



# MANDATORY CONTINUING PROFESSIONAL DEVELOPMENT PROGRAMME

**20  
26**

**BROCHURE**





# About the Institute

The Institute of Chartered Accountants of Nigeria (ICAN) was established by Act of Parliament No. 15 of 1965 with several critical mandates:

- (i) To Define and Enhance Professional Standards: ICAN sets and periodically updates the requisite standards of knowledge and skills for those seeking to become members of the accountancy profession, aiming to continually elevate these standards as circumstances allow.
- (ii) To Manage Professional Registration: In accordance with the provisions of the Act, ICAN is responsible for the creation and upkeep of the registers of fellow and associate accountants authorized to practise as accountants and auditors. It also commits to regularly publishing a list of these professionals.
- (iii) To Perform Statutory Functions: Through the Council of the Institute, ICAN carries out all other functions as conferred upon it by the Act.

As a leading professional accounting body in the West African sub-region, ICAN played a pivotal role in the establishment of the Association of Accounting Bodies in West Africa (ABWA) in 1982. Over the years, the Institute has certified more than 70,000 Chartered Accountants who contribute significantly across various sectors of the economy.

ICAN members are not only prominent in professional practice but also play critical roles across all three tiers of public service as well as in the private sector. Additionally, ICAN holds the distinction of being a foundational member of both the International Federation of Accountants (IFAC) and the Pan-African Federation of Accountants (PAFA), underscoring its significant role on both the global and continental accounting stages

MISSION

VISION

# Mission & Vision

Vision Statement



To be a leading global professional body

Mission Statement



To produce world-class Chartered Accountants, regulate and continuously enhance their ethical standards and technical competence in the public interest.

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MISSION

VISION

# President's Statement

“Sustainable professional excellence is built on one foundation: continuous education that sharpens competence, strengthens integrity and earns public trust.”

As professionals, excellence is the definitive factor that separates the mere practitioner from the visionary leader. The marketplace boasts seasoned professionals who possess extensive technical experience and years of service; however, what will distinguish the 21st-century accountants from their peers is a conscious commitment to continuous education and the agility to deliver impeccable services that earn and sustain public trust.

In an era defined by the rapid convergence of Artificial Intelligence, the rigorous mandates of IFRS S1 and S2, and the shifting tides of global economic policy, the greatest asset of the Chartered Accountants is not merely the certificate we hold, but our capacity for continuous intellectual evolution.

In this new paradigm, our relevance is measured not by what we have learned in the past, but by our willingness to master the future. This 2026 Training Brochure has been meticulously curated by a consortium of esteemed thought leaders and policy makers to ensure that our members' professional competencies are not only updated but elevated to meet the rigorous demands of a volatile global landscape. The curriculum is specifically engineered to bridge the knowledge gap on emerging trends in accounting and finance-related matters, ensuring that our members remain afloat and thrive as leaders in the face of disruption.

Dear Professional Colleague, I personally assure you that the content of this 2026 training manual is benchmarked against the highest global standards. It is designed to empower you with the technical depth and ethical resilience required to deliver value in any boardroom globally. As your Institute, we remain committed to our mandate of consistently boasting World Class Chartered Accountants who will continue to impact global economies.

I wish us all a fruitful and productive year!!!!

**Mallam Haruna Nma Yahaya, mni, PhD FCA**  
**61st President, ICAN**

# FORWA

## Foreword

On behalf of the Governing Council of our Great Institute, I welcome you to the year 2026 with high spirit and inspiration for a resounding delivery of the Mandatory Continuing Professional Development [MCPD] programmes contained in the brochure.

We are all witnesses at the speed the global environment is changing. This is induced by so many factors but particularly by information, communication, and technology (ICT) in the business of both the public and private entities, thereby necessitating the quest for apt recording, accounting, and reporting of the economic and financial implications of the prevailing trends. The ripple effects also necessitate reviews and changes in the International Standards in our professional callings. Hence, the quest by our institute to improve the quality of its members to meet and stand the test of the global challenges for expertise.

The 2026 programmes, diligently crafted by subject-matter experts who are very current with global demands for accounting knowledge and skills, came up with robust topics and content whose learning outcome would position our members to add the desired values in their respective engagements.

In addition to the 18 Sector Programmes run in the previous years, two additional sectors, Transport and Pension, have been added to widen and deepen our coverage and enlarge our members' participation in those sectors: All the 20 sector programmes incorporate strong technology-enabled content, including the practical application of AI, alongside comprehensive coverage of updated and reviewed International Accounting Standards and newly introduced sustainability standards issued by the ISSB, such as **IFRS S1 and IFRS S2**.

Our Institute remains firmly member-centric. The programmes are designed to cater adequately for all categories of membership, fresh and young members, senior and executive members, those in practice, government, not-for-profit organisations and the organised private sector of the Nigerian economy, while also accommodating the interests of non-members in both the public and private sectors. Continuous training and retraining strengthen your capacity as a worthy ambassador of the Institute, reinforcing the value of your certification and professional standing. Accordingly, opportunities for ICAN members' expertise continue to expand, not only across West Africa and the wider African continent, but also globally.

I encourage you to appreciate and join the efforts of your Institute by visiting its portal <https://www.icanportal.org/members/eventregistrations> and website [www.icanig.org](http://www.icanig.org) regularly for updates on training, seminars, conferences, inductions, reports and Council activities, not only to keep yourself abreast but to plan your participation and that of your organisation.

On behalf of the Members' Professional Development Committee (MPDC) of the Institute, I sincerely express our gratitude to all those who in one way or another, made input into what is now presented to you as the year 2026 MCPD Brochure. May God Almighty bless your respective endeavours.

Thank you.

**Honourable Nasiru Muhammad, FCA**  
**Chairman, Members' Professional Development Committee.**

## REGISTRAR/CHIEF EXECUTIVE'S STATEMENT

As rightly stated by the American Polymath, Benjamin Franklin, "An investment in knowledge pays the best interest."

In the past year, the profound expertise of our members was undeniably affirmed as we occupied front-row seats in strategic policy formulation, fiscal reform and high-level corporate decision-making across every vital sector of the economy. Our members have proven that when professional competence is met with opportunity, the results are transformative for the nation.

We are deeply impressed by, and grateful for, the commitment our members have shown to professional excellence. This dedication is precisely what ensures that the "ICAN Brand" remains the primary custodian of financial integrity and economic growth in Nigeria.

The Institute's trainings in past years have been profoundly impactful, delivering feasible solutions and practical frameworks that have empowered participants across diverse sectors to navigate complex challenges and elevate their professional service delivery. We are grateful for the success so far, yet we recognize that the future demands even greater agility.

Consequently, we remain resolute in providing cutting-edge knowledge, and we will continue to ensure that every member of our great Institute remains a symbol of competence, integrity and leadership in the global marketplace.

### Thrust of 2026 Training Programmes

Indications from various sources state that the accounting profession is evolving from a compliance-centered role to a technology-enabled, ethics-driven, sustainability-aware, and advisory-focused profession in the year 2026.

Bearing these disruptions in mind, our training schedule has been curated to include various technology-driven courses and specialized pathways that bridge the gap between traditional reporting and future-ready consultancy. This curriculum is designed to sharpen your cognitive agility, equipping you with the multidisciplinary tools necessary to command influence in a world where financial expertise must now be paired with strategic vision and social responsibility.

**Lanre Olasunkanmi, PhD, FCA**  
**Registrar/Chief Executive**

# ICAN MCPD Philosophy and Objective

## **Philosophy of Continuous Professional Development (CPD)**

In a rapidly evolving global landscape, the pursuit of knowledge and expertise is not merely an option but a fundamental necessity. The Institute of Chartered Accountants of Nigeria (ICAN) embraces this dynamic environment by fostering an ethos of perpetual learning and adaptation. Our philosophy is rooted in the belief that continuous professional development is essential to stay relevant and effective in the professional sphere. It empowers our members to not only keep pace with global trends and technological advancements but also to lead and innovate in their respective fields, thereby contributing to societal progress.

## **Objectives of Continuous Professional Development**

**1. Skill Enhancement:** To systematically update and refine the technical skills and competencies of our Chartered Accountants and participants in Mandatory Continuing Professional Development (MCPD) training courses. This is achieved through high-impact training programmes that are carefully designed to meet the evolving demands of the global economy.

**2. Cost-Effectiveness and Accessibility:** Ensure that all training programmes are provided at minimal costs, making professional development accessible to all members regardless of their geographical location or economic circumstances.

**3. Value Addition:** To deliver training programmes that not only enhance technical competence but also add significant value to our members' professional lives. These programmes are intended to boost productivity, foster innovation and enhance the ability to make informed and ethical decisions in complex situations.

**4. Social Responsiveness:** Equip our members to be socially responsible professionals who leverage their skills for the greater good. This involves training that emphasizes the role of Chartered Accountants in promoting sustainable practices, supporting community development and contributing to the overall economic well-being of society.

**5. Global Competitiveness:** Align our training programmes with international standards, ensuring that ICAN members are not only recognized as world-class Chartered Accountants domestically but are also highly competitive on the global stage.



## LIST OF 2025 CLIENTS/PARTNERS

Below is a list of some of our current training Clients/Partners

FIRS (NRS)	Dangote Groups	Deloitte & Touche	Ernst & Young (EY)
KPMG Professional Services	Flour Mills of Nigeria Plc	Lafarge Africa	Nigerian Bottling Company
Nigerian Breweries Plc	Nigerian Deposit Insurance Corporation (NDIC)	Price waterhouse Coopers (PwC)	Airtel Networks Lt
Society for Family Health	Standard Chartered Bank Ltd	Renaissance Africa Energy Company	AMCON

### Training offerings

The Institute's training offerings are:

- i. Mandatory Continuing Professional Development
- ii. (MCPD) Executive Mandatory Continuing Professional Development (EMCPD) In-plant and
- iii. Professional Development (EMCPD) In-plant and
- iv. in-house specialised training E-learning

### Benefits of the Training offerings

- Provide the knowledge, skills, values, ethics and attributes required for life-long learning with focus on outcomes.
- Help participants identify areas of development which are relevant to and support their careers.
- Provide effective skill upgrade through continuous formal training.
- Provide the avenue for continuous update of technical and soft skills of Chartered Accountants.
- Enhance the productivity, efficiency and social responsiveness of participants.
- Re-assure employers and the public that members keep themselves abreast of current developments and employ an ethical approach and due care to their duties.
- Provide participants with an accessible range of services that will help them maintain and develop their expertise.
- Provide members with veritable networking opportunities.
- Provide members opportunity to comply with International Federation of Accountants (IFAC) Statement of Members Obligation 2
- (International Education Standards for Professional Accountants and other pronouncements issued by the International Accounting Education Standards Board - (IAESB), and International Education Standards, (IES7), Continuing Professional Development (Revised).

To sustain the above benefits, each course has been designed to generate in-depth, highly interactive and practical sessions to cater for members' and other participants' professional needs.

## Training Sectors at a Glance

The training programmes are classified under sectors of the economy as below:

S/No.	Sectors	SNO	Sectors
1	Accountancy Practice	11	Energy
2	Audit Practice	12	Entrepreneurship
3	Tax Practice	13	Information Technology
4	Consultancy Practice	14	Insurance
5	Corporate Re-Engineering Practice	15	Islamic Finance
6	General Corporate Management Practice	16	Manufacturing
7	Executive MCPD	17	Mining, Oil and Gas
8	Agriculture	18	Pension
9	Banking and Fintech	19	Public and NGO
10	Capital Market	20	Telecommunication
21	Transport		

### Credit Points Requirements

To maintain professional competence, relevance and always ensure the exercise of due care, a Chartered Accountant is required to fulfil the requirements of and participate in the Institute's learning activities that are relevant to his or her current and future work and professional responsibilities.

The International Federation of Accountants (IFAC), the umbrella body for professional accountants globally, has recommended and set a minimum requirement of credit hours of CPD to be obtained in three-rolling year period for the accountants to be relevant globally. The minimum credit points per year set by the Institute in line with IFAC's regulation is 40 credit points. The annual 40 credit points is divided into 25 structured points and 15 unstructured points.

### Compliance and Sanctions

The Council of the Institute had approved sanctions for members who are deficient in their required **credit points**. Members in deficit of the required credit points will be denied the following privileges:

- Sponsorship of students for registration, exemptions, examinations and registration for induction into membership.
- Sponsorship of graduate members for the Institute's membership.
- Elevation to Fellowship.
- Obtaining and Renewal of Practise Licences.
- Membership of Committees.
- Voting at Council elections.
- Contesting Council Elections.
- Occupying any executive position in a District Society.

## Structured and Unstructured Activities

Structured	Credit points	Unstructured	Credit points
Annual Accountants Conference	25	ICAN Annual General Meetings	3
World Congress of Accountants	25	ICAN Annual Dinner	3
Association of Accountancy Bodies in West Africa	18	Council /Committee Meetings	2
ICAN Zonal Conferences	16	Council and Committee Retreat	6
Budget Review/Symposium	5	Sub-committee Meetings	1
District Society Annual Dinner with paper presentation	3	Pool-setting/Moderation of questions/Pathfinder/Insight	6 per diet
District Society Annual/Quarterly members luncheon with paper presentation /Dinner with paper presentation	2	Marking exercise/Syllabus Review	4 per diet
Faculties Awareness Programmes	3	Checking Exercise/Question Bank Review	2 per diet
Faculties Certification Programmes	15	Pilot Questions and Answers	5
Overseas District Society Workshops	15	Professional Articles in the ICAN Journals	3
Mandatory Continuing Professional Development (MCPD)	15	Guest Speakers at Annual Conferences, Workshops, Seminars etc	5
Executive Mandatory Continuing Professional Development (EMCPD)	17	Paper Discussants at Annual Conferences, Workshops, Seminars	3
Faculties Programmes	7.5	District Society Annual Dinner without paper presentation	1
		Guest Speakers at ICAN Induction Ceremonies, Chairman of Sessions, Including Conferences,	2
		District Society AGM/Excoco Meetings/Members forum and monthly meetings	2 per mtg
		Study Packs (ICAN, ABWA, ATSWA etc.)	12
		ABWA Council Meetings	4
		Research Work of Members in Academia/Academic Conferences	13

## Accreditation of Seminars/Workshops: Guidelines for Individuals

Members seeking accreditation for seminars/workshops attended to earn credit hours should follow the below procedures:

- i. Send an application to be addressed to the Members' Professional Development Department: [mpdd@ican.org.ng](mailto:mpdd@ican.org.ng);
- ii. Pay the sum of Fifteen Thousand Naira (N15,000.00) only as accreditation fee;
- iii. Send the comprehensive details of the programme to include timetable and outline;
- iv. Forward the Seminar papers for evaluation and;
- v. Provide the contact details of the course organizer.

The maximum credit point obtainable under this category is six (6) and please note that assessment of seminar is to take place within (6) six months after the programme.

## Accreditation of seminars/workshops: - Guidelines for Corporate Entities

Corporate organizations seeking accreditation for programmes or other training modules should follow the below procedures:

- Send application to: Members' Professional Development Department: [mpdd@ican.org.ng](mailto:mpdd@ican.org.ng)
- Send the comprehensive details of the programme to include timetable, topics, outline, target audience,
- venue and Resource persons' profiles
- Evidence of payment of Three Hundred Thousand Naira (N300,000.00) only for accreditation fee
- Forward the seminar papers to the Members' Professional Development Department for evaluation before the date of the seminar.
- Provision of evidence of original attendance of participants through attendance sheets signed by participants and
- For the programmes outside Lagos, the organiser(s) will provide transport, accommodation and feeding for the Institute's monitor.

All requests for local and international accreditation must comply with the above criteria for the purpose of assessment before credit points can be allocated to such seminars or workshops.

## Training Fees

S/No	Training Offerings	Physical ₦	Virtual ₦	Organization ₦	Individual ₦
1.	Mandatory Continuing Professional Development (MCPD)	75,000.00	25,000.00		
2	Executive Mandatory Continuing Professional Development (EMCPD)	150,000.00	50,000.00		
3	E-learning (per session)		10,000.00		
4	Accreditation			300,000.00	15,000.00

**Note:** Specialised In-house trainings attract varying fees depending on the number of participants and logistics.

Payment/Registration procedures for training programmes (regular and in-house)  
<https://icanportal.org/members/eventregistrations>

Payment/Registration procedures for e-learning  
<https://icanportal.org/members/elearningregistrations/>

Note that only completed registration form for physical seminars will be acceptable at the venue.

## Training Plan for 2026 per Sector

Sector	No of Runs	Month	Mode Virtual
Free Webinar	1	February	Virtual
Accountancy Practice	3	March	Virtual
		June	Physical (Abuja)
		December	Physical(Lagos)
Agricultural	1	May	Virtual
Audit Practice	1	March	Virtual
Banking and Fintech	1	August	Virtual
Capital Market	1	October	Virtual
Consultancy Practice	2	February	Virtual
		November	Physical(Lagos)
Corporate Re-Engineering	1	October	Virtual
Energy	1	July	Virtual
Entrepreneurship	2	April	Virtual
		August	Physical(Lagos)
General Corporate Management Practice	2	April	Virtual
		September	Physical(Lagos)
Information Technology	1	May	Virtual
Insurance	1	November	Virtual

<b>Islamic Finance</b>	1	July	Virtual
<b>Manufacturing</b>	1	June	Virtual
<b>Mining, Oil and Gas</b>	1	July	Virtual
<b>Pension</b>	1	August	Virtual
<b>Public and NFPO</b>	1	June	Virtual
<b>Tax Practice</b>	5	April	Virtual
		July	Physical (Port Harcourt)
		August	Physical (Enugu)
		November	Physical (Abuja)
		December	Physical (Lagos)
<b>Transport</b>	1	June	Virtual
<b>Telecommunications</b>	1	September	Virtual
<b>Executive Mandatory Continuing Professional Development (EMCPD)</b>			
Theme 1: Mental Fitness, Wellness and Executive Decision Health	1	July	Physical (Lagos)
Theme 2: <b>Governance Excellence and Ethical Stewardship</b>	1	September	Virtual
Theme 3: Sustainability Reporting And ESG Integration	1	October	Physical (Lagos)
Theme 4: <b>Future-Ready Leadership for C-Suites Executives</b>	1	December	Virtual

# Trainin

## 2026 EXECUTIVE TRAINING SCHEDULE FOR VIRTUAL AND PHYSICAL PROGRAMMES

Register on <https://icanportal.org/members/eventregistrations>

Programme	Sector	Date	Mode/Location	Rate (N)	Credit Points
MCPD	Free Webinar	February 12, 2026	Virtual	Free	02
MCPD	Consultancy	February 25-26, 2026	Virtual	25,000.00	15
MCPD	Accountancy Practice	March 4-5, 2026	Virtual	25,000.00	15
MCPD	Audit Practice	March 11-12, 2026	Virtual	25,000.00	15
MCPD	General Corporate Management Practice	April 1-2, 2026	Virtual	25,000.00	15
MCPD	Entrepreneurship	April 8-9, 2026	Virtual	25,000.00	15
MCPD	Tax Practice	April 22-23, 2026	Virtual	25,000.00	15
MCPD	Agriculture	May 6-7, 2026	Virtual	25,000.00	15
MCPD	Information Technology	May 13-14, 2026	Virtual	25,000.00	15
MCPD	Manufacturing	June 3-4, 2026	Virtual	25,000.00	15
MCPD	Transport	June 10-11, 2026	Virtual	25,000.00	15
MCPD	Public and NFPO	June 17-18, 2026	Virtual	25,000.00	15
MCPD	Accountancy Practice	June 25-26, 2026	Physical (Abuja)	75,000.00	15
MCPD	Mining, Oil and Gas	July 1-2, 2026	Virtual	25,000.00	15
EMCPD	<b>Mental Fitness, Wellness and Executive Decision Health</b>	July 8-9, 2026	Physical (Lagos)	150,000.00	17
MCPD	Energy	July 15-16, 2026	Virtual	25,000.00	15
MCPD	Tax Practice	July 22-23, 2026	Physical (Port-Harcourt)	75,000.00	15
MCPD	Islamic Finance	July 29-30, 2026	Virtual	25,000.00	15
MCPD	Banking and Fintech	August 5-6, 2026	Virtual	25,000.00	15
MCPD	Pension	August 12-13, 2026	Virtual	25,000.00	15
MCPD	Entrepreneurship	August 19-20, 2026	Physical (Lagos)	75,000.00	15
MCPD	Tax Practice	August 27-28, 2026	Physical (Enugu)	75,000.00	15
MCPD	Telecommunications	September 2-3, 2026	Virtual	25,000.00	15
MCPD	General Corporate Management Practice	September 9-10, 2026	Physical (Lagos)	75,000.00	15
EMCPD	<b>Governance Excellence and Ethical Stewardship</b>	September 16-17, 2026	Virtual	50,000.00	17
MCPD	Corporate Re-Engineering	October 7-8, 2026	Virtual	25,000.00	15
MCPD	Capital Market	October 21-22, 2026	Virtual	25,000.00	15
EMCPD	<b>Sustainability Reporting and ESG Integration</b>	October 28-29, 2026	Physical (Lagos)	150,000.00	17
MCPD	Tax Practice	November 4-5, 2026	Physical (Abuja)	75,000.00	15
MCPD	Insurance	November 11-12, 2026	Virtual	25,000.00	15
MCPD	Consultancy	November 25-26, 2026	Physical (Lagos)	75,000.00	15
MCPD	Accountancy Practice	December 2-3, 2026	Physical (Lagos)	75,000.00	15
EMCPD	<b>Future-Ready Leadership for C-Suite Executives</b>	December 9-10, 2026	Virtual	50,000.00	17
MCPD	Tax Practice	December 16-17, 2026	Physical (Lagos)	75,000.00	15

# ACCOUNTING SERVICES

## CANCELLATIONS, REFUNDS AND TRANSFERS

Please note that these dates are subject to changes.

- i. The specific date for each of the programme and location for physical programmes will be communicated to participants and the schedule of programmes will be hosted on the Institute's website.
- ii. Please confirm the date of the programme registered for at least a week before the programme, especially the physical programmes.
- iii. Refund of 100% of fees paid would be made on request if cancellation is made not later than 14 days before the training.
- iv. Transfers to other programmes can be made if requests are received not later than 7 days to the programme paid for.
- v. Otherwise, no transfer and refund would be honoured.
- vi. No payment can be transferred to another year.
- vii. E-learning platform is available at your comfort and pace.
- viii. All the programmes above and others are customised on clients' requests as in-house and in-plant programmes.
- ix. Mails requesting cancellations, refunds and transfers should be sent to: [mpdd@ican.org.ng](mailto:mpdd@ican.org.ng)

### Disclaimer

The Institute reserves the right to cancel or postpone any programme(s) or seminar(s) due to unforeseen circumstances beyond its control and would not be liable for damages/inconveniencies suffered by participants because of such cancellations.

### Enquiries

For further enquiries on the Institute's Professional Training Programmes, please contact:

Members' Professional Development Department	Registrar/Chief Executive	ICAN Contact Centre
<p>ICAN Annexe 82, Murtala Mohammed Way Ebute-Metta, Lagos State Telephone: 07068777686 (DL), 07062647164, 08033218383, 08034359317, 08033787422 e-mail: <a href="mailto:mpdd@ican.org.ng">mpdd@ican.org.ng</a> Facebook: The Institute of Chartered Accountants of Nigeria, ICAN Twitter: @ICAN_NGR Instagram: @ican_ng LinkedIn: The Institute of Chartered Accountants of Nigeria</p>	<p>Plot 16, Idowu Taylor Street Victoria Island, Lagos State e-mail: <a href="mailto:info.ican@ican.org.ng">info.ican@ican.org.ng</a> Website: <a href="http://www.icanig.org">www.icanig.org</a> ICAN</p>	<p>e-mail: <a href="mailto:contactcentre@ican.org.ng">contactcentre@ican.org.ng</a> 07040327465-67,</p>

## SYNOPSIS

The discourse of accountancy practice is at the forefront of financial reporting where informed decisions about accessing capital and funds are of importance to providers of finance and users of financial reports. From granular activities of automating book keeping processes to strategic endeavours on double materiality around how financial to non-financial activities of corporations affect the global communities and how the global communities affect corporations' bottom line, accounting practices have evolved to heights one could hardly have imagined over a decade ago.

Charting the course towards achieving transparent and comparable financial reporting processes, enhancing sustainable financing, and fostering a unified financial reporting that meets global best practices; as well as leveraging innovative financial mechanisms and partnerships to support users of the financial reports and key capital market players in making informed economic decisions, accounting standards and practices are constantly evolving with new changes introduced by IFRS 16, 18, 19 and IFRS Sustainability disclosures.

The 2026 MCPD for the Accountancy Practice Sector has been designed to equip participants with the requisite knowledge to highlight the key evolving issues and develop workable solutions..

The following topics shall be taken during the seminar:

### TOPIC 1:

#### IFRS 18 PRESENTATION AND DISCLOSURE IN FINANCIAL STATEMENTS

##### *Learning Outcomes:*

At the end of session, the participants should be able to:

- Explain the components of financial statements
- Enumerate the general and specific requirements of IFRS 18
- Appreciate the structure of the Statement of Profit or Loss in IFRS 18
- Highlight the disclosure requirements introduced by IFRS 18.
- Discuss the consequential amendments to other IFRS Accounting Standards.

##### **Contents:**

- Overview of the components of financial statements
- General and specific requirements of IFRS 18
- The structure of the Statement of Profit or Loss in IFRS 18
- Disclosure requirements introduced by IFRS 18.
- Consequential amendments to other IFRS Accounting Standards
- Case Study

### TOPIC 2:

#### IFRS SUSTAINABILITY DISCLOSURES USING IFRS S1 AND S2

##### *Learning Outcomes:*

At the end of the session, the participants should be able to:

- Appreciate recent regulatory developments in sustainability reporting in Nigeria.
- Highlight the objectives and scope of IFRS S1 and S2
- Explain the conceptual foundations underpinning the IFRS S1 and S2
- Gain insight into the core contents of IFRS Sustainability Standards
- Describe the connections with IFRS Financial Statements.

##### **Contents:**

- Recent regulatory developments in sustainability reporting in Nigeria.
- Objectives and scope of IFRS S1 and S2
- Conceptual foundations underpinning the IFRS S1 and S2 Standards.
- Core contents of IFRS Sustainability Standards
- Connections with IFRS Financial Statements
- Case study



### TOPIC 3:

#### **IFRS 16: REASSESSMENTS, MODIFICATION OF LEASES AND SALE AND LEASE BACK TRANSACTIONS.**

##### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Gain insights into IFRS 16 requirements for leases
- Discuss the accounting requirements for the reassessment of lease liabilities
- Explain the requirements for the modification of leases
- Describe the requirements for sale and lease back transactions..

##### **Contents:**

- Overview of IFRS 16 Leases
- Reassessment of lease liabilities
- Lease modifications
- Requirements for sale and lease back transactions
- Case study

### TOPIC 4:

#### **THE BENEFITS OF IFRS 19 TO ELIGIBLE REPORTING ENTITIES**

##### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain the objective of IFRS 19 Subsidiaries without Public Accountability: Disclosures
- Enumerate the scope of IFRS 19
- Describe the interaction with other IFRS Accounting Standards
- Enumerate the reduced disclosure requirement

##### **Contents:**

- Overview of IFRS 19 Subsidiaries without Public Accountability: Disclosures

- Scope of IFRS 19
- Interaction with other IFRS Accounting Standards
- Reduced disclosure requirements
- Case study

## **AGRICULTURE SECTOR**

### **SYNOPSIS**

Agriculture has evolved from subsistence production into a complex, capital-intensive and technology-driven economic system that underpins food security, industrial growth, trade and sustainable development. Modern agricultural practice now intersects with finance, risk management, sustainability reporting, value-chain optimization and climate resilience. From farm-level production decisions to agribusiness governance, market access and service-sector innovation, professionals operating in the agricultural ecosystem are increasingly required to make informed, data-driven and economically sound decisions.

The Agriculture Sector MCPD curriculum is designed to respond to these evolving demands. It focuses on strengthening participants' capacity to understand agricultural markets, structure agribusiness enterprises, manage risks, adopt sustainable and climate-smart practices, leverage emerging technologies, and identify new service-sector and investment opportunities across the agricultural value chain.

The programme blends conceptual foundations with practical case studies relevant to Nigeria and comparable emerging economies, ensuring that participants can translate knowledge into measurable economic and developmental outcomes.

The following topics will be taken during the seminar:

TOPIC 1:

## **AGRIBUSINESS MANAGEMENT FOR START-UPS**

### ***Learning Outcomes:***

At the end of the session, participants should be able to:

- Understand agribusiness ownership and management structures.
- Highlight the advantages and limitations of agricultural enterprise models.
- Evaluate public-sector engagement and partnerships in agricultural enterprises.
- Identify appropriate funding sources and access conditions for agribusiness start-ups..

### **Contents:**

- Overview of agribusiness organisational structures
- Advantages and limitations of agricultural enterprise models.
- Public-sector engagement and partnerships in agricultural enterprises
- Appropriate funding sources and access conditions for agribusiness start-ups.
- Case study.

TOPIC 2:

## **SUSTAINABLE AGRICULTURAL PRACTICES FOR FOOD SECURITY**

### ***Learning Outcomes:***

At the end of the session, participants should be able to:

- Explain the principles and objectives of sustainable agricultural practices.
- Analyse the interrelationship between sustainable agriculture, food security and environmental protection.
- Identify farm practices that enhance productivity while preserving natural resources.
- Understand the role of organic inputs in sustainable agricultural systems.
- Evaluate the benefits of sustainable agriculture.

### **Contents:**

- Overview of sustainable agricultural practices
- Interrelationship between sustainable agriculture, food security and environmental protection.
- Farm practices that enhance productivity while preserving natural resources.
- Role of organic inputs in sustainable agricultural systems.
- Benefits of sustainable agriculture
- Case study

TOPIC 3:

## **SERVICE-SECTOR OPPORTUNITIES IN THE AGRIBUSINESS VALUE CHAIN**

### ***Learning Outcomes:***

At the end of the session, participants should be able to:

- Identify service-sector opportunities across the agribusiness value chain.
- Compare service-based agribusiness activities and production-focused farming systems.
- Analyse the role of service providers in enhancing agricultural efficiency and profitability.
- Design demand-driven service models tailored to agribusiness needs.
- Identify challenges and solutions relating to agribusiness service delivery
- Challenges and impacts of digital technologies on agricultural value chain.
- Case Study

### **Contents:**

- Service-sector opportunities across the agribusiness value chain
- Service-based agribusiness activities and production-focused farming systems
- Role of service providers in enhancing agricultural efficiency and profitability.
- Demand-driven service models tailored to agribusiness needs
- Challenges and solutions relating to agribusiness service delivery.
- Case study

TOPIC 4:

## EMERGING TECHNOLOGIES IN AGRIBUSINESS

### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain the emerging technologies in Agribusiness.
- Identify key technologies shaping modern agricultural systems.
- Evaluate the role of emerging technologies in climate-smart and precision agriculture.
- Assess the benefits and challenges of new technologies

### **Contents:**

- Overview of emerging technologies in Agribusiness.
- Key technologies shaping modern agricultural systems.
- Role of emerging technologies in climate-smart and precision agriculture.
- Benefits and challenges of new technologies in agribusiness.
- Case study

## AUDIT PRACTICE SECTOR

### **SYNOPSIS**

In a business environment marked by rapid technological advancement and evolving regulatory landscapes, auditors must stay ahead of emerging challenges that span multiple sectors. This year's programme highlights the crucial role of internal audit in implementing and assessing Internal Control over Financial Reporting (ICFR), while exploring how Artificial Intelligence and Data Analytics are reshaping audit methodologies to improve accuracy and efficiency.

The programme also addresses the complexities of planning audits for financial statements with changes in IFRS requirements. Furthermore, with remote work becoming a lasting norm, auditors are required to adapt their approaches to maintain quality and oversight.

Together, these topics demonstrate the interconnected nature of today's auditing environment, equipping auditors with the knowledge to navigate regulatory demands and technological change across diverse industries

The following topics shall be taken during the seminar:

TOPIC 1:

## PLANNING THE AUDIT FOR THE CLASSIFICATION AND MEASUREMENT OF FINANCIAL INSTRUMENTS - AMENDMENTS TO IFRS 9 AND IFRS 7

### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain the key requirements of the amendments to IFRS 9 and IFRS 7.
- Identify changes expected in clients' accounting and disclosure processes.
- Evaluate emerging audit risks associated with the amendments
- Develop audit procedures in response to the changes in classification and measurement requirements.
- Appreciate other planning considerations that may impact the audit process.

### **Contents:**

- Overview of the Amendments to IFRS 9 and IFRS 7
- Changes expected in client's accounting and disclosure process
- Emerging audit risks associated with the amendments
- Audit procedures in response to the changes in classification and measurement requirements.
- Other planning considerations that may impact the audit process..
- Case Study

## TOPIC 2:

### **REMOTE WORK ON AUDIT PRACTICES: IMPLICATIONS FOR AUDIT QUALITY AND OVERSIGHT**

#### **Learning outcomes:**

At the end of the session, participants should be able to:

- Appreciate the remote work model in audit practices
- Recognize the new audit methodologies and tools in response to remote work.
- Evaluate remote work influence on audit quality.
- Examine the challenges and opportunities for audit oversight in a remote environment
- Identify best practices for conducting audits remotely.

#### **Contents:**

- Remote work model in audit practices
- New audit methodologies and tools in response to remote work
- Remote work influence on audit quality
- Challenges and opportunities for audit oversight in a remote environment
- Best practices for conducting audits remotely
- Case Study

## TOPIC 3:

### **ROLE OF INTERNAL AUDIT IN IMPLEMENTATION AND ASSESSMENT OF INTERNAL CONTROL OVER FINANCIAL REPORTING (ICFR)**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Gain insight into internal control frameworks in financial reporting
- Discuss the role of internal audit in the implementation of ICFR.

- Appreciate the regulatory requirements related to ICFR and the implications for internal audit functions.
- Develop risk-based audit procedures for assessing internal controls.
- Discuss ICFR assessment results and recommendations.

#### **Contents:**

- Overview of internal control frameworks in financial reporting
- Role of internal audit in the implementation of ICFR.
- Regulatory requirements related to ICFR and the implications for internal audit functions
- Risk-based audit procedures for assessing internal controls.
- ICFR assessment results and recommendations
- Case Study

## TOPIC 4

### **PLANNING THE AUDIT OF IFRS 18 – PRESENTATION AND DISCLOSURE IN FINANCIAL STATEMENTS: KEY CONSIDERATIONS AND CHALLENGES**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Appreciate the key requirements of IFRS 18
- Assess the impact of IFRS 18 on the statement of profit or loss
- Analyse audit considerations for Management-Defined Performance Measures (MPMs)
- Identify key audit risks arising from the adoption of IFRS 18
- Design planning procedures to address IFRS 18-related audit risks
- Discuss practical implementation challenges in auditing IFRS 18.

## Contents

- Overview of the key requirements of IFRS 18
- Impact of IFRS 18 on the statement of profit or loss
- Audit considerations for Management-Defined Performance Measures (MPMs)
- Key audit risks arising from the adoption of IFRS 18.
- Planning procedures to address IFRS 18-related audit risks
- Practical implementation challenges in auditing IFRS 18
- Case Study

## BANKING AND FINTECH SECTOR

### SYNOPSIS

The accounting profession is rapidly evolving within the banking and fintech value chain, driven by artificial intelligence, data analytics, digital innovation and heightened regulatory oversight. Chartered Accountants are increasingly expected to move beyond traditional record-keeping to serve as strategic advisors, risk managers and governance partners, adding value across financial institutions.

Managing regulatory change and compliance risk in fintech institutions are critical, as technology-driven systems become central to reporting, oversight and decision-making. Accountants must develop expertise in AI-enabled assurance, digital risk management and fintech operations to navigate these complexities effectively. Cybercrime, digital fraud and threats to financial integrity further underscore the need for robust controls, data protection and proactive monitoring in financial institutions.

Open banking in Nigeria presents emerging opportunities for innovation, customer engagement and new revenue models.

This programme equips participants with practical, technology-focused competencies aligned with Nigerian regulatory frameworks and global professional standards, enabling accountants to enhance compliance, strengthen governance and deliver strategic insights across corporate, public sector and fintech environments.

The following topics shall be taken during the seminar

TOPIC 1:

### THE EVOLVING ROLE OF THE PROFESSIONAL ACCOUNTANT IN THE FINTECH VALUE CHAIN

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain how fintechs generate value and manage profitability
- Gain insight into the financial reporting challenges in the fintech landscape
- Appreciate the regulatory framework applicable to fintechs
- Engage effectively with non-finance stakeholders.

#### **Contents:**

- Fintech business models and revenue drivers
- Financial reporting challenges in the fintech landscape
- Regulatory framework applicable to fintechs
- Using data and automation to enhance financial insight
- Partnering with product, technology and risk teams
- Effective engagement with non-finance stakeholders
- Case study

## TOPIC 2:

### **MANAGING REGULATORY CHANGE AND COMPLIANCE RISK IN FINTECH INSTITUTIONS**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Interpret evolving fintech regulations
- Identify compliance gaps that expose fintechs to sanctions and reputational damage
- Provide practical compliance advice to management
- Appraise regulatory examination readiness

#### **Contents:**

- Overview of fintech regulations: CBN, SEC, NDIC, NDPR and sector overlaps
- Compliance gaps that expose fintechs to sanctions and reputational damage
- Compliance-by-design: aligning products, processes and controls with regulation
- Supporting management and boards during regulatory reviews and engagements
- Regulatory examinations
- Case study

## TOPIC 3:

### **CYBERCRIME, DIGITAL FRAUD AND FINANCIAL INTEGRITY IN FINANCIAL INSTITUTIONS**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Recognize early warning signs of cybercrime and digital fraud
- Evaluate the adequacy of controls relating to fraud and cybercrime
- Discuss implications of cyber-enabled fraud
- Design fintech risk management relating to cybercrime and digital fraud

#### **Contents:**

- Overview of cybercrime and digital fraud
- Controls relating to fraud and cybercrime
- Implications of cyber-enabled fraud
- Fintech risk management relating to cybercrime and digital fraud
- Data privacy laws and regulatory compliance
- Forensic technology in system turnaround audits
- Case study

## TOPIC 4:

### **OPEN BANKING IN NIGERIA AND EMERGING OPPORTUNITIES FOR FINANCIAL INSTITUTIONS**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Discuss the concept and regulatory framework of Open Banking in Nigeria
- Identify key technological components and infrastructure supporting Open Banking
- Recognize emerging opportunities for financial institutions in Open Banking
- Highlight challenges of Open Banking along with mitigating strategies
- Design Open Banking solutions.

#### **Contents:**

- Overview of Open Banking and Nigeria's regulatory environment, including CBN guidelines and data protection.
- Key technological components and infrastructure supporting Open Banking.
- Emerging opportunities for financial institutions in Open Banking
- Challenges of Open Banking and mitigating strategies
- Open Banking solutions, Future Trends and Challenges
- Case study

## CAPITAL MARKET SECTOR

### SYNOPSIS

The Nigerian Capital Market is rapidly evolving into a pivotal engine for mobilizing long-term financing and driving sustainable growth. The economic reforms, Fintech and restricted access to traditional bank credits have pushed businesses and investors towards innovative market-based solutions by offering diverse instruments and platforms that enhance resilience, inclusiveness and wealth creation.

The 2026 MCPD on the Capital Market is designed to equip professionals with strategic insights into emerging trends, the evolving regulatory landscape and alternative investment opportunities.

The programme will examine, among others, compliance requirements of initial public offers (IPOs), the emerging role of digital assets and tokenization while highlighting the growing relevance of mutual funds as a veritable alternative investment vehicle. Participants will gain clarity on the implications of Capital Gains Tax for financial institutions and other market participants

The following topics shall be taken during the seminar

TOPIC 1:

### INITIAL PUBLIC OFFER (IPO): LISTING AND REGULATORY REQUIREMENTS IN NIGERIA

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Discuss the concept of an IPO
- Understand the IPO processes in Nigeria
- Examine the Securities and Exchange Commission (SEC) rules and regulations
- Explain the listing requirements of Nigerian Exchange (NGX)

- Analyse the roles and responsibilities of reporting accountants

#### Contents:

- Overview of an IPO
- IPO processes in Nigeria
- SEC rules and regulations
- Listing requirements of Nigerian Exchange (NGX)
- Roles and responsibilities of reporting accountants
- Case Study

TOPIC 2:

### DIGITAL ASSETS AND TOKENIZATION: EMERGING TRENDS IN THE CAPITAL MARKET

Learning Outcomes:

At the end of the session, participants should be able to:

- Discuss various digital assets (crypto-assets, security tokens, stablecoins, CBDCs).
- Explain the process and value proposition of Real-World Asset (RWA) tokenization.
- Interpret the regulatory landscape for digital assets in Nigeria.
- Identify key operational risks and mitigating factors in digital asset ventures..

#### Contents:

- Overview of Digital Assets (crypto-assets, security tokens, stablecoins, CBDCs).
- Process and value proposition of Real-World Asset (RWA) tokenization
- Regulatory landscape for digital assets in Nigeria
- Key operational risks and mitigating factors in digital asset ventures.
- Case Study

TOPIC 3:

### EXPLORING MUTUAL FUND AS AN INVESTMENT OPTION

Learning Outcomes:

At the end of the session, participants should be able to:

- Discuss the concept of mutual funds
- Explain the various types of mutual funds
- Highlights the key provisions of SEC Rules and Regulations
- Identify the benefits and risks of investing in mutual funds

#### Contents:

- Overview of Mutual Funds
- Types of mutual funds
- SEC rules and regulations
- Benefits and risks of investment in Mutual Funds
- Case study

TOPIC 4:

### CAPITAL GAINS TAX: IMPLICATIONS FOR FINANCIAL INSTITUTIONS AND STAKEHOLDERS

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Discuss CGT principles and applicability to stakeholders
- Identify implications of CGT for stakeholders
- Explain the exemptions and reliefs relating to CGT
- Describe the reporting process and remittance requirements

#### Contents:

- Overview of CGT principles and applicability to stakeholders
- Implications of CGT for Stakeholders
- Exemptions and reliefs relating to CGT
- Reporting process and remittance requirements
- Case study

#### SYNOPSIS

The consultancy sector of the accounting profession in Nigeria plays a critical role in supporting businesses, public institutions and the economy amidst a dynamic regulatory, economic and technological environment. Beyond traditional accounting and audit functions, consultants provide advisory services in areas such as financial management, tax planning and compliance, risk management, corporate governance, digital transformation, sustainability reporting, forensic accounting and business strategy.

Operating within Nigeria's unique realities - characterized by evolving regulations, multiple tax authorities, economic volatility, infrastructural challenges and increasing global integration - consultants are required to combine strong technical competence with ethical judgment, adaptability and deep local knowledge. Overall, the Consultancy Practice Sector in Nigeria is a key driver of value creation, governance improvement and sustainable economic development, requiring practitioners to uphold professionalism, ethical standards and innovation in delivering trusted advisory services

The 2026 MCPD for the Consultancy Practice Sector has been designed to equip participants with the requisite knowledge to highlight the key evolving issues and develop workable solutions.

The following topics shall be taken during the seminar:

TOPIC 1:

### EMERGING ISSUES IN CONSULTING PRACTICE: OPPORTUNITIES FOR PROFESSIONALS

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Identify emerging trends and issues in Consulting Practice.
- Apply risk-based and technology-enabled strategies in Consulting.
- Discuss regulatory and compliance requirements affecting consultancy practice in Nigeria.
- Enumerate opportunities for professionals in Consulting practice in Nigeria
- Identify challenges and mitigating factors in Consulting Practice in Nigeria

### **Contents**

Overview of emerging trends and issues in Consulting Practice.

- Risk-based and technology-enabled strategies in Consulting.
- Regulatory and compliance requirements affecting Consultancy Practice in Nigeria
- Opportunities for professionals in Consulting Practice in Nigeria
- Challenges and mitigating factors in Consulting Practice in Nigeria
- Case study

TOPIC 2:

### **TAX CONSULTING PRACTICE, PLANNING AND REGULATORY COMPLIANCE IN NIGERIA**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Discuss the Regulatory Framework for Tax Consulting Practice in Nigeria.
- Identify effective tax planning and advisory services.
- Explain tax risks and compliance with tax authorities.
- Identify challenges and mitigating factors in Tax Consulting Practice in Nigeria.

### **Contents**

- Regulatory Framework for Tax Consulting Practice in Nigeria
- Effective tax planning and advisory services

- Tax risks and compliance with tax authorities.
- Challenges and mitigating factors in Tax Consulting Practice in Nigeria.
- Case study

TOPIC 3:

### **HUMAN CAPITAL DEVELOPMENT IN CONSULTANCY PRACTICE**

Learning Outcomes:

At the end of the session, participants should be able to:

- Discuss capacity-building and talent development in consulting.
- Develop strategies for attracting and retaining talent.
- Apply performance management and succession planning techniques.
- Identify professional development in Consulting Practice
- Demonstrate emotional intelligence in leadership and client interactions.

### **Contents:**

- Capacity-building and talent development in consulting.
- Strategies for attracting and retaining talent.
- Performance management and succession planning techniques.
- Professional development in Consulting Practice
- Emotional Intelligence Concepts and Leadership Relevance
- Case study.

TOPIC 4

### **EFFECTIVE COMMUNICATION AND INFLUENCE SKILLS FOR CONSULTANTS**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

Discuss effective communication fundamentals for consulting professionals

- Apply persuasive and influence techniques in consulting engagements.
- Manage client expectations and difficult conversations.
- Develop impactful presentations and written consulting reports.

**Contents:**

- Overview of effective communication for consulting professionals
- Persuasive and influence techniques in consulting engagements.
- Client expectations and difficult conversations.
- Impactful presentations and written consulting reports.
- Case study

**CORPORATE RE-ENGINEERING PRACTICE SECTOR**

**SYNOPSIS**

Corporate Re-engineering Practice Sector presents an integrated perspective on corporate restructuring and business rescue. It begins with a diagnostic review of balance sheet restructuring as the foundation for identifying financial distress, focusing on capital structure weaknesses, asset quality, liquidity pressures and leverage risks. These diagnostics guide effective restructuring actions aimed at restoring solvency and financial stability.

The discussion then positions corporate restructuring as a continuum from insolvency resolution to broader business transformation, emphasizing strategic realignment, operational improvement and governance reform as drivers of sustainable value creation. It further examines future trends in business rescue mechanisms, including the shift toward early intervention, flexible and proactive restructuring frameworks, enhanced stakeholder coordination and cross-border cooperation.

It also highlights the role of digital transformation in turnaround and recovery, demonstrating how data analytics, automation and digital platforms improve transparency, speed and decision-making in distressed environments. Together, these themes reflect a modern, integrated approach to rescuing, restructuring and repositioning businesses for long-term resilience and growth.

The following topics shall be taken during the seminar:

TOPIC 1:

**DIAGNOSTIC REVIEW OF BALANCE SHEET RESTRUCTURING**

**Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain diagnostic review of balance sheet restructuring
- Analyse asset quality, liabilities, liquidity and solvency
- Identify restructuring triggers, options and early warning signs
- Apply professional judgement and ethical responsibility
- Develop governance-compliant restructuring recommendations

**Contents:**

- Overview of diagnostic review of balance sheet restructuring
- Quality of Assets, liabilities and solvency
- Restructuring triggers, options and early warning signs
- Professional judgement and ethical responsibility
- Governance-compliant restructuring recommendations
- Case study

## TOPIC 2:

### **CORPORATE RESTRUCTURING: INSOLVENCY RESOLUTION TO BUSINESS TRANSFORMATION**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain the concept and objective of Corporate Restructuring
- Discuss restructuring, turnaround, administration, receivership and liquidation
- Describe the legal and regulatory framework governing Insolvency-driven restructuring in Nigeria
- Identify insolvency pathways for corporate restructuring and business transformation
- Explain the roles of stakeholders in restructuring process

#### **Contents:**

- Overview of Corporate Restructuring
- Restructuring, turnaround, administration, receivership and liquidation
- Legal and regulatory framework governing Insolvency-driven restructuring in Nigeria
- Insolvency pathways for corporate restructuring and business transformation
- Roles of stakeholders in restructuring process
- Case study

## TOPIC 3:

### **FUTURE TRENDS IN BUSINESS RESCUE MECHANISM**

#### **Learning Outcomes**

- At the end of the session, participants should be able to:
- Understand business rescue frameworks and the shift from liquidation to restructuring
- Identify current and emerging trends in business rescue
- Describe the role of technology in enhancing early intervention and business recovery processes
- Assess legal and regulatory developments shaping the future of business rescue
- Examine innovative solutions for distressed companies.

#### **Contents:**

Overview of Business Rescue Mechanism

- Emerging trends in Business Rescue including informal engagements and stakeholder-focused strategies
- Role of technology in enhancing early intervention and business recovery processes
- Legal and regulatory developments shaping the future of business rescue
- Innovative solutions for distressed companies, including rescue financial, private equity and alternative models.
- Case study

## TOPIC 4:

### **DIGITAL TRANSFORMATION IN TURNAROUND AND RECOVERY**

#### **Learning Outcomes**

At the end of the session, participants should be able to:

- Explain the role of digital transformation in corporate turnaround and recovery
- Analyse digitally driven causes of distress in financially troubled organisations.
- Describe how digital tools can stabilize operations and improve decision-making during turnaround
- Apply digital solutions to improve operational efficiency, cost optimization and working capital management in recovery scenario.
- Design digital transformation initiatives in formal turnaround, restructuring and business rescue plans

#### **Contents:**

- Introduction to Digital Transformation in Distressed Businesses
- Digital causes and signals of Corporate Distress e.g. legacy systems, poor data visibility, weak digital governance etc.

- Digital tools (ERP, data analytics, automation, AI, Cloud platforms)
- Digital tools for operational stabilisation and decision-making during turnaround
- Digital transformation initiatives in formal turnaround, restructuring and business rescue plans.
- Case study

## ENERGY SECTOR

### SYNOPSIS

In the face of economic and environmental pressures, Nigeria's energy sector is undergoing a crucial transformation. The country's reliance on fossil fuels, aging infrastructure and over-extended grid present substantial challenges, but they also create unique opportunities for innovation and sustainable growth. Rising energy demand, volatile oil prices and the need for economic diversification further underscore the urgency of restructuring the sector. Moreover, global commitments to reducing carbon emissions and advancing renewable energy place additional pressure on Nigeria to develop a cleaner and more resilient energy system that supports sustainable development.

The 2026 MCPD for the Energy Sector has been designed in a holistic manner to help participants understand and navigate Nigeria's energy transformation. They provide the knowledge and tools needed to develop a sustainable, innovative and resilient energy sector that aligns with Nigeria's economic aspirations and environmental commitments.

The following topics will be taken during the seminar

#### TOPIC 1:

### PROJECT FINANCE AND CAPITAL STRUCTURING IN POWER AND UTILITIES

#### Learning Outcomes:

At the end of the session, participants should be able to:  
Explain the principles of project finance in the power and utilities sector

- Analyse capital structuring models and implications
- Assess risk allocation strategies in project financing
- Identify sources of funding and their suitability for power projects
- Evaluate the role of financial institutions and investors in project development
- Discuss regulatory and contractual considerations in project finance

#### Contents:

- Principles of project finance in power and utilities
- Capital structuring models and implications
- Risk allocation strategies in project financing
- Sources of funding and their suitability for power projects
- Role of financial institutions and investors in project development
- Regulatory and contractual considerations in project finance
- Case study

#### TOPIC 2:

### IMPLICATIONS OF THE BI-LATERAL TRADING AGREEMENT IN THE POWER SECTOR

#### Learning Outcomes:

At the end of the session, participants should be able to

- Explain the concept of bilateral trading in electricity markets
- Analyse the structure and objectives of Nigeria's bilateral trading agreements
- Assess the impact of bilateral trading agreement on market participants and pricing mechanisms
- Identify challenges and opportunities for electricity generators and distributors
- Evaluate regulatory compliance and dispute resolution mechanisms

## Contents:

- Overview of bi-lateral trading in electricity markets
- Structure and objectives of Nigeria's bilateral trading agreements
- Impact of bilateral trading agreements on market participants and pricing mechanisms
- Challenges and opportunities for electricity generators and distributors
- Regulatory compliance and dispute resolution mechanisms
- Case study

## TOPIC 3:

### APPLYING ARTIFICIAL INTELLIGENCE (AI) IN OIL AND GAS EXPLORATION AND PRODUCTION

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Explain AI concepts and applications in the oil and gas industry
- Analyse AI-driven solutions for exploration and production optimization
- Assess benefits and limitations of AI adoption
- Identify data requirements and integration challenges
- Discuss regulatory and ethical considerations in AI deployment

#### Contents

- Overview of AI concepts and applications in the oil and gas industry
- AI-driven solutions for exploration and production optimization
- Benefits and limitations of AI adoption
- Data requirements and integration challenges
- Regulatory and ethical considerations in AI deployment.
- Case study

## TOPIC 4:

### MODULAR REFINERY PROJECT MANAGEMENT AND ECONOMICS

## Learning Outcomes:

At the end of the session, participants should be able to:

- Explain the concept and benefits of modular refineries
- Analyse project management principles for modular refinery development
- Assess economic viability and investment considerations
- Identify regulatory and environmental compliance requirements
- Discuss risk management strategies for modular refinery projects

#### Contents:

- Overview of modular refinery: concept and benefits
- Project management principles for modular refinery development
- Economic viability and investment considerations
- Regulatory and environmental compliance requirements
- Risk management strategies for modular refinery projects
- Case study

## ENTREPRENEURSHIP SECTOR

#### SYNOPSIS

Building entrepreneurial resilience is central to the sustainability of Small and Medium Enterprises (SMEs) in Nigeria, where businesses operate in a dynamic environment shaped by economic volatility, infrastructure gaps and regulatory pressures. Resilient entrepreneurs adopt adaptive strategies, sound governance and financial discipline to withstand shocks while sustaining growth and employment. Effective Micro, Small and Medium Enterprises (MSMEs) business processes are critical to scalability and long-term success. Structured operations, efficient resource allocation, market-driven product development and performance measurement enable small businesses to transition from survival-oriented ventures to scalable enterprises.

Disciplined entrepreneurship strengthens this process by promoting evidence-based innovation, strategic risk-taking and informed decision-making that increase the likelihood of venture success.

Digital trade and borderless entrepreneurship further expand growth opportunities for Nigerian MSMEs by reducing geographic barriers and opening access to regional and global markets. Through digital platforms, e-commerce and cross-border payment systems, entrepreneurs can scale faster, improve competitiveness and integrate into global value chains, positioning MSMEs as key drivers of sustainable economic development.

The following topics will be taken during the seminar

TOPIC 1:

### **BUILDING ENTREPRENEURIAL RESILIENCE FOR SMEs SUSTAINABILITY IN NIGERIA**

#### **Learning Outcomes:**

At the end of this session, participants should be able to:

- Explain the concept of entrepreneurial resilience and SMEs challenges in Nigeria.
- Identify funding opportunities for Nigerian startups and SMEs.
- Describe the factors influencing funding of SMEs in Nigeria.
- Appraise funding options suitable to meet business needs at different stages.
- Develop key strategies for building business resilience in SMEs.

#### **Contents:**

- Overview of entrepreneurial resilience and SMEs challenges in Nigeria.
- Funding opportunities for Nigerian startups and SMEs.
- Factors influencing funding of SMEs in Nigeria.
- Funding options with business needs and stages.
- Key strategies for building business resilience in SMEs

TOPIC 2

### **MSMEs BUSINESS PROCESSES AND POTENTIAL FOR SCALABILITY**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Appreciate the structure, business processes of MSMEs and potentials for scalability.
- Explain the importance of business process re-engineering for MSMEs.
- Analyse the business structure and process of MSMEs for scalability.
- Integration of tools and technology for MSMEs scalability.
- Determine how to implement and manage change in production and operational processes of MSMEs

#### **Contents:**

- Overview of MSMEs structure, business processes and potential for scalability.
- Importance of business process re-engineering for MSMEs.
- Business structure and process of MSMEs for scalability.
- Integration of tools and technology for MSMEs
- Implementing and managing change in production and operational processes of MSMEs.
- Case study

TOPIC 3:

### **DISCIPLINED ENTREPRENEURSHIP: FROM INNOVATIVE DECISIONS TO VENTURES THAT SUCCEED**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Employ creative thinking and structured decision-making frameworks to entrepreneurial opportunities
- Identify the critical questions that must be resolved before starting a venture
- Develop customer-centered products through effective tools and modelling methods
- Evaluate the selling environment and customer experience
- Develop practical revenue and profitability strategies for sustainable operations

#### Contents:

- Creative thinking and structured decision-making frameworks to entrepreneurial opportunities
- Critical questions before starting a venture
- Customer-centered products through effective tools and modelling methods
- The Selling Environment and Customer Experience
- Practical revenue and profitability strategies for sustainable operations
- Case Study

#### TOPIC 4

### DIGITAL TRADE AND BORDERLESS ENTREPRENEURSHIP

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Describe the nature and mechanics of global digital trade.
- Identify e-commerce platforms for selling globally.
- Appreciate digital payment platforms for MSMEs.
- Gain insight into MSMEs requirements for global transactions.
- Develop business models capable of operating globally.

#### Contents:

- Overview of the nature and mechanics of global digital trade..
- E-commerce platforms for selling globally
- Digital payment platforms for MSMEs.
- MSMEs requirements for global transactions.
- Business models capable of operating globally
- Case Study

## GENERAL CORPORATE MANAGEMENT PRACTICE SECTOR

#### SYNOPSIS

Organisations today operate in an increasingly complex environment shaped by evolving stakeholder expectations, changing workforce dynamics, sustainability pressures and economic and geopolitical volatility. In this context, effective corporate governance and board effectiveness are essential for accountability, ethical leadership and strategic oversight in modern organisations.

Strategic workforce planning and talent sustainability enable organisations to anticipate skills needs, build resilient talent pipelines and support long-term performance. Inclusive leadership across diverse and multigenerational teams further strengthens organisational capacity by fostering collaboration, innovation and shared purpose in a rapidly changing workplace.

Crisis leadership, business continuity and organisational resilience are critical to navigating disruption and sustaining value. The General Corporate Management (GCM) Sector plays a central role in strengthening these leadership and organisational capabilities. Accordingly, the programme is designed to equip professionals with practical tools, insights and frameworks to lead effectively, build sustainable high-performing teams and drive organisational resilience and long-term performance in uncertain environments.:

The following topics will be taken during the seminar

#### TOPIC 1:

### CORPORATE GOVERNANCE EXCELLENCE AND BOARD EFFECTIVENESS IN MODERN ORGANISATIONS

#### Learning Outcomes:

At the end of the session, participants should be able to:

## Learning Outcomes:

- At the end of the session, participants should be able to:
- Explain key principles of modern corporate governance and board responsibilities.
- Assess board structure, composition and performance dynamics.
- Identify governance lapses, ethical failures and oversight weaknesses.
- Discuss accountability, transparency and decision-making processes.
- Apply governance frameworks to improve organisational performance and stakeholder trust.

## Contents:

- Explain key principles of modern corporate governance and board responsibilities.
- Assess board structure, composition and performance dynamics.
- Identify governance lapses, ethical failure and oversight weaknesses.
- Discuss accountability, transparency and decision-making processes.
- Apply governance frameworks to improve organizational performance and stakeholder trust.
- Case study

## TOPIC 2:

### **STRATEGIC WORKFORCE PLANNING, TALENT ACQUISITION AND RETENTION FOR THE FUTURE OF WORK**

## Learning Outcomes:

At the end of the session, participants should be able to:

- Analyze current and future workforce capability gaps.
- Apply strategic workforce planning and methodologies in talent acquisition .
- Develop sustainable talent pipelines through acquisition, development and retention strategies.
- Discuss employee engagement and retention frameworks for long-term workforce stability.

## Contents:

- Workforce trends and implications for the future of work
- Workforce planning tools and capability mapping
- Talent acquisition, development and retention models
- Building high-engagement and high-performance employee experiences
- Talent sustainability and long-term workforce resilience
- Case Study

## TOPIC 3:

### **INCLUSIVE LEADERSHIP FOR MULTIGENERATIONAL AND DIVERSE WORKFORCE**

## Learning Outcomes:

At the end of the session, participants should be able to:

- Explain multigenerational and diverse workforce.
- Develop inclusive leadership practices
- Identify unconscious bias in decision-making and team dynamics.
- Discuss psychological safety, trust and collaboration within diverse teams.
- Apply policies and practices that enhance inclusion, cohesion and team performance.

## Contents:

- Understanding multigenerational and diverse workforce dynamics
- Inclusive leadership competencies and behaviours
- Unconscious bias and equitable workplace decisions
- Psychological safety, trust-building and collaborative cultures
- Inclusive HR practices, policies and performance systems
- Case Study



TOPIC 4:

**CRISIS LEADERSHIP, BUSINESS CONTINUITY AND ORGANISATIONAL RESILIENCE**

**Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain principles of crisis leadership and organizational resilience.
- Identify vulnerabilities and conduct scenario planning for crisis readiness.
- Develop effective business continuity and crisis response plans.
- Assess team leadership under pressure
- Discuss long-term organizational strategies and culture.

**Contents:**

- Principles of crisis leadership and organizational resilience.
- Early warning systems, vulnerability mapping and preparedness
- Business Continuity Planning (BCP) and crisis response frameworks
- Decision-making and communication under stress
- Organizational resilience models and post-crisis recovery
- Case Study

leveraging secure digital infrastructure. Advanced data analytics and business intelligence tools further empower accountants to deliver real-time insights, predictive reporting and strategic guidance to corporate entities.

Digital transformation in practice management integrates these innovations, enabling accountants to optimise operations, enhance client service and maintain ethical standards. Robust AI governance and professional judgement remain essential to ensure transparency, prevent bias and mitigate fraud. This programme equips accounting professionals with the knowledge and practical skills to harness AI and data analytics and secure digital systems, positioning them as strategic partners in a digitally enabled financial landscape.

The following topics will be discussed during the seminar:

TOPIC 1:

**ARTIFICIAL INTELLIGENCE AND AUTOMATION TOOLS FOR PROFESSIONALS**

**Learning Outcomes:**

At the end of this session, participants should be able to:

- Apply AI tools for business analysis
- Gain insight into AI-assisted planning and risk assessment.
- Discuss ethical considerations and AI governance.
- Identify AI-generated fraud and manipulation techniques.

**Contents:**

- AI tools for business analysis
- AI-assisted planning and risk assessment
- Ethical considerations and AI governance
- AI-generated fraud and manipulation techniques.
- Case study

**INFORMATION TECHNOLOGY**

**SYNOPSIS**

The accounting profession is undergoing a rapid transformation driven by digital technologies, artificial intelligence and automation. AI and automation tools enable finance professionals to streamline routine tasks, enhance financial analysis, improve forecasting, detect anomalies and support continuous auditing, increasing both efficiency and accuracy.

Cybersecurity and data protection have become critical as accounting operations migrate to cloud-based platforms. Finance professionals must safeguard sensitive data, ensure regulatory compliance and manage emerging risks while

## TOPIC 2:

**CYBERSECURITY AND DATA PROTECTION:  
OPPORTUNITIES FOR FINANCE PROFESSIONALS****Learning Outcomes:**

At the end of this session, participants should be able to:

- Explain cybersecurity essentials for finance professionals.
- Adapt ransomware prevention and response strategies for financial data security.
- Discuss data privacy laws and compliance
- Implement secure remote work best practices.
- Design internal controls for IT security and financial systems

**Contents:**

- Cybersecurity essentials for finance professionals.
- Ransomware prevention and response strategies for financial data security.
- Data privacy laws and compliance.
- Secure remote work best practices
- Internal controls for IT security and financial systems.
- Case study

## TOPIC3:

**DATA ANALYTICS AND BUSINESS INTELLIGENCE  
FOR CORPORATE ENTITIES****Learning Outcomes:**

At the end of this session, participants should be able to:

- Adapt key data analytics and business intelligence tools for corporate entities.
- Analyze financial data into management insights.
- Apply predictive analytics for budgeting and forecasting.
- Adapt continuous monitoring and real-time financial reporting.

**Contents:**

- Overview of key data analytics and business intelligence tools for corporate entities

- Financial data for management insights.
- Predictive analytics for budgeting and forecasting.
- Continuous monitoring and real-time financial reporting.
- Case study

## TOPIC 4:

**DIGITAL TRANSFORMATION FOR EFFECTIVE  
PRACTICE MANAGEMENT****Learning Outcomes:**

At the end of this session, participants should be able to;

- Develop a digital transformation for practice management
- Adapt practice management software and workflow automation.
- Recognize client portals and digital onboarding.
- Appreciate organizational change and upskilling strategies

**Contents:**

- Overview of digital transformation for practice management.
- Practice management software and workflow automation..
- Client portals and digital onboarding.
- Organizational change and upskilling strategies
- Case study

**INSURANCE PRACTICE  
SECTOR****SYNOPSIS**

The insurance business plays a critical role as a catalyst for financial stability by pooling risks, mobilising long-term funds and supporting economic resilience. Through effective underwriting and investment activities, insurers strengthen confidence in the financial system, protect households and businesses and act as shock absorbers during periods of economic and environmental stress

Risk management lies at the core of this stabilising role, making Enterprise Risk Management (ERM) essential to modern insurance practice. ERM provides an integrated framework for identifying, assessing and managing underwriting, market, operational and emerging risks. It enhances capital adequacy, regulatory compliance and strategic decision-making, enabling insurers to remain resilient in volatile and complex risk environments.

Recent reforms under the Nigeria Insurance Industry Reform Act (NIIRA) 2025 further reshape the industry through strengthened governance, risk-based supervision and enhanced consumer protection. Alongside this, the integration of Environmental, Social and Governance (ESG) principles and climate risk modelling is redefining insurance strategy. These developments position insurers to better manage climate-related exposures, support sustainable finance and contribute to long-term financial stability and economic growth.

The following topics shall be taken during the seminar:

**TOPIC 1:**  
**INSURANCE BUSINESS: CATALYST FOR FINANCIAL STABILITY**

**Learning Outcomes:**

At the end of the session, participants should be able to:

- Discuss the role of insurance companies as financial investors.
- Describe the importance of insurance for financial stability.
- Discuss the regulatory frameworks governing insurance companies
- Identify pitfalls and mitigating factors to achieving financial stability

**Contents:**

- Role of Insurance companies as financial investors
- Importance of insurance for financial stability.
- Regulatory frameworks and Governance in Insurance
- Pitfalls and mitigating factors to achieving financial stability
- Case Study

**TOPIC 2**

**RISK MANAGEMENT IN INSURANCE: ERM ESSENTIAL**

**Learning Outcomes:**

- At the end of the session, participants should be able to:
- Discuss the risk management process
- Enumerate different categories of risk
- Identify the role of risk management in Insurance Business
- Appraise emerging issues in risk management.

**Contents:**

- Overview of risk management process
- Categories of risk
- Role of risk management in Insurance Business
- Emerging issues in risk management
- Case study

**TOPIC 3:**

**NIGERIA INSURANCE INDUSTRY REFORM ACT (NIIRA) 2025: KEY CHANGES AND IMPLICATIONS**

**Learning Outcomes:**

At the end of the session, participants should be able to:

- Discuss the key provisions of the Nigerian Insurance Industry Reform Act (NIIRA) 2025
- Identify major regulatory and operational risk areas addressed under NIIRA 2025
- Explain the role of NIIRA 2025 in strengthening governance, risk management and control
- Appraise regulatory and compliance issues arising from the implementation of NIIRA 2025

**Contents:**

- Overview of the Nigerian Insurance Industry Reform Act (NIIRA) 2025
- Key risk areas addressed under NIIRA 2025

- Role of NIIRA 2025 in strengthening governance, risk management and control
- Regulatory and compliance issues arising from the implementation of NIIRA 2025
- Case Study

TOPIC 4:

### ESG INTEGRATION AND CLIMATE RISK MODELLING IN INSURANCE

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Explain the regulatory framework for ESG reporting in Nigeria and globally.
- Assess the impact of physical and transition risks on insurance portfolios.
- Apply ESG criteria in underwriting and investment strategies.
- Develop strategies for green product development.

#### Contents:

- Regulatory framework for ESG reporting in Nigeria and globally.
- Impact of physical and transition risks on insurance portfolios.
- ESG criteria in underwriting and investment strategies.
- Strategies for green product development.
- Case study

## ISLAMIC FINANCE SECTOR

### SYNOPSIS

Islamic finance continues to evolve globally, driven by regulatory developments, innovation and emerging business models that align financial growth with Shariah-compliant principles.

Understanding these trends equips professionals to navigate complex markets, manage compliance and capitalise on new opportunities across the Islamic financial ecosystem.

Sukuk structuring, documentation and infrastructure finance innovations are central to expanding Shariah-compliant capital markets. These instruments facilitate long-term financing for infrastructure and development projects, while meeting investor needs and regulatory standards. Beyond traditional instruments, Islamic social finance including Waqf, Zakah, Sadaqah and SDG-linked impact instruments offers avenues to generate social value alongside financial returns, supporting inclusive growth and sustainable development.

Advanced Shariah governance, ethics and supervisory expectations ensure that Islamic financial institutions operate with transparency, integrity and accountability. The programme equips participants with practical knowledge and frameworks to structure compliant products, enhance governance and implement socially responsible finance solutions, positioning them to drive innovation and resilience in the global Islamic finance sector.

The following topics will be taken during the seminar:

TOPIC 1:

### GLOBAL TRENDS, REGULATORY DEVELOPMENTS AND EMERGING MODELS IN ISLAMIC FINANCE

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Explain the principles and objectives of Islamic finance.
- Distinguish Islamic finance from conventional finance at a conceptual level.
- Analyse key global market and regulatory trends.
- Explain harmonisation initiatives of Accounting and Auditing Organisation for Islamic Financial Institutions (AAOIFI) and Islamic Financial Services Board (IFSB).
- Identify innovative Islamic financial models
- Evaluate Africa/Nigeria's competitive positioning and recommend strategic responses for institution

## Contents:

- Foundations of Islamic finance: objectives, ethical underpinnings and economic rationale.
- Core principles: prohibition of interest, excessive uncertainty and speculation; asset-backing and risk-sharing.
- Global Islamic finance landscape and growth drivers
- Regulatory reforms and standard-setting (AAOIFI, IFSB, national regulators).
- Islamic finance instruments and institutional structures.
- Cross-border harmonisation and Shariah standardisation trends and Africa/Nigeria's evolving role in the global Islamic finance industry.
- Case study

## TOPIC 2:

### **SUKUK STRUCTURING, DOCUMENTATION AND INFRASTRUCTURE FINANCE INNOVATIONS**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Discuss Sukuk structuring principles.
- Analyse documentation components and risk allocation.
- Evaluate suitability of Sukuk for infrastructure financing.
- Discuss project Sukuk, green Sukuk, hybrid Sukuk etc.
- Compare Sukuk and conventional bonds on economic substance.

#### **Contents:**

- Overview of Sukuk structures (Ijarah, Wakalah, Musharakah, Istisna).
- Documentation components and risk allocation.
- Sukuk for Infrastructure financing
- Project Sukuk, green Sukuk and hybrid Sukuk.
- Sukuk and conventional bonds on economic substance.
- Case study

## TOPIC 3:

### **ISLAMIC SOCIAL FINANCE BEYOND WAQF – ZAKAH, SADAQAH, SDGs AND IMPACT-LINKED INSTRUMENTS**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain institutional Zakah, Sadaqah and other social-finance tools.
- Apply Islamic social finance to the SDGs and national development objectives.
- Assess transparency, governance and accountability frameworks.
- Analyse innovative instruments (impact-linked Waqf, Zakah-funded SME schemes).
- Identify opportunities for Nigeria's development ecosystem.
- Evaluate impact performance and measurement tools.

#### **Contents:**

- Institutional Zakah, Sadaqah and other social-finance tools.
- Islamic social finance to the SDGs and national development objectives
- Transparency, Governance and Accountability Frameworks.
- Innovative instruments (impact-linked Waqf, Zakah-funded SME schemes).
- Opportunities for Nigeria's development ecosystem.
- Impact performance and measurement tools.
- Case Study

## TOPIC 4:

### **ADVANCED SHARIAH GOVERNANCE, ETHICS AND SUPERVISORY EXPECTATIONS FOR ISLAMIC FINANCIAL INSTITUTION**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain the components of shariah governance framework'

- Identify roles of Shariah key stakeholders
- Analyse consequences of governance failures and mitigating factors.
- Discuss global best-practice governance models.
- Apply ethical principles in Islamic finance

#### Contents:

- The components of Shariah governance framework.
- Roles of Shariah key stakeholders
- Shariah audit, compliance and internal control functions.
- Consequences of governance failures and mitigating factors.
- Global best-practice governance models
- Ethical principles in Islamic finance.
- Case study

## MANUFACTURING SECTOR

#### SYNOPSIS

The Manufacturing Sector presents an integrated overview of the key economic, operational and policy factors shaping manufacturing performance, particularly in emerging economies. It explains how energy strategy, supply chain resilience, regulatory quality, trade policy, digital transformation and foreign exchange management collectively influence production costs, competitiveness, and business sustainability.

The programme highlights the importance of efficient energy use, resilient and locally anchored supply chains, enabling regulatory environments, regional trade integration under African Continental Free Trade Area (AfCFTA), Enterprise Resource Plan (ERP)- enabled digital manufacturing and effective management of currency risks and import dependence as critical levers for industrial growth and long term economic resilience.

The following topics will be taken during the seminar:

#### TOPIC 1:

### ENERGY STRATEGY AND COST MANAGEMENT IN MANUFACTURING

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Analyze the relationship between energy consumption and production cost structures
- Evaluate energy efficiency and cost-reduction strategies
- Assess the role of renewable and alternative energy sources in industrial sustainability
- Develop an energy cost management strategy aligned with organizational goals

#### Contents:

- Relationship between energy consumption and production cost structures in manufacturing
- Energy efficiency and cost-reduction strategies in manufacturing process
- Renewable and alternative energy sources in industrial sustainability
- Alignment of energy cost management strategy with organizational goals
- Case study

#### TOPIC 2:

### SUPPLY CHAIN RESILIENCE AND LOCAL CONTENT DEVELOPMENT

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Identify vulnerabilities in local and regional supply chain
- Evaluate resilience strategies such as diversification and localisation
- Assess the economic impact of local content policies
- Design supplier development frameworks aligned with organisational goals.



**Contents:**

- Vulnerabilities assessment in local and regional supply chain
- Diversification and localisation of supply chain process
- Local content policies and industrial capacity building
- Supplier development frameworks aligned with organisational goals
- Case study

TOPIC 3:

**TRADE POLICY AND REGIONAL INTEGRATION (AfCFTA)**

**Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain the principles of trade policy and regional integration
- Assess AfCFTA's implications for manufacturing sector in Nigeria
- Discuss tariff liberalization and rules of origin
- Analyse tariff and non-tariff barriers across the ECOWAS region
- Identify opportunities for regional value chain development

**Contents:**

- Key principles of trade policy and regional integration
- AfCFTA's implications for manufacturing sector in Nigeria
- Tariff liberalization and rules of origin
- Tariff and non-tariff barriers across the ECOWAS region as it affects the manufacturing sector
- Case study

TOPIC 4:

**LEVERAGING ERP AND DIGITAL TRANSFORMATION FOR MANUFACTURING EXCELLENCE**

**Learning Outcomes:**

At the end of the session, participants should be able to

- Appreciate the role of ERP in manufacturing integration

- Evaluate digital transformation strategies in manufacturing process
- Analyze data-driven performance management, process automation and integration
- Assess risks and change management issues in ERP implementation

**Contents:**

- Overview of ERP in manufacturing integration
- Digital transformation strategies in manufacturing process
- Data-driven performance management, process automation and integration
- Risks and change management issues in ERP implementation
- Case study

**MINING, OIL AND GAS SECTOR**

**SYNOPSIS**

Nigeria's mining, oil and gas sector remains central to national economic resilience, energy security and participation in global minerals and energy markets. As fiscal reforms, evolving regulatory regimes, infrastructure constraints, heightened investor scrutiny and the global energy transition reshape the extractive landscape, practitioners must navigate complex risks across the value chain. This includes mining regulatory, fiscal and royalty optimisation, effective Petroleum Industry Act (PIA) fiscal and commercial implementation and responsible sector governance.

Sustainability reporting has become increasingly critical in the Nigerian extractive industry, driven by environmental liabilities, social accountability and stronger governance expectations. Transparent disclosures aligned with international best practice support regulatory compliance, investor confidence and long-term value preservation, particularly in mining and hydrocarbons operations.

Within this transition context, Compressed Natural Gas (CNG) is emerging as a viable component of Nigeria's evolving energy mix, with significant economic and fiscal implications for refining capacity, fuel importation and sustainable mobility.

Against this backdrop, the Institute's 2026 MCPD programme equips members with practical, decision-ready insights to operate effectively and responsibly across the mining, oil and gas sector. The following topics will be taken during the seminar:

#### TOPIC 1:

### **NIGERIA MINING REGULATORY, FISCAL AND ROYALTY OPTIMISATION IN PRACTICE**

#### **Learning Outcomes:**

At the end of the session, participants should be able to

- Discuss regulatory and reporting obligations.
- Evaluate royalties, fees, capital allowances and allowable deductions for mining entities.
- Explain transfer pricing and cross-border services in mining value chain.
- Examine Governance and compliance in the mining sector: anti-corruption, beneficial ownership and EITI-style transparency.
- Develop ESG risk mapping: land use, resettlement, security and grievance mechanisms.

#### **Contents:**

- Overview of regulatory and reporting obligations.
- Royalties, fees, capital allowances and allowable deductions for mining entities.
- Transfer pricing and cross-border services in mining value chain.
- Governance and compliance in the mining sector: anti-corruption, beneficial ownership, EITI-style transparency.
- ESG risk mapping: land use, resettlement, security, grievance mechanisms.
- Case study

#### TOPIC 2:

### **PETROLEUM INDUSTRY ACT (PIA) FISCAL & COMMERCIAL IMPLEMENTATION**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Interpret PIA requirements impacting upstream operations and reporting.
- Evaluate fiscal outcomes under different contract and asset structures.
- Identify ESG obligations and compliance controls.
- Relate PIA-driven risks and opportunities to sustainability disclosures (IFRS S1/S2).
- Discuss Contracting implications: JV/PSC governance, cash calls, cost recovery dynamics.

#### **Contents:**

- Overview of PIA requirements impacting upstream operations and reporting.
- Fiscal outcomes under different contract and asset structures.
- ESG obligations (host communities, local content, governance) and compliance controls.
- PIA-driven risks and opportunities to sustainability disclosures (IFRS S1/S2).
- Contracting implications: JV/PSC governance, cash calls, cost recovery dynamics.
- Case study

#### TOPIC 3:

### **SUSTAINABILITY REPORTING IN THE NIGERIAN EXTRACTIVE INDUSTRY**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Discuss Sustainability Reporting in the Nigerian Extractive Industry
- Evaluate impairment triggers and key assumptions under transition risk.
- Appreciate regulatory frameworks for sustainability reporting in Nigeria
- Identify the disclosure requirements for sustainability reporting using IFRS S1 and S2.

## Contents:

- Overview of Sustainability Reporting in the Nigerian Extractive Industry
- Impairment triggers and key assumptions under transition risk
- Regulatory frameworks for sustainability reporting in Nigeria
- Disclosure requirements for sustainability reporting using IFRS S1 and S2.
- Case study

## TOPIC 4:

### **COMPRESSED NATURAL GAS (CNG) IN NIGERIA'S ENERGY MIX: ECONOMIC AND FISCAL DIMENSIONS**

#### **Learning Outcomes:**

- At the end of the session, participants should be able to:
- Explain the role of Compressed Natural Gas (CNG) as an alternative fuel in Nigeria's energy strategy.
- Assess the economic benefits of CNG adoption for consumers.
- Identify infrastructure and investment requirements for nationwide CNG deployment.
- Examine the accountant's role in monitoring fiscal incentives and reporting on CNG projects

#### **Contents:**

- Role of Compressed Natural Gas (CNG) as an alternative fuel in Nigeria's energy strategy.
- Economic benefits of CNG adoption for consumers.
- Infrastructure and investment requirements for nationwide CNG deployment.
- Accountant's role in monitoring fiscal incentives and reporting on CNG projects.
- Case study

## **PENSION SECTOR**

### **SYNOPSIS**

The Nigerian pension industry plays a critical role in safeguarding retirement savings and promoting

long-term financial security for millions of contributors. As pension assets grow and regulatory expectations intensify Pension Fund Operators (PFOs) are required to demonstrate strong governance, prudent investment management, regulatory compliance and a sustained focus on member outcomes.

In this increasingly complex and highly regulated environment, pension institutions must balance fiduciary responsibility with performance, risk management and service excellence. Industry leaders are therefore challenged to strengthen oversight structures, manage investment risks effectively, maintain robust compliance systems and deliver consistent, high-quality service to contributors and retirees.

The select topics for this programme focus on four core pillars essential to the effectiveness of pension institutions: corporate governance and fiduciary responsibility, investment strategy and risk management, compliance and regulatory effectiveness and member experience and service quality. Together, these themes provide a holistic framework for enhancing institutional performance, protecting contributors' interests and sustaining confidence in the pension system.

This programme reflects global best practices and Nigeria-specific regulatory realities, equipping pension industry professionals with the strategic insights and practical tools required to strengthen governance, improve investment outcomes, ensure regulatory compliance and deliver meaningful value to members throughout the pension lifecycle.

The following topics will be taken during the seminar:

#### TOPIC 1:

### **CORPORATE GOVERNANCE AND FIDUCIARY RESPONSIBILITY IN PENSION FUND MANAGEMENT**

## Learning Outcomes

At the end of the session, participants should be able to:

- Explain corporate governance principles applicable to pension fund institutions.
- Understand fiduciary duties of Boards, Management and key officers.
- Identify governance risks and common failures in pension administration.
- Strengthen oversight, accountability and ethical decision-making.
- Apply governance best practices to protect contributors' interests.

## Contents

- Governance framework for pension fund institutions in Nigeria
- Roles of Boards, Management and Board Committees
- Fiduciary duty, ethics and conflict-of-interest management
- Governance failures and lessons from industry cases
- Regulatory expectations and governance best practices
- Case study

TOPIC 2:

### **INVESTMENT STRATEGY, ASSET ALLOCATION AND RISK MANAGEMENT FOR PENSION FUNDS**

## Learning Outcomes

At the end of the session, participants should be able to:

- Explain pension fund investment objectives and constraints.
- Apply asset allocation strategies across RSA fund types.
- Evaluate risk-return trade-offs in long-term pension investing.
- Integrate risk management into investment decisions.
- Align investment strategy with pension liabilities and member outcomes.

## Contents

- Pension investment objectives and regulatory limits
- Strategic and tactical asset allocation
- Portfolio diversification and risk management frameworks
- Managing market, liquidity and concentration risks
- Long-term value preservation and sustainable returns
- Case study

TOPIC 3:

### **COMPLIANCE MANAGEMENT AND REGULATORY EFFECTIVENESS IN THE PENSION INDUSTRY**

## Learning Outcomes

At the end of the session, participants should be able to:

- Understand key regulatory and compliance requirements in pension operations.
- Identify compliance risks and regulatory exposure areas.
- Strengthen compliance culture and reporting accuracy.
- Improve regulatory engagement and examination readiness.
- Align compliance with strategic and operational objectives.

## Contents

- Regulatory framework governing pension fund administration
- Compliance obligations and reporting requirements
- Internal compliance monitoring and assurance
- Regulatory examinations and remediation
- Best practices in regulatory engagement
- Case study

TOPIC 4:

### **CONTRIBUTORS EXPERIENCE, ENGAGEMENT AND SERVICE QUALITY IN PENSION ADMINISTRATION**

## Learning Outcomes

At the end of the session, participants should be able to:

- Explain the importance of member-centric pension administration.
- Understand contributors' expectations and service needs.
- Improve engagement and communication with contributors.
- Enhance service quality across the pension lifecycle.
- Build trust and confidence in the pension system.

## Contents

- Understanding pension contributors and beneficiaries
- Member engagement and communication strategies
- Service delivery standards and experience management
- Managing complaints and service recovery
- Building trust and long-term member confidence
- Case study

## PUBLIC AND NOT-FOR-PROFIT ORGANISATION SECTOR

### SYNOPSIS

Public sector institutions and non-governmental organisations operate in increasingly complex environments shaped by rapid technological change, fiscal pressure and heightened accountability demands. In this context, public financial management in the age of AI is redefining governance and stewardship, with AI-driven tools enhancing risk management, transparency, ethical compliance and sustainable decision-making across public institutions.

Public sector procurement reforms remain critical to ensuring transparency, efficiency and value for money. By adopting global best practices and

robust control frameworks, governments can curb corruption, optimise public spending and strengthen trust in public finance systems. For NGOs, strong ethics and whistleblowing frameworks are equally essential to protect stakeholders, reinforce accountability and maintain credibility in donor-funded programmes.

Sustainable financing is another pressing priority for NGOs. Innovative funding models, including blended finance, social enterprises and strategic partnerships, support revenue diversification and long-term viability. Complementing this, results-based budgeting, cost optimisation and fiscal transparency improve impact reporting, boost donor confidence and enhance programme effectiveness. Accordingly, the programme equips accountants with practical tools and competencies to remain relevant, effective and impactful in public sector and NGO environments.

The following topics shall be taken during the seminar.

TOPIC 1:

### PUBLIC FINANCIAL MANAGEMENT: GOVERNANCE AND STEWARDSHIP IN THE AGE OF AI.

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Explain governance and stewardship in the age of AI in the public sector
- Analyse ethical, legal and operational framework of AI in the public sector.
- Apply AI-enabled tools for budgeting and fraud detection in public finance.
- Identify challenges and mitigating strategies associated with AI adoption in the public sector

## Contents:

- Governance and stewardship in the age of AI in the public sector
- Ethical, legal and operational framework of AI in the public sector.
- AI-enabled tools for budgeting and fraud detection in public finance.
- Challenges and mitigating strategies associated with AI adoption in the public sector.
- Case study

## TOPIC 2:

### NGOs FUNDING MODELS AND REVENUE DIVERSIFICATION INITIATIVES

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Discuss NGOs funding models and revenue diversification.
- Gain insight into donor behaviour and impact on NGO funding.
- Identify risks and mitigating factors associated with NGO funding sources.
- Identify strategies for revenue diversification in NGOs.

#### Contents:

- NGOs funding models and revenue diversification.
- Donor behaviour and impact on NGO funding.
- Risks and mitigating factors associated with NGO funding sources.
- Strategies for revenue diversification in NGOs.
- Case study

## TOPIC 3:

### PUBLIC SECTOR PROCUREMENT REFORMS: ENSURING TRANSPARENCY AND VALUE FOR MONEY

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Discuss public sector procurement reforms
- Identify principles of value for money and transparency in public procurement.
- Identify challenges and mitigating strategies associated with public procurement.
- Assess the impact of procurement reforms on financial sustainability
- Develop strategies to ensure compliance with public procurement policies.

#### Contents:

- Overview of public sector procurement reforms
- Principles of value for money and transparency in public procurement.
- Challenges and mitigating strategies associated with public procurement
- Impact of procurement reforms on financial sustainability
- Strategies to ensure compliance with public procurement policies
- Case study

## TOPIC 4:

### RESULT-BASED BUDGETING, COST OPTIMIZATION AND TRANSPARENCY FOR NGOS

#### Learning Outcomes:

**At the end of the session, participants should be able to:**

- Discuss the components of Monitoring, Evaluation, Accountability and Learning (MEAL).
- Highlight the importance of MEAL in project management.
- Gain insights into Data Collection and Monitoring Techniques.
- Monitor and evaluate program outcomes.
- Apply accountability mechanisms in project delivery.

## Contents:

- Overview of MEAL Frameworks.
- Evaluation methods for impact assessment.
- Data collection and monitoring techniques.
- Programme monitoring and evaluation techniques.
- Tools for accountability and transparency.
- Case study

## TAX PRACTICE SECTOR

### SYNOPSIS

Nigeria's tax sector has undergone significant transformation in response to evolving economic realities and the need for a modern, efficient tax system. The 2025 tax reforms consolidate and replace outdated laws, creating a unified framework that applies to both resident and non-resident taxpayers and addresses emerging challenges in revenue mobilisation and compliance.

Taxation of the digital economy and cross-border transactions has become increasingly important, requiring practitioners to understand global standards, digital business models and mechanisms for taxing virtual commerce. The presumptive tax regime and strategies to build a culture of voluntary compliance are equally critical, promoting fairness, ease of administration and enhanced revenue generation.

Emerging issues under Nigeria's Tax Reform Acts 2025, including the taxation of the informal sector, demand innovative approaches to broaden the tax base while supporting economic growth. The 2026 MCPD programme equips participants with practical knowledge, analytical skills and contemporary frameworks to navigate these reforms, enhance compliance and contribute effectively to national revenue mobilisation.

The following topics shall be taken during the seminar:

### TOPIC 1:

#### TAXATION OF THE DIGITAL ECONOMY AND CROSS-BORDER TRANSACTIONS.

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Discuss digital economy taxation and cross border transactions
- Apply Significant Economy Presence (SEP) rules to cross-border business models
- Describe digital tax compliance strategies
- Identify international transaction tax risks

#### Contents:

- Overview of digital economy taxation and cross border transactions
- SEP rules to cross-border business models
- Digital tax compliance strategies
- International transaction tax risks
- Case study

### TOPIC 2:

#### PRESUMPTIVE TAX REGIME AND BUILDING VOLUNTARY TAX COMPLIANCE CULTURE

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Discuss presumptive tax and voluntary tax compliance
- Assist tax payers in transitioning to better compliance
- Discuss penalties vs voluntary disclosure schemes
- Identify tax evasion risks and tax avoidance methodology
- Develop advisory skills to support Micro, Small and Medium Enterprises (MSMEs).
- Discuss key considerations for MSMEs for tax audits.

## Contents:

- Overview of the Nigerian tax structure and applicable taxes for MSMEs.
- Tax incentives for MSMEs under Nigerian law, including small business tax rates and pioneer status.
- Strategies for structuring MSME operations for tax efficiency.
- Advisory skills to support MSMEs.
- Key considerations for MSMEs when dealing with tax audits.
- Case study

TOPIC 3:

## EMERGING TRENDS IN THE NIGERIAN TAX SPACE

### Learning Outcomes:

At the end of the session, participants should be able to:

- Discuss key issues in Nigeria's Tax Reform Act 2025
- Identify operational changes affecting taxpayers in the new Nigerian Tax Laws
- Explain automation and data integration reforms
- Identify emerging opportunities for professionals

### Contents:

- Overview of key issues in Nigeria's Tax Reform Act 2025
- Operational changes affecting taxpayers in the new Nigerian Tax Laws
- Automation and data integration reforms e.g e-invoicing etc
- Emerging opportunities for professionals
- Case study

TOPIC 4:

## TAXATION OF THE INFORMAL SECTOR AND REVENUE MOBILIZATION STRATEGIES

### Learning Outcomes:

At the end of the session, participants should be able to:

- Discuss informal sector tax compliance strategies
- Explain efficient tax administration strategies
- Identify digital tax platforms and payment systems
- Identify challenges and mitigating factors for informal sector tax administration.

### Contents:

- Overview of informal sector tax compliance strategies
- Efficient tax administration strategies
- Digital tax platforms and payment systems
- Challenges and mitigating factors for informal sector tax administration
- Case study

## TELECOMMUNICATIONS SECTOR

### SYNOPSIS

The telecommunications sector faces intense competition and challenging economic realities, making innovation-driven strategies essential for sustainable growth and service excellence. AI-powered telecoms are emerging as a catalyst for digital development, enabling operators to optimise networks, enhance customer experience and deliver data-driven insights that support smarter decision-making.

Optimising fifth-generation (5G) capabilities through product innovation allows telecom companies to unlock new revenue streams, improve connectivity and offer differentiated services in a rapidly evolving digital ecosystem.

Strategic approaches to transforming telecom companies (Telcos) into technology-driven enterprises (Techcos) further support agility, competitiveness and long-term resilience.

ESG (Environmental, Social and Governance) imperatives are becoming critical for telecom operators, requiring integration of sustainable practices into operations, governance and stakeholder engagement.

The 2026 MCPD programme equips participants with practical tools, frameworks and insights to navigate these trends, fostering innovation, regulatory compliance and responsible growth in the dynamic telecoms landscape

The following topics shall be taken during the seminar:

TOPIC 1:

### **AI-POWERED TELECOMS: CATALYST FOR DIGITAL DEVELOPMENT**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain the concept of AI Powered Telco
- Identify opportunities to deliver Telco initiatives with AI
- Enumerate benefits of AI in Telco operations
- Discuss the challenges of AI adoption in Telco and solutions

#### **Contents:**

- Overview of AI Powered Telco
- Opportunities to deliver Telco initiatives with AI
- Benefits of AI in Telco operations
- Challenges of AI adoption in Telcos and solutions
- Case study

TOPIC 2:

### **OPTIMIZING FIFTH GENERATION (5G) CAPABILITIES THROUGH PRODUCT INNOVATION**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain 5G network architecture
- Explore 5G Business Cases
- Evaluate 5G Product innovation strategies
- Identify revenue optimization opportunities for 5G
- Identify challenges and remedies to 5G network optimization

#### **Contents:**

- Overview of 5G network architecture
- 5G Business Cases (local and global)
- 5G Product innovation strategies
- Revenue optimization opportunities for 5G
- Challenges and remedies to 5G network optimization
- Case study

TOPIC 3:

### **STRATEGIC DIMENSIONS DRIVING TELECOMMUNICATION (TELCO) TO TECHNOLOGY (TECHCO) EVOLUTION**

#### **Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain the concept of Telco to TECHCO evolution
- Identify strategic dimension enabling transition from Telco to TECHCO
- Discuss the drivers of Telco transition to TECHCO
- Enumerate benefits of Telco to TECHCO transformation
- Identify challenges and mitigating factors in transformation of Telco to TECHCO

#### **Contents**

- Overview of Telco transformation to TECHCO
- Strategic dimension enabling transition from Telco to TECHCO
- Drivers of Telco transition to TECHCO

- Benefits of Telco to TECHCO transformation
- Challenges and mitigating factors in transformation of Telco to TECHCO
- Case study

#### TOPIC 4

### ESG (ENVIRONMENTAL, SOCIAL AND GOVERNANCE) IMPERATIVES FOR TELCOS

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Explain the concept of ESG in Telcos
- Discuss ESG strategies for Telcos
- Enumerate benefits of ESG adoption in Telcos operations
- Identify challenges and mitigating factors relating to ESG adoption in Telcos

#### Contents:

- Overview of ESG in Telcos
- ESG strategies for Telcos
- Benefits of ESG adoption in Telcos operations
- Challenges and mitigating factors relating to ESG adoption in Telcos
- Case study

## TRANSPORT SECTOR

#### SYNOPSIS

The Transport Sector presents Nigeria's transportation system as an integrated, business-critical ecosystem linking road, rail, maritime and inland waterways, air transport and logistics. It focuses on how transport infrastructure and services drive economic activity, trade, supply-chain efficiency and national competitiveness, while also shaping cost structures, profitability and public value.

The programme emphasizes practical financial and managerial issues such as operating and capital costs, revenue models, risk

management, regulation, concessions and Public-Private Partnerships (PPPs), trade facilitation and multimodal logistics integration.

By grounding transportation concepts in real Nigerian operating conditions, the programme equips participants with decision-relevant knowledge to support policy formulation, financial management, audit, advisory and investment roles across both public sector institutions and private transport-related enterprises.

The following topics shall be taken during the seminar.

#### TOPIC 1:

### ROAD TRANSPORT OPERATIONS AND COMMERCIAL MANAGEMENT

#### Learning Outcomes:

At the end of the session, participants should be able to:

- Explain the structure of Nigeria's road transport industry
- Analyze operating cost components of road transport businesses
- Assess revenue models in passenger and freight road transport
- Discuss regulatory and compliance cost implications in road transportation
- Appraise risks and mitigating factors affecting road transport profitability

#### Contents:

- Overview of Nigeria's road transportation industry structure
- Operating cost components of road transport businesses
- Revenue models in passenger and freight road transport
- Regulatory and compliance cost implications in road transportation
- Risks and mitigating factors affecting road transport profitability

- Informality, taxation challenges and financial reporting issues
- Case study

TOPIC 2:

**MARITIME, INLAND WATERWAYS AND PORT-RELATED BUSINESSES**

**Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain maritime and inland waterways transport systems
- Analyze port operations and revenue streams

Assess shipping and terminal cost structures

- Identify regulatory and customs-related processes

Identify risk and mitigating factors relating to port related business .

**Contents:**

- Overview of maritime and inland waterways transport systems
- Port operations and revenue streams
- Shipping and terminal cost structures
- Regulatory and customs-related processes
- Risk and mitigating factors relating to port related business
- Case study.

TOPIC 3:

**AIR TRANSPORT AND SPECIALIZED TRANSPORTATION SERVICES**

**Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain commercial and non-commercial air transport models
- Analyze airline and airport cost structures
- Assess regulatory and safety-related financial obligations in cargo aviation and high-value logistics
- Evaluate cargo and charter aviation economics
- Identify emerging aviation technologies and sustainability initiatives..

TOPIC 3:

**AIR TRANSPORT AND SPECIALIZED TRANSPORTATION SERVICES**

**Learning Outcomes:**

At the end of the session, participants should be able to:

- Explain commercial and non-commercial air transport models
- Analyze airline and airport cost structures
- Assess regulatory and safety-related financial obligations in cargo aviation and high-value logistics
- Evaluate cargo and charter aviation economics
- Identify emerging aviation technologies and sustainability initiatives.

**Contents:**

- Overview of commercial and non-commercial air transport models
- Airline and airport cost structures: operations and concession models
- Regulatory and safety-related financial obligations in commercial aviation.
- Cargo, charter aviation and high-value logistics economics
- Emerging aviation technologies and sustainability initiatives
- Case study

TOPIC 4:

**TAXATION OF THE INFORMAL SECTOR AND REVENUE MOBILIZATION STRATEGIES**

**Learning Outcomes:**

At the end of the session, participants should be able to:

- Discuss informal sector tax compliance strategies
- Explain efficient tax administration strategies
- Identify digital tax platforms and payment systems
- Identify challenges and mitigating factors for informal sector tax administration.

## Contents:

- Overview of informal sector tax compliance strategies
- Efficient tax administration strategies
- Digital tax platforms and payment systems
- Challenges and mitigating factors for informal sector tax administration
- Case study

## EXECUTIVE MANDATORY CONTINUING PROFESSIONAL DEVELOPMENT

### THEME 1:

### MENTAL FITNESS, WELLBEING AND EXECUTIVE DECISION HEALTH

#### SYNOPSIS

Creating psychologically safe workplaces is essential for fostering trust, open communication and collaboration, enabling employees and leaders to contribute fully without fear of negative consequences. Such environments enhance engagement, innovation and organisational resilience.

Executive wellness and work-life integration are critical for sustaining high performance. Leaders who prioritise physical, mental and emotional well-being can manage stress effectively, make balanced decisions and model healthy behaviours for their teams. Emotional intelligence and executive self-mastery further strengthen leadership capacity by enhancing self-awareness, empathy, and interpersonal effectiveness, enabling leaders to navigate complex challenges with composure and insight.

Sustaining peak executive performance over time requires deliberate strategies for continuous growth, resilience and adaptability. By combining wellness, self-mastery and a supportive

organisational culture, leaders can maintain focus, agility and productivity while fostering high-performing teams, ensuring long-term personal effectiveness and organisational success.

The following topics shall be taken during the seminar:

#### TOPIC 1:

#### CREATING PSYCHOLOGICALLY SAFE WORKPLACES

#### Learning Outcome:

At the end of the session, participants should be able to:

- Understand psychological safety principles.
- Demonstrate executive behaviours that build trust.
- Use communication strategies that promote safety.
- Manage key workplace stressors effectively.
- Foster inclusion and a sense of belonging.

#### Contents:

- Psychological safety principles
- Executive behaviours for trust
- Communication strategies that promote safety.
- Managing workplace stressors
- Inclusion and belonging
- Case study

#### TOPIC 2:

#### EXECUTIVE WELLNESS AND WORK-LIFE BALANCE

#### Learning Outcome:

At the end of the session, participants should be able to:

- Understand executive lifestyle planning.
- Manage sleep, hydration and recovery effectively.

- Control digital overload.
- Develop emotional health routines.
- Strengthen boundary-setting strategies.
- Build resilience routines.

**Contents:**

- Executive lifestyle planning
- Sleep, hydration and recovery management
- Digital overload management
- Emotional health routines
- Boundary-setting strategies
- Resilience routines
- Case study.

TOPIC 3:

**EMOTIONAL INTELLIGENCE AND EXECUTIVE SELF-MASTERY**

**Learning Outcome:**

At the end of the session, participants should be able to:

- Understand emotional intelligence frameworks.
- Demonstrate empathy in executive leadership.
- Manage difficult conversations effectively.
- Strengthen executive presence through Emotional Intelligence (EQ)

**Contents:**

- Emotional intelligence frameworks
- Empathy in executive leadership
- Effective management of difficult conversations
- Executive presence through EQ
- Case study

TOPIC 4:

**SUSTAINING PEAK EXECUTIVE PERFORMANCE OVER TIME**

**Learning Outcome:**

At the end of the session, participants should be able to:

- Understand executive performance cycles.
- Use energy management frameworks.

- Prevent decision fatigue.
- Sustain motivation at senior levels.
- Develop leadership longevity strategies.
- Plan career transitions effectively.

TOPIC 4:

**SUSTAINING PEAK EXECUTIVE PERFORMANCE OVER TIME**

**Learning Outcome:**

At the end of the session, participants should be able to:

- Understand executive performance cycles.
- Use energy management frameworks.
- Prevent decision fatigue.
- Sustain motivation at senior levels.
- Develop leadership longevity strategies.
- Plan career transitions effectively.

**Contents:**

- Executive performance cycles
- Energy management frameworks
- Decision fatigue prevention
- Motivation at senior levels
- Leadership longevity strategies
- Career transition planning
- Case study

**THEME 2:**

**GOVERNANCE EXCELLENCE AND ETHICAL STEWARDSHIP**

**SYNOPSIS:**

Strong corporate governance frameworks are fundamental to organisational sustainability, accountability and stakeholder confidence. By establishing clear roles, responsibilities and oversight mechanisms, organisations can align strategic objectives with ethical standards, mitigate operational and financial risks and ensure long-term value creation.

Enterprise Risk Management (ERM) equips executives with a structured approach to identify, assess and respond to emerging risks across operational, financial and strategic domains. When integrated with robust governance, ERM enhances resilience, informs decision-making and supports proactive risk mitigation in a rapidly evolving business landscape.

Global regulatory compliance and ethical decision-making are increasingly critical for C-suite leaders navigating complex international markets. Leaders who embed ethical considerations into strategy, maintain compliance with evolving regulations and foster a culture of integrity strengthen organisational credibility, protect reputation and enhance sustainable performance. Together, these elements provide executives with the tools to lead responsibly, manage risk effectively and drive long-term organisational success.

## TOPIC 1:

### **STRENGTHENING CORPORATE GOVERNANCE FRAMEWORKS**

#### **Learning Outcome:**

At the end of the session, participants should be able to:

- Explain board roles and responsibilities.
- Interpret governance codes and principles.
- Develop governance reporting structures.
- Appraise board evaluations effectively.
- Understand whistleblowing frameworks

#### **Contents:**

- Board roles and responsibilities
- Governance codes and principles
- Governance reporting structures
- Board evaluation tools
- Whistleblowing frameworks
- Case study

## TOPIC 2:

### **ENTERPRISE RISK MANAGEMENT (ERM) FOR EXECUTIVES**

#### **Learning Outcome:**

At the end of the session, participants should be able to:

- Explain COSO and ISO 31000 risk models.
- Identify organisational risks.

- Define appropriate risk appetite levels.
- Evaluate strategic, operational and cyber risks.
- Develop business continuity strategies.
- Interpret risk dashboards and analytics for decision-making.

#### **Contents:**

- COSO and ISO 31000 risk models
- Organisational risks
- Risk appetite level
- Strategic, operational and cyber risks
- Business continuity strategies
- Risk dashboards and analytics for decision-making.
- Case study

## TOPIC 3:

### **NAVIGATING GLOBAL REGULATORY COMPLIANCE**

#### **Learning Outcome:**

At the end of the session, participants should be able to:

- Explain recent global regulatory updates.
- Interpret Basel III requirements for financial institutions.
- Assess AML expectations and compliance obligations.
- Establish regulatory reporting frameworks.
- Coordinate with internal audit functions effectively.
- Evaluate the penalties for non-compliance

#### **Contents:**

- Recent global regulatory updates
- Basel III requirements for financial institutions.
- AML expectations and compliance obligations.
- Regulatory reporting frameworks
- Internal audit collaboration
- Penalties for non-compliance
- Case study

#### TOPIC 4:

### **ETHICAL DECISION-MAKING FOR C-SUITE LEADERS**

#### **Learning Outcome:**

At the end of the session, participants should be able to:

- Explain ethical leadership models.
- Analyse executive dilemmas effectively.
- Implement value-based decision-making.
- Ensure transparency in reporting.
- Manage fraud and misconduct risks.

#### **Contents:**

- Ethical leadership models
- Executive dilemma analysis
- Value-based decision-making
- Transparency in reporting
- Fraud and misconduct risks management
- Case study

#### **THEME 3:**

### **SUSTAINABILITY REPORTING AND ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) INTEGRATION**

#### **SYNOPSIS**

Integrated reporting is a powerful tool for value creation, enabling organisations to communicate how strategy, governance, performance and prospects generate long-term value for stakeholders. By connecting financial and non-financial information, companies can demonstrate transparency, accountability and sustainable growth.

Climate risk disclosure and green finance are increasingly central to corporate strategy, helping organisations identify, measure and mitigate environmental risks while mobilising capital for sustainable initiatives. Aligning profitability with societal impact ensures that business success contributes positively to communities, the environment and broader stakeholder interests, reinforcing long-term resilience.

Effective ESG, oversight and accountability embed sustainability into decision-making at all levels.

By integrating environmental, social and governance considerations into strategy, risk management and reporting, organisations strengthen stakeholder trust, enhance reputation and drive responsible value creation, positioning themselves for sustainable performance in a rapidly evolving business landscape.

#### TOPIC 1:

### **INTEGRATED REPORTING FOR VALUE CREATION**

#### **Learning Outcome:**

At the end of the session, participants should be able to:

- Explain integrated reporting principles.
- Interpret the Six Capitals Framework.
- Determine materiality in reporting.
- Discuss ESG performance and financial outcomes.
- Engage stakeholders using effective tools.
- Communicate value creation stories clearly.

#### **Contents:**

- Integrated reporting principles
- Six Capitals Framework
- Materiality determination in reporting.
- ESG performance and financial outcomes.
- Stakeholder engagement tools
- Value creation stories
- Case study

#### TOPIC 2:

### **CLIMATE RISK DISCLOSURE AND GREEN FINANCE**

Learning Outcome: At the end of the session, participants should be able to :

- Discuss climate risks and green finance.
- Evaluate green bonds and sustainable finance options.
- Interpret regulatory expectations on climate-related finance.

- Explain carbon accounting fundamentals.
- Develop strategies for climate risk mitigation.

**Contents:**

- Overview of climate risks and green finance.
- Green bonds and sustainable finance options
- Regulatory expectations on climate-related finance.
- Carbon accounting fundamentals
- Strategies for climate risk mitigation.
- Case study

TOPIC 3:

**ALIGNING PROFITABILITY WITH SOCIETAL IMPACT**

**Learning Outcome:**

At the end of the session, participants should be able to:

- Explain profitability with societal impact
- Measure social impact using relevant metrics.
- Implement stakeholder capitalism principles.
- Evaluate responsible investment trends.
- Develop community impact frameworks.

**Contents:**

- Overview of profitability with societal impact
- Social impact metrics
- Stakeholder capitalism principles
- Responsible investment trends
- Community impact frameworks
- Case study

TOPIC 4:

**ESG: OVERSIGHT AND ACCOUNTABILITY**

**Learning Outcome:**

At the end of the session, participants should be able to:

- Understand ESG models.
- Design effective board-level ESG committees.
- Identify key ESG controls and assurance practices.
- Employ frameworks to ensure ESG accountability.

- Identify greenwashing in reporting.
- Interpret ESG regulations and their organizational impact.

**Contents:**

- Overview of ESG models
- Effective board-level ESG committees.
- ESG controls and assurance practices
- Frameworks for ESG accountability
- Greenwashing in reporting
- ESG regulations and their organizational impact.
- Case study

**THEME 4:**

**FUTURE-READY LEADERSHIP FOR C-SUITE EXECUTIVES**

**SYNOPSIS**

Organisations today operate in volatile, uncertain, complex and ambiguous (VUCA) environments that demand adaptive leadership and strategic agility. Leaders must move beyond traditional management approaches to respond effectively to rapid change, disruption and competing stakeholder expectations

Strategic foresight and scenario planning equip leaders with the ability to anticipate emerging risks and opportunities, test strategic assumptions and make informed decisions under uncertainty. These capabilities are strengthened by inclusive leadership that effectively harnesses the strengths of diverse and multi-generational teams, fostering collaboration, innovation and shared purpose.

Executive presence and effective boardroom communication are critical to translating insight into influence. Leaders who communicate with clarity, confidence and credibility are better positioned to engage boards, align stakeholders and drive strategic outcomes. Together, these capabilities form a cohesive leadership toolkit for navigating complexity, sustaining performance and delivering long-term organisational value.

## TOPIC 1:

### **ADAPTIVE LEADERSHIP IN VUCA ENVIRONMENTS**

#### **Learning Outcome:**

At the end of the session, participants should be able to:

- Explain key VUCA leadership frameworks and their relevance to modern organisations.
- Appreciate adaptive decision-making models in uncertain and complex situations.
- Develop effective crisis response and organisational resilience strategies.
- Lead teams confidently through ambiguity and rapid change.
- Apply emotional intelligence in executive leadership contexts.
- Navigate high-stakes pressure situations using leadership agility principles

#### **Contents:**

- Financial forecasting and budgeting.
- Scenario planning and risk analysis.
- Strategic financial decision making.
- Performance measurement and reporting.
- Cost management and efficiency.
- Case study

## TOPIC 2:

### **STRATEGIC FORESIGHT AND SCENARIO PLANNING**

#### **Learning Outcome:**

At the end of the session, participants should be able to:

- Explain key scenario planning models for strategic foresight.
- Apply environmental scanning tools (PESTLE) to assess external forces.
- Develop long-term strategy maps aligned with organisational goals.
- Apply foresight analytics to support executive decision-making.
- Leverage AI tools for predictive business insight

#### **Contents:**

- Key scenario planning models for strategic foresight.
- Environmental scanning tools (PESTLE) to assess external forces.
- Long-term strategy mapping
- Foresight analytics for executives' decision-making.
- AI tools for predictive business insights.
- Case study

## TOPIC 3:

### **LEADING DIVERSE AND MULTI-GENERATIONAL TEAMS**

#### **Learning Outcome:**

At the end of the session, participants should be able to:

- Explain diversity intelligence and its importance in executive leadership.
- Use cross-generational leadership strategies to enhance team performance.
- Employ conflict resolution tools in diverse work environments.
- Promote inclusion and belonging across organisational teams.
- Use motivation frameworks to drive employee engagement.
- Communicate effectively across different team identities .

#### **Contents:**

- Diversity intelligence and its importance in executive leadership.
- Cross-generational leadership strategies to enhance team performance.
- Conflict resolution tools in diverse work environments.
- Inclusion and belonging across organizational teams
- Motivation frameworks to drive employee engagement.
- Communicate effectively across different team identities
- Case study

TOPIC 4:

## **EXECUTIVE PRESENCE AND BOARDROOM COMMUNICATION**

### **Learning Outcome:**

At the end of the session, participants should be able to:

- Explain boardroom communication protocols and executive expectations
- Use influence and persuasion techniques in leadership contexts.
- Develop a strong C-suite personal brand.
- Use stakeholder engagement models effectively.
- Build leadership credibility and organisational trust.

### **Contents:**

- Boardroom communication protocols and executive expectations.
- Influence and persuasion techniques in leadership contexts.
- C-Suite personal branding
- Stakeholder engagement models
- Leadership credibility and organisational trust
- Case study



**COMMUNICATION**



# MANDATORY CONTINUING PROFESSIONAL DEVELOPMENT PROGRAMME **2026**

BROCHURE