

KENYA ACCOUNTANTS AND SECRETARIES NATIONAL EXAMINATIONS BOARD

T36177

T220072139292

This is to certify that

Eliud Kimani Kinuthia

Reg. No. *ATC/97370*

passed the

**Accounting Technicians Certificate
Examination**

held in

December Two Thousand and Seven

having satisfied the examiners in the following subjects

Intermediate Level

Foundations of Accounting

Business Studies

Business Statistics

Office Administration

Elements of Law

Final Level

Financial Accounting

Auditing

Cost Accounting

Taxation

Introduction to Information Technology

