



The Association of
Accountants and
Financial Professionals
in Business



12 Skyline Drive
Hawthorne, NY 10532

CERTIFICATE OF COMPLETION

This certificate is presented to:

Hamdy Ahmed Mohammed Rashed

For successfully completing:

Establishing a Code of Corporate Ethics

In accordance with the standards for the National Registry of CPE Sponsors and the Quality Assurance Service Programs, CPE credits have been granted based on a 50-minute hour

Instructional Delivery Method:

Self-Study

Field of Study:

Behavioral Ethics

Date Completed:

May 17, 2012

JACK FINGERHUT

President, SmartPros Ltd.

Important: CPAs should visit NASBA's website at www.nasba.org or contact their state board to determine sponsor registration requirements

National Registry ID # 103186

QAS ID# 009

New State Sponsor # 000604

Texas State Sponsor # 04735

CPE Credits: 1.0

QAS Credits: 1.0

CPE Credits: 1.0

CPE Credits: 1.0

Certificate ID: a1e41e98-4f4b-4213-9cf4-b1f023487b35



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Hawthorne, NY 10532

CERTIFICATE OF COMPLETION

This certificate is presented to:

Hamdy Ahmed Mohammed Rashed

For successfully completing:

Essentials of Global Expansion and Financing by Multinational Corporations

In accordance with the standards for the National Registry of CPE Sponsors and the Quality Assurance Service Programs, CPE credits have been granted based on a 50-minute hour

Instructional Delivery Method:

Self-Study

Field of Study:

Finance

Date Completed:

December 18, 2012

JACK FINGERHUT

President, SmartPros Ltd.

Important: CPAs should visit NASBA's website at www.nasba.org or contact their state board to determine sponsor registration requirements

National Registry ID # 103186

QAS ID# 009

New State Sponsor # 000604

Texas State Sponsor # 04735

CPE Credits: 4.0

QAS Credits: 4.0

CPE Credits: 4.0

CPE Credits: 4.0

Certificate ID: 5c3c3540-21e1-4fc9-a989-15b57fa2f682



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Hawthorne, NY 10532

CERTIFICATE OF COMPLETION

This certificate is presented to:

Hamdy Ahmed Mohammed Rashed

For successfully completing:

Understanding Entity-Level Controls

In accordance with the standards for the National Registry of CPE Sponsors and the Quality Assurance Service Programs, CPE credits have been granted based on a 50-minute hour

Instructional Delivery Method:

Self-Study

Field of Study:

Auditing

Date Completed:

December 18, 2012

JACK FINGERHUT

President, SmartPros Ltd.

Important: CPAs should visit NASBA's website at www.nasba.org or contact their state board to determine sponsor registration requirements

National Registry ID # 103186

QAS ID# 009

New State Sponsor # 000604

Texas State Sponsor # 04735

CPE Credits: 3.0

QAS Credits: 3.0

CPE Credits: 3.0

CPE Credits: 3.0

Certificate ID: 02953bdo-44b5-4do-a-b5do-e94d3c77f206



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Hawthorne, NY 10532

CERTIFICATE OF COMPLETION

This certificate is presented to:

Hamdy Ahmed Mohammed Rashed

For successfully completing:

Strategic Performance Measurement Implementation

In accordance with the standards for the National Registry of CPE Sponsors and the Quality Assurance Service Programs, CPE credits have been granted based on a 50-minute hour

Instructional Delivery Method:

Self-Study

Field of Study:

Management Advisory Services

Date Completed:

December 18, 2012

JACK FINGERHUT

President, SmartPros Ltd.

Important: CPAs should visit NASBA's website at www.nasba.org or contact their state board to determine sponsor registration requirements

National Registry ID # 103186

QAS ID# 009

New State Sponsor # 000604

Texas State Sponsor # 04735

CPE Credits: 4.0

QAS Credits: 4.0

CPE Credits: 4.0

CPE Credits: 4.0

Certificate ID: 48e0f62f-5107-42d6-8488-c8a1f08041df



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Hawthorne, NY 10532

CERTIFICATE OF COMPLETION

This certificate is presented to:

Hamdy Ahmed Mohammed Rashed

For successfully completing:

Financial Planning Basics for Individuals

In accordance with the standards for the National Registry of CPE Sponsors and the Quality Assurance Service Programs, CPE credits have been granted based on a 50-minute hour

Instructional Delivery Method:

Self-Study

Field of Study:

Administrative Practice

Date Completed:

December 21, 2012

JACK FINGERHUT

President, SmartPros Ltd.

Important: CPAs should visit NASBA's website at www.nasba.org or contact their state board to determine sponsor registration requirements

National Registry ID # 103186

QAS ID# 009

New State Sponsor # 000604

Texas State Sponsor # 04735

CPE Credits: 4.0

QAS Credits: 4.0

CPE Credits: 4.0

CPE Credits: 4.0

Certificate ID: f8957273-6c90-4cf6-a2e5-5b3319e0ee98



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CERTIFICATE OF COMPLETION

This certificate is presented to:

Hamdy Ahmed Mohammed Rashed

For successfully completing:

Liabilities and Liability Management

In accordance with the standards for the National Registry of CPE Sponsors and the Quality Assurance Service Programs, CPE credits have been granted based on a 50-minute hour

Instructional Delivery Method:

Self-Study

Field of Study:

Administrative Practice

Date Completed:

December 21, 2012

JACK FINGERHUT

President, SmartPros Ltd.

Important: CPAs should visit NASBA's website at www.nasba.org or contact their state board to determine sponsor registration requirements

National Registry ID # 103186

QAS ID# 009

New State Sponsor # 000604

Texas State Sponsor # 04735

CPE Credits: 5.0

QAS Credits: 5.0

CPE Credits: 5.0

CPE Credits: 5.0

Certificate ID: 9c68dde2-43e0-42f2-8597-3a6b9f8a9573



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CERTIFICATE OF COMPLETION

This certificate is presented to:

Hamdy Ahmed Mohammed Rashed

For successfully completing:

Ethics Rules and Interpretations for Michigan CPAs

In accordance with the standards for the National Registry of CPE Sponsors and the Quality Assurance Service Programs, CPE credits have been granted based on a 50-minute hour

Instructional Delivery Method:

Self-Study

Field of Study:

Regulatory Ethics

Date Completed:

December 21, 2012

JACK FINGERHUT

President, SmartPros Ltd.

Important: CPAs should visit NASBA's website at www.nasba.org or contact their state board to determine sponsor registration requirements

National Registry ID # 103186

QAS ID# 009

New State Sponsor # 000604

Texas State Sponsor # 04735

CPE Credits: 2.0

QAS Credits: 2.0

CPE Credits: 2.0

CPE Credits: 2.0

Certificate ID: 5e9ea602-f8ed-4d96-80d9-869597fe68df



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CERTIFICATE OF COMPLETION

This certificate is presented to:

Hamdy Ahmed Mohammed Rashed

For successfully completing:

The Balanced Scorecard: An Introduction

In accordance with the standards for the National Registry of CPE Sponsors and the Quality Assurance Service Programs, CPE credits have been granted based on a 50-minute hour

Instructional Delivery Method:

Self-Study

Field of Study:

Management Advisory Services

Date Completed:

December 22, 2012

JACK FINGERHUT

President, SmartPros Ltd.

Important: CPAs should visit NASBA's website at www.nasba.org or contact their state board to determine sponsor registration requirements

National Registry ID # 103186

QAS ID# 009

New State Sponsor # 000604

Texas State Sponsor # 04735

CPE Credits: 4.0

QAS Credits: 4.0

CPE Credits: 4.0

CPE Credits: 4.0

Certificate ID: f2198b35-f799-4b7c-ad3c-0701da040f54



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Hawthorne, NY 10532

CERTIFICATE OF COMPLETION

This certificate is presented to:

Hamdy Ahmed Mohammed Rashed

For successfully completing:

Legal Aspects of International Business

In accordance with the standards for the National Registry of CPE Sponsors and the Quality Assurance Service Programs, CPE credits have been granted based on a 50-minute hour

Instructional Delivery Method:

Self-Study

Field of Study:

Business Law

Date Completed:

December 26, 2012

JACK FINGERHUT

President, SmartPros Ltd.

Important: CPAs should visit NASBA's website at www.nasba.org or contact their state board to determine sponsor registration requirements

National Registry ID # 103186

QAS ID# 009

New State Sponsor # 000604

Texas State Sponsor # 04735

CPE Credits: 5.0

QAS Credits: 5.0

CPE Credits: 5.0

CPE Credits: 5.0

Certificate ID: dff14677-c456-42fo-9a00-6ead30e1dcb2



Learner: Hamdy Ahmed Mohammed Rashed

Grades for year: 2012

Title	Grade (%)	Time	Completion	Start Date	Expiration	Credit(s)	Field of Study
IMA Ethics Series: Corporate Ethics: From Policy to Practice		00:00:00	Started	12/29/11	6/26/12		
Establishing a Code of Corporate Ethics	100.0	02:26:14	Completed	5/17/12	6/26/12	QAS:1.0, CPE:1.0	Behavioral Ethics
IMA Advantage		04:03:29	Started	7/9/12	7/9/13		
Essentials of Global Expansion and Financing by Multinational Corporations	92.0	00:51:48	Completed	12/18/12	7/9/13	QAS:4.0, CPE:4.0	Finance
The Balanced Scorecard: An Introduction	85.0	01:20:54	Completed	12/18/12	7/9/13	CPE:4.0, QAS:4.0	Management Advisory Services
Cost Accounting and Other Financial Activities		00:00:00	In Progress	12/18/12	7/9/13		Management Advisory Services
Strategic Performance Measurement Implementation	80.0	01:48:26	Completed	12/18/12	7/9/13	CPE:4.0, QAS:4.0	Management Advisory Services
Understanding Entity-Level Controls	85.0	01:06:50	Completed	12/18/12	7/9/13	CPE:3.0, QAS:3.0	Auditing
Liabilities and Liability Management	72.0	03:36:24	Completed	12/18/12	7/9/13	CPE:5.0, QAS:5.0	Administrative Practice
Financial Planning Basics for Individuals	86.0	01:40:14	Completed	12/18/12	7/9/13	CPE:4.0, QAS:4.0	Administrative Practice
Legal Aspects of International Business	80.0	00:27:19	Completed	12/18/12	7/9/13	CPE:5.0, QAS:5.0	Business Law
Ethics Rules and Interpretations for Michigan CPAs	70.0	01:12:02	Completed	12/18/12	7/9/13	QAS:2.0, CPE:2.0	Regulatory Ethics