

**PROFESSIONAL COURSES**

**ACCA**

# **DIRECTORY OF COURSES 2012**

**FOR PRACTITIONERS**

- SEMINARS
- RESIDENTIAL TRAINING
- SATURDAY CONFERENCES
- MODULAR PROGRAMMES



# Welcome to ACCA UK Professional Courses

## **introduction**

Our courses have been specifically designed to keep you informed of the latest developments within the accountancy profession. This will ensure you are equipped with the right set of skills and knowledge to best support your practice.

## WEBSITE

You can view all of our courses and events, or download a copy of this directory, on the Professional Courses area of our website. Please visit

**[www.accaglobal.com/professionalcourses](http://www.accaglobal.com/professionalcourses)**  
for more information.

## CPD UNITS

The number of CPD units you can gain is stated in each course description. All courses count as verifiable CPD provided the content is relevant to your development needs.



## BOOK ONLINE

**<https://events.accaglobal.com>**

Features include:

- My orders - view your existing bookings
- My details - check and edit your profile
- My course schedule - view detailed information on your course
- Courses catalogue - use your catalogue to search for your next course
- FAQs - frequently asked questions on the new booking system.

## SAVE MONEY

You can save money by taking advantage of our discounts. For added flexibility, you can mix and match course programmes to get the best training for your development needs.

## PRACTITIONERS' SEMINARS

Select seminars from the following programmes to create your own training package:

- Topical Seminars (p20)
- Friday Morning Seminars (p29)
- Practice Development Seminars (p33).

1 – 4 seminars – £65 per seminar

5 – 13 seminars – £50 per seminar

14 or more seminars – £47 per seminar

## SATURDAY CONFERENCES

Mix and match conferences from the following programmes to save money:

- Saturday CPD Conferences (p9)
- Summer Update (p16)
- Autumn Update (p16).

1 conference – £135

2 conferences – £123 per conference

3 or more – £109 per conference

## MODULAR TRAINING PROGRAMMES

There are 12 modules to choose from; further details can be found on p38.

1 – 5 modules – £110 per module, 6 or more modules – £87 per module

**Discount packages apply to any number of delegates from one firm. To qualify the booking must be made together. Please note the prices quoted are per person, per course. Please contact the Professional Courses team on 020 7059 5910 for further information.**

# CONTENTS

## **SATURDAY CPD CONFERENCES** **09**

---

<b>CONFERENCE ONE</b>	Employment Taxes	10
	Commercial, Employment Law and Pensions Update	10
	Tax Planning for Owner-Managed Business	10
	Customer Retention	10
<b>CONFERENCE TWO</b>	Estate Planning, Inheritance Tax and Probate	11
	Finance Options for SMEs	11
	Finance Bill/Act 2012	11
	Data Security	11
<b>CONFERENCE THREE</b>	Capital Allowances and Planning	12
	Accounting Standards Update	12

## **WORKSHOPS** **13**

---

Practical Guide to ISQC 1 for Partners and Managers	13
Money Laundering Workshop	14
Guide to Practical Audit Compliance for Partners and Managers	15

## **SUMMER AND AUTUMN UPDATES** **16**

---

Business Structures	17
Planning, Forecasting and Financial Guidance	17
Accounting Standards Update	18
Auditing Standards Update	18
Topical Tax Update	19
Tax Planning for SMEs	19

## PRACTITIONERS' SEMINARS

20

<b>TOPICAL SEMINARS</b>	Accounting and Auditing for Charities	22
	Accounting Problems for Small Companies	22
	Autumn Tax Update	23
	Capital Allowances and Planning	23
	Corporation Tax	24
	Incorporation and Disincorporation in 2012	24
	PAYE and Benefits	25
	Penalties and Reasonable Excuse	25
	Personal Tax Planning	26
	Practical Aspects of ISAs	26
	Solicitors Accounts Rules	27
	Spring Tax Update Including the Budget 2012	27
	Taxation of Properties Including VAT	28
	Topical Tax Update Including VAT	28
	Trusts, Wills and Inheritance Tax	29
<b>FRIDAY MORNING SEMINARS</b>	Accounting Standards Update	29
	Capital Gains Tax Update	30
	Current Tax Strategies for Owner-Managed Companies	30
	Service Charge	31
	Small Business Tax	31
	Technical Compliance for Preparing Financial Statements	32
	VAT Including Partial Exemption	32
<b>PRACTICE DEVELOPMENT SEMINARS</b>	Starting in Practice	33
	Developing Your Practice - Getting the Best from Your Partners and Staff	33
	Buying, Selling or Merging an Accountancy Practice	34

# CONTENTS

<b>RESIDENTIAL CONFERENCES</b>	<b>36</b>
<b>MODULAR TRAINING PROGRAMMES</b>	<b>38</b>
<b>PROGRAMME ONE</b>	
UK and EU VAT Update	39
Capital Allowances and Planning	39
Capital Tax Update	40
Inheritance Tax Planning	40
Accounting Mistakes and Common Problems	41
Service Charge	41
<b>PROGRAMME TWO</b>	
Practical Aspects of Personal Tax Planning	42
Residence and Domicile - The New Rules	42
Essential Law Update	43
Employment Taxes	43
Cash Flow and Business Planning	44
Current Tax Strategies for Owner-Managed Companies	44
<b>ONE DAY COURSES</b>	<b>45</b>
Accounting Standards Update	46
Tax Update for the Busy Accountant	46
<b>THE SMALL PRINT</b>	<b>47</b>
Terms and Conditions	48
Events Calendar	50
Booking Form	57



# Budget Breakfast

**22 March 2012**  
**08.00 – 10.15**  
**LONDON**

The event begins with a buffet breakfast at 08.00 and those attending will receive an information pack containing budget papers and press releases.

**Fee: £50**



## SATURDAY CPD CONFERENCES

This is the ideal way to keep your professional knowledge and your CPD up-to-date without disrupting your working week. Each conference consists of four sessions, which makes them a cost-effective way of staying informed on the latest technical issues.

## CONTENTS

### CONFERENCE ONE

- Employment Taxes
- Commercial, Employment Law and Pensions Update
- Tax Planning for Owner-Managed Businesses
- Customer Retention

### CONFERENCE TWO

- Estate Planning, Inheritance Tax and Probate
- Finance Options for SMEs
- Finance/Bill Act 2012
- Data Security

### CONFERENCE THREE

- Capital Allowances and Planning
- Accounting Standards Update

### CONFERENCE ONE

London A	11 February
Glasgow	18 February
Sheffield	25 February
Bristol	3 March
Manchester	10 March
London B	17 March
Birmingham	24 March
Swansea	31 March
London C	14 April

### CONFERENCE TWO

London A	21 April
Bristol	28 April
Birmingham	12 May
Glasgow	19 May
London B	26 May
Swansea	16 June
Sheffield	23 June
London C	30 June
Manchester	7 July

### CONFERENCE THREE

Manchester	29 September
London A	6 October
Bristol	13 October
Birmingham	20 October
Glasgow	3 November
Swansea	10 November
London B	17 November
Sheffield	24 November
London C	8 December

### FEES

1 conference	£135
2 conferences	£123 per conference
3 or more conferences	£109 per conference

Discounts apply to any number of delegates from one firm. To qualify the booking must be made together. Please note the prices quoted are per person, per conference.

For added flexibility, delegates booking two or more conferences can mix and match from the following programmes:

- Saturday CPD Conferences
- Summer Update (p16)
- Autumn Update (p16).

### CPD UNITS

7 units per conference

### TIMINGS

09.30 – 16.30

**EMPLOYMENT TAXES**

**KEY FEATURES**

- review of recent cases on employment/self-employment
- IR35 – where do we go from here?
- company cars – the changing landscape in April 2012
- key points of the new ‘disguised remuneration’ rules
- key issues from recent HMRC employer bulletins
- all relevant changes to rates, allowances and PAYE administration
- update on the introduction of ‘real time information’.

**LECTURER**

Kevin Read BSc ACA,  
Independent tax lecturer and writer

**COMMERCIAL, EMPLOYMENT LAW AND PENSIONS UPDATE**

**KEY FEATURES**

- recent developments in commercial law
- Bribery Act – the first cases
- corporate manslaughter – the first cases
- what is happening in employment law?
- extension of CVAs
- liabilities of directors
- changes regarding pensions.

**LECTURER**

Mike Griffiths LLB LLM,  
part-time deputy head of the School of Law at the University of Wolverhampton, contributor to Gore-Browne on Companies and member of the Business Law Committee

**TAX PLANNING FOR OWNER-MANAGED BUSINESSES**

**KEY FEATURES**

- a very practical session on tax planning for the owner managed business
- tax efficient extraction of funds from the family company
- a review of LLPs, partnerships and sole traders
- NIC planning
- are you really self employed?
- use of case studies to illustrate the planning opportunities.

**LECTURER**

Tim Palmer CTA ATT, senior partner,  
Palmer Training Partnership

**CUSTOMER RETENTION**

**KEY FEATURES**

- identify your customers and their expectations
- projecting the right first impression – the three second rule
- positive steps to excellent customer service and retention – what can you do differently?
- moments of truth in customer retention and service
- the importance of communication
- building rapport with your customers
- making a difference to your customers – managing expectations.

**LECTURERS**

Tony Cushing FCCA, accountant and partner, Customer Retention Training  
Trevor Lakin FCIPP, partner, Customer Retention Training

## ESTATE PLANNING, INHERITANCE TAX AND PROBATE

### KEY FEATURES

- the current estate planning environment
- Inheritance Tax and Capital Gains Tax mitigation - principles and key exemptions
- the transferable nil-rate band
- business property relief - overview and recent developments
- essential steps and developments in probate law and practice
- tax cases update.

### LECTURER

Brian Ogilvie FCCA CTA,  
tax consultant and lecturer,  
[www.rossmartin.co.uk](http://www.rossmartin.co.uk)

## FINANCE OPTIONS FOR SMEs

### KEY FEATURES

- access to finance
- financing options and guidance
- matching options to the client's requirements and risk profile
- what financiers look for in a proposal
- putting a proposal together.

### LECTURER

Alun Morgan BSc (Econ) FCCA,  
director, PCP Limited

## FINANCE BILL/ACT 2012

### KEY FEATURES

- a very practical session, covering the main impact, contents and planning of the 2012 Finance Bill/Act
- personal tax, business tax and corporation tax changes will be covered
- Capital Gains Tax, Inheritance Tax, Stamp Duty and VAT measures will be reviewed
- case studies will be used to illustrate the changes and planning.

### LECTURER

Tim Palmer CTA ATT, senior partner,  
Palmer Training Partnership

## DATA SECURITY

### KEY FEATURES

- current state of data theft in the UK
- lessons learnt from government exposures such as HMRC (Poynter Review)
- key IT and people risks to data exposure
- criminal use of stolen data
- the Data Protection Act and your responsibilities
- importance of information security governance, including ISO27001 and PCI DSS
- how to safeguard your data.

### LECTURER

Dr Stephen Hill BSc (Hons) PhD  
ICTP CIIP, managing director,  
Snowdrop Consulting Ltd

## CAPITAL ALLOWANCES AND PLANNING

### KEY FEATURES

- equivalent of depreciation or an incentive to invest?
- capital or revenue?
- energy efficient assets - the 100% allowance
- Annual Investment Allowance - problems and pitfalls
- buying and selling businesses - capital allowance considerations
- Short Life asset election
- Special Rate Pool
- private motor vehicles - last chance to get 100%.

### LECTURER

Paul Soper FCCA, tax lecturer and consultant, author of *Pay Less CGT* and its companion volume, *Pay Less IHT*, to be published in 2012, broadcaster and podcast presenter - regular podcasts available at [www.taxationpodcasts.com](http://www.taxationpodcasts.com)

## ACCOUNTING STANDARDS UPDATE

### KEY FEATURES

- update on the current status of ASB Accounting Standards and Exposure Drafts
- update on the current status of UITF Abstracts
- Financial Reporting Standard for Smaller Entities developments
- changes to the companies legislation
- future of GAAP in the UK.

### LECTURERS

Mike Ulrich ACA, sole practitioner and presenter

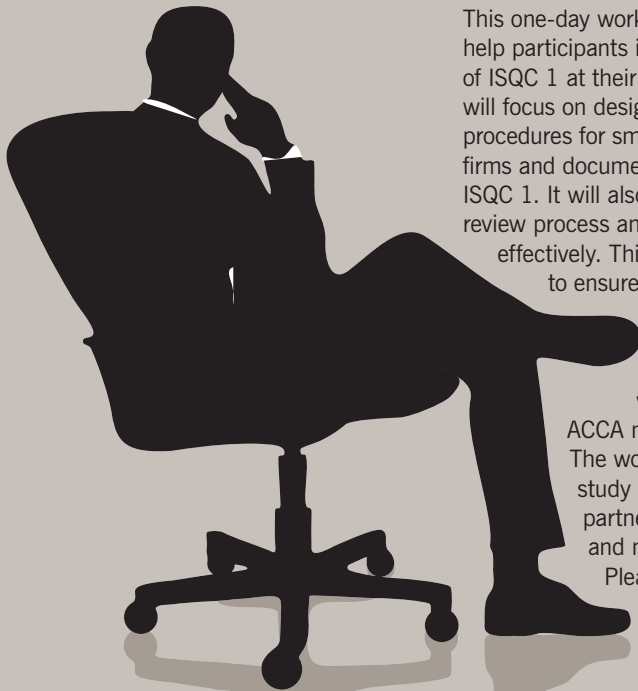
Alan Bonham FCA, training consultant and presenter

### PLEASE NOTE:

The remaining two sessions have been left open to deal with issues arising during 2012.

# PRACTICAL GUIDE TO ISQC 1 FOR PARTNERS AND MANAGERS

ACCA



This one-day workshop has been designed to help participants implement the requirements of ISQC 1 at their own practice. The workshop will focus on designing appropriate policies and procedures for small and medium-sized audit firms and documenting them as required by ISQC 1. It will also look in detail at the cold file review process and conducting these reviews effectively. This will enable participants to ensure that their firm learns how to apply quality control procedures, in a manner consistent with ISQC 1 and which will consequently meet ACCA monitoring visit requirements. The workshop will involve case study examples and is suitable for partners and managers in small and medium-sized audit firms. Please book early as participant numbers are limited.

## KEY FEATURES

- background to ISQC 1
- leadership responsibilities for quality within the firm
- ethical requirements
- independence
- accepting and continuing appointment as auditor
- human resources
- engagement performance
- monitoring
- how to undertake your firm's ISQC 1 review
- what to look for on cold audit file reviews.

## LECTURER

Michael Scott BSc FCA FCCA  
Director, PCP Limited

**FEE** £235

## DATES AND LOCATIONS

19 June, London  
11 December, Manchester  
14 December, London

# MONEY LAUNDERING WORKSHOP



ACCA

**This workshop focuses on the use of examples to explain how and when to apply the regulations. It is an ideal refresher for those who have completed a previous course as it helps to explain different cases and issues and the suggested actions to be taken. Recent practical scenarios are used to explain how you should respond to the information received.**

## KEY FEATURES

- administration – a refresher
  - registration documents
  - SOCA reports
  - offences.
- client identification
  - for entities and businesses
  - for individuals.
- internal reporting
  - to whom?
  - trainee advice
  - client discussions
  - audit, tax returns, accounting and advisory.
- external reporting
  - by MLRO
  - what is reported and how
  - SOCA actions.

## DATES AND LOCATION

26 March, London  
1 November, London

**TIME** 16.00 – 19.00

**CPD UNITS** 3

**FEE** £95

## LECTURERS

Tony Cushing FCCA, accountant and partner, Customer Retention Training  
Trevor Lakin FCIPP, partner, Customer Retention Training.

# GUIDE TO PRACTICAL AUDIT COMPLIANCE FOR PARTNERS AND MANAGERS

The ACCA logo is a red square with the letters 'ACCA' in white, bold, sans-serif font.

This course has been designed to help participants prepare their practices for ACCA audit monitoring visits.

## DAY ONE

### THE PLANNING PROCESS AND RECORDING OF AUDIT EVIDENCE (PART ONE)

- the regulatory process
- the methodology for improving your compliance procedures
- impact of Clarity ISAs
- the permanent file
- the planning process
  - laws and regulations
  - risk and materiality
  - identifying key areas
  - tailoring the audit programme.
- recording audit evidence
  - getting it right
  - the audit of fixed assets
  - the audit of expenditure.
- common problems and how to avoid them.

### LECTURER

Michael Scott BSc  
FCA FCCA, Director,  
PCP Limited

### FEES

One day – £235  
Both days – £199  
per workshop

### DATES AND LOCATIONS

14 June, London  
13 September, London  
4 October, Manchester  
8 November, London

## DAY TWO

### RECORDING AUDIT EVIDENCE (PART TWO) AND COMPLETION OF THE FILE

- recap on principles from day one
- recording audit evidence
  - the audit of cash and bank
  - the audit of debtors
  - the audit of work in progress
  - the audit of stock
  - the audit of creditors
  - the audit of income.
- the completion process
  - going concern
  - post balance sheet events
  - reviewing the file.
- common problems and how to avoid them
- over-auditing
- ISQC 1.

### LECTURER

Michael Scott BSc  
FCA FCCA, Director,  
PCP Limited

### FEES

One day – £235  
Both days – £199  
per workshop

### DATES AND LOCATIONS

15 June, London  
14 September, London  
5 October, Manchester  
9 November, London

# SUMMER AND AUTUMN UPDATES

These conferences take place on Saturdays – they are the ideal way to keep your professional knowledge up-to-date, without disrupting your working week. Each update consists of three conferences dedicated to the core areas of accounting and auditing, business advice and taxation.

## SUMMER UPDATE

Business Advice Conference	19 May
Business Structures	09.30 – 12.30
Planning, Forecasting and Financial Guidance	13.30 – 16.30
Accounting and Auditing Conference	16 June
Accounting Standards Update	09.30 – 12.30
Auditing Standards Update	13.30 – 16.30
Taxation Conference	7 July
Topical Tax Update	09.30 – 12.30
Tax Planning for SMEs	13.30 – 16.30

## AUTUMN UPDATE

Business Advice Conference	20 October
Accounting and Auditing Conference	10 November
Taxation Conference	1 December

Topics will be confirmed at a later date to enable us to address any issues arising during 2012.

## FEES

1 conference	£135
2 conferences	£123 per conference
3 or more conferences	£109 per conference

Discounts apply to any number of delegates from one firm. To qualify the booking must be made together. Please note the prices quoted are per person, per conference.

For added flexibility, delegates booking two or more conferences can mix and match from the following programmes:

- Summer Update
- Autumn Update
- Saturday CPD Conferences (p8).

**CPD UNITS** 7 units per conference

# BUSINESS ADVICE CONFERENCE

## BUSINESS STRUCTURES

The Details

### WHAT WILL I GET OUT OF IT?

- understanding of the different types of legal entity that can be used for business purposes
- a consideration of the problems and pitfalls of each type of entity
- understanding why using offshore structures may also cause problems
- ability to choose the right structure for a business.

### KEY FEATURES

- processes of setting up new business structures
- the legal, tax and accounting implications of each structure and of changing structures
- the legal and taxation obligations
- differences and similarities of the different structures
- introduction to the problems of using offshore structures including European Economic Interest Groupings and Societas Europea
- advantages and disadvantages of structures chosen.

### Date and Location:

19 May, London

### Lecturer:

Paul Soper, FCCA, tax lecturer and consultant, author of *Pay Less CGT* and its companion volume, *Pay Less IHT* to be published in 2012, broadcaster and podcast presenter – regular podcasts available at [www.taxationpodcasts.com](http://www.taxationpodcasts.com)

## PLANNING, FORECASTING AND FINANCIAL GUIDANCE

The Details

### WHAT WILL I GET OUT OF IT?

- a reminder of the range of advice you can give
- new techniques that will extend the advice you can give
- happy or even delighted customers.

### KEY FEATURES

- what do businesses need as advice?
- do they know what they need and what is on offer?
- planning for downturn or growth - better forecasting
- how to give practical business help - more than a few spreadsheets
- proper budgeting and reporting cultures for businesses
- appraising capital investment - helping making the case.

### Date and Location:

19 May, London

### Lecturer:

Ralph Tiffin BSc, FCA, AMIMEChE, Principal McLachlan and Tiffin Chartered Accountants and Statutory Auditors, principal consultant, Tiffins.com Ltd

# ACCOUNTING AND AUDITING CONFERENCE

## The Details

## ACCOUNTING STANDARDS UPDATE

## The Details

## AUDITING STANDARDS UPDATE

### Date and Location:

16 June, London

### Lecturer:

Charles Gubbins BSc CA,  
head of faculty, Kaplan  
Hawksmere

### WHAT WILL I GET OUT OF IT?

- developments in Financial Reporting for Smaller Entities (FRSSE and related GAAP)
- practical disclosure issues for smaller entities
- the practical issues likely to be encountered in the convergence process for some entities to the FRSME in 2013/4.

### KEY FEATURES

- overview of reporting in the UK in 2012 and beyond
- FRSSE – current issues and plans for its future
- other GAAP changes likely to affect smaller entities
- the FRSME and FRSPBE– update on how the FREDs have been adapted since issue and implementation timetable
- recent changes in specific accounting requirements for other entities eg. charities
- remaining UK GAAP changes affecting all companies.

### Date and Location:

16 June, London

### Lecturer:

Charles Gubbins BSc CA,  
head of faculty, Kaplan  
Hawksmere

### WHAT WILL I GET OUT OF IT?

- practical regulatory issues affecting the production of financial statements
  - audited, and
  - unaudited entities.
- what clarified ISAs have meant to small company audits
- beyond audits – discussion of best practice in non-audit assurance assignments.

### KEY FEATURES

- regulation, reporting and assurance for audited entities
  - Company Law Update in relation to financial reporting and disclosures
  - the impact of the clarified ISAs on small company audits
  - ethics update (including any changes to PASE).
- regulation, reporting and assurance for unaudited entities
  - regulatory changes other than the Companies Act
  - latest guidance on compilation and similar reports
  - the FRC/BIS ideas for micro entities in the UK and reaction to the consultation paper.

# TAXATION CONFERENCE

## TOPICAL TAX UPDATE

### WHAT WILL I GET OUT OF IT?

- an understanding of key aspects of the Finance Bill 2012
- awareness of other case law developments and the practical implications thereon
- analysis of HMRC announcements and the impact they have on clients
- planning opportunities and pitfalls for the general practitioner.

### KEY FEATURES

- business tax
- corporation tax
- VAT
- personal tax
- capital gains tax
- administration.

## The Details

### Date and Location:

7 July, London

### Lecturer:

Dean Wootten FCA CTA,  
lecturer and tax consultant

## TAX PLANNING FOR SMEs

### WHAT WILL I GET OUT OF IT?

- an understanding of the planning issues available for SMEs
- an awareness of the pitfalls for SMEs and how to avoid them
- minimising the tax payable by SMEs and their owners
- a review of potential changes to the way SMEs may be taxed in the future.

### KEY FEATURES

- optimum trading structure and how to get there
- profit extraction
- what benefits are worth having?
- capital allowance planning
- directors loans, planning and pitfalls
- minimising associated company issues.

## The Details

### Date and Location:

7 July, London

### Lecturer:

Dean Wootten FCA CTA,  
lecturer and tax consultant



# PRACTITIONERS' SEMINARS

This section provides details of all the three-hour seminars we offer. There are a variety of different sessions to choose from to update your technical knowledge and your CPD.

## FEES

1 – 4 seminars	£65 per seminar
5 – 13 seminars	£50 per seminar
14 or more seminars	£47 per seminar

## CPD UNITS

3 units per seminar

Discounts apply to any number of delegates from one firm. To qualify the booking must be made together. Please note the prices quoted are per person, per seminar.

For added flexibility, delegates can book packages of seminars from the following programmes:

- Topical Seminars (p22)
- Friday Morning Seminars (p29)
- Practice Development Seminars (p33).

## TOPICAL SEMINARS

Topical Seminars offer a cost-effective way of keeping up-to-date with a variety of current issues. We use expert speakers to keep you informed of the latest developments in the profession. Topical Seminars take place in central London, between 16.00 and 19.00.

### CONTENTS

- Accounting and Auditing for Charities
- Accounting Problems for Small Companies
- Autumn Tax Update
- Capital Allowances and Planning
- Corporation Tax
- Incorporation and Disincorporation for 2012
- PAYE and Benefits
- Penalties and Reasonable Excuse
- Personal Tax Planning
- Practical Aspects of ISAs
- Solicitors Accounts Rules
- Spring Tax Update Including the Budget 2012
- Taxation of Properties Including VAT
- Topical Tax Update Including VAT
- Trusts, Wills and Inheritance Tax

## FRIDAY MORNING SEMINARS

These three-hour seminars provide essential updates on the latest issues affecting practitioners. Friday Morning Seminars take place in central London, between 09.30 and 12.30.

### CONTENTS

- Accounting Standards Update
- Capital Gains Tax Update
- Current Tax Strategies for Owner-Managed Companies
- Service Charge
- Small Business Tax
- Technical Compliance for Preparing Financial Statements
- VAT including Partial Exemption

## PRACTICE DEVELOPMENT SEMINARS

Practice Development Seminars are held in central London between 09.30 and 12.30.

### CONTENTS

- Starting in Practice
- Developing Your Practice – Getting the Best from Your Partners and Staff
- Buying, Selling or Merging an Accountancy Practice

## • The Details

**Date and Location:**

27 November, London

**Lecturer:**

Mike Ulrich ACA, sole practitioner and presenter

**ACCOUNTING AND AUDITING FOR CHARITIES****WHAT WILL I GET OUT OF IT?**

- an appreciation of the requirements for the Trustees Report and recent changes
- a review of the requirements of SORP 2005 revised 2008 and common issues arising
- an appreciation of the implications of the Charities Act 2006 and other changes to the regulatory framework
- an appreciation of independent examination reports and audit reports including issues from PN 11 revised and the clarified ISAs.

**KEY FEATURES**

- SORP 2005 revised 2008
- Charities Act 2006
- example annual reports issued by the Charity Commission
- charitable companies
- ISA 700 issues
- Charity Commission survey on issues arising from accounts and annual reports.

## • The Details

**Date and Location:**

18 June, London

**Lecturer:**

Mike Ulrich ACA, sole practitioner and presenter

**ACCOUNTING PROBLEMS FOR SMALL COMPANIES****WHAT WILL I GET OUT OF IT?**

- identification of issues arising from monitoring visits and cold file reviews as these provide an insight into which aspects are likely to be an issue to the practitioner for both audit and non audit assignments
- applicable requirements of the Companies Act 2006
- applicable requirements of the FRSS/FRSs
- accountants' responsibilities.

**KEY FEATURES**

- director transactions including Dormant Company Accounts
- dividend payments and the impact of unlawful distributions
- other related party transactions, including those with members of an individual's close family
- accounting policies, comments from file reviews
- going concern
- common issues raised as part of the monitoring process.

to book your place visit <https://events.accaglobal.com>

## AUTUMN TAX UPDATE

### The Details

#### WHAT WILL I GET OUT OF IT?

- review of recent developments
- key points of practice
- identification of topical issues and changes
- areas of compliance risk and exposure.

#### KEY FEATURES

- changes in the Finance Act and/or Budget 2012
- recent case law developments
- HMRC statements and press releases
- topical issues and developments
- practical points on:
  - business tax
  - employee and payroll taxes.

#### Date and Location:

14 November, Kingston

#### Lecturer:

Russell Cockburn BSc (Hons)  
FFTA, tax consultant, lecturer  
and author, former inspector  
of taxes

## CAPITAL ALLOWANCES AND PLANNING

### The Details

#### WHAT WILL I GET OUT OF IT?

- understanding of the role of capital allowances as an incentive to invest
- up-to-date knowledge of the latest changes to the capital allowances system
- awareness of current pitfalls, problems and opportunities.

#### KEY FEATURES

- capital v revenue - more important than ever before
- enhanced capital allowances - maximising relief available
- motor vehicles, minimising restrictions on relief
- the Special Rate Pool
- Short Life and Long Life Assets
- succession problems and elections.

#### Date and Location:

30 May, London

#### Lecturer:

Paul Soper, FCCA, tax  
lecturer and consultant,  
author of *Pay Less CGT* and  
its companion volume, *Pay  
Less IHT* to be published  
in 2012, broadcaster and  
podcast presenter – regular  
podcasts available at [www.  
taxationpodcasts.com](http://www.taxationpodcasts.com)

## • The Details

## CORPORATION TAX

**Date and Location:**

16 October, London

**Lecturer:**

Russell Cockburn BSc (Hons)  
FFTA, tax consultant, lecturer  
and author, former inspector  
of taxes

**WHAT WILL I GET OUT OF IT?**

- understanding of the current Corporation Tax regime
- review of recent changes and developments
- knowledge of current issues.

**KEY FEATURES**

- recent Finance Act changes
- recent case law and tribunal judgements
- topical Corporation Tax planning issues and contentious matters
- family company tax issues and changes
- profits extraction tactics for the SME?
- remuneration planning, current trends and issues.

## The Details

**Date and Location:**

13 June, London

**Lecturer:**

Robert Jamieson MA FCA CTA  
(Fellow) TEP, partner, Mercer  
& Hole, past president, The  
Chartered Institute of Taxation

**INCORPORATION AND  
DISINCORPORATION IN 2012****WHAT WILL I GET OUT OF IT?**

- an understanding of the main tax, national insurance and stamp duty areas which need to be borne in mind when incorporating an existing business
- planning ideas, especially in the light of the 50% income tax rate
- consideration of the problem areas when disincorporating a company.

**KEY FEATURES**

- income tax and capital allowances provisions
- the impact of trading losses
- practical problems of S162 TCGA 1992 and the opt-out election under S162A TCGA 1992
- incorporation using S165 TCGA 1992
- the inheritance tax angle
- disincorporation – a new regime?

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## PAYE AND BENEFITS

### The Details

#### WHAT WILL I GET OUT OF IT?

- understanding of the current tax regime.
- insight into HMRC Compliance Checking procedures
- review of contentious issues
- update and refresher on important changes.

#### KEY FEATURES

- earnings, expenses and benefits, the PAYE rules and procedures
- interaction with NIC rules
- P11Ds and danger areas for HMRC review
- recent changes in case law, statute and practice
- tips on negotiating settlements, interest and penalties
- dealing with Compliance visits and benefits reviews.

#### Date and Location:

19 April, London

#### Lecturer:

Russell Cockburn BSc (Hons)  
FFTA, tax consultant, lecturer  
and author, former inspector  
of taxes

## PENALTIES AND REASONABLE EXCUSE

### The Details

#### WHAT WILL I GET OUT OF IT?

- understanding of the current tax penalties regime
- explanation of the concept of reasonable excuse
- awareness of appeals procedures and negotiation pointers
- review of recent case law history.

#### KEY FEATURES

- what causes tax penalties today?
- grounds for appeal and mitigation
- the concept of 'reasonable excuse' and recent developments
- case law and recent tribunal judgements
- negotiating with HMRC
- dealing with appeals and appearing at tribunals.

#### Date and Location:

14 May, London

#### Lecturer:

Russell Cockburn BSc (Hons)  
FFTA, tax consultant, lecturer  
and author, former inspector  
of taxes

## • The Details

## PERSONAL TAX PLANNING

## The Details

## PRACTICAL ASPECTS OF ISAs

**Date and Location:**

24 April, London

**Lecturer:**

Paul Soper, FCCA, tax lecturer and consultant, author of *Pay Less CGT* and its companion volume, *Pay Less IHT* to be published in 2012, broadcaster and podcast presenter - regular podcasts available at [www.taxationpodcasts.com](http://www.taxationpodcasts.com)

**WHAT WILL I GET OUT OF IT?**

- understanding of the changing climate for personal tax planning
- awareness of the principles that underpin planning activities for individuals
- consideration of the most significant problems, pitfalls and opportunities.

**KEY FEATURES**

- pension planning following the introduction of the latest rules and the proposed NEST scheme
- recent cases involving both successful and unsuccessful planning
- is planning part of the obligation to provide 'best advice'?
- tax efficient investment and saving
- EIS and VCT investment opportunities
- property investment, buy-to-lets and furnished holiday lettings.

**Date and Location:**

21 November, London

**Lecturer:**

Alan Bonham MA FCA, training consultant

**WHAT WILL I GET OUT OF IT?**

- reminder of the major changes in auditing standards as a result of the clarity ISAs
- awareness of current problem areas in applying ISAs
- practical case studies based on real life examples.

**KEY FEATURES**

- the lecturer will remind delegates of the requirements of auditing standards in force in the UK – ISAs (UK and Ireland)
- ISAs covered include those dealing with fraud, laws and regulations, planning, risk, materiality, analytical procedures, accounting estimates and related parties
- in a number of areas, example working papers will be provided
- in other areas, 'frequently asked questions' will be used to deal with current problem areas
- the lecturer will also report on common failings identified in cold file reviews and explain how these weaknesses can be overcome.

## SOLICITORS ACCOUNTS RULES

### The Details

#### WHAT WILL I GET OUT OF IT?

- an understanding of the principles of the Solicitors' Accounts Rules and changes under the SAR 2011
- an understanding of the responsibilities, work required to be completed and risks in respect of this work
- a review of those areas where problems are known to occur
- a review of the reporting requirements.

#### KEY FEATURES

- SAR 2011 and changes from SAR 1998
- the SRA checklist
- the report to the SRA
- common errors found
- where problems may occur under SAR 98
- frequently asked questions and answers.

#### Date and Location:

18 October, London

#### Lecturer:

Mike Ulrich ACA, sole practitioner and presenter

## SPRING TAX UPDATE INCLUDING THE BUDGET 2012

### The Details

#### WHAT WILL I GET OUT OF IT?

- detailed appreciation of the most recent government tax changes and the implications of this for clients
- awareness of current planning issues, problems, pitfalls and opportunities
- understanding of the points involved in recent significant tax cases from the Tribunal to the Supreme Court and the European Court.

#### KEY FEATURES

- budget proposals affecting direct taxation
- effect of planned change on capital allowances, corporation tax and business taxation
- implications for typical clients arising from recent tax cases
- VAT changes
- the new Statutory Residence Test.

#### Dates and Locations:

17 April, London

13 June, Kingston

#### Lecturer:

Paul Soper, FCCA, tax lecturer and consultant, author of *Pay Less CGT* and its companion volume, *Pay Less IHT* to be published in 2012, broadcaster and podcast presenter - regular podcasts available at [www.taxationpodcasts.com](http://www.taxationpodcasts.com)

## • The Details

**Date and Location:**

2 October, London

**Lecturer:**

Dean Wootten FCA CTA, tax lecturer, writer and consultant

**TAXATION OF PROPERTIES INCLUDING VAT****WHAT WILL I GET OUT OF IT?**

- an understanding of the tax issues affecting rental property
- the ability to maximise reliefs when buying commercial property
- an awareness of the key VAT issues affecting commercial property
- knowledge of pitfalls and opportunities when dealing with property.

**KEY FEATURES**

- tax issues affecting commercial, residential and holiday rental properties
- maximising with capital allowance claims when buying commercial property
- VAT issues with commercial property including the option to tax
- maximising entrepreneurs relief on commercial property
- dealing with recent HMRC interest in the Principal Private Residence exemption.

## • The Details

**Date and Location:**

27 September, London

**Lecturer:**

Kevin Read ACA, independent tax lecturer and writer

**TOPICAL TAX UPDATE INCLUDING VAT****WHAT WILL I GET OUT OF IT?**

- topical tax-saving tips for your clients
- awareness of some of the main tax traps that might cost them money
- update on recent cases
- update on HMRC consultations and proposals.

**KEY FEATURES**

- Finance Act 2012 – the key changes
- update on IR35 and related issues
- business tax changes, including capital allowances
- planning for property taxes: recent cases
- capital taxes changes and related planning
- key VAT changes, including recent cases.

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## TRUSTS, WILLS AND INHERITANCE TAX

### The Details

#### WHAT WILL I GET OUT OF IT?

- an overview of the key issues in IHT planning
- a review of the use of trusts and the tax planning opportunities
- an understanding of wills and the tax issues for estates.

#### KEY FEATURES

- a review of the income tax, capital gains tax and inheritance issues for trusts
- consideration of the importance of wills
- tax for estates and post death planning opportunities
- inheritance planning principles and ideas
- legal issues surrounding administration of estates.

#### Date and Location:

13 November, London

#### Lecturer:

Ros Martin CTA,  
consultant and lecturer

## ACCOUNTING STANDARDS UPDATE

### The Details

#### WHAT WILL I GET OUT OF IT?

- an update on recent changes in Company Law and UK accounting standards (including FRSSE) as they affect the accounts of SMEs
- awareness of potential future developments which will affect the accounts of SMEs
- practical assistance on how to deal with problem areas.

#### KEY FEATURES

- the seminar will provide delegates with a detailed update covering recent developments affecting the accounts of SMEs
- common errors identified in the accounts of SMEs and how they can be addressed
- topical issues and common problems arising from accounting standards
- in a number of areas, case study examples will be provided
- in other areas, 'frequently asked questions' will be used to explain the issues arising.

#### Date and Location:

15 June, London

#### Lecturer:

Alan Bonham MA FCA,  
training consultant

## • The Details

**Date and Location:**

28 September, London

**Lecturer:**

Paul Soper, FCCA, tax lecturer and consultant, author of *Pay Less CGT* and its companion volume, *Pay Less IHT* to be published in 2012, broadcaster and podcast presenter - regular podcasts available at [www.taxationpodcasts.com](http://www.taxationpodcasts.com)

## CAPITAL GAINS TAX UPDATE

**WHAT WILL I GET OUT OF IT?**

- understanding of the effect of recent reforms
- awareness of problems, pitfalls and opportunities
- appreciation of action needed now to minimise future liability.

**KEY FEATURES**

- Capital Gains Tax and property: buy-to-let, furnished holiday lettings and main residence relief
- recent cases concerning property investment
- Capital Gains Tax and share investment
- the new pooling rules and problems
- common CGT reliefs reconsidered
- Entrepreneurs' Relief - problems and pitfalls arising from the return of retirement relief.

## The Details

**Date and Location:**

18 May, London

**Lecturer:**

Peter Rayney FCA CTA (Fellow) TEP, director, Peter Rayney Tax Consulting Ltd

## CURRENT TAX STRATEGIES FOR OWNER-MANAGED COMPANIES

**WHAT WILL I GET OUT OF IT?**

- appreciation of the key changes to the tax planning environment for owner-managed companies
- understanding of the various tax planning opportunities currently available to owner-managers
- planning a sale of the owner-managed company.

**KEY FEATURES**

- incorporation planning
- main cash extraction strategies
- FA 2011 disguised remuneration legislation and EBTs/EFRBs
- capital allowance changes
- company sales and entrepreneurs' relief.

to book your place visit <https://events.accaglobal.com>

## SERVICE CHARGE

### The Details

#### WHAT WILL I GET OUT OF IT?

- consideration of the legal requirements in respect of service charge, both residential and commercial
- guidance issued in respect of service charge accounts
- the format of service charge statements
- the accounting issues in respect of accounting for such transactions in company financial statements.

#### KEY FEATURES

- legal requirements
- service charge statements
- accountants requirements and work programme
- guidance issued by ACCA
- codes issued by RICS
- application of UK GAAP.

#### Date and Location:

27 April, London

#### Lecturer:

Mike Ulrich ACA, sole practitioner and presenter

## SMALL BUSINESS TAX

### The Details

#### WHAT WILL I GET OUT OF IT?

- understanding of the particular problems facing small businesses
- awareness of the problems, pitfalls and opportunities
- appreciation of the effect that business strategies may have on taxation liability.

#### KEY FEATURES

- incorporation choices, problems and pitfalls
- business commencement and cessation opportunities from pre-trading to post-cessation relief
- capital allowance maximisation for the small trader
- planning for future sale and retirement
- profit extraction
- effect of revenue proposals on the use of ESC C16.

#### Date and Location:

9 November, London

#### Lecturer:

Paul Soper, FCCA, tax lecturer and consultant, author of *Pay Less CGT* and its companion volume, *Pay Less IHT* to be published in 2012, broadcaster and podcast presenter - regular podcasts available at [www.taxationpodcasts.com](http://www.taxationpodcasts.com)

## • The Details

**Date and Location:**

2 November, London

**Lecturer:**

Steve Collings FMAAT FCCA,  
director, Leavitt Walmsley  
Associates Ltd, Chartered  
Certified Accountants and  
Statutory Auditors

**TECHNICAL COMPLIANCE FOR  
PREPARING FINANCIAL STATEMENTS****WHAT WILL I GET OUT OF IT?**

- an understanding of the mistakes encountered in accounts prepared by smaller practices by inspectors and consultants
- an awareness of the most common errors and omissions in preparing and reporting on company accounts
- an understanding of the correct approach to dealing with key accounting issues.

**KEY FEATURES**

- common financial reporting problems and how to overcome them
- why firms are criticised during monitoring visits and how to overcome these issues
- preparing accounts preparation files and financial statements that are technically compliant and also stand up to scrutiny by ACCA, yet still making a profit on the job
- how to prepare for the impending FRSM
- what HMRC really know about financial statements
- technical update.

## • The Details

**Date and Location:**

12 October, London

**Lecturer:**

Simone Hurst,  
principal, VATease

**VAT INCLUDING PARTIAL  
EXEMPTION****WHAT WILL I GET OUT OF IT?**

- an understanding of the basics of partial exemption, whom it applies to and what does it mean for those affected?
- an awareness of some of the practical problems when dealing with partial exemption issues
- identification of the VAT issues that are causing the most headaches for SMEs
- an awareness of HMRC's current VAT control policy.

**KEY FEATURES**

- the operation of partial exemption
- practical case studies highlighting the problematic issues of partial exemption
- summary of recent changes and their application to businesses
- HMRC VAT control activity and what it means for business
- outline of the case law that has had the most impact in VAT over the previous year.

## STARTING IN PRACTICE

### The Details

#### WHAT WILL I GET OUT OF IT?

- tools needed to research and plan in a businesslike manner
- an essential guide to the practical considerations of managing and developing the business
- understanding of the regulatory issues to consider, the pitfalls to avoid and benefits to be gained.

#### KEY FEATURES

- making the decision – the start up check list
- legal, compliance and regulatory issues
- the type of work you will undertake
- building a client base, getting and keeping clients and adding value
- funding, financial control, pricing and getting paid
- fee acquisition, valuation and associated considerations
- continuity arrangements
- being successful and having fun!

#### Date and Location:

29 June, London

#### Lecturer:

Andrew Jenner FCCA FCA,  
director, KATO Consultancy

## DEVELOPING YOUR PRACTICE – GETTING THE BEST FROM YOUR PARTNERS AND STAFF

### The Details

#### WHAT WILL I GET OUT OF IT?

- defining partners' roles for developing the business
- management structures for the successful practice
- identifying business opportunities, new client acceptance and dealing with the risks
- the skills needed in the firm for fulfilling client expectations
- overcoming barriers to providing better client service.

#### KEY FEATURES

- designing and implementing a growth plan
- what clients really want and need
- marketing techniques for smaller firms
- developing sectors and services
- playing to people strengths and minimising weaknesses (right person, right role)
- setting performance targets to make it happen
- controlling fees, billing to market, organising for profit
- what other firms have done – recent case examples.

#### Date and Location:

26 October, London

#### Lecturer:

Andrew Jenner FCCA FCA,  
director, KATO Consultancy

## • The Details

**Dates and Locations:**

30 November, London

**Lecturer:**

Andrew Jenner FCCA FCA  
director, KATO Consultancy

**BUYING, SELLING OR MERGING  
AN ACCOUNTANCY PRACTICE****WHAT WILL I GET OUT OF IT?**

- an update on the current marketplace for practice mergers and fee acquisitions
- where and how to find the right practice for acquisition or merger
- how to value an accountancy practice
- structuring the deal, payment terms and finance options
- how to merge successfully.

**KEY FEATURES**

- setting your growth and development objectives
- focusing on partners' personal aims and ambitions
- fee acquisition and disposal considerations
- services and their impact on value
- how to value a practice
- due diligence and goodwill, contingency and clawback, consultancy and exit
- heads of agreement, financial and management considerations
- the problems that arise, pitfalls to avoid and the keys to success
- post deal follow up.



## E-learning from

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# RESIDENTIAL CONFERENCES

## **DATES AND LOCATIONS**

6 – 7 July, Crowne Plaza Hotel, Birmingham NEC  
23 – 24 November, to be confirmed

The conferences begin with lunch from 12.00 on Friday and concludes at 16.30 on Saturday.

## **FEE**

£399

The fee includes accommodation, meals, light refreshments, lectures, course materials for all sessions and teaching facilities.

## **CPD UNITS**

12 CPD units per conference

The Residential Conferences for Practitioners offer you 12 units of CPD in a relaxed and sociable environment. The conferences feature the latest topics, updating you on all the current developments in the profession. Taking place over a Friday and Saturday, these two-day conferences minimise valuable time away from the office.

### VENUE

The accommodation at the Crowne Plaza Birmingham NEC is of a high standard. Conference delegates are welcome to take advantage of the leisure facilities during their stay. The venue has ample free secure car parking.

Crowne Plaza Birmingham NEC is 10 minutes walk from the NEC complex and a 5 minute drive from Birmingham International Airport and rail station. The hotel is just 2 minutes drive from junction 6 off the M42 motorway.

### KEY FEATURES

- **relevant**  
tailored to cover the latest technical issues affecting practitioners
- **topical**  
nine sessions that cover a wide range of current issues
- **expertise**  
we use expert speakers to keep you informed of the latest developments
- **quality**  
every aspect of our service is of the highest standard
- **networking opportunities**  
an ideal opportunity to share knowledge and ideas with fellow professionals
- **convenient**  
a one-stop update, minimising time spent out of the office.

### PREVIOUS TOPICS HAVE INCLUDED:

- Employment Law
- Fighting Financial Crime
- Introduction to the FRSME
- Preparing A Practice for Sale
- Raising Business Finance
- Risk Governance
- Tax Planning Update
- VAT And Cross-Border Transactions.

A full programme for each conference will be circulated to members in separate brochures in 2012.



# MODULAR TRAINING PROGRAMMES

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## PROGRAMME ONE

16 – 18 July	London
28 – 30 November	Manchester
17 – 19 December	London

## PROGRAMME TWO

5 – 7 November	London
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## FEES

1 – 5 modules	£110 per module
6 or more modules	£87 per module

Discounts apply to any number of delegates from one firm. To qualify the booking must be made together. Please note the prices quoted are per person, per module.

## CPD UNITS

4 units per module

Please note that the order in which each module is presented varies according to the programme date.

## CONTENTS

UK and EU VAT Update  
Capital Allowances and Planning  
Capital Tax Update  
Inheritance Tax Planning  
Accounting Mistakes and Common Problems  
Service Charge  
Practical Aspects of Personal Tax Planning  
Residence and Domicile – The New Rules  
Essential Law Update  
Employment Taxes  
Cash Flow and Business Planning  
Current Tax Strategies for Owner-Managed Companies

## UK AND EU VAT UPDATE

### The Details

#### WHAT WILL I GET OUT OF IT?

- an understanding of the key issues when dealing with international goods and services
- an awareness of the problems that clients may encounter on international transactions and how to deal with them
- an awareness of changes in UK law that may affect trading
- a review of key changes affecting the general practitioner client base.

#### KEY FEATURES

- international goods and services
- registration issues – UK and overseas
- dealing with agents
- an overview of customs duty
- key UK VAT issues for general practitioners
- minimising penalties in 2012.

#### Dates and Locations:

16 July, London  
30 November, Manchester  
17 December, London

Please note this module will start at 09.30 and finish at 13.00.

#### Lecturer:

Dean Wootten FCA CTA, tax lecturer, writer and consultant

## CAPITAL ALLOWANCES AND PLANNING

### The Details

#### WHAT WILL I GET OUT OF IT?

- an understanding of the key changes to capital allowances in 2012
- the ability to identify and deal with problem areas
- an awareness of the planning opportunities that exist in 2012
- the confidence to offer proactive advice in a difficult area.

#### KEY FEATURES

- fixtures and fitting claims when buying commercial property
- capital allowances on furnished holiday lets in 2012
- maximising green allowances
- the company car – buy or lease?
- maximising the annual investment allowance
- interaction with other areas such as tax credits.

#### Dates and Locations:

16 July, London  
30 November, Manchester  
17 December, London

Please note this module will start at 14.00 and finish at 17.30.

#### Lecturer:

Dean Wootten FCA CTA, tax lecturer, writer and consultant

## • The Details

**Dates and Locations:**

17 July, London  
29 November, Manchester  
18 December, London

Please note this module will start at 09.30 and finish at 13.00.

**Lecturer:**

Paul Soper, FCCA, tax lecturer and consultant, author of *Pay Less CGT* and its companion volume, *Pay Less IHT* to be published in 2012, broadcaster and podcast presenter - regular podcasts available at [www.taxationpodcasts.com](http://www.taxationpodcasts.com)

## CAPITAL TAX UPDATE

**WHAT WILL I GET OUT OF IT?**

- awareness of the recent changes in legislation and their effect
- appreciation of recent legal cases and the implications for clients
- understanding of the problems, pitfalls and opportunities in the developing world of capital taxation.

**KEY FEATURES**

- the main capital taxes and their inter-relation: Capital Gains Tax, Inheritance Tax, stamp duty and Stamp Duty Land Tax
- recent legal cases and their implication
- review of the most significant reliefs and their utilisation
- agricultural and business reliefs
- asset succession, business and non-business.

## The Details

**Dates and Locations:**

17 July, London  
29 November, Manchester  
18 December, London

Please note this module will start at 14.00 and finish at 17.30.

**Lecturer:**

Paul Soper, FCCA, tax lecturer and consultant, author of *Pay Less CGT* and its companion volume, *Pay Less IHT* to be published in 2012, broadcaster and podcast presenter - regular podcasts available at [www.taxationpodcasts.com](http://www.taxationpodcasts.com)

## INHERITANCE TAX PLANNING

**WHAT WILL I GET OUT OF IT?**

- awareness of the planning opportunities and pitfalls
- understanding of the structure of the least common tax encountered by practitioners
- appreciation of the techniques that can be used to maximise succession of wealth.

**KEY FEATURES**

- who is vulnerable? Prioritisation of the client base
- maximising the use of available reliefs
- the new Charitable Relief and effective utilisation
- identifying unforeseen Inheritance Tax liabilities
- agricultural and business reliefs
- principles that underly effective planning.

## ACCOUNTING MISTAKES AND COMMON PROBLEMS

### The Details

#### WHAT WILL I GET OUT OF IT?

- an appreciation of why such issues arise and what firms need to do to identify these
- identification of where errors arise
- practical examples
- solutions.

#### KEY FEATURES

- director transactions and other current account issues
- payment of regular dividends
- accounting policies
- revenue recognition
- other areas as identified nearer the presentation
- practical questions and case studies.

#### Dates and Locations:

18 July, London  
28 November, Manchester  
19 December, London

Please note this module will start at 09.30 and finish at 13.00

#### Lecturer:

Mike Ulrich ACA, sole practitioner and presenter

## SERVICE CHARGE

### The Details

#### WHAT WILL I GET OUT OF IT?

- consideration of the legal requirements in respect of service charge, both residential and commercial
- guidance issued in respect of service charge accounts
- the format of service charge statements
- the accounting issues in respect of accounting for such transactions in company financial statements.

#### KEY FEATURES

- legal requirements
- service charge statements
- accountants' requirements and work programme
- guidance issued by ACCA
- codes issued by RICS
- application of UK GAAP.

#### Dates and Locations:

18 July, London  
28 November, Manchester  
19 December, London

Please note this module will start at 14.00 and finish at 17.30.

#### Lecturer:

Mike Ulrich ACA, sole practitioner and presenter

• The Details

**Date and Location:**  
5 November, London

Please note this module will start at 09.30 and finish at 13.00.

**Lecturer:**  
Russell Cockburn BSc (Hons) FFTA, tax consultant, lecturer and author, former inspector of taxes

## PRACTICAL ASPECTS OF PERSONAL TAX PLANNING

### WHAT WILL I GET OUT OF IT?

- summary of key planning areas and issues
- knowledge of current planning techniques
- review of recent developments and HMRC attitudes
- outline of principal relevant statute and case law.

### KEY FEATURES

- income tax planning
- capital tax planning
- profit extraction issues for the SME
- remuneration planning for business proprietors
- tax effective investment issues
- use of trusts and hybrid business vehicles.

The Details

**Date and Location:**  
5 November, London

Please note this module will start at 14.00 and finish at 17.30.

**Lecturer:**  
Russell Cockburn BSc (Hons) FFTA, tax consultant, lecturer and author, former inspector of taxes

## RESIDENCE AND DOMICILE – THE NEW RULES

### WHAT WILL I GET OUT OF IT?

- understanding of the new UK tax regime
- summary of the detailed changes
- review of recent case law and implications
- guidance on advising clients.

### KEY FEATURES

- residence and ordinary residence
  - the new definitions and Statutory Residence Test
  - implications of the transition.
- Finance Act 2012 changes
- domicile and the remittance basis
  - important recent developments.
- current case law issues
- guidance on advising expatriate individuals
- issues for employers and employees under the new regime.

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## ESSENTIAL LAW UPDATE

### The Details

#### WHAT WILL I GET OUT OF IT?

an update on:

- commercial law
- company law
- employment law.

#### KEY FEATURES

- personal insolvency and debt relief orders
- the Bribery Act 2010
- other commercial law developments
- company law today
- discrimination prevention in employment law today.

#### Date and Location:

6 November, London

Please note this module will start at 09.30 and finish at 13.00.

#### Lecturer:

Mike Griffiths LLB LLM, part-time deputy head of the School of Law at the University of Wolverhampton, contributor to Gore-Browne on Companies and member of the Business Law Committee

## EMPLOYMENT TAXES

### The Details

#### WHAT WILL I GET OUT OF IT?

- an update on new legislation, statements of practice and case law
- a review of changes in HMRC procedures and interpretation
- a review of the key issues in employment tax.

#### KEY FEATURES

- the practical implications of changes in legislation
- an overview of P11D and benefit issues focusing on key target areas
- status – where are we now?
- termination payments
- PAYE and other administrative issues
- a review of relevant case law decisions.

#### Date and Location:

6 November, London

Please note this module will start at 14.00 and finish at 17.30.

#### Lecturer:

Ros Martin CTA, consultant and lecturer

## • The Details

**Date and Location:**

7 November, London

Please note this module will start at 09.30 and finish at 13.00.

**Lecturer:**

Nigel L Smith FCCA FCA, partner, The Financial & Management Training Consultancy

**CASH FLOW AND BUSINESS PLANNING****WHAT WILL I GET OUT OF IT?**

- how to create a credible cash flow
- advice on getting the best from the bank
- a practical five point plan for business planning
- understanding the importance of forecasting.

**KEY FEATURES**

- using cash flow to control working capital
- Earnings Before Interest, Taxes, Depreciation and Amortisation (EBITDA) cashflows
- forecasting capital expenditure cash flows
- the role of key performance indicators
- the importance of assumptions and priorities
- forecasting techniques.

## • The Details

**Date and Location:**

7 November, London

Please note this module will start at 14.00 and finish at 17.30.

**Lecturer:**

Peter Rayney FCA CTA (Fellow) TEP, director, Peter Rayney Tax Consulting Ltd.

**CURRENT TAX STRATEGIES FOR OWNER-MANAGED COMPANIES****WHAT WILL I GET OUT OF IT?**

- appreciation of the key changes to the tax planning environment for owner-managed companies
- understanding of the various tax planning opportunities currently available to owner-managers
- planning a sale of the owner-managed company.

**KEY FEATURES**

- incorporation planning
- main cash extraction strategies
- FA 2011 disguised remuneration legislation and EBTs/EFRBs
- capital allowance changes
- company sales and entrepreneurs' relief.



## ONE DAY COURSES

These one-day courses have been designed to update finance professionals on significant developments in the accountancy profession. The courses are held in various locations around the country.

**FEE**  
£195 per course

**TIMING**  
09.30 – 16.30

**CPD UNITS**  
7 units per course

## • The Details

**Dates and Locations:**

10 October, Newcastle  
 17 October, Norwich  
 28 November, Bristol  
 05 December, Leeds  
 12 December, Birmingham

**Lecturer:**

Charles Gubbins BSc CA,  
 head of faculty, Kaplan  
 Hawksmere

**ACCOUNTING STANDARDS UPDATE****WHAT WILL I GET OUT OF IT?**

- a review of all new UK Standards since 1 January 2010
- an appreciation of the progress made on UK convergence to an IFRS-based system for non-small companies
- an understanding of the implications of the adoption of a Financial Reporting Standard for SMEs (FRSME)
- a review of all new International Standards
- an update on the IASB work plan – what's around the corner.

**KEY FEATURES**

- all the changes in UK GAAP since 1 January 2010
- changes and other developments in company law affecting financial reporting
- changes to the existing UK GAAP structure – when, what and how, including consideration of the provisions of the FRSME
- changes to International Standards and Interpretations
- the IASB work plan including EU endorsement issues.

## • The Details

**Dates and Locations:**

23 October, Bristol  
 25 October, Leeds  
 30 October, Nottingham  
 13 November, Newcastle  
 21 November, Norwich

**Lecturer:**

Tim Palmer CTA ATT,  
 senior partner, Palmer  
 Training Partnership

**TAX UPDATE FOR THE BUSY ACCOUNTANT****WHAT WILL I GET OUT OF IT?**

- a very practical tax update, highlighting all the recent major tax changes
- update on the significant developments in the structure of personal and business tax
- illustrated case studies, supplementing detailed notes
- audience interaction and participation
- forthcoming tax changes and how they will affect you in the future.

**KEY FEATURES**

- business tax refresher
- personal tax update
- capital gains tax developments
- stamp duty review
- corporation tax update
- VAT changes
- NIC, PAYE and benefits latest.

# THE SMALL PRINT

**48** Terms and Conditions

**50** Events Calendar

**57** Booking Form



# TERMS AND CONDITIONS

## HOW TO BOOK

- book online at <https://events.accaglobal.com>
- post the booking form to course bookings at the address shown on page 57
- fax the completed booking form to course bookings on 020 7059 5959.

Please note:

- we do not accept telephone bookings
- payment must accompany booking
- we accept Amex, Mastercard, Visa, Maestro and Visa Debit
- cheques should be made payable to the Certified Accountants Educational Trust (CAET)
- email is not encrypted and therefore not a secure method of communicating payment details with ACCA. If paying by card, we suggest you do so online or via post or fax
- card transactions are processed by Worldpay on behalf of CAET.

## CONFIRMATION

Places on training events are reserved from the receipt of the booking request and payment by any of the above methods. When booking online, a confirmation email will be sent to you within 24 hours. When booking by any other method, confirmation of your booking will normally be sent within 14 days and will include a receipted invoice.

## FEE GUIDANCE

Please note, ACCA courses run by CAET are exempt from VAT. Fees include all event papers and refreshments as appropriate.

## JOINING INSTRUCTIONS

Joining instructions are usually sent five working days before the event. If you have not received your joining instructions three days before the event please contact the professional courses team on 020 7059 5910. **ACCA will not be held responsible for non-receipt of joining instructions and refunds will not be issued under these circumstances.**

## WHAT TO WEAR

There is no dress code; however, most delegates choose to wear smart casual clothing.

## **CERTIFICATES**

Certificates will be issued for attendance at all courses. These are for your own CPD records.

## **ACCOMMODATION**

Courses and seminars are usually non-residential (unless otherwise stated). Delegates requiring accommodation should, therefore, make their own arrangements.

## **SPECIAL REQUESTS**

When booking online, delegates should complete the section on special requirements at the time of booking e.g. dietary, wheelchair access, etc. When booking by any other method delegates are asked to notify Professional Courses at ACCA of any special requirements, in writing, at least ten full working days before the start of the course. We will endeavour to accommodate your requests; however, please note this may not always be possible.

## **CANCELLATIONS**

All cancellations must be notified in writing at least ten working days before the date of the event, irrespective of the method of booking. 10% of the event fee will be charged on each event cancelled. Regrettably, because funds are allocated to the course in advance, no refunds will be given for cancellations of bookings made less than ten working days before the date of the course. Payment in full will still be due. A colleague may, however, be substituted at no extra charge. This should be notified in writing.

## **CANCELLATIONS TO MULTIPLE BOOKINGS**

Where courses have been booked at the multiple booking rate and attendance at one is subsequently cancelled, the remaining courses will be charged at the standard rate. For example:

- where two courses have been booked at the multiple booking rate and attendance at one is subsequently cancelled, the remaining course will be charged at the one course rate
- where three courses have been booked at the multiple booking rate and attendance at one is subsequently cancelled, the remaining two courses will be charged at the two course rate

- where six or more courses have been booked at the multiple booking rate and attendance at one is subsequently cancelled, the remaining courses will be charged at the standard rate.

## **IF WE CANCEL**

In the event that we cancel a course, our liability shall be limited to a refund of any course fees paid. In order to keep costs – and thus fees – to a minimum, we reserve the right to cancel or reschedule courses without prior notice and to amend or alter published programmes, fees, venues and lecturers.

## **TRANSFERS**

Bookings for Professional Courses events can be transferred to another course in the current schedule (to December 2012) providing subsequent courses are not already fully booked. 10% of the event fee will be charged on each event transferred. Notification of transfers should be given in writing at least ten working days before the start of the event, irrespective of the method of booking.

COURSE TITLE	LOCATION	DATE	PG
<b>FEBRUARY</b>			
Saturday CPD Conference One	London	11 February	9
Saturday CPD Conference One	Glasgow	18 February	9
Saturday CPD Conference One	Sheffield	25 February	9
<b>MARCH</b>			
Saturday CPD Conference One	Bristol	3 March	9
Saturday CPD Conference One	Manchester	10 March	9
Saturday CPD Conference One	London	17 March	9
Saturday CPD Conference One	Birmingham	24 March	9
Money Laundering Workshop	London	26 March	14
Saturday CPD Conference One	Swansea	31 March	9
<b>APRIL</b>			
Saturday CPD Conference One	London	14 April	9
Spring Tax Update Including the Budget 2012	London	17 April	27
PAYE and Benefits	London	19 April	25
Saturday CPD Conference Two	London	21 April	9
Personal Tax Planning	London	24 April	26
Service Charge	London	27 April	31
Saturday CPD Conference Two	Bristol	28 April	9
<b>MAY</b>			
Saturday CPD Conference Two	Birmingham	12 May	9
Penalties and Reasonable Excuse	London	14 May	25
Current Tax Strategies for Owner-Managed Companies	London	18 May	30
Saturday CPD Conference Two	Glasgow	19 May	9
Summer Update - Business Advice Conference	London	19 May	16
Saturday CPD Conference Two	London	26 May	9
Capital Allowances and Planning	London	30 May	23

COURSE TITLE	LOCATION	DATE	PG
<b>JUNE</b>			
Incorporation and Disincorporation in 2012	London	13 June	24
Spring Tax Update Including the Budget 2012	Kingston	13 June	27
Guide to Practical Audit Compliance for Partners and Managers Day One	London	14 June	15
Accounting Standards Update	London	15 June	29
Guide to Practical Audit Compliance for Partners and Managers Day Two	London	15 June	15
Saturday CPD Conference Two	Swansea	16 June	9
Summer Update - Accounting and Auditing Conference	London	16 June	16
Accounting Problems for Small Companies	London	18 June	22
Practical Guide to ISCQ 1 for Partners and Managers	London	19 June	13
Saturday CPD Conference Two	Sheffield	23 June	9
Starting in Practice	London	29 June	33
Saturday CPD Conference Two	London	30 June	9
<b>JULY</b>			
Residential Conference	Birmingham	6-7 July	36
Saturday CPD Conference Two	Manchester	7 July	9
Summer Update - Taxation Conference	London	7 July	16
UK and EU VAT Update	London	16 July	39
Capital Allowances and Planning	London	16 July	39
Modular Training Programme One	London	16-18 July	38
Capital Tax Update	London	17 July	40
Inheritance Tax Planning	London	17 July	40
Accounting Mistakes and Common Problems	London	18 July	41
Service Charge	London	18 July	41

COURSE TITLE	LOCATION	DATE	PG
<b>SEPTEMBER</b>			
Guide to Practical Audit Compliance for Partners and Managers Day One	London	13 September	15
Guide to Practical Audit Compliance for Partners and Managers Day Two	London	14 September	15
Topical Tax Update Including VAT	London	27 September	28
Saturday CPD Conference Three	Manchester	29 September	9
<b>OCTOBER</b>			
Taxation of Properties Including VAT	London	2 October	28
Guide to Practical Audit Compliance for Partners and Managers Day One	Manchester	4 October	15
Guide to Practical Audit Compliance for Partners and Managers Day Two	Manchester	5 October	15
Saturday CPD Conference Three	London	6 October	9
Accounting Standards Update	Newcastle	10 October	46
VAT Including Partial Exemption	London	12 October	32
Saturday CPD Conference Three	Bristol	13 October	9
Corporation Tax	London	16 October	24
Accounting Standards Update	Norwich	17 October	46
Solicitors' Accounts Rules	London	18 October	27
Autumn Update - Business Advice Conference	London	20 October	16
Saturday CPD Conference Three	Birmingham	20 October	9
Tax Update for the Busy Accountant	Bristol	23 October	46
Tax Update for the Busy Accountant	Leeds	25 October	46
Developing Your Practice - Getting the Best from Your Partners and Staff	London	26 October	33
Tax Update for the Busy Accountant	Nottingham	30 October	46

COURSE TITLE	LOCATION	DATE	PG
<b>NOVEMBER</b>			
Money Laundering Workshop	London	1 November	14
Technical Compliance for Preparing Financial Statements	London	2 November	32
Saturday CPD Conference Three	Glasgow	3 November	9
Practical Aspects of Personal Tax Planning	London	5 November	42
Residence and Domicile – The New Rules	London	5 November	42
Modular Training Programme Two	London	5–7 November	38
Essential Law Update	London	6 November	43
Employment Taxes	London	6 November	43
Cash Flow and Business Planning	London	7 November	44
Current Tax Strategies for Owner-Managed Companies	London	7 November	44
Guide to Practical Audit Compliance for Partners and Managers Day One	London	8 November	15
Guide to Practical Audit Compliance for Partners and Managers Day Two	London	9 November	15
Small Business Tax	London	9 November	31
Autumn Update - Accounting and Auditing Conference	London	10 November	16
Saturday CPD Conference Three	Swansea	10 November	9
Tax Update for the Busy Accountant	Newcastle	13 November	46
Trusts, Wills and Inheritance Tax	London	13 November	29
Autumn Tax Update	Kingston	14 November	23
Saturday CPD Conference Three	London	17 November	9
Practical Aspects of ISAs	London	21 November	26
Tax Update for the Busy Accountant	Norwich	21 November	46
Residential Conference	TBC	23–24 November	36
Saturday CPD Conference Three	Sheffield	24 November	9
Accounting and Auditing for Charities	London	27 November	22
Accounting Mistakes and Common Problems	Manchester	28 November	41
Accounting Standards Update	Bristol	28 November	46
Service Charge	Manchester	28 November	41
Modular Training Programme One	Manchester	28–30 November	38
Capital Tax Update	Manchester	29 November	40

COURSE TITLE	LOCATION	DATE	PG
<b>NOVEMBER (continued)</b>			
Inheritance Tax Planning	Manchester	29 November	40
Buying, Selling or Merging an Accountancy Practice	London	30 November	34
UK and EU VAT Update	Manchester	30 November	39
Capital Allowances and Planning	Manchester	30 November	39
<b>DECEMBER</b>			
Autumn Update - Taxation Conference	London	1 December	16
Accounting Standards Update	Leeds	5 December	46
Saturday CPD Conference Three	London	8 December	9
Practical Guide to ISQC 1 for Partners and Managers	Manchester	11 December	13
Accounting Standards Update	Birmingham	12 December	46
Practical Guide to ISQC 1 for Partners and Managers	London	14 December	13
UK and EU VAT Update	London	17 December	39
Capital Allowances and Planning	London	17 December	39
Modular Training Programme One	London	17–19 December	38
Capital Tax Update	London	18 December	40
Inheritance Tax Planning	London	18 December	40
Accounting Mistakes and Common Problems	London	19 December	41
Service Charge	London	19 December	41

In partnership with



# E-learning from BPP

In partnership with ACCA, BPP has created a wide range of courses to support your CPD needs online. From audiovisual presentations to reports, and from podcasts to interactive e-learning, these courses are designed to help you meet your CPD requirements from the convenience of your office or home, whenever you choose.

To view the full course catalogue and start learning online, visit [www.accaglobal.com/elearning](http://www.accaglobal.com/elearning) now.

## NOTES

# BOOKING FORM

Please note all fields must be completed

## INVOICE DETAILS

Is this a home or business address? Home  Business

For the attention of Mr / Mrs / Miss / Other (please specify)

First Name \_\_\_\_\_ Surname \_\_\_\_\_

Organisation (if applicable) \_\_\_\_\_

Address \_\_\_\_\_

Postcode \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_

E-mail \_\_\_\_\_ VAT reg. no. \_\_\_\_\_

## DELEGATE DETAILS

If you are an ACCA/AAPA member, please give your registration number \_\_\_\_\_

Are you an ACCA?  FCCA?  (Please note these letters will appear on joining instructions and the signing-in sheet)

Mr/Mrs/Miss/other (please specify) \_\_\_\_\_ Additional designatory letters \_\_\_\_\_

First name \_\_\_\_\_ Surname \_\_\_\_\_

Job title \_\_\_\_\_

Delegate correspondence address \_\_\_\_\_

Postcode \_\_\_\_\_

Please quote reference P2012/01 when booking.

This form may be used for the training events detailed in this brochure.

Booking forms submitted without payment will not be accepted.

If you wish to book for more than one delegate please photocopy this form.

VAT registration number GB 233 3332 02

CONTINUED

Is this a home or business address?  Home  Business

Delegate email address \_\_\_\_\_

Telephone \_\_\_\_\_

Mobile \_\_\_\_\_

Preferred method of communication  Email  Post

### SPECIAL REQUIREMENTS

**Dietary:**  Vegetarian  Other (please specify) \_\_\_\_\_

**Other:** (e.g. Wheelchair access required, please specify) \_\_\_\_\_

EVENT	LOCATION	DATE	FEE*

\*enter discounted rate if applicable

### PAYMENT METHOD (tick as appropriate)

Please note:

- payment must accompany booking
- ACCA courses run by CAET are VAT exempt
- cheques should be made payable to CAET
- card transactions are processed by Worldpay on behalf of CAET.

I enclose a cheque (made payable to CAET) for £ \_\_\_\_\_

Please charge to my

- Mastercard  Visa  Amex  
 Visa Debit  Maestro

Account no. \_\_\_\_\_

Expiry date \_\_\_\_\_ Debit card issue no. \_\_\_\_\_ Start date \_\_\_\_\_

Cardholder's name (as it appears on card) \_\_\_\_\_

Cardholder's address \_\_\_\_\_  
\_\_\_\_\_

Cardholder's email \_\_\_\_\_

Places are reserved on events from the receipt of the booking request and payment. To avoid duplication, please register your booking only once. Confirmation of bookings will normally be made within 14 days and will include an invoice.

I confirm that I have read and accept the terms and conditions on page 48 of this directory.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Please return this form to: **CAET, Professional Courses,**  
**PO Box 64185 London WC1A 9EB** or fax to **Course Bookings**  
**on 020 7059 5959**

# Book your courses online at <https://events.accaglobal.com>



**Our online booking system lets you:**

- Review your existing bookings •
- View and edit your profile •
- View detailed information on your course •
- Browse our catalogue and choose your next course •

**ACCA**

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to book...

visit <https://events.accaglobal.com>

ACCA UK 29 Lincoln's Inn Fields London WC2A 3EE tel: 020 7059 5910 fax: 020 7059 5959 [uk.accaglobal.com](http://uk.accaglobal.com)

