

PROFESSIONAL TRAINING
PROGRAMME SCOTTISH REGION



Seven Stages of Development 2010/11



PROFESSIONAL TRAINING PROGRAMME

SCOTTISH REGION

Seven Stages of Development

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PROFESSIONAL TRAINING PROGRAMME

SCOTTISH REGION

Seven Stages of Development

Introduction

Welcome to our brochure detailing the Professional Training Programme for 2010/11.

The courses are designed to cover both the technical and practical skills required by staff working in a professional office.

They are aimed at all levels of professional staff from those who are new to the profession through to those with four or more years of experience. Further guidance on who should attend individual courses can be obtained from Sarah Moore at Mercia Scotland on 0116 258 1200 or by email at sarah.moore@mercia-group.co.uk

Enrolment Administration

Enrolment forms for each course are included at the back of the brochure. **Please complete and return them to Mercia Scotland as soon as possible but no later than two weeks before the start of each course.** If you would like any member of staff to attend only part of a course please indicate this on the enrolment form.

An invoice will be issued which is due for payment prior to the commencement of the course. Joining instructions will be issued for each delegate.

Venues and Times

The courses will be held at:

Royal George Hotel, Tay Street, Perth, PH1 5LD Telephone 01738 624455

All courses will run from 9.00am to 4.45pm with a lunch break from 12.45pm to 1.30pm.
For those attending on a residential basis, evening tuition will be held from 5.00pm to 6.30pm.



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Course Costs

	Residential	Non Residential	Day Delegate
	£	£	£
Getting to Grips with Double Entry Bookkeeping	835	555	153
Working with Clients' Accounting Records	965	685	188
Producing an Audit File	970	715	197
Starting to Take Responsibility for Small Assignments	720	550	202
Taking Full Responsibility – Owning the Job	1025	815	224
Successful Communication	510	400	229
Managing Yourself and Others	1110	850	234

All prices are exclusive of VAT.

Non residential fees include morning and afternoon refreshments and a light lunch. In addition to the above, residential fees include dinner, bed and breakfast for 1, 2 or 3 nights as appropriate.



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Course Calendar

Course	Date	Venue
T1 Getting to Grips with Double Entry Bookkeeping	31 August to 3 September 2010	The Royal George Hotel, Perth
T2 Working with Clients' Accounting Records	1 to 4 November 2010	The Royal George Hotel, Perth
T3 Producing an Audit File	31 January to 3 February 2011	The Royal George Hotel, Perth
T4 Starting to Take Responsibility for Small Assignments	10 to 12 November 2010	The Royal George Hotel, Perth
T5 Taking Full Responsibility - Owning the Job	4 to 7 April 2011	The Royal George Hotel, Perth
T6 Successful Communication	14 to 15 December 2010	The Royal George Hotel, Perth
T7 Managing Yourself and Others	17 to 20 January 2011	The Royal George Hotel, Perth



PROFESSIONAL TRAINING PROGRAMME
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Getting to Grips with Double Entry Bookkeeping (T1)

This course is essential for all new recruits. It will ensure they understand the basic concepts of double entry bookkeeping and accounts preparation.

Day 1

Principles of Bookkeeping

- Consideration of accounting records, types of business and methods of bookkeeping
- Recording cash and credit transactions
- Extracting a trial balance
- Preparation of a profit & loss account and balance sheet

Day 2

Bookkeeping: The Next Stage

- Introduction to common year end adjustments including accruals, prepayments, bad debts, depreciation and stock
- Production of journal entries

Day 3

Bookkeeping Case Study

- Wanda of Whetstone case study: writing up books of prime entry
- Bank reconciliation procedures
- Writing up sales and purchase ledgers
- Balancing off these ledgers and extracting balances

Day 4

Bookkeeping Case Study (continued)

- Wanda of Whetstone case study: posting to the nominal ledger and reconciling control accounts
- Preparing journals and calculating accruals and prepayments
- Extracting a trial balance and producing a draft profit and loss account and balance sheet

DATES:	31 August to 3 September 2010
TIMES:	9.00am – 12.45pm and 1.30pm – 4.45pm with evening teaching from 5.00pm – 6.30pm for those on a residential basis
VENUE:	The Royal George Hotel, Perth



PROFESSIONAL TRAINING PROGRAMME

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Working with Clients' Accounting Records (T2)

Building on the knowledge acquired from attendance on the bookkeeping course, this course will help staff produce accounts and understand VAT returns from clients' accounting records and begin to increase their understanding of positive communication behaviours to enable good working relations with colleagues and clients. It will also cover a basic introduction to auditing, including the difference between an auditor and an accountant and the basic principles involved in this work.

Day 1 Introduction to Taxation

- Basic introduction to Employment Tax
- Basic introduction to Business Tax
- The basic scope of VAT and the bookkeeping entries necessary to record the VAT element of business transactions

Day 2 Communication and Behavioural Techniques

- Importance of communication – ways, means and barriers
- Helping and hindering behaviours
- Body language basics
- Handling difficult situations
- Telephone skills

Day 3 Accounts Preparation Skills

- Preparation of accounts and supporting working papers from the incomplete records of a sole trader
- Use of spreadsheets to analyse expenses and prepare an extended trial balance
- Review of draft accounts for reasonableness and for issues to be discussed with the client
- Preparation of list of points to be discussed with client
- Consideration of issues when clients use computerised recording systems

Day 4 AM Accounts Preparation Skills

- Results of client discussions given back to students
- Adjustments to be made to work done
- Review points to be actioned
- Review and checking of work to ensure adjustments correct

PM Introduction to Auditing

- What is an audit and why to we audit?
- Consideration of ethical aspects of auditing
- Explanation of the key stages of an audit with reference to appropriate auditing standards

DATES: 1 to 4 November 2010

TIMES: 9.00am – 12.45pm and 1.30pm – 4.45pm with evening teaching from 5.00pm – 6.30pm for those on a residential basis

VENUE: The Royal George Hotel, Perth



PROFESSIONAL TRAINING PROGRAMME

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Producing an Audit File (T3)

As staff start to become more involved in audit work this course will help them to understand what they must achieve. Using the case study, Woolly Jumpers Knitwear Ltd, participants will be introduced to key audit areas. Typically, staff will have 3 – 9 months' office experience.

Day 1

How to Audit

- Revision of basic auditing principles
- Understanding their role in planning for an audit
- Introduction to Systems & Controls testing

How to Audit Profit & Loss

- The key audit assertions involved in income and expenditure testing
- Payroll testing
- Auditing purchases/expenses
- Disclosure requirements

How to Audit Bank & Cash

- Introduction to bank and cash, objectives of the section and main audit areas
- Review of the various sources of audit evidence available
- Audit of bank reconciliation.
- Consideration of audit work on other accounts
- Use will be made of lecture examples and practical work based on the case study – Woolly Jumpers Knitwear Ltd

Day 2

AM How to Audit Fixed Assets

- Introduction to fixed assets, objectives of the section and main audit areas
- Use of client's Fixed Asset lead schedule, working papers and relevant invoices plus extractions from the minutes and the repairs and maintenance account, and physical verification schedule.
- Required to audit the section updating the Fixed Asset register in the process. Several errors are discovered giving further experience of scheduling of potential adjustments.
- Review of case study and any points arising

PM How to Audit Debtors

- Review of the possible analytical procedures which could be used in connection with debtors
- Debtors circularization.
- Introduction to the audit of bad debts, consideration of cut off, credit note provision, other debtors and prepayments
- Completion of trade debtors schedule, lead schedule, cross-referencing or whole section and completion of Audit Programme
- The case study of Woolly Jumpers Ltd will continue to be used

Day 3

AM How to Audit Creditors

- Introduction to creditors
- Review of the possible analytical procedures which could be used in connection with creditors
- Creditors statement reconciliation
- Working papers
- Leases and Hire Purchase

PM How to Audit Stock

- Introduction to the audit of stock, objectives of the section and audit work
- Stock take attendance
- Action planning

Day 4

SAGE 50 (hands on)

The purpose of this session is to ensure participants are aware of the key features and controls of SAGE, and are able to both extract and interrogate data stored on clients' systems.

- Sage 50 overview and key elements
- Sage 50 reports and Report Designer
- Sage 50 data export
- Excel data interrogation

DATES: 31 January to 3 February 2011

TIMES: 9.00am – 12.45pm and 1.30pm – 4.45pm with evening teaching from 5.00pm – 6.30pm for those on a residential basis

VENUE: The Royal George Hotel, Perth



PROFESSIONAL TRAINING PROGRAMME

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Starting to Take Responsibility for Small Assignments (T4)

As staff become more experienced they will need to use their time more efficiently and be able to communicate with clients. This course will ensure that those responsible for small audit assignments are completing the work in the most efficient manner, have an understanding of the risks associated with auditing within the scope of an audit assignment and build their awareness of the risk of fraud. Typically, staff will have 9 – 18 months' experience.

Day 1

AM Importance of Planning in an Effective Audit

- The purpose of planning and the process by which it is achieved
- Relevant auditing standards and their application
- Risk assessment, preparation of overall audit plans, tailoring audit programmes and the budgeting process

PM Effective 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

Day 2

AM Auditing Stock and the Risks Involved

- Objectives of section and audit work. Emphasis is placed on the high risk nature of the audit area.
- Stock take attendance
- Valuation

PM Understanding Company Accounts

- Comparison of sole trader/partnership accounts with company accounts
- Format and content of company accounts
- Case study requiring a review and amendment of a set of accounts for both disclosure and presentation issues

Day 3

AM Effective Small Company Audits

- Problems presented by the audit of small companies
- Consideration of risk and materiality
- Audit evidence from accounts preparation and other work undertaken for a client
- Completion procedures and how to summarise results for partners' attention

PM The Auditor at Risk

- The importance of quality control throughout the audit
- Improving the audit risk analysis
- Awareness of fraud risk
- Appreciate the possible consequences of a legal claim

DATES: 10 to 12 November 2010

TIMES: 9.00am – 12.45pm and 1.30pm – 4.45pm with evening teaching from 5.00pm – 6.30pm for those on a residential basis

VENUE: The Royal George Hotel, Perth



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Taking Full Responsibility – Owning the Job (T5)

This course will ensure that those moving onto a more senior role have both the technical and personal skills they require. It is assumed that staff will have at least two years' office experience.

Day 1

AM Effective Business Writing

- Structure, purpose, style and content
- Use of plain English to create appropriate tone and impression
- 'Golden rules' of business writing

PM Achieving Client Satisfaction

- Managing client expectations
- Measuring and achieving client satisfaction
- Dealing with complaints

Day 2

AM Fraud and Error

- What is fraud/motivators to committing fraudulent activities
- Responsibilities – Directors v Accountants
- Indicators and common types of fraud and error
- Prevention/detection of fraud/error and providing client advice
- The auditors role – how to audit fraud and error

PM Laws & Regulations for the Auditor

- How to audit laws & regulations
- Health & Safety
- Laws & regulations – industry specifics
- SAS 120/ISA+250 – requirements of auditing standards

Day 3

AM Planning for a 'Non-standard' Audit Assignment

- Discussion on different types of 'non-standard' audit
- Differences in accounting
- What must they consider for this type of assignment

PM Reviewing Skills

- Objectives of the review
- The role and skills required of a senior
- The review process and clearance of review points

Day 4

AM Auditing the Difficult Areas

- Completion of income
- Completion of creditors
- Provisions and contingencies
- Related party transactions
- Recognition of income

PM Efficient File Completion

- How and why inefficiencies arise: how they can be minimised
- Final analytical review
- Post balance sheet events: going concern
- Points forward: points for manager/partner
- Audit summary memorandum

DATES: 4 to 7 April 2011

TIMES: 9.00am – 12.45pm and 1.30pm – 4.45pm with evening teaching from 5.00pm – 6.30pm for those on a residential basis

VENUE: The Royal George Hotel, Perth



PROFESSIONAL TRAINING PROGRAMME

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Successful Communication (T6)

As client contact and staff responsibility increases this course will help staff become more aware of general business and appreciate the importance of communicating effectively. Ideally staff will have at least two years' experience prior to attending this course.

Day 1

AM Effective Business Writing

- Structure, purpose, style and content
- Use of plain English to create appropriate tone and impression
- 'Golden rules' of business writing

PM Achieving Client Satisfaction

- Managing client expectations
- Measuring and achieving client satisfaction
- Dealing with complaints

Day 2

AM Fraud and Error

- What is fraud/motivators to committing fraudulent activities
- Responsibilities – Directors v Accountants
- Indicators and common types of fraud and error
- Prevention/detection of fraud/error and providing client advice
- The auditors role – how to audit fraud and error

PM Laws & Regulations for the Auditor

- How to audit laws & regulations
- Health & Safety
- Laws & regulations – industry specifics
- SAS 120/ISA+250 – requirements of auditing standards

DATES: 14 to 15 December 2010

TIMES: 9.00am – 12.45pm and 1.30pm – 4.45pm with evening teaching from 5.00pm – 6.30pm for those on a residential basis

VENUE: The Royal George Hotel, Perth



PROFESSIONAL TRAINING PROGRAMME

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Managing Yourself and Others (T7)

This course will help staff practice their interpersonal and business awareness skills. It is aimed at staff with at least 3 years' office experience.

Day 1

Becoming an Effective Manager

- Defining management and management styles
- The basics of leadership
- Delegation and motivation
- Gaining commitment
- The ingredients of an effective team including team building exercise

Day 2

AM Effective Time Management

- Importance of good time management
- Common time wasters and what can be done about them
- Tools for scheduling and prioritising
- Planning ahead and deadline management
- Delegating – the pitfalls and benefits

PM Working Effectively Under Pressure

- Pressure v stress
- Recognising symptoms of too much pressure
- Physical and mental methodology to reduce internally generated pressure
- Case studies and exercises to demonstrate key points and practical applications

Day 3

AM Effective Meeting Skills

- Characteristics and types of meetings
- The importance of being prepared
- Managing contributions, participation and conflict
- Influencing skills
- Putting it on record

PM Effective Presentation Techniques

- Delivery of first presentations
- Feedback and analysis
- The importance of preparation

Day 4

Effective Presentation Techniques

- Outlining, structuring and composing your presentation
- Delivering the presentation: controlling nerves, pace, tone, non verbal communication and handling the audience
- Delivery of second presentations

Date: 17 to 20 January 2011

Time: 9.00am - 12.45pm and 1.30pm - 4.45pm with evening teaching from 5.00pm - 6.30pm those on a residential basis

Venue: The Royal George Hotel, Perth



Enrolment Form

Getting to Grips with Double Entry Bookkeeping (T1)

31 August to 3 September 2010

Name of Delegates	Residential	Non Residential (Please ✓)
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

Firm _____

Contact _____

Address _____

_____ Postcode _____

Telephone _____ Fax _____

E mail _____

An invoice will be sent as confirmation of your booking. Joining instructions will be issued one week prior to the course.

Please return to



Mercia Scotland

Best House, Grange Business Park, Enderby Road, Whetstone, Leicester LE8 6EP

Telephone 0116 258 1200 Facsimile 0116 258 1250

sarah.moore@mercia-group.co.uk www.mercia-scotland.co.uk

Enrolment Form

Working with Clients' Accounting Records (T2)

1 to 4 November 2010

Name of Delegates	Residential	Non Residential (Please ✓)
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
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Enrolment Form

Producing an Audit File (T3)

31 January to 3 February 2011

Name of Delegates	Residential	Non Residential (Please ✓)
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
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Enrolment Form

Starting to Take Responsibility for Small Assignments (T4)

10 to 12 November 2010

Name of Delegates	Residential	Non Residential (Please ✓)
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
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Enrolment Form

Taking Full Responsibility - Owning the Job (T5)

4 to 7 April 2011

Name of Delegates	Residential	Non Residential (Please ✓)
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

Firm _____

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Enrolment Form

Successful Communication (T6)

14 to 15 December 2010

Name of Delegates	Residential	Non Residential (Please ✓)
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

Firm _____

Contact _____

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Enrolment Form

Managing Yourself and Others (T7)

17 to 20 January 2011

Name of Delegates	Residential	Non Residential (Please ✓)
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

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