



2025 Early Careers Programme

Supporting your Professional
Development



Training Membership

Enjoy access to hundreds of courses for an annual fee payable monthly by direct debit.

Included in Early Careers membership

- ✓ Unlimited access to all course titles in the Early Careers pathway
- ✓ A tailor made blended learning programme including on-demand and tutor-led modules
- ✓ Complete Regulatory Training Series
- ✓ Future Ready Skills Series
- ✓ Mental Health, Wellbeing and Resilience Series
- ✓ Bite sized learning modules



Your Training, Your Way

We recognise that one size doesn't fit all and offer our clients flexible learning solutions in a variety of formats.

Mercia Technical Team

Mercia has a dedicated, experienced in-house team of technical specialists who write and deliver our training programmes. This unique position allows us to respond swiftly to the rapidly changing technical landscape and our client's demands.



Tutor-Led Live Streamed

Live streamed courses are delivered via Zoom allowing learners to ask questions and interact with the expert and with other delegates. Detailed course notes and slides are provided, and the session is recorded so that it can be revisited.



In-House courses

Delivered exclusively to your firm, our in-house training option gives a more personal approach to meeting your firm's training needs. The content of the courses and format of delivery can be flexed to meet your needs and courses can be booked as a one-off event or as a structured programme of courses.



On-Demand (eLearning)

Our award-winning multimedia eLearning is interactive and engaging. With features such as knowledge checks and tests, interactive videos, case studies and tutor-recorded debriefs, our rich eLearning supports the effectiveness and retention of learning.



Professional Trainer for Hire

If you have your own material but have a lack of resource or skillset, our experienced professional trainers can also deliver your own internal training content to your team members.

To find out more visit our website
mercia-group.com/training



Early Careers Pathways

AWARD WINNING 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 as they progress.

Tax

Whatever route your trainees take, you can choose from our selection of tax courses to complement their study or work in the office.

Professional Skills

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

Specialist Assignments



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

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


Price from £83
per trainee per title

Early Careers

Create Your Own Pathways

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.

KEY

On-Demand

Tutor-Led Live Streamed

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

Accounting

YEAR ONE

Regulatory Training Series

Bookkeeping: The First Principles

Bookkeeping: The Next Stage

Bookkeeping Case Study

Introduction to VAT

Preparing and Finalising Accounts

Introduction to Accounting for Different Taxes

YEAR TWO

Understanding Company Accounts

Preparing Accounts More Complex Issues

Accounts Finalisation and Interviewing Skills

YEAR THREE

Introduction to Deferred Tax

Accounting Refresher and Update for Trainees

Practical Accounting for Trainees

Auditing

Regulatory Training Series

Auditing Skills Series - Year 1

Introduction to Audit and How to Audit Case Study

Auditing Skills Series - Year 2

How to Audit More Complex Areas Case Study

Auditing Skills Series - Year 3

Accounting Refresher and Update for Trainees

Becoming an Audit In-Charge

Tax

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 Tax Case Study

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

Corporation Tax Losses - Next Steps

General Tax Update for Trainees

Introduction to Inheritance Tax

Introduction to Trusts

Introduction to International Aspects of Personal Tax

Professional Skills

Making the Right Start with Colleagues and Clients

Communicating Effectively

Professional Skills for Trainees - Year 1

Mental Health and Wellbeing Series

Time Management

Making Decisions and Prioritising

Writing Skills

Professional Skills for Trainees - Year 2

Mental Health and Wellbeing Series

Presentation Skills

Professional Skills for Trainees - Year 3

Click on the course titles to explore more

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Audit Training Series

AWARD WINNING

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 our main brochure 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.

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.

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.

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

Firm-wide Regulatory Training

Our online regulatory training series provides firm-wide access to a collection of interactive eLearning modules which are perfect for training new starters and for helping to keep your team's knowledge up to date.

The series includes modules covering:

- Introduction to Money Laundering
- Introduction to the Bribery Act
- Introduction to the Criminal Finances Act
- Introduction to GDPR
- Introduction to PCRT
- Introduction to Professional Ethics
- AML Update and Refresher

Click [here](#) to view details online.

Regulatory Training Series Pricing

Included in membership:

No. of partners	Price*
1	£145
2 to 4	£455
5 to 9	£720
10 to 19	£1,140
20+	POA

*Price for 12 months' access for the whole firm.

For more details and to purchase, please call us on **0330 058 7141**

Future Ready Skills Series

Get firm-wide access to our on-demand courses



Mercia is excited to collaborate with Daniel Clark, an **AI-assisted business expert**, to bring you a series of courses to equip you with essential skills in AI, data analysis, and cloud computing.

Specialising in AI, digital literacy, and professional skills training, Daniel delivers actionable insights for digital transformation.

Each course is approximately one hour in length and can be purchased individually or can be purchased for firm-wide access.

The series covers four areas

- What is AI and What Does it Mean for Accountants?
- Using and Communicating with Data
- Building a Tech-Enabled Organisation
- Digital Mindset and Skills

Prices for firm-wide access

No. of Partners	For 12 months access
1	£165
2 to 4	£600
5 to 9	£1,160
10 to 19	£2,490
20 +	POA

Included in membership.

To find out more visit our [website](#).

Early Careers

Tutor-Led Live Streamed

COURSE	PRICE	DURATION	TUTOR LED LIVE STREAMED DATES					
ACCOUNTING								
Bookkeeping: The First Principles	£166	1 day	13 Jan	24 Feb	1 Sep	8 Sep	15 Sep	22 Sep
Bookkeeping: The Next Stage	£166	1 day	14 Jan	25 Feb	2 Sep	9 Sep	16 Sep	23 Sep
Bookkeeping Case Study	£332	2 days	15 - 16 Jan	26 - 27 Feb	3 - 4 Sep	10 - 11 Sep	17 - 18 Sep	24 - 25 Sep
Preparing and Finalising Accounts	£166	1 day	6 Mar	16 Oct	6 Nov			
Accounts Finalisation and Interviewing Skills	£166	1 day	1 Apr	7 May	10 Nov	2 Dec		
Practical Accounting for Trainees	£332	2 days	9 - 10 Apr	19 - 20 May	6 - 7 Oct	17 - 18 Nov		
AUDITING								
Introduction to Audit and How to Audit Case Study	£498	3 days	27 - 29 Jan	16 - 18 Jun	10 - 12 Nov	8 - 10 Dec		
How to Audit More Complex Areas Case Study	£332	2 days	25 - 26 Mar	27 - 28 May	20 - 21 Oct	12 - 13 Nov		
Becoming an Audit In-Charge	£166	1 day	15 May	3 Nov				
TAX								
Unincorporated Tax Case Study	£83	½ day	19 May (am)	11 Jun (am)	11 Nov (am)	3 Dec (am)		
Incorporated Business Tax Case Study	£83	½ day	6 May (am)	17 Jun (am)	20 Nov (am)	2 Dec (am)		
General Tax Update for Trainees	£166	1 day	10 Jun					
PROFESSIONAL SKILLS								
Making the Right Start with Colleagues and Clients	£83	½ day	17 Jan (am)	28 Feb (am)	05 Sep (am)	12 Sep (am)	19 Sep (am)	26 Sep (am)
Professional Skills for Trainees - Year 1	£166	1 day	8 May	25 Sep	14 Oct	19 Nov		
Professional Skills for Trainees - Year 2	£166	1 day	21 May	1 Oct	4 Nov	4 Dec		
Professional Skills for Trainees - Year 3	£166	1 day	5 June	16 Oct	26 Nov	17 Dec		



EARLY CAREERS MEMBERSHIP

All early careers tutor-led courses are included, see page 2 for details.



COURSE WEB LINKS

Click on the course titles above to view details online.



TERMS AND CONDITIONS

For full details on our terms, please visit our website.



Mercia Group Ltd, 2 Thorpe Way,
Grove Park, Enderby, Leicester LE19 1SU
E enquiries@mercia-group.com
T 0330 058 7141

mercia-group.com



Mercia Group Ltd is a company registered in England and Wales
with company number 1464141. Registered Office: Wilmington plc,
Suite 215/216 Fort Dunlop, 2nd Floor, Fort Parkway, Birmingham, B24 9FD

Wilmington plc