

2010 Training Programme for Accountants in Industry



CPD Courses

from only €122.50 (3 hours)

A photograph of a smiling blonde woman in a dark pinstriped suit jacket and white shirt, holding a folder. In the background, three other business professionals (two men and one woman) are looking at documents in a bright office setting.

Individual courses
Flexible season tickets

Dublin

Cork

Limerick

All Your Training Needs

Mercia Ireland Ltd. is a group company of the Mercia Group, one of the UK and Ireland's largest providers of training and support services to the accountancy profession.

Our complete training service is dedicated to the accountancy profession and provides practical training for all professional staff.

All our courses satisfy the CPD requirements of the professional accountancy bodies.

Any questions?

If you have any questions about our CPD courses or pricing options contact: marguerite.hughes@merciaireland.com or call her on +353 (0)1 8090080.

In-house courses

Many of the courses we present can be organised on behalf of individual organisations. We provide a speaker plus the course documentation and the precise content of the course is tailored to suit the needs of your firm. If you would like to know more about the training we offer firms, contact: marguerite.hughes@merciaireland.com or call her on +353 (0)1 8090080.

Booking and Payment Options

Flexible season ticket

€1,225 for 30 hours CPD (1 place on all 7 courses)

Book and prepay for 30 hours CPD (1 place on all 7 courses) and receive 50% discount off brochure prices. Any additional courses are also half price even if booked later.

The season ticket is very flexible, you can send one person on 7 courses, 7 people on one course or any other combination - the choice is yours. You can even attend any venue!

Individual courses

Our CPD courses can be attended on an ad hoc basis whereby you only pay for the courses you book on to.

Half day courses - €245

Full day courses - €395

CPD Course Programme

Course	Dublin	Cork	Limerick
Business Succession - The Planning and Taxation Implications	13 Apr (pm)	15 Apr (pm)	
Finance Act 2010	19 May (pm)	26 May (pm)	
Accounting Standards Refresher ROI / UK GAAP	27 May (1 day)		20 May (1 day)
The Tax Aspects of NAMA, Advising in Recessionary Times and Insolvency	8 Sep (pm)	15 Sep (pm)	
Common Accounting Problems	15 Sep (1 day)	2 Sep (1 day)	
Tax Issues in Dealing with SME's, including Tax Losses & Revenue Audits	21 Sep (pm)		2 Sep (pm)
IFRS for SME's - Time to Get Ready NOW!	25 Nov (1 day)		

CPD Venues 2010

Dublin D4 Berkeley Hotel, (Formerly Berkeley Court Hotel) Lansdowne Road, Ballsbridge, Dublin 4

Cork Clarion Hotel Cork, Lapps Quay, Cork City

Limerick Clarion Hotel Limerick, Steamboat Quay, Limerick

Timings: **am** 9.30 am - 12.30 pm & **pm** 2.00 pm - 5.00 pm

Telephone +353 (0)1 8090080

Speakers

Aidan Byrne AITI

Aidan joined the Revenue Commissioners in 1979 and worked there in a number of areas until he left in 1998. Prior to leaving the Revenue Commissioners he was involved in the Revenue Audit programme. Since then he has specialised in advising corporate clients on optimum tax structures. Aidan joined Baker Tilly Ryan Glennon as Tax Director in 1998. In 2001 he became the Lead Tax Partner, and he is responsible for the delivery of all tax services to the clients of the firm. He is Chairman of Baker Tilly International EMEA Tax Committee and he is jointly responsible for the organisation of the European Tax Conference on an annual basis. He has extensive experience of advising entities on restructuring projects and has project led a number of these, ensuring that the full advisor group worked together in an efficient and cohesive manner, minimising the input required by the clients involved. He has advised a number of Corporate Groups on re-domiciling in Ireland to avail of the attractive Holding Company, R&D and Intellectual Property regime. He is also a member of the Irish Taxation Institute.

Aidan Clifford FCCA, FCA

Aidan works full time for ACCA as Advisory Services Manager, providing advice to accountants on technical auditing, accounting, ethical and investment business issues. He also lectures extensively for ACCA on auditing and accounting to qualified members and students both in Ireland and overseas. Aidan formerly worked as a Compliance Officer for ACCA, monitoring the compliance by professional accounting firms with auditing and professional standards.

Ciaran Desmond BCL LLB FCA FITI

Ciaran Desmond is a solicitor, Chartered Accountant, and a member of the Institute of Taxation, and the Managing Partner of McGuire Desmond Solicitors, with offices in Cork and Dublin. The firm is one of the largest Irish commercial legal practices outside Dublin. Ciaran specialises in corporate restructuring and inward investment work and advises many high net worth clients of his practice. He is a council member of the Irish Institute of Taxation and a member of the taxation committee of the Law Society. He was the author of FINAK 2005, 2006 and 2007. He has extensive lecturing experience and has lectured for many of the taxation and accountancy bodies over the years.

Colm Nagle FCA

Colm is a Senior Partner of BDO Simpson Xavier and is a leading authority on Family Business in Ireland. He has worked for over twenty years with indigenous family business and has a wealth of experience in dealing with and understanding the intricate relationship between the family and the business. This experience has enabled him to develop techniques which have proven very successful in dealing with issues such as succession, retirement, conflict resolution and development of a family constitution. These techniques have been successfully implemented by a number of prominent Irish companies. Colm regularly contributes articles to the national press and business publications on family business issues. He has also organised, lectured and presented workshops, seminars and conventions on family business.

Michael O'Leary AITI

Michael is a Director in the Tax Planning Department of BDO Simpson Xavier. He has over 20 years experience in taxation and has advised all types of businesses, particularly in the areas of share reorganisations, property ownership and development, sales and purchases of companies, with a focus on the personal wealth of the individuals behind the business. Michael has also assisted many families in devising tax efficient plans for family business and non business assets.

Business Succession - the Planning and Taxation Implications

Speakers: Colm Nagle FCA and Michael O'Leary AITI

€245 (individual course price)
€122.50 (season ticket price)

OBJECTIVES

This course is an opportunity to focus on family business clients and owner managed businesses. The course will address the issues that arise in dealing with family clients and succession planning.

CONTENT

- Establishing a Family Council Process
- Managing Succession
- Formalising a Family Constitution
- Improving Communication
- Strategic Business Planning and Corporate Finance for Families
- Tax Planning for Family Businesses
- Personal Wealth Management
- Conflict Resolution and Mediation

CPD HOURS: 3

Dublin
13 Apr (pm)

Cork
15 Apr (pm)

Finance Act 2010

Speaker: Ciaran Desmond BCL LLB FCA
FITI

€245 (individual course price)
€122.50 (season ticket price)

OBJECTIVES

This course will cover all of the major clauses in the Finance Act 2010 and will concentrate on the practical implications for auditors and accountants.

CONTENT

- Changes to personal tax
- Employee taxes
- Capital taxes
- Business & Corporate taxes
- VAT
- Other relevant legislative changes

CPD HOURS: 3

Dublin
19 May (pm)

Cork
26 May (pm)

Accounting Standards Refresher ROI / UK GAAP

Speaker: Aidan Clifford FCCA FCA

€395 (individual course price)
€245 (season ticket price)
(inclusive of light lunch)

OBJECTIVES

The course will review the current position of the SSAPs and FRSs in issue at the time of the course. The broad requirements of each will be covered with special emphasis being placed on requirements impacting on smaller companies and on areas which have caused problems for accounts preparers and auditors in the past. The course provides an opportunity to have a fresh look at some existing standards.

CONTENT

Among the topics covered will be

- SSAP 4 - Government Grants
- SSAP 9 - Stocks and long term contracts
- SSAP 13 - Research and development
- SSAP 19 - Investment properties
- SSAP 21 & FRS 5 - Appropriate lease classification and treatment
- FRS 3 - Profit and loss account presentation including exceptional items
- FRS 5 - Disclosing the substance of transactions including debt factoring and revenue recognition
- FRS 8 - Getting to grips with related party transactions and disclosures
- FRS 10 - Fair value of intangibles
- FRS 11 - Impairment of fixed assets
- FRS 12 - Identifying and valuing provisions
- FRS 15 - Appreciating the requirements and impact of capitalisation, revaluation and depreciation of fixed assets
- FRS 16 - Current taxation
- FRS 17 - Pensions
- FRS 18 - Accounting policies
- FRS 19 - Deferred tax
- FRS 21 – Events after the balance sheet date; major changes from SSAP 17

CPD HOURS: 6 (1 day)

Dublin
27 May

Limerick
20 May

The Tax Aspects of NAMA, Advising in Recessionary Times and Insolvency

Speaker: Ciaran Desmond BCL LLB FCA
FITI

€245 (individual course price)
€122.50 (season ticket price)

OBJECTIVES

To provide financial advisors and accountants with advice on the taxation aspects of NAMA, highlight some tax saving ideas that may be implemented to help businesses through the recession, and the direct and indirect tax implications of insolvency.

CONTENT

The topics covered will include:

- The direct and indirect tax implications for developers of joining NAMA
- The NAMA tax due diligence process including completing the VAT questionnaire
- Proposed “windfall tax” on development land
- Tax Planning ideas in a recession
- Maximising the use of tax relief for losses
- VAT aspects
- Taking Advantage of Falling Asset Values
- Overdue taxes & dealing with Revenue
- Insolvency – Tax implications & Revenue as preferential creditor
- Impact of any relevant legislative changes

CPD HOURS: 3

Dublin
8 Sep (pm)

Cork
15 Sep (pm)

Common Accounting Problems

Speaker: Aidan Clifford FCCA FCA

€395 (individual course price)
€245 (season ticket price)
(inclusive of light lunch)

OBJECTIVES

This course will address accounting issues which have been identified as being problematic by the professional accountancy bodies and the Mercia Ireland compliance team.

CONTENT

Common areas of difficulty in accounting matters will be discussed with delegates and the course will consist of a combination of lecturing, case studies and discussions on the following topics:

- Common Accounting Problems and solutions under UK GAAP and IFRS
- Group consolidation and reconstructions including "golden share" consolidation
- Demergers and deemed disposals
- SSAP 9 and long term contracts
- Accounting for defined benefit pensions
- UITF 40 and revenue recognition inservice contracts
- Impairment reviews
- Property revaluations and devaluations
- Revenue recognition
- Valuation of investment
- FRRP and CESR findings
- Disclosure checklists

CPD HOURS: 6 (1 day)

Dublin
15 Sep

Cork
2 Sep

Tax Issues in Dealing with SME's, including Tax Losses & Revenue Audits

Speaker: Aidan Byrne AIT

€245 (individual course price)
€122.50 (season ticket price)

OBJECTIVES

This course will address the most important tax issues for SME's in 2010. The content may change somewhat closer to the date of delivery of the course, but it will address the following issues.

CONTENT

- Revenue audits
- Corporation tax losses and charges
- Corporation tax groups
- "Active" vs "passive" income
- Close companies – update
- Corporation tax incentives
- Finance Act 2010

CPD HOURS: 3

Dublin
21 Sep (pm)

Limerick
2 Sep (pm)

IFRS for SME's - Time to Get Ready NOW!

Speaker: Aidan Clifford FCCA FCA

€395 (individual course price)
€245 (season ticket price)
(inclusive of light lunch)

OBJECTIVES

Most accountants previously understood that IFRS's would only apply to publicly listed companies, but the recent publication by the Accounting Standards Board of "IFRS for SME's" changes that. It is now virtually certain that full IFRS, IFRS for SME's and I-FRSSE will be the only choices available to all companies from 2011. It is now time to start planning for the transition.

IFRS are more similar than different to Irish GAAP, but they do present an opportunity to present the results of an entity in a different way. Quite often IFRS can display the results of an entity in a more positive way and with some reductions in disclosures compared to Irish GAAP. There is a particular opportunity on the first application of IFRS to recalculate and restate prior year's results and present these in a more favourable way. IFRS financial statements are also more understandable and acceptable to people from outside Ireland and the UK, having been adopted or in the process of being adopted in over 100 countries.

CONTENT

- Legal, practical and taxation issues to consider prior to changing to IFRS
- IFRS financial statements – standard formats and disclosure examples
- Sources of information: the text of the standards, summaries and resources
- IFRS for SME's-how it differs from full IFRS
- IFRS 1 First time Adoption of International Financial Reporting standards
- Review of the SME relevant IFRS's from IAS 1 to 41 and IFRS 1 to 8 including relevant interpretations
- Comparison will be made to differences between Irish standards and IFRS with the different accounting and disclosures illustrated
- Note that the standards only applicable to very large entities, for example, the standards on financial instruments and share based payments, will be only very summarily covered except where relevant to the SME sector

CPD HOURS: 6 (1 day)

Dublin
25 Nov

CPD Course Booking Form

(Please use block capitals and photocopy if there is not enough space)

5 Easy Ways to Book:

WWW



Online

Book online at
www.merciaireland.com

Phone

Call us on
+353 (0)1 8090080

Email

Email us at
enquiries@merciaireland.com

Post

Complete the booking form below and return to:
Mercia Ireland Ltd, Suite 511,
The Capel Building, Mary's Abbey, Dublin 7

Fax

Complete the booking form below and return to us by fax
on +353 (0)1 8090082

Course Title	Date	Venue	Delegate Names	Cost

Personal Details

(Required for all bookings)

Firm	
Address	
Tel No	
Fax No	
Email	
Contact	

Payment Details

TOTAL (Cheque enclosed payable to Mercia Ireland Ltd)

Paying By Credit Card: Visa, Mastercard or Laser Accepted

Card No _____

Security Code _____

Card Expiry Date _____

Cardholder Name & Initials _____

Cardholder Signature _____

Cardholder Address _____

Date _____

Confirmation: An invoice will be sent as confirmation of your booking.

Cancellations: No refund will be made where cancellation is received less than 14 days before the date of the course. All other cancellations will be subject to a €40 administration charge. All cancellations must be in writing.



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