditing

CPE Credits:

In accordance with the standards of the National Registry of the CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

**Important:** CPAs contact their state board to determine sponsor registration requirements.

Alex Laurs,  
Chief Learning & Development Officer - Americas

National Registry Sponsor Number: 105349  
Texas State Sponsor Number: 009306