



# Advanced Diploma in Accounting and Business

This is to certify that

**Gayane Hovhannisyan**

has been awarded the ACCA Advanced Diploma in Accounting and Business

August 2017

A handwritten signature in black ink that reads 'Mary Bishop'.

Mary Bishop  
director - learning

Association of Chartered Certified Accountants

ACCA REGISTRATION NUMBER  
1529015

This Certificate remains the property of ACCA and must not in any  
circumstances be copied, altered or otherwise defaced.  
ACCA retains the right to demand the return of this certificate at any  
time and without giving reason.

CERTIFICATE NUMBER  
794818071146



# Professional Level

This is to certify that

**Gayane Hovhannisyan**

has completed the Professional Level  
of the ACCA examinations:

- P1 - Governance, Risk and Ethics - Pass
- P2 - Corporate Reporting - Pass
- P3 - Business Analysis - Pass
- P5 - Advanced Performance Management - Pass
- P7 - Advanced Audit and Assurance - Pass

July 2017

A handwritten signature in black ink that reads "Mary Bishop".

Mary Bishop  
director - learning

**Association of Chartered Certified Accountants**

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1529015

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circumstances be copied, altered or otherwise defaced.  
ACCA retains the right to demand the return of this certificate at any  
time and without giving reason.

CERTIFICATE NUMBER  
34481807167