



**ACCA**

**Registered Learning Partner**

This is to certify that

**Institute of Qualification  
Improvement of Audit Chamber of  
Russia (IPK APR)**

has been awarded

**Registered Learning Partner**

approval under the Registered Learning Partner programme  
in recognition of the quality of learning provision  
and support for ACCA students.

Approval valid until 31 March 2017



**Dr Mary Bishop**  
Director of Learning

**Association of Chartered Certified Accountants**

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.