

2009 Training Programme



CPD Courses

from only £45 plus VAT

Professional Development Courses

from only £55 plus VAT



Aberdeen Edinburgh Glasgow Stirling

www.mercia-scotland.co.uk

Training Options

Annual programme of courses

Throughout the year our calendar of courses is designed specifically to give you practical updates on the impact changes in audit, accounting and taxation will mean for you and your clients. In addition to this we also provide technical and personal skills development for all levels of staff within your practice.

Training can be provided in a number of ways to best meet the needs of your practice either by attending our open courses, having the training delivered on an in-house basis or through purchasing some of our most popular CPD courses on CD meaning you can catch up with your technical training at a time and place which suits you.

In addition to this, paying for your training is also flexible – you can choose to become a member of the Mercia Scotland training group and enjoy additional discounts on our wide range of support products and marketing materials or simply pay for the courses you wish to attend as you move through the year.

In-house training

As stated above, any of the courses we present can be organised on behalf of individual practices. We provide a speaker plus the course documentation and the precise content of the course is tailored to suit the needs of your practice. All of the courses are detailed in our Course Directory; if you would like a copy please contact Karen Duncan.



Mercia is recognised by the ACCA as an approved training provider. All of our courses qualify for CPD hours as required by all UK accountancy bodies.

Membership

- unbeatable value (and it's not too good to be true!)

Training group membership offers unbeatable value and flexibility plus it allows you to budget effectively with fixed monthly payments. If you are dedicated to providing training for all members of your team, including support staff, membership is the perfect solution for your practice.

For an annual subscription based upon the size of your practice you are entitled to:

- Send as many staff as you wish on the courses included in the CPD and Professional Development course programmes at no extra cost (on hands-on IT courses a small supplement will be charged)
- Receive 12 of our most popular CPD courses on CD
- Receive a copy of the quarterly Audit and Tax Technical Update newsletter for each partner and senior member of staff
- 25% discount on our Specialist courses and significant discounts on the wide range of our other support services and products
- 10% discount on our Management Development courses
- 50% discount on Quorum Training courses
- Special access to our training website which allows you to:
 - enrol online and restrict access so only authorised personnel can book on courses but everyone can view the courses available
 - download notes and slides for a CPD course after it has run

The membership fee for 2009 is £150 per firm plus £315 per partner and professional member of staff.*

*Professional member of staff includes all staff working more than 20 hours per week who are involved in chargeable work.

If you have any questions about our courses or training options please contact karenl.duncan@merciascotland.co.uk or call her on 0845 246 4996

See back cover for booking form or book online at www.merciascotland.co.uk

Flexible season ticket

- £450 plus VAT for 10 CPD places

Our flexible season ticket costs £450 plus VAT for 10 CPD places. Any additional courses cost just £45 plus VAT per place even if they are subsequently booked later in the programme. The season ticket is very flexible, you can send one person on 10 courses, 10 people on one course or any other combination - the choice is yours. You can even attend any venue!

A season ticket option is not available for our Professional Development, Specialist CPD or Management and Personal Skills courses.

Pay as you go

All of our courses can be attended on an ad hoc basis whereby you only pay for the courses you book on to.

CPD courses

1-5 places: £90 plus VAT

6-9 places: £55 plus VAT

Course outlines are detailed on pages 3 - 8.

Professional Development courses

From £55 plus VAT per place

Prices are detailed on the individual course breakdowns on pages 12 - 25.

Specialist CPD courses

From £110 plus VAT per place

Prices are detailed on the individual course breakdowns on pages 27 - 28.

Management and Personal Skills courses

From £185 plus VAT per place

Prices are detailed on the individual course breakdowns on pages 29 - 31.

CPD courses on CD

A selection of our core CPD courses is filmed on a rolling basis. The courses can be purchased individually or you can become a digital subscriber. Members receive 12 of our most popular courses on CD as part of their membership fee.

Individual CDs

The CD purchase price is based on the number of partners in your practice.

Sole practitioner	£55
2-4 partners	£130
5-9 partners	£250
10 and more partners	£500

The CD titles available are listed on the digital training area of our website, www.mercia-group.co.uk

Digital subscription

As a digital subscriber you will receive a selection of 12 popular CPD courses over a 12-month period. The cost of digital subscription is based on the size of your practice with a charge of £300 per firm plus £95 per partner and professional member of staff*. The subscription will be invoiced in advance but can be paid in 12 monthly instalments.

To enrol as a subscriber complete the booking form on page 31.

*Professional member of staff includes all staff working more than 20 hours per week who are involved in chargeable work.

Page No	Course	Glasgow	Edinburgh	Aberdeen
3	Accounting for Properties and the Audit Issues	-	26 Feb	9 Feb
3	Employment Taxes Update	10 Mar	9 Mar	24 Mar
4	Reporting Requirements for Small Companies	20 Apr	21 Apr	22 Apr
4	Corporation Tax Refresher	12 May	13 May	14 May
5	Top Tips for Delivering the Profitable Assignment	27 May	-	-
5	Capital Gains Tax: A Current Perspective	10 Jun	11 Jun	18 Jun
6	Regulatory Update for Practitioners	-	10 Sept*	-
6	Preparing a Business for Exit	9 Sept	-	8 Sept
7	Finance Act 2009	24 Sept	23 Sept*	22 Sept
7	Tax Planning for Family Companies	22 Oct	20 Oct	21 Oct
8	Audit, Accountancy and Assurance Update	11 Nov	10 Nov	9 Nov
8	Topical Tax Issues	3 Dec	2 Dec	1 Dec
	Timings	1.30pm-4.30pm	1.30pm-4.30pm	1.30pm-4.30pm

Venues

ABERDEEN

Aberdeen Football Club,
Pittodrie Stadium,
Pittodrie Street,
Aberdeen, AB24 5QH
Tel: 01224 650400

EDINBURGH

Edinburgh 1st,
18 Holyrood Park Road,
Edinburgh, EH16 5AY
Tel: 0131 651 1971

*Hibernian Football Club,
Easter Road Stadium,
12 Albion Place,
Edinburgh, EH7 5QG
Tel: 0131 656 7070

GLASGOW

The Glynhill Hotel,
169 Paisley Road,
Renfrew, PA4 8XB
Tel: 0141 886 5555

Mercia Scotland reserves the right to vary the published programme.

Accounting for Properties and the Audit Issues

Speaker: Phil Frost BA ACA, Mercia Group Ltd

OBJECTIVES

This course explains problems associated with the accounting and audit of properties. It addresses existing problems and new developments that will impact on accounting presentation and the audit approach.

CONTENT

Accounting issues

- SSAP 19: accounting for investment properties
- FRS 15: implications for properties
- FRS 12: provisions, including treatment of dilapidations
- FRS 19: deferred tax
- Treatment of gains/losses on disposal
- FRS 5 issues: sale and repurchase agreements
- UITF 5: transfers from current to fixed assets
- UITF 28: accounting for operating lease incentives
- Companies Act requirements, including treatment on disposal and true and fair overrides
- Future developments including the impact of international accounting standards

Audit issues

- Key risk areas, including title, valuations, relying on experts, going concern, revenue recognition provisions and laws and regulations

Reporting issues

CPD HOURS: 3 (Audit Related: 3)

Glasgow	Edinburgh	Aberdeen
-	26 Feb 1.30pm-4.30pm	9 Feb 1.30pm-4.30pm

Employment Taxes Update

Speaker: Mark Morton BA ATII, Mercia Group Ltd

OBJECTIVES

In recent years there have been numerous, important changes in tax and National Insurance legislation which affect the day to day operation of clients' businesses. This course will provide participants with a wide ranging, practical review of these recent developments in benefits in kind and National Insurance. It will also identify how to address the potential difficulties which may arise.

CONTENT

- A review of new developments
- A review of current compliance issues
- National Minimum Wage issues
- Travelling and subsistence
- Other topical issues

CPD HOURS: 3

Glasgow	Edinburgh	Aberdeen
10 Mar 1.30pm-4.30pm	9 Mar 1.30pm-4.30pm	24 Mar 1.30pm-4.30pm

Reporting Requirements for Small Companies

Speaker: John Welsford FCA, Mercia Group Ltd

OBJECTIVES

This course considers the issues arising from the preparation of accounts of small private companies and groups.

CONTENT

- Small company status
- Abbreviated accounts
- Audit exemption
- Changes introduced by the Companies Act 2006
- FRSSE 2007 changes
- Key differences between FRSSE and the full accounting standards
- Directors' reports and accounting policies
- Directors and related party transactions and disclosures
- Common problems

CPD HOURS: 3 (Audit Related: 3)

Glasgow 20 Apr 1.30pm-4.30pm	Edinburgh 21 Apr 1.30pm-4.30pm	Aberdeen 22 Apr 1.30pm-4.30pm
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Corporation Tax Refresher



Speaker: Pat Nown ACA CTA ATT, Mercia Group Ltd

OBJECTIVES

The course is designed to cover the main aspects of corporation tax self assessment. This will include practical tips and a review of the relevant legislation.

CONTENT

The course will cover the following issues:

- A review of the rules for accounting periods and associated companies
- A review of:
 - Self assessment for companies
 - Quarterly accounting
- Recent experiences of CTSA enquiries
- Tax efficient extraction of profits
- Purchase of own shares
- Loans and trading debts
- A review of the rules on intangibles

CPD HOURS: 3

Glasgow 12 May 1.30pm-4.30pm	Edinburgh 13 May 1.30pm-4.30pm	Aberdeen 14 May 1.30pm-4.30pm
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Top Tips for Delivering the Profitable Assignment



Speaker: Phil Frost BA ACA, Mercia Group Ltd

OBJECTIVES

The course is an opportunity for the practitioner to focus on the ways in which assignments can be made more profitable. Most courses concentrate on technical aspects and neglect other essential aspects. This course will address some technical issues but in the context of other areas the practice needs to consider.

The outcome should be that delegates identify clear actions which would improve profitability on individual assignments.

CONTENT

Objectives for the assignment

- What do your clients need?
- What do you need?

Efficiency and effectiveness of the work

- Gaining benefit from time spent planning
- Using technology better
- Going for minimum not maximum compliance with the rules

Finalisation procedures

- What goes wrong?
- Improving review procedures

Administrative procedures

- Budgeting, ensuring this plans for profit
- Timetabling key elements of all assignments
- Billing the right amount at the right time
- Measuring performance indicators that matter

Managing people and work

- Planning with the resources you have, not those you dream of!
- Managing and motivating your team

Action plan

- Further tips for making changes happen.

CPD HOURS: 3 (Audit Related: 3)

Glasgow	Edinburgh	Aberdeen
27 May 1.30pm-4.30pm	-	-

Capital Gains Tax: A Current Perspective



Speaker: Andrew Burgess MA, Mercia Group Ltd

OBJECTIVES

The course will consider recent changes to the CGT regime, in particular Entrepreneurs' Relief, and will also review the reliefs available to exempt or defer gains.

CONTENT

- Entrepreneurs' Relief
 - Principles
 - Ensuring relief is available
 - Potential problem areas
- Rollover and deferral reliefs
- Main Residence Relief
- Incorporation of business
- Sale of companies
 - Types of consideration
 - Earn outs
 - Transactions in securities issues

CPD HOURS: 3

Glasgow	Edinburgh	Aberdeen
10 Jun 1.30pm-4.30pm	11 Jun 1.30pm-4.30pm	18 Jun 1.30pm-4.30pm

Regulatory Update for Practitioners

Speaker: Andrew Güntert MSc FCA, Mercia Group Ltd

OBJECTIVES

Each year the regulatory environment for practitioners becomes more demanding and this course is designed to ensure that delegates will be confident as to what the relevant regulations are, and what they need to do to comply with them.

CONTENT

- The current position and recent developments and requirements in money laundering
- What ACCA expect from the Quality Checked review
- What ICAS expect during Quality Review and Audit Monitoring visits
- The requirements of the Data Protection Act
- The ICAS and ACCA Ethical Codes and what these require from practitioners
- An overview of the current professional guidance on Investment Business
- Practising Certificate rules and PII

CPD HOURS: 3 (Audit Related: 3)

Glasgow	Edinburgh	Aberdeen
-	10 Sep 1.30pm-4.30pm	-

Preparing a Business for Exit

Speaker: Jim Thomas, People Development Works Ltd

OBJECTIVES

There have been significant changes over recent years in the way that business owners now view their longer term involvement with their businesses. Many owners are now much more aware of the possibility of ‘grooming’ and shaping their business such that its capital value and ‘saleability’ is maximised.

This course is designed to help delegates understand the processes involved in preparing a business for exit from being clear on how capital value is generated (and therefore what elements might indeed have value to another party) right through to actually marketing the business and selling it or a portion of it.

CONTENT

- How “Capital Value” is generated
- The business owner – what’s your goal?
- Analysing my business – performing an initial diagnostic
- What might be valuable and to whom?
- Timing and the steps in grooming a business for sale
- An overview of valuation techniques
- Information Memorandums and Syndications
- Marketing the business to potential buyers
- A little negotiation – getting the best deal for you
- Performing due diligence work
- Getting paid!

CPD HOURS: 3

Glasgow	Edinburgh	Aberdeen
9 Sep 1.30pm-4.30pm	-	8 Sep 1.30pm-4.30pm

Finance Act 2009



Speaker: Pat Nown ACA CTA ATT, Mercia Group Ltd

OBJECTIVES

This course will cover all of the major clauses in the Finance Act and will concentrate on the practical implications for accountants and their clients.

CONTENT

Changes to:

- Personal tax
- Employee tax
- Capital taxes
- Business and corporate tax
- VAT
- Other legislative changes relevant to 2009/10 tax year

CPD HOURS: 3

Tax Planning for Family Companies

Speaker: Phil Williams BA FCA ATII, Mercia Group Ltd

OBJECTIVES

The course provides a review of the tax planning ideas and problem areas for family companies.

CONTENT

The course will deal with the tax implications of:

- Extracting profits from a family company - current issues
- Incorporation issues
- Multi-business activities
- Ensuring CGT Entrepreneurs' Relief and IHT business property relief is available
- Exit route planning
- Passing on the family business

CPD HOURS: 3

Glasgow 24 Sep 1.30pm-4.30pm	Edinburgh 23 Sep 1.30pm-4.30pm	Aberdeen 22 Sep 1.30pm-4.30pm
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Glasgow 22 Oct 1.30pm-4.30pm	Edinburgh 20 Oct 1.30pm-4.30pm	Aberdeen 21 Oct 1.30pm-4.30pm
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Audit, Accountancy and Assurance Update

Speaker: Andrew Güntert MSc FCA, Mercia Group Ltd

OBJECTIVES

On completion of the course, participants will:

- Be aware of all Accounting Standards, Exposure Drafts, UITF Pronouncements, Auditing Standards and Practice Notes issued since the last update course
- Understand which pronouncements affect them and the action that should be taken
- Understand any other pronouncements and discussion documents made during the period which affect accounting and auditing

CONTENT

The course will cover all publications by the Accounting Standards Board (ASB) and the Auditing Practices Board (APB) issued since the last update course.

The precise content of the seminar will be determined nearer to the date of the course and will be available from Mercia Scotland on request.

CPD HOURS: 3 (Audit Related: 3)

Glasgow 11 Nov 1.30pm-4.30pm	Edinburgh 10 Nov 1.30pm-4.30pm	Aberdeen 9 Nov 1.30pm-4.30pm
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Topical Tax Issues



Speaker: Mark Morton BA ATII, Mercia Group Ltd

OBJECTIVES

The course will aim to make participants aware of developments in direct taxation over the last six to twelve months that affect the advice that should be given to clients.

CONTENT

The precise content of this course cannot be established at the time of going to print but will include HMRC statements, recent tax cases, points of practice as well as changes in legislation.

Further details will be available from Mercia Scotland on request nearer the time of the course.

CPD HOURS: 3

Glasgow 3 Dec 1.30pm-4.30pm	Edinburgh 2 Dec 1.30pm-4.30pm	Aberdeen 1 Dec 1.30pm-4.30pm
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Andrew Burgess MA

Andrew joined Mercia in 2003 as an experienced tax lecturer and consultant. After 14 years with the Revenue, Andrew joined Neville Russell, which became Mazars following the merger in 1998. At the time of leaving he was senior tax partner in the firm and had overall responsibility for the running of the personal tax department. His expertise lies in the areas of employment taxation, investigation work, charity tax and personal tax planning.

Phil Frost BA ACA

Phil started lecturing in 1983 having qualified with Coopers & Lybrand in Sheffield. He spent many years with Financial Training - initially in Sheffield before moving to open their Leicester office and subsequently becoming the director responsible for the Midlands. Phil joined Mercia in 2001 and continues to lecture extensively on law, auditing, tax and accounts of companies and charities both to the accounting profession and to those in industry and commerce.

Andrew Güntert MSc FCA

Andrew specialises in auditing, financial reporting and associated areas and has been delivering CPD lectures for some years. He was with ATC before joining Mercia. He has a strong interest in technical issues, writing regularly for the specialist press and is an active member of the ICAEW's Audit and Assurance faculty serving on several committees including the Technical and Practical Auditing Committee.

Mark Morton BA ATII

Mark joined the Inland Revenue in 1988 and undertook their full training exams. At the time of leaving in 1997 he was Deputy District Inspector and has detailed experience of all types of Revenue enquiries. Mark joined Mercia as an experienced lecturer and now provides a wide variety of CPD training around the country. He is also a well known contributor to professional publications and provides technical consultancy to the accountancy profession.

Pat Nown ACA CTA ATT

Pat recently joined Mercia as a tax lecturer bringing a wealth of experience with her. She worked for many years with FTC Kaplan where she was Tax Product Director for the Midlands and has been a tax lecturer for many years both for exam based training and for the profession in general. Pat also continues to be actively involved in the Association of Taxation Technicians, where until last year she served as a council member for twelve years.

Jim Thomas

Jim has been a management and training consultant for over 3 years and in that time has worked with many firms within the professional services sector, particularly in accountancy and law. He has a significant breadth of commercial and people expertise, with a healthy mix of learned knowledge and experience gained from performing at a senior level in a highly competitive business environment.

John Welsford FCA

John joined Mercia in 1982 and as Managing Director of the company he built Mercia into one of the leading service providers to the accountancy profession with over 4000 clients and 50 members of staff. Whilst he has now handed over his management responsibilities he continues to lecture extensively on Mercia courses and for other organisations.

Phil Williams BA FCA ATII

Phil is a senior tax consultant within the Mercia team. Since qualifying Phil has spent most of his time in tax but has also been involved in many other areas. He is a popular speaker on Mercia CPD courses and a regular contributor to the Mercia tax consultancy service where his extensive knowledge and experience is well recognised.

Professional Development Training

There are three good reasons why you should commit to training all of your staff!

- New starters will be immediately effective in the office
- 'On the job' training time is kept to a minimum
- Senior staff can concentrate on chargeable work

Our Professional Development course programme is designed to teach the basic principles of business advisory, accounting, auditing, taxation, IT and personal skills as required in a professional office and to develop these skills as more experience is gained.

The courses provide a basic introduction for staff with little or no prior knowledge of the subject. This does not mean they are only suitable for those who are 'new' to the profession. For example, 'Sage 50: Set Up and Processing Cycles' may be relevant to someone who has been in the profession 15 years but has never used Sage. Equally, it may be relevant for someone who has recently joined the profession.

They are also designed to extend participants' existing knowledge. The level of assumed knowledge will vary from course to course but is set out in the course details. The case studies and discussion exercises used on these courses will ensure participants have the opportunity to practice the new skills they are taught.

Professional development courses are included in your annual membership subscription...

For full members, professional development courses are included in your annual membership subscription. There is an IT supplement of £30 plus VAT per place for all hands-on courses. This will be invoiced separately.

... or individual courses from £55 plus VAT per place

All other subscribers are required to pay for these courses. Prices start from £55 plus VAT per participant and depend upon the duration and level of the course. Prices per participant are detailed on each course outline.

If you require help in allocating staff to courses we would be very happy to talk to you. Please contact Karen Duncan on 0845 246 4996.



Professional Development Course Programme 2009

Page No	Course		Stirling	Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	Audit and Accounting										
12	Understanding Analytical Procedures	am	16 Feb						•		
12	Effective Use of Analytical Procedures	pm	16 Feb			•			•		
13	Practical Audit Problems	1 day	17 Feb			•			•		
13	Understanding Group Accounts	1 day	27 Feb			•			•		
14	Principles of Bookkeeping	1 day	18 Aug					•	•		•
14	Bookkeeping: The Next Stage	1 day	19 Aug					•	•		•
15	Bookkeeping Case Study	2 days	20-21 Aug					•	•		•
	Business Advisory										
16	Advising the Client: Laws & Regulations	1 day	5 May			•			•		
16	Advising the Client: Fraud	am	6 May			•			•		
17	Advising the Client: Systems	pm	6 May			•			•		
	Taxation										
17	Introduction to VAT	pm	1 Apr					•	•		
18	Personal Tax 1	1 day	2 Apr					•	•		
18	Business Tax 1	1 day	3 Apr					•	•		
19	Back to Basics: Inheritance Tax	am	15 May			•		•	•		
19	Back to Basics: Trusts	pm	15 May			•		•	•		
20	General Tax Update for Accounts Staff	1 day	6 Oct	•	•	•		•	•		
20	Family Company Tax Considerations	1 day	7 Oct			•		•	•		
	Personal Skills and Management Development										
21	Communication: the Essential Skills	1 day	10 Mar					•	•	•	•
21	Effective Time Management	am	10 Nov			•		•	•	•	•
22	Working Effectively Under Pressure	pm	10 Nov			•		•	•	•	•
	IT Skills										
23	SAGE 50: Set Up & Processing Cycles	1 day	3 Feb & 16 Sep	•	•	•			•	•	•
23	SAGE 50 Forecasting (v.2007) Basic	am	16 Jun	•	•	•			•		
24	SAGE 50 for the Business Advisor	pm	16 Jun	•	•	•			•		
24	SAGE 50: The Advanced Modules	1 day	17 Jun	•	•	•			•		
25	Practical Use of Excel (Office 2007)	1 day	15 Sep	•	•	•	•	•	•		•

Venue

Stirling Management Centre, University of Stirling, Stirling, FK9 4LA. Tel: 01786 451666

Mercia Scotland reserves the right to vary the published programme.

Understanding Analytical Procedures

Half Day Course
£55 +VAT

WHO SHOULD ATTEND

The course is suitable for anyone who has recently become involved in or is about to become involved in auditing.

The relevance of the course will depend upon participants practical experience, but it is designed as an introduction to the principles involved and is therefore unlikely to be of benefit to those with significant experience.

As a guideline, it will be suitable for those who have worked 6 - 18 months in the profession, and for those who are studying it should be attended before sitting the test of professional skills (CA), certificate stage (ACCA) or technician stage (AAT) exams.

OBJECTIVES

By the end of the course participants should have an understanding of what analytical procedures involve and how to use basic procedures to gather evidence.

CONTENT

- What are analytical procedures? An overview of the various stages and how the audit benefits from effective use of analytical review.
- Analytical procedures (ISA +520) focusing on the field work incorporating:
 - trend analysis;
 - ratio analysis;
 - reasonableness tests; and
 - proof in total.

The course will be broken down into convenient sections and mini case studies / exercises will be used to ensure participants understand how to apply analytical techniques in practice.

CPD HOURS: 3

Stirling
16 Feb
9.30am - 1.00pm

Effective Use of Analytical Procedures

Half Day Course
£55 +VAT

WHO SHOULD ATTEND

This course is suitable for audit seniors / semi-seniors who have some experience in using analytical procedures but would benefit from a review of how to use them effectively. It is particularly suited to those involved in audit fieldwork in cases where peer reviews or monitoring visits have identified problems with the use of analytical procedures.

The relevance of the course will depend upon participants' practical experience; however, as a guideline, it will be most suited to those with 18 - 48 months' auditing experience. More experienced staff may find it a useful refresher if they have been away from audits for some time.

For those with less experience or who are new to analytical procedures, the "Understanding Analytical Procedures" course will be more suitable.

OBJECTIVES

By the end of the course participants will understand the skills and knowledge required in order to implement the effective use of analytical techniques at all stages of an audit.

CONTENT

The course combines lecture sessions with case study examples to illustrate the practical use of analytical procedures.

- Understanding clients and building up expectations for use in analysis
- Using analytical procedures to provide substantive evidence
- Recording and corroborating the results of analytical procedures
- Using IT for effective analytical review
- Analytical procedures at the completion stage

CPD HOURS: 3

Stirling
16 Feb
2.00pm - 5.00pm

Practical Audit Problems

One Day Course
£110 +VAT

WHO SHOULD ATTEND

This course is intended for those staff who have a basic knowledge of auditing and who are at the stage where they have to make decisions as to how to obtain sufficient audit evidence to prove a particular assertion or assertions.

The course will be suitable for audit assistants and seniors who have responsibility for preparing audit files up to manager review stage, and will generally be appropriate for those who have completed between 12 and 36 months in the profession. It is unlikely to be useful for managers and staff who have a greater experience in audit fieldwork.

OBJECTIVES

While many areas of audit fieldwork are routine, this course will cover the common weaknesses encountered as well as the methods and techniques to be employed in more complex and unusual cases (including some from specialist areas). At the end of the course participants will have a strong appreciation of typical problems encountered on audits, together with solutions to these problems.

CONTENT

The course consists of a mixture of formal lecturing, case studies and discussions designed to highlight a range of common problem audit areas such as:

- Fixed assets (including tangible, intangible and investments as well as impairment reviews)
- Stock and work in progress
- Income recognition and completeness of income testing
- Debtors and creditors (including debt factoring and intra-group issues)
- Directors and related party transactions
- Provisions, share capital and reserves
- Going concern and subsequent events

CPD HOURS: 6

Stirling
17 Feb
9.30am - 4.30pm

Understanding Group Accounts

One Day Course
£110 +VAT

WHO SHOULD ATTEND

This course is essential for anyone new to the preparation of group accounts or those requiring a refresher as to the mechanics of the consolidated process.

The focus of the course is on understanding the mechanics of the consolidation and the implications for the audit of group accounts.

OBJECTIVES

For financial statements beginning 6 April 2008 medium sized groups will no longer be exempt from preparing consolidated accounts.

At the end of the course participants will have developed skills in the following areas:

- Production of consolidated accounts under the acquisition method
- Understanding of exemptions from preparing group accounts and the exclusion of subsidiaries from the consolidated financial statements
- Disposals, piecemeal acquisitions, associates and joint ventures
- Merger accounting and group reconstructions
- The audit of group financial statements

CONTENT

The course follows a workshop style format with a mixture of formal lecturing supplemented with case studies / questions to ensure understanding of the following areas:

- Types of investment and subsequent treatment in the consolidated financial statements
- Intra group balances, fair value adjustments and goodwill
- Changes to group structures including disposals and piecemeal acquisitions
- Problem areas with the audit of group financial statements

CPD HOURS: 6

Stirling
27 Feb
9.30am - 4.30pm

Principles of Bookkeeping

One Day Course
£110 +VAT

WHO SHOULD ATTEND

The course is essential for anyone who is new to accounting and wishes to understand bookkeeping and accounts preparation. A must for all starters!

OBJECTIVES

At the end of the course participants will be familiar with the basic principles of double entry bookkeeping, and will have prepared trial balances, profit and loss accounts and balance sheets to a basic level.

CONTENT

The day commences with an introduction to double entry bookkeeping and consideration of accounting records, types of business and methods of bookkeeping.

Participants will be shown how to:

- Open accounts for individual transactions;
- Post entries to T-accounts;
- Record cash and credit transactions;
- Extract a trial balance; and
- Prepare of profit and loss account and balance sheet.

CPD HOURS: 6

Stirling
18 Aug
9.30am - 4.30pm

Bookkeeping: The Next Stage

One Day Course
£110 +VAT

WHO SHOULD ATTEND

The course is relevant for anyone who is new to accounting and wishes to understand bookkeeping and accounts preparation. It is ideally combined with Principles of Bookkeeping, but is also an excellent stand alone course for those with an existing basic knowledge.

OBJECTIVES

By the end of the course participants will be able to make common year-end adjustments. They will be familiar with the production of journals to effect adjustments and with roll-forward procedures.

CONTENT

Participants will be introduced to:

- Accruals;
- Prepayments;
- Bad debts;
- Depreciation and fixed asset disposals; and
- Stock.

Lecture sessions will be illustrated with examples and short exercise questions.

CPD HOURS: 6

Stirling
19 Aug
9.30am - 4.30pm

Bookkeeping Case Study

Two Day Course
£220 +VAT

WHO SHOULD ATTEND

The course is relevant for anyone who is new to accounting and wishes to understand how manual bookkeeping and accounts preparation works in practice.

It builds on the theory covered in Principles of Bookkeeping and Bookkeeping: The Next Stage and is ideally combined with these courses, although it also serves as an excellent stand-alone unit for those who have grasped the principles but would appreciate a more practical demonstration of the techniques involved.

Daybooks

Part of 'Bookkeeping
Case Study'

OBJECTIVES

By the end of the course participants will have had practical exposure to daybooks by completing two months of transactions for a fictional client, "Wanda of Whetstone".

CONTENT

Participants will gain experience of manual bookkeeping through writing up:

- Sales daybook from sales invoices;
- Purchase daybook from purchase invoices;
- Cashbook from paying-in slips and cheque stubs; and
- Petty cash book from vouchers and bank receipts.

In addition, participants will be taken through bank reconciliation procedures.

As well as exposure to manual bookkeeping, participants will also be shown how daybooks appear when accounts preparation packages such as Sage are used.

Balancing Off

Part of 'Bookkeeping
Case Study'

OBJECTIVES

By the end of the course participants will have had practical exposure to control accounts and trial balances by completing two months of postings for a fictional client, "Wanda of Whetstone".

CONTENT

Participants will gain experience of manual bookkeeping through:

- Posting from daybooks into sales and purchase ledger control accounts;
- Reconciling control accounts with sales and purchase ledger balances;
- Posting remaining daybooks into the nominal ledger; and
- Balancing-off accounts and extracting a preliminary trial balance.

As well as exposure to manual bookkeeping, participants will also be shown how ledgers and trial balances appear when accounts preparation packages such as Sage are used.

Ledgers

Part of 'Bookkeeping
Case Study'

OBJECTIVES

By the end of the course participants will have had practical exposure to ledgers by completing two months of transactions for a fictional client, "Wanda of Whetstone".

CONTENT

Participants will gain experience of manual bookkeeping through:

- Writing up sales ledger from sales daybook and cashbook receipts;
- Writing up purchase ledger from purchase daybook and cashbook payments;
- Balancing off sales and purchase ledgers; and
- Extracting lists of balances.

As well as exposure to manual bookkeeping, participants will also be shown how ledgers appear when accounts preparation packages such as Sage are used.

ETB, Journals and Final Accounts

Part of 'Bookkeeping
Case Study'

OBJECTIVES

By the end of the course participants will have had practical exposure to daybooks by completing an extended trial balance for a fictional client, "Wanda of Whetstone".

CONTENT

Participants will gain experience of manual bookkeeping through:

- Preparing journals for period-end adjustments;
- Calculating accruals and prepayments;
- Extending a trial balance; and
- Drafting a trading and profit and loss account and balance sheet.

As well as exposure to manual bookkeeping, participants will also be shown how journals and final accounts appear when accounts preparation packages such as Sage are used.

CPD HOURS: 12

Stirling

20-21 Aug 9.30am - 4.30pm

Advising the Client: Laws & Regulations

One Day Course
£110 +VAT

WHO SHOULD ATTEND

As business advisers we should be familiar with a wide range of laws and regulations.

This course is designed as an introduction to this area and is designed for staff who are undertaking practical accounts/audit work and are therefore in a position to spot assurance opportunities during the course of this work.

It is not designed for senior people with a high level of existing knowledge and is unlikely to be of benefit to anyone who has previously attended the CPE course 'Laws and Regulations'.

OBJECTIVES

ISA+ 250 requires auditors to consider the implications of compliance with Laws and Regulations by an entity and to consider the action they should take when suspected non-compliance is found.

Additionally, the role of business adviser demands that the 'modern accountant' is aware of such issues that may affect the client and may possibly present an opportunity for the firm to sell additional services.

This course covers both these aspects and will ensure that audit/accounts staff are fully aware of the role they have to play.

CONTENT

The course will comprise of a mixture of formal lecturing and practical case studies incorporating role play. Specific issues which will be addressed are:-

Auditing standards - what are the specific requirements and what should be recorded on file to demonstrate compliance?

Business advisory role – an overview of key areas such as Employment Law, Health & Safety Data Protection.

CPD HOURS: 6

Stirling
5 May
9.30am - 4.30pm

Advising the Client: Fraud

Half Day Course
£55 +VAT

WHO SHOULD ATTEND

The course is suitable to anyone involved in the fieldwork of accountancy or auditing assignments who would benefit from a practical review of the business advisory possibilities in relation to fraud.

The relevance of the course will depend upon participants' practical experience. However, as a guideline, it will be suitable for those who have been in the profession for between 15 and 36 months.

OBJECTIVES

If a fraud is committed in a business, the result can be anything from a relatively small reduction of profits to literally the collapse of the business.

It is therefore obvious that if a fraud is taking place the firm would welcome, if not expect, the accountant to point this out. However, more useful still is if the accountant could provide advice to the client to help prevent the fraud happening in the first place.

The aim of the course is firstly to make participants aware of how fraud can be committed. From this point, they will be able to identify which clients in practice are most at risk and in what areas. They will then learn to identify the key systems and controls that the client needs to implement.

CONTENT

The following areas will be covered:

- How is fraud committed?
- Indications of fraud
- Identifying the risk of fraud
- Prevention
- Auditors' responsibilities and ISA +240
- Money laundering

The course will be a combination of lecturing, discussions and short questions to illustrate the points and to practise identifying the key issues.

CPD HOURS: 3

Stirling
6 May
9.30am - 1.00pm

Advising the Client: Systems

Half Day Course
£55 +VAT

WHO SHOULD ATTEND

As business advisers we should be aware of the function and importance of systems in our client's businesses.

This course is designed for anyone involved in undertaking assurance assignments (including audits) who would benefit from a greater understanding of the need to ensure systems prevent and detect frauds and errors.

It should be attended by participants who have some previous experience of audit or assurance assignments. As a guideline, it will be suitable for those who have worked between 12 and 36 months in the profession.

OBJECTIVES

SAS 300 requires auditors to document accounting and internal control systems and SAS 610 requires that any weaknesses that are identified be reported to management or directors.

Additionally, non audit clients often seek assurance that the systems they are operating are effective and as business advisors we should be well placed to provide such added value services.

CONTENT

The course will be a combination of discussion exercises and case study and will cover the following areas:

- Accounting and internal control systems - how to identify and document these in a practical way.
- Consideration of internal controls, including distinguishing between 'prevent' and 'detect' controls, and identifying controls that are missing.
- Reporting on weaknesses and possible improvements identified during the assignment both orally and in writing in a constructive manner whilst maintaining compliance with Auditing Standards where appropriate.
- Consideration of how the requirements to report to management can be used proactively as a vehicle to promote other value added services.

CPD HOURS: 3

Stirling
6 May
2.00pm - 5.00pm

Introduction to VAT

Half Day Course
£55 +VAT

WHO SHOULD ATTEND

This course is suitable for those participants who have little or no experience in this area. As a guideline it is suitable for people who have up to 12 months experience in the profession.

Participants will be expected to be familiar with basic bookkeeping entries.

OBJECTIVES

To familiarise participants with the basic scope of VAT and the bookkeeping entries necessary to record the VAT element of business transactions.

CONTENT

The course will include:

- Scope of VAT
- Accounting for VAT
- The VAT return
- Case study - completion of a VAT return

CPD HOURS: 3

Stirling
1 Apr
2.00pm - 5.00pm

Personal Tax 1

One Day Course
£110 +VAT

WHO SHOULD ATTEND

This course is suitable for those participants who have little or no existing tax knowledge or experience in this area. As a guideline it will be suitable for those who have worked between 3 and 15 months in the profession. It will not normally be suitable for those participants who are studying and have sat their first professional tax exam.

OBJECTIVES

By the end of the course participants will be familiar with the basic principles of calculating an individual's income tax liability.

CONTENT

- Review of the different sources of income
- Determination of tax credits/tax deducted at source
- Tax rates and allowance
- Income tax computations

CPD HOURS: 6

Stirling
2 Apr
9.30am - 4.30pm

Business Tax 1

One Day Course
£110 +VAT

WHO SHOULD ATTEND

This course is suitable for those participants who have little or no existing tax knowledge or experience in this area. As a guideline it will be suitable for those who have worked between 3 and 15 months in the profession and it will help if they have previously attended Personal Tax 1.

It will not normally be suitable for those participants who are studying and have sat their first professional tax exam.

OBJECTIVES

By the end of the course participants will be familiar with the basic rules governing the calculation of taxable profits for a self-employed client.

CONTENT

- General principles of allowable/disallowable expenditure
- Plant and machinery capital allowances with case studies
- Determination of the Class 4 NIC liability
- Trading income computation
- Completion of the relevant self assessment pages

CPD HOURS: 6

Stirling
3 Apr
9.30am - 4.30pm

Back to Basics: Inheritance Tax

Half Day Course
£85 +VAT

WHO SHOULD ATTEND

This course is aimed at members of staff who require a basic understanding of inheritance tax and who have little or no existing knowledge in this area or who require a refresher of the basic rules. It will not normally be suitable for those who have covered this area as part of their professional examinations.

Participants should bring a calculator.

OBJECTIVES

This course will aim to familiarise participants with the principles of inheritance tax for individuals and trusts including fundamental computational aspects.

CONTENT

The course will include:

- General overview
- Lifetime transfers
- General valuation principles
- Exemptions and Reliefs
- Occasions of charge for trusts
- Administration

Case studies will be used throughout

CPD HOURS: 3

Stirling
15 May
9.30am - 1.00pm

Back to Basics: Trusts

Half Day Course
£85 +VAT

WHO SHOULD ATTEND

This course is aimed at members of staff who require a basic understanding of trusts and how income tax and capital gains tax apply to trusts. This course will also be suitable for staff members who deal with the tax compliance of trusts but who have come to rely on computer software to get things right.

The course is not suitable for those new to the profession as participants require a working knowledge of income and capital gains tax.

Participants should bring a calculator.

OBJECTIVES

This course will introduce the basic principles of trusts and the computations necessary for trust tax compliance. This course will not cover tax planning ideas using trusts.

CONTENT

The course will include:

- Types of trusts and their uses
- Income and capital gains tax computations
- Administration
- Key events and their consequences

Case studies will be used throughout

CPD HOURS: 3

Stirling
15 May
2.00pm - 5.00pm

General Tax Update for Accounts Staff

One Day Course
£110 +VAT

WHO SHOULD ATTEND

Audit and accounts staff who have a good working knowledge of the main taxes and who have already attended other Intermediate level courses and wish to be kept up to date with the recent legislative changes.

This course is NOT intended for anyone who has attended the 2009 CPD Finance Act session.

OBJECTIVES

By the end of the course staff will have been given an overview of recent changes in legislation including a look at some of the more problematic areas.

CONTENT

- Finance Act changes - income / corporation / capital taxes / VAT
- Case study questions will be included throughout the course to illustrate current topical issues

Participants will be expected to have a basic understanding of the main tax rules.

CPD HOURS: 6

Stirling
6 Oct
9.30am - 4.30pm

Family Company Tax Considerations

One Day Course
£110 +VAT

WHO SHOULD ATTEND

This course is **only** suitable for those participants who have experience of completing corporate tax computations and who are aware of the rules for calculating commonly found benefits in kind.

Participants MUST be familiar with accounts format and be conversant with taxable trading income and employment income rules.

The relevance of the course will depend upon experience, however, as a guide it will be suitable for those who have worked at least 24 months in the profession.

OBJECTIVES

By the end of the course participants will be technically up to date as regards compliance work and the current technical issues likely to affect a typical family company.

CONTENT

- Remuneration packages
- P11D compliance – case study
- Income shifting
- An introduction to succession planning
- Detailed case study including accounts finalisation, deferred tax, capital gains computations and CTSA requirements

NB. Prior knowledge of corporation tax and the calculation of benefits in kind is assumed at this level.

CPD HOURS: 6

Stirling
7 Oct
9.30am - 4.30pm

Communication: The Essential Skills

One Day Course
£110 +VAT

WHO SHOULD ATTEND

The course is essential for junior staff who wish to improve their ability to communicate effectively with clients in writing, on the phone or face to face.

The relevance of the course will depend upon the participants' level of experience in this area. As a guide, the course will be most suited to members of staff who have been in the profession for up to 24 months.

OBJECTIVES

At the end of the course participants will be aware of the principles of good communication and the effect of key aspects of their behaviour on working relationships with clients and colleagues. They will have been given practical tools to help them communicate more effectively on the telephone, and will have had the opportunity to try out some of these in role-play situations. Participants will also have seen some examples of good and bad business writing and will have acquired some writing and editing skills.

CONTENT

The course will cover:

- Importance of communication - ways, means and barriers
- Helping and hindering behaviours - group exercises and informal presentations
- Body language basics
- Telephone training tips - role plays
- Business writing skills and techniques

Individual and group exercises will be used to enable participants to practice the key skills learned.

CPD HOURS: 6

Numbers restricted to
15 per course

Stirling
10 Mar
9.30am - 4.30pm

Effective Time Management

Half Day Course
£85 +VAT

WHO SHOULD ATTEND

The course is a "must" for anyone in senior assistant / new manager positions where time management starts to become essential.

The relevance of the course will depend upon participants' level of responsibility and practical experience. As a guideline however, it is likely to be most appropriate for those with three to six years' experience in the profession, and who are able to schedule their workload and to delegate work to more junior staff

OBJECTIVES

At the end of the course participants will be more aware of the need to manage their time effectively, and have gained some practical tips for doing so.

CONTENT

- General introduction to the importance of good time management
- Consideration of common 'time wasters' and what can be done about them, by means of group discussion.
- Introduction of tools for scheduling and prioritising tasks.
- Planning ahead and deadline management.
- Delegating work - the pitfalls and the benefits.
- Feedback skills - ensuring quality communication.

The course uses a combination of lecture sessions and individual and group exercises to apply the principles to the realistic problems faced by busy accountants.

CPD HOURS: 3

Numbers restricted to
15 per course

Stirling
10 Nov
9.30am - 1.00pm

Working Effectively Under Pressure

Half Day Course
£85 +VAT

WHO SHOULD ATTEND

This course will provide participants with an introduction to acquiring knowledge and understanding issues and stress in the workplace along with techniques to manage pressure.

The relevance of the course will depend upon participants practical experience, however, as a guideline, it will be suitable for those who have worked at least 12 to 18 months in the profession.

OBJECTIVES

By the end of the course participants should recognise the causes and effects of pressure. They will learn to develop and adopt appropriate strategies and policies to reduce the detrimental aspects of pressure at work.

CONTENT

- Pressure v stress
- Recognising the symptoms of too much pressure
- Understanding the short and long term effects of stress
- Time management skills to maintain standards of performance
- Effective use of delegation and management techniques
- Physical and mental methodology to reduce internally generated pressure
- Case studies and exercises to demonstrate key points and practical applications

CPD HOURS: 3

Numbers restricted to
15 per course

Stirling
10 Nov
2.00pm - 5.00pm

In-house Management Courses

Why not organise an in-house course that's tailored for your practice?

Most of our management courses can be presented as a half or full day session and tailored to meet the specific needs of your practice. A half day presentation for up to 10 people would cost £1,400 plus VAT and expenses and a full day £2,400 plus VAT and expenses. Some of our most popular in-house courses include:

An Introduction to Professional Selling
Improving Personal Productivity and Effectiveness
Effective Business Writing Skills
Turning Prospects Into Clients
Delivering Quality Client Service

If you would like further details about this option or any of our management, business development or personal skills courses please contact karenl.duncan@merciascotland.co.uk or call her on 0845 246 4996.

SAGE 50: Set Up & Processing Cycles

One Day Course
£150 +VAT

WHO SHOULD ATTEND

Participants should be familiar with double-entry principles, although no prior knowledge of an accounts package is necessary.

The course will be of benefit to those who require an operational understanding of the Sage system. In particular, those who will be responsible for setting up and supporting the package for clients.

OBJECTIVES

The key stages involved in setting up and using the Sage 50 system are covered.

The core stages of the processing cycle including the month end procedures are also covered.

CONTENT

- Overview of Sage and Sage products
- Key features of Sage 50
- Company set-up and key settings
- Chart of accounts
- Opening details and balances
- Posting routines
- Recurring entries
- Fixed assets register and depreciation
- Month end routines

CPD HOURS: 6

Numbers restricted to
12 per course

3 Feb 9.30am - 4.30pm	Stirling	16 Sep 9.30am - 4.30pm
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SAGE 50 Forecasting (v.2007) Basic

Half Day Course
£85 +VAT

WHO SHOULD ATTEND

This course is suitable for those wishing to learn how to create forecasts and use the standard reports within the Sage 50 Forecasting software. This product training course is designed for staff in the profession, and so a good understanding of accounting principles and an overall appreciation of forecasting methodology are assumed.

Users of Sage WinForecast Professional (v.4) will derive little benefit from this course unless they are due to upgrade to v.2007 in the near future.

OBJECTIVES

A modular based hands-on course covering the basic aspects of Sage 50 Forecasting (v.2007). A case study based on a typical SME client with a £1m turnover, will form the basis of the course.

CONTENT

Topics covered include

- Planning and creating a new forecast
- Setting forecast options and profiles
- Creating sections, sub-sections and records
- Entering record assumptions and values
- Flexing the forecast
- Reports and graphs

N.B. Sage 50 Forecasting version 2007 is used on this course.

CPD HOURS: 3

Numbers restricted to
12 per course

16 Jun 9.30am - 1.00pm	Stirling
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SAGE 50 for the Business Advisor

Half Day Course
£85 +VAT

WHO SHOULD ATTEND

Auditors/advisors, with at least 12 months experience, who wish to gain a deeper understanding of the Sage 50 package. Some familiarity with the package would be useful - particularly an understanding of the core ledgers.

OBJECTIVES

This course looks at the Sage 50 package in some detail.

The main objectives are to arm the auditor and advisor with sufficient knowledge to feel comfortable at year-end, or when setting up systems for a client, or when providing support and advice on an ad hoc basis.

Please note that this is NOT a hands-on course.

CONTENT

- Sage and Sage 50 overview
- Company settings – performing a health-check
- Chart of accounts layout – performing a health-check
- Data - integrity check
- Dealing with returned cheques, write-offs and other corrections
- Creating recurring entries and Skeleton journals
- Month and Year-end
- Typical transaction errors
- Using the report designer to interrogate the audit trail
- Excel integration
- Overview of Foreign Trader and Project Costing modules

CPD HOURS: 3

Stirling
16 Jun
2.00pm - 5.00pm

SAGE 50: The Advanced Modules

One Day Course
£150 +VAT

WHO SHOULD ATTEND

Previous attendance on a Sage Introductory course is preferred. Participants should be familiar with Sage 50 and be reasonably proficient at using the core modules (Customers/Suppliers/Nominal and Financials). Some experience of using Sage in a client environment would also be useful.

As the core ledgers and general navigation are covered on the Introductory course there is an assumed level of knowledge.

The course will be of benefit to those who require an operational understanding of the more advanced modules of the system including the Report Designer. A case study will also be used to examine some of the more common Sage problems

OBJECTIVES

To provide hands-on training on the latest version of Sage 50 Accounts Professional.

The more advanced features of the system will be covered.

The Report Designer session will take up all of the morning session – and will cover predominantly version 12.

CONTENT

- New/Upgraded features
- Report Designer
- Client case study (looking at typical problems)
- Export Sage data and Excel integration
- Overview of Products, Order processing and Invoicing modules
- Maintenance and Utilities options
- Foreign currency and Project costing

Participants may bring along a USB device, if they wish to take copies of the reports written during the course.

CPD HOURS: 6

Numbers restricted to
12 per course

Stirling
17 Jun
9.30am - 4.30pm

Practical Use of Excel (Office 2007)

One Day Course
£150 +VAT

WHO SHOULD ATTEND

Participants should be familiar with the operation of the package at least up to introductory level, and, with at least 6 months practical experience of using the package on a day to day basis. This experience should include creating spreadsheets from scratch, entering and copying formulae and the use of the standard and formatting toolbars.

Please note that there is an alternative course for users of Excel 2003 and earlier versions. Current version used on this course: Excel 2007

OBJECTIVES

This course provides a brief re-cap of the introductory course and then concentrates on some of the more advanced concepts of spreadsheet design and integrity.

The course is designed for the more experienced spreadsheet user who is likely to be involved in setting up and maintaining spreadsheets on behalf of others.

CONTENT

- Refresher – some short cuts and other speed tips
- Best practice
 - Absolute and mixed cells
 - Rounding / precision
 - Range names
 - Conditional logic (IF command)
 - Conditional formatting
 - Database plus Pivot Tables
 - Import / export data
 - Presentation
 - Custom Headers/Footers
 - Custom number formats
- Data Validation
- SUMIF command
- Protection
- Circ errors
- Audit Tools

CPD HOURS: 6

Numbers restricted to
12 per course

Stirling
15 Sep
9.30am - 4.30pm

In-house IT Courses

Why not organise an
in-house IT course that's
tailored for your practice?

We offer an extensive range of Sage 50 courses that can be tailored to suit the specific needs of your team. A half day course for up to 12 people would cost from £785 plus VAT and expenses and a full day from £1065 plus VAT and expenses. Laptops will be provided.

Our most popular Sage 50 courses include:

Sage 50: Set Up and Processing Cycles
Sage 50: The Advanced Modules
Sage 50 Report Designer
Sage 50 Payroll
Sage 50 Forecasting

If you would like further information on this option or details of any of these courses please contact
karenl.duncan@merciascotland.co.uk
or call her on 0845 246 4996.

Specialist CPD Course Programme 2009

Page No	Course						Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
			Glasgow	Edinburgh	Aberdeen	Stirling								
27	Limited Liability Partnerships	am	-	21 Apr	-	-	●	●	●	●				
27	An Introduction to International Personal Tax	am	10 Jun	-	-	-	●	●	●	●				
28	VAT: Dealing with Investigations, Appeals and Disputes	pm	-	-	-	16 Sep	●	●	●					
28	Tax Update for Accountants in Industry	am	-	-	21 Oct	-		●	●					
	Timings		9.30am - 12.30pm	9.30am - 12.30pm	9.30am-12.30pm	1.30pm - 4.30pm								

Venues

GLASGOW

The Glynhill Hotel,
169 Paisley Road,
Renfrew, PA4 8XB
Tel: 0141 886 5555

EDINBURGH

Edinburgh 1st,
18 Holyrood Park Road,
Edinburgh, EH16 5AY
Tel: 0131 651 1971

ABERDEEN

Aberdeen Football Club,
Pittodrie Stadium, Pittodrie Street,
Aberdeen, AB24 5QH
Tel: 01224 650400

STIRLING

Stirling Management Centre,
University of Stirling,
Stirling, FK9 4LA
Tel: 01786 451666

Management and Personal Skills Course Programme 2009

Page No	Course				Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
			North-East Scotland	Central Scotland								
29	Successful Task Achievement & Effective Delegation	1 day	24 Apr	23 Apr	●	●	●	●				
29	Delivering Quality Client Service	am	17 Jun	16 Jun	●	●	●	●				
29	Client Care for Support Staff	pm	17 Jun	16 Jun								●
30	Presentation Skills	1 day	3 Sep	2 Sep	●	●	●	●				
30	The People Manager's Toolkit	1 day	5 Oct	6 Oct	●	●	●	●				●
31	An Introduction to Professional Selling Skills	1 day	3 Nov	4 Nov	●	●	●	●				

On receipt of your booking, joining instructions including venue directions will be sent to you one week before the course.
In the event of our cancelling or postponing a course, our liability will be limited to a full refund of the amount paid.

Limited Liability Partnerships

£110 +VAT

OBJECTIVES

LLPs have now been with us for over 6 years and nearly 20,000 have been formed. Clearly many organisations are starting to see the benefits of conducting business as an LLP. However, the decision to operate as an LLP or to convert to an LLP is not a simple one. At the end of this course participants will understand clearly the advantages and disadvantages of an LLP and the practical issues involved in using an LLP or of converting to an LLP. The updated SORP changed substantially the accounting treatment in many areas. This course will explain clearly what the complex requirements are and how they should be implemented.

CONTENT

Introduction to LLPs

- Why they exist, what they are and their legal status.

Advantages of an LLP

- The main reasons for forming an LLP and the disadvantages.

Limited Liability

- What this means
- Personal liability of members – is it a problem?

The accounting of LLPs

- The legal requirements for true and fair accounts
- Content of the accounts
- Audit and filing requirements.

LLP SORP

- Main implications of the new SORP
- Allocation of profits
- Members annuities
- Business combinations
- Members remuneration and capital:
 - Equity
 - Expense

The taxation of LLPs

- Confirmation of the basic tax position
- The few differences from partnership tax
- Stamp duty
- Treatment of members' remuneration

CPD HOURS: 3 (Audit Related: 3)

Glasgow	Edinburgh	Aberdeen	Stirling
-	21 Apr 9.30am-12.30pm	-	-

An Introduction to International Personal Tax

£110 +VAT

OBJECTIVES

There are some significant changes in FA 2008 in relation to residence and domicile issues. This course will provide participants with an introduction to the key concepts of residence, ordinary residence and domicile and will outline the key ways in which these terms impact on the main UK direct taxes. The new rules will be considered. The course assumes no previous knowledge and is also an ideal refresher for those who need updating on the basic concepts.

CONTENT

What are residence and ordinary residence?

- Presence in the UK
- Measuring days
- How important is intention
- Proving residence
- Determining residence and ordinary residence on arrival and departure

How is domicile determined

- Principles of domicile
- Domicile of origin
- Domicile of choice
- Domicile of dependence
- Deemed domicile

Impact for income tax

- Earnings from employment
- Trading income

The new remittance basis

- When does it apply
- What is the charge
- What is a remittance

Impact for capital gains tax

- Concept of ordinary residence for CGT purposes
- Disposing of a business
- Principal private residence

Impact for IHT

- Excluded property
- Trusts structures
- What to do about the UK home

CPD HOURS: 3

Glasgow	Edinburgh	Aberdeen	Stirling
10 Jun 9.30am-12.30pm	-	-	-

VAT: Dealing with Investigations, Appeals and Disputes

£110 +VAT

OBJECTIVES

VAT Investigations and dispute resolutions remain to most practitioners a minefield of complexity and procedure. Subsequent appeals to the VAT and Duties Tribunal are also usually rarely undertaken by the general practitioner.

The course will aim to outline how HMRC undertake investigations in relation to VAT and the various courses of action which may be taken to resolve those issues for the client. The course will also provide a practical guide on how to deal with appeals and departmental reconsiderations.

CONTENT

- Examination of the procedures HMRC adopt to investigate both civil and criminal fraud.
- Explanation of the current Appeals procedure for all types of dispute and a review of the changes to be introduced in 2009.
- Practical tips on dispute resolution including considering departmental reviews or formal appeals including applications for costs.

CPD HOURS: 3 (Audit Related: 1)

Glasgow	Edinburgh	Aberdeen	Stirling
-	-	-	16 Sep 1.30pm-4.30pm

Tax Update for Accountants in Industry

New for 2009

£110 +VAT

OBJECTIVES

This session will provide a review of developments in direct taxes in 2009. It will focus on developments most relevant to accountants working in industry and commerce.

CONTENT

The precise content will depend on changes to legislation and interpretation of legislation in 2009. The topics covered will include recent developments in:

- Taxation of the corporate business
- Profit extraction issues
- Current perspective of capital taxes on the owners of businesses

As the precise content of the course cannot be established at the time of going to print further details will be available from Mercia Scotland on request nearer the time of the course.

CPD HOURS: 3

Glasgow	Edinburgh	Aberdeen	Stirling
-	-	21 Oct 9.30am-12.30pm	-

Successful Task Achievement & Effective Delegation

One Day Course
£295 +VAT

WHO SHOULD ATTEND

Partners, managers and senior staff who wish to improve their task management and delegation skills.

OBJECTIVES

At the end of this course participants should be better able to:

- Maximise the quality and minimise the quantity of their own time
- Identify the processes involved in successfully project managing assignments
- Deal with conflicting commitments
- Delegate appropriately and maximise the use of those working with them and for them.

CONTENT

- Managing tasks and time
- Achieving results
- Effective delegation
- The way ahead

CPD HOURS: 6

Numbers restricted to
18 per course

North-East Scotland 24 Apr 9.30am - 4.30pm	Central Scotland 23 Apr 9.30am - 4.30pm
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Delivering Quality Client Service

Half Day Course
£185 +VAT

WHO SHOULD ATTEND

Managers, supervisors and more senior staff who have responsibility for managing and developing client portfolios.

OBJECTIVES

To enable participants to:

- Develop the key skills and disciplines required in managing client relationships effectively
- Deliver a consistent, high quality service to their clients

CONTENT

- Managing client expectations
- Setting service standards and managing the service process
- Developing and building relationships
- Recognising that behaviour breeds behaviour; using attitude and non verbal communication to best effect
- Handling areas of difficulty
- Making the most of client meetings
- Client needs and service opportunities

CPD HOURS: 3

Numbers restricted to 18 per course

North-East Scotland 17 Jun 9.30am - 1.00pm	Central Scotland 16 Jun 9.30am - 1.00pm
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Client Care for Support Staff

Half Day Course
£185 +VAT

WHO SHOULD ATTEND

Personal assistants, secretaries and other support staff who act at that critical interface between clients and their firm's technical staff.

OBJECTIVES

To enable PAs, secretaries and support staff to:

- Have a clear understanding of the key skills, disciplines and behaviours involved in keeping clients happy
- Reinforce participants' awareness of the importance of keeping clients happy in today's increasingly competitive and service orientated marketplace
- Provide the firm's clients with a disciplined, professional approach when dealing with them

CONTENT

- What keeps clients happy?
- Who are our clients – internal v external customers?
- Projecting the right image - identifying your firm's blind spots
- Effective communication - dealing with difficult situations in a professional manner
- Handling complaints
- Professional telephone techniques

CPD HOURS: 3

Numbers restricted to 18 per course

North-East Scotland 17 Jun 2.00pm - 5.00pm	Central Scotland 16 Jun 2.00pm - 5.00pm
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Presentation Skills

One Day Course
£295 +VAT

WHO SHOULD ATTEND

Anyone who has to make formal or informal presentations to colleagues or clients and wishes to improve their skills in this area.

OBJECTIVES

To enable participants to:

- Understand the key skills involved in delivering effective business presentations
- To enhance their confidence in applying those skills when delivering such presentations

CONTENT

- The importance of preparation - getting it right before you start!
Knowing your audience, knowing your message and knowing your limits
- Outlining, structuring and composing your presentation - including the importance of strong introductions and conclusions, getting the words right and the use of visual aids
- Using PowerPoint to support the presentation rather than it being a distraction - tips of the trade
- Delivering your presentation - controlling nerves, pace and tone of delivery, the importance of non verbal communication and handling the audience
- Handling questions effectively
- Practice presentations

CPD HOURS: 6

Numbers restricted to
8 per course

North-East Scotland
3 Sep 9.30am - 4.30pm

Central Scotland
2 Sep 9.30am - 4.30pm

The People Manager's Toolkit

One Day Course
£295 +VAT

WHO SHOULD ATTEND

Partners, directors, managers and more experienced staff who would benefit from an insight into the core, people management skills.

OBJECTIVES

To enable participants to:

- Appreciate the personal 'toolkit' that all managers and leaders need to inspire, manage and develop staff effectively
- Begin developing these skills in themselves so they can apply them effectively in the workplace

CONTENT

Management style

- What's my natural style?
- Day to day management scenarios and challenges
- Leading by example

Motivating staff

- Motivation principles
- Motivation self analysis
- Understanding your staff
- Building your inspirational ability

Delegation and briefings

- Briefing others - best practice
- What is delegation?
- Delegation parameters and scope
- How to delegate effectively
- The best questions to ask after briefing or delegating to others

Running an effective meeting

- When to meet and the three types of meeting
- Meeting preparation
- The two golden rules to conducting an effective meeting

CPD HOURS: 6

Numbers restricted to
18 per course

North-East Scotland
5 Oct 9.30am - 4.30pm

Central Scotland
6 Oct 9.30am - 4.30pm

An Introduction to Professional Selling Skills

One Day Course
£295 +VAT

WHO SHOULD ATTEND

Anyone who is relatively new to the process of professional selling.

OBJECTIVES

To enable participants to:

- Fully understand the professional sales process and what 'buyers' are looking for from 'sellers'
- Build their awareness of self, and their skills in influencing clients and prospects
- Prepare, conduct and close a professional business meeting with a client or prospect

CONTENT

The professional sales process

- The three sources of income for any practice
- What is selling?
- What are buyers looking for?
- The sales process - an overview

Professional selling skills

- The importance of relationships
- Self awareness - your natural influencing style
- Building rapport and making a good first impression
- Understanding the client's or prospect's needs and wants
- Meeting the client's or prospect's needs and wants

Conducting a professional business meeting

- To meet or not to meet?
- Planning and preparation
- The introduction
- Conducting the meeting
- Finishing the meeting
- Post meeting follow up

CPD HOURS: 6

Numbers restricted to
18 per course

North-East Scotland
3 Nov 9.30am - 4.30pm

Central Scotland
4 Nov 9.30am - 4.30pm

Digital Subscription Application

Please complete this application form if you wish to become a Digital Subscriber.

As a digital subscriber you receive a selection of our 12 most popular CPD courses over a 12 month period, starting from the month you begin to subscribe. To view the selection visit www.mercia-group.co.uk/training/online_subscription.php

Firm

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Tel No

Fax No

E mail

Contact (please print)

I/We wish to become a Mercia digital subscriber starting from (insert month)

I understand the subscription price is determined by the size of my practice detailed below

Junior Staff 'Total staff' @ £95 per person £.....

Senior Staff Per firm fee £.....300.00

Partners..... plus VAT at 17.5% £.....

Total Staff..... TOTAL £.....

The fee will be invoiced in advance but can be paid in 12 monthly instalments. A Direct Debit Mandate will be sent to you on receipt of your application. Please note that credit card payments must be made in full.

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Please return to: Mercia Scotland, 5th Floor,
80 St Vincent Street, Glasgow, G2 5UB

CPD Course Booking Form



Personal Details

(Required for all bookings, including members, unless details given overleaf)

Firm	
Address	
Tel No	
Fax No	
E mail	
Contact	

Membership Application

I/We wish to become members of the Mercia Scotland Training Group for the year to 31 December 2009. Detailed alongside are the number of ALL partners and professional members of staff as at 1 January 2009.

Junior Staff	
CA trainees	_____
ACCA trainees	_____
AAT trainees	_____
ATT trainees	_____
Other junior staff	_____
Total Junior Staff	_____
Senior Staff	_____
Partners	_____
Total Staff	_____

Membership @ £315 x 'Total Staff'	£
Per firm fee	£ 150.00
plus VAT at 17.5%	£
TOTAL	£

The fee will be invoiced in advance but can be paid in 12 monthly instalments. A Direct Debit Mandate will be sent to you on receipt of your application. Please note that credit card payments must be made in full.

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CPD Courses

I would like to book the following CPD courses:

	Venue	No of Places
Accounting for Properties and the Audit Issues		
Employment Taxes Update		
Reporting Requirements for Small Companies		
Corporation Tax Refresher		
Top Tips for Delivering the Profitable Assignment		
Capital Gains Tax: A Current Perspective		
Regulatory Update for Practitioners		
Preparing a Business for Exit		
Finance Act 2009		
Tax Planning for Family Companies		
Audit, Accountancy and Assurance Update		
Topical Tax Issues		
Total No of Places		

Total places _____ @ £45 if 10 or more places booked	£
Total places _____ @ £55 if 6-9 places booked	£
Total places _____ @ £90 if 1-5 places booked	£
plus VAT at 17.5%	£
TOTAL	£

(Cheque enclosed payable to Mercia Group Ltd)

Payment can be made by credit card using VISA, Mastercard or Delta.
Please contact the office for details on how to make payment.

Please return to: Mercia Scotland, 5th Floor, 80 St Vincent Street, Glasgow, G2 5UB

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If you have any queries or would like to discuss your training needs please contact Karen Duncan on 0845 246 4996 or email Karen.Duncan@merciascotland.co.uk

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