



2026

Early Careers Training Programme

Early Careers

Mercia's Early Careers Programme bridges the gap between the theory of the professional exams and the practical knowledge and skills trainees need to be successful in their role.

Included in
Early Careers
Membership

Early Careers Digital Membership

With Early Careers Membership your trainees can enjoy unlimited access to the Early Careers Programme for an annual fee per person.

Included in Early Careers Membership:

- ✓ All Live Streamed and On-Demand courses in the programme
- ✓ Regulatory Training Series
- ✓ Mental Health and Wellbeing training
- ✓ Verifiable training records

Specialist Assignments

In addition to the Pathways, we have **introductory** courses covering the following specialist areas:

- Academies
- Acting for FCA Clients
- SRA Accounts Rules
- Charities
- Pension Schemes

Auditing Skills Series

Using case studies to complete audit tests as they would on a real audit, the auditing skills series enables trainees to put learning into practice right away.

Accounting

As accounting forms the foundation across all disciplines, we have a range of courses to support trainees in this area plus more specialist courses to support those working in this discipline.

Tax

No matter which route your trainees follow, our selection of tax courses can enhance their learning and support their work in the office.

Professional Skills

Professional skills play a critical part in creating a rounded and effective professional. We have a series of courses for trainees to attend as their career progresses.

Technology in the Profession

Use of technology is integrated into all tutor-led courses; identifying when efficiencies may be gained from the use of technology and the governance and ethical considerations for its use.

Create Your Own Pathways

Included in
Early Careers
Membership

We know that one size does not fit all and with a wide range of workshops you have the flexibility to create a tailored and blended learning programme for each member of your team.

Click on the course titles below to view details online.

Key
On-Demand
Tutor-Led Live Streamed
Available as both Tutor-Led Live Streamed and On-Demand

Accounting

Auditing

Tax

Professional Skills



NEW

- Technology Essentials for Trainees
- Regulatory Training Series
- Bookkeeping - The First Principles
- Bookkeeping - The Next Stage
- Bookkeeping Case Study
- Preparing and Finalising Accounts
- Introduction to Accounting for Different Taxes

NEW

- Technology Essentials for Trainees
- Regulatory Training Series
- Auditing Skills Series - Year 1
- Introduction to Audit
- How to Audit Case Study

NEW

- Technology Essentials for Trainees
- Regulatory Training Series
- Introduction to VAT
- Introduction to PAYE and NI
- Introduction to Taxation of Individuals
- Introduction to Capital Gains Tax
- Calculating Trade Profits
- Capital Allowances - The Basics
- Unincorporated Business Tax Case Study

- Making the Right Start with Colleagues and Clients
- Communicating Effectively
- Professional Skills for Trainees - Year 1
- Mental Health and Wellbeing Series
- Time Management



NEW

- Sustainability in the Accountancy Profession - For Trainees
- Understanding Company Accounts
- Preparing Accounts for More Complex Areas under UK GAAP
- Accounts Finalisation and Interviewing Skills
- Introduction to Deferred Tax

NEW

- Sustainability in the Accountancy Profession - For Trainees
- Auditing Skills Series - Year 2
- How to Audit for Second Year Trainees

NEW

- Sustainability in the Accountancy Profession - For Trainees
- Corporation Tax Issues
- Capital Allowances - The Next Stage
- Employment Benefits and P11Ds
- Introduction to Taxation of Property Income
- VAT Issues for Trainees
- Incorporated Business Tax Case Study

- Making Decisions and Prioritising Writing Skills
- Professional Skills for Trainees - Year 2



- Accounting Refresher and Update for Trainees
- Practical Accounting for Trainees

- Auditing Skills Series - Year 3
- Auditing Refresher and Update for Trainees
- Becoming an Audit In-Charge

- Corporation Tax Next Steps - Dealing with Losses
- General Tax Update for Trainees
- Introduction to Inheritance Tax
- Introduction to Trusts
- Introduction to International Aspects of Personal Tax

- Presentation Skills
- Professional Skills for Trainees - Year 3

Audit Training Series

The Early Careers Audit Training Series supports your firm in getting your audit students up to speed quickly on practical skills relevant to their role on the audit.

How does the audit training series work?

All modules are interactive, on-demand e-Learning courses. This allows for complete flexibility in when a student completes a module. Modules can also be revisited for refresher purposes or to reinforce learning.

Whilst we have grouped the modules into year groups, this is for guidance only and modules can be taken in any order and at any time depending on the individual student's learning requirements.

What does the audit training series cover?

The requirements of the International Standards on Auditing (ISAs) form the basis for the training with practical examples and exercises to support the concepts. Audit quality is a focus and the requirements for professional scepticism, audit evidence and audit documentation are themes throughout all modules.

How to audit

The 'how to audit' modules cover the risks in the particular balance or transaction being audited and how the risks might be addressed through the different testing approaches. The modules then take this a step further by using a case study where students are provided with source documents and perform audit work over the area in question. As the modules are on-demand the students can complete a module in-line with when they will work on that area of the file.

Are there any tutor-led sessions?

As part of our Early Careers programme, there is the option for tutor-led sessions to consolidate learning and to give the opportunity to ask questions.

Please refer to pages 10 and 11 for further details and dates.

Early Careers Audit Training Series

Audit Training Series Year 1

The year 1 programme introduces the basic concepts of auditing such as risk, materiality and the different testing methods including gathering audit evidence and documentation of work. The 'how to audit' modules focus on the areas of the audit a first year student is typically involved in.

 Click on the course series title to view details online.

Title	Estimated minutes (self-paced)
An introduction to audit	45
Auditing key concepts: Planning and risk assessment	60
Auditing key concepts: Responding to risk	60
How to audit	
How to audit: Bank and cash	60
How to audit: Property plant and equipment	60
How to audit: Inventory	60
How to audit: Receivables	60
How to audit: Payroll	60

Audit Training Series Year 2

Moving on to more demanding areas of the audit, the year 2 programme delves further into the key concepts and the requirements of the auditing standards' recognising that a year 2 student may be in charge on smaller audits.

 Click on the course series title to view details online.

Title	Estimated minutes (self-paced)
Exercising professional scepticism and professional judgment	30
Preliminary analytical review	20
Understanding the entity	45
Audit risk and assertions	60
Fraud risk assessment	30
Materiality	30
Understanding internal controls	30
Understanding ITGCs	30
Sampling	30
Substantive analytical review	30
Tests of controls	30
Subsequent events	20
Going concern	30
Supervision and review	20
Review of Financial Statements including Cashflow Statements	30
Planning Overview	30
how to audit	
How to audit: Income statement - revenue	60
How to audit: Income statement - expenses	60
How to audit: Trade payables	60
How to audit: Other liabilities	60
How to audit: Other receivables	60
How to audit: Intangible assets	60
How to audit: Tax	60
How to audit: Journals	60
How to audit: Related party transactions	60

Audit Training Series Year 3

By year 3 students will likely be responsible for finalising the file and drafting the audit report. Depending on their client base, students may be involved with complex areas such as groups and judgemental areas such as impairments.

 Click on the course series title to view details online.

Title	Estimated minutes (self-paced)
Challenge of management	30
Reporting to Those Charged with Governance	30
Using the Work of Internal Auditors	30
Management representations	30
The audit report	30
Use of experts	30
Service organisations	30
First year audits	60
Auditing accounting estimates	30
Consideration of laws and regulation	45
Progressing to Manager	30
Working with larger clients, including groups	
Assessing and responding to risks of larger clients	45
Advanced project management of an audit, including liaison with component auditors	30
Managing, communicating with and supervising a team, including component auditors	30
how to audit	
How to audit: Provisions	60
How to audit: Pensions	60
How to audit: Share based payments	60
How to audit: Impairments	60
How to Audit: Properties Held at Fair Value	60

Tutor-Led Live Streamed

Included in
Early Careers
Membership

 Click on the course titles below to view details online.

Course Title	Duration	Tutor-led live streaming dates					
Accounting							
Bookkeeping - The First Principles	full day	19 Jan	9 Feb	7 Sep	14 Sep	21 Sep	28 Sep
Bookkeeping - The Next Stage	full day	20 Jan	10 Feb	8 Sep	15 Sep	22 Sep	29 Sep
Bookkeeping Case Study	2 days	21 - 22 Jan	11 - 12 Feb	9 - 10 Sep	16 - 17 Sep	23 - 24 Sep	30 Sep - 1 Oct
Preparing and Finalising Accounts	full day	10 Mar	20 Oct	19 Nov	-	-	-
Accounts Finalisation and Interviewing Skills	full day	21 Apr	4 Jun	10 Nov	3 Dec	-	-
Practical Accounting for Trainees	2 days	11 - 12 May	29 - 30 Jun	7 - 8 Sep	17 - 18 Nov	-	-
Audit							
Introduction to Audit and How to Audit Case Study	3 days	26 - 28 Jan	30 Jun - 2 Jul	19 - 21 Oct	23 - 25 Nov	-	-
How to Audit for Second Year Trainees	2 days	10 - 11 Mar	15 - 16 Apr	21 - 22 Oct	16 - 17 Nov	-	-
Becoming an Audit In-Charge	full day	19 May	4 Nov	-	-	-	-
Tax							
Unincorporated Tax Case Study	half day	28 Apr (am)	17 Jun (am)	10 Nov (am)	8 Dec (am)	-	-
Incorporated Business Tax Case Study	half day	13 May (am)	9 Jun (am)	12 Nov (am)	9 Dec (am)	-	-
General Tax Update for Trainees	full day	11 Jun	-	-	-	-	-
Professional Skills							
Making the Right Start with Colleagues and Clients	half day	23 Jan (am)	13 Feb (am)	11 Sep (am)	18 Sep (am)	25 Sep (am)	2 Oct (am)
Professional Skills for Trainees - Year 1	full day	7 May	23 Sep	22 Oct	10 Nov	-	-
Professional Skills for Trainees - Year 2	full day	30 Apr	9 Sep	8 Oct	24 Nov	-	-
Professional Skills for Trainees - Year 3	full day	16 Apr	29 Sep	4 Nov	3 Dec	-	-

NEW Learning Hub

At Mercia, we understand that busy accountants require a convenient, central hub for employees to manage their course bookings, training records and their manuals.

Our brand-new Learning Hub is designed to make your professional development smarter, smoother and more accessible than ever.

Key features

A new comprehensive dashboard with easy access to all of your courses and packages.

Online Training Library

Access our extensive library of over 200 on-demand courses. With intuitive search and smart filtering, it's easy to find the topics you need, when you need them.

My Playlists

Create personalised playlists of topics you want to explore - or view the learning paths set by your firm.

My Manuals

Access all the manuals included in your firm's subscription.

Set Objectives

Set and track both personal and professional objectives including CPD requirements.

Firms can create objectives and assign learning paths for individuals or groups.

Course Bookings

Manage your own or your team's bookings.

The screenshot shows the Mercia Learning Hub interface. On the left is a dark navigation menu with the Mercia logo and the following items: My Account, My Objectives, My Entitlements, Course Bookings, My Online Training Library, News and Insights, My Playlists, My Notes, My Manuals, My Training Record, eLearning Tracker, Learners Management, Alerts, and Log Out. The main content area features three cards: 'My Objectives' showing 'Tax Training' with '9 hours completed out of 15' and a '60.0%' progress indicator; 'Course Bookings' showing 'No records to display'; and 'My Training Record' listing three courses: 'Introduction to Whistleblowing' (10/10/2025), 'Introduction to Conflicts of Interest' (10/10/2025), and 'Navigating Ethical Requirements in 2025' (02/10/2025). Below these is a 'Your latest courses' section with a link to the full library and four course cards: 'What is AI and What Does it Mean for Accountants?' (07/09/25 until 20/09/26), 'Auditing Yr 1.1 - An Introduction to Audit' (31/03/25 until 31/03/26), 'Charities - Approaching the Difficult Accountin...' (31/08/25 until 30/08/26), and 'Charities - Approaching the Independent...' (31/08/25 until 30/08/26).

CPD Tracking

Easily view and manage training records for individuals or your entire team.

Charities - Approaching the Difficult Accountin...

31/08/25
Until 30/08/26

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