



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA | Accuracy and Integrity

*(Established by Act of Parliament No. 15 of 1965)*

# **2023 EXECUTIVE TRAINING PROGRAMME**

[www.icanig.org](http://www.icanig.org)



(Established by Act of Parliament No. 15 of 1965)

## ABOUT THE INSTITUTE

The Institute of Chartered Accountants of Nigeria (ICAN) was established by Act of Parliament No. 15 of 1965 to:

- (i) determine what standards of knowledge and skill are to be attained by persons seeking to become members of the accountancy profession and to raise those standards from time to time as circumstances may permit;
- (ii) secure in accordance with the provision of the Act, the establishment and maintenance of the registers of fellows, associates and registered accountants entitled to practice as accountants and auditors and to publish from time to time a list of those persons and;
- (iii) perform, through the Council of the Institute, all other functions conferred on it by the Act.

As the foremost professional accounting body in the West African sub-region, in 1982, ICAN initiated and contributed significantly to the formation of the Association of Accounting Bodies in West Africa (ABWA). In fulfilling its mission, the Institute has over the years certified over 55,000 Chartered Accountants who are engaged in value creation in various sectors of the economy. Apart from being in professional practice, ICAN members are engaged in the three tiers of public service as well as the private sector.

## 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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## PRESIDENT'S STATEMENT

Welcome to the year 2023! With Forbes predicting the year to be one of **transition and strategy for businesses worldwide**, it is imperative that Professional Accountants are prepared to lead the coming change. Warren Buffet is credited with defining Accounting as the language of business: that is, accounting helps stakeholders understand what is going on in a business. It is, therefore, the responsibility of Chartered Accountants (and everyone whose activities impact on businesses, climate and people) to prepare for the coming transition.

The third fundamental principle of ethics for the Professional Accountant, ***Professional Competence and Due Care***, requires the attainment and maintenance of professional knowledge and skill at the level required to ensure that a client or employing organisation receives competent professional service, based on current technical and professional standards and relevant legislation; and act diligently and in accordance with applicable technical and professional standards. To facilitate compliance with this fundamental principle, this training brochure is developed and tailored to meet the intellectual and practical needs of Chartered Accountants and all participants.

The evolution of technology and workplace strategies challenges us to invest in quality training and skills development to equip us to compete powerfully and positively both locally and globally. According to Alvin Toffler: ***The illiterate of the 21<sup>st</sup> century will not be those who cannot read and write, but those who cannot learn, unlearn, and relearn.***

The contents of the ICAN training brochure for 2023 were carefully prepared to bridge the knowledge gap on contemporary issues in accounting, finance, and related areas. The quality of the trainings can obviously compete favourably with top ranking international alternatives. The Institute will not renege on its commitment to continuously strengthen the capacity of its members and the public. I, therefore, encourage you to spread the word by inviting your associates and colleagues to be part of the immense value ICAN has to offer in the year 2023.

I wish us all an impactful year!!!

**Mallam Tijjani Musa Isa, BSc, MlOD, FCA**  
**58th President, ICAN**

## CHAIRMAN'S STATEMENT

It is my great pleasure to welcome you all to year 2023.

It is my privilege to present this Institute of Chartered Accountants of Nigeria (ICAN) 2023 training brochure. The roles and responsibilities of the Professional Accountants have continued to evolve: so has the need to ensure that our members are competent and future ready. The Committee has retained the nineteen (19) sectors covered in the 2022 training brochure. Inferring from the themes of the Institute's 52<sup>nd</sup> Annual Accountants Conference (Nigeria – Adapting Sustainability for Economic Prosperity) and the 21<sup>st</sup> (International Federation of Accountants) World Congress (Building Trust Enabling Sustainability), the Committee included topics which members can benefit from.

The Accountancy Practice Sector intends to train members and other interested life-long learners on relevant topics such as amendments to IAS 12; accounting for climate change; working capital management; and the future of accounting. The Audit Practice Sector will focus on data security and protection; ISA 220 Revised; control based audit and enterprise risk management. The Agriculture Sector programmes will revolve around contents that would serve to educate on strategies that would positively impact on food security. Cybersecurity and fraud prevention, resilience of the sector, financial inclusion and innovative strategies are at the center of the programmes scheduled for the Banking and FinTech Sector. The Capital Market Sector will cover derivatives, securitisation, as well as Green, Social and Sustainability Bonds (GSS).

Advanced selling and negotiation skills, Emotional Intelligence, decision making skills, and general consulting management practice will be the focus of the Consultancy Sector. Given the importance of clean energy for climate safety/prosperity, the Energy Sector will build competencies on funding, revenue assurance, and energy management systems. The entrepreneurship sector will focus on marketing, corporate governance, financial management and operations management. Productivity, VUCA, safe/conducive workplace and organisational politics will be the focus of the General Corporate Management Practice Sector. Given the critical catalytic role of information technology, the focus in 2023 will be digital trust, cloud computing, emerging technology and third-party risks and the role of business community management in crises recovery.

The relatively new Insolvency and Corporate Re-engineering Sector will explicate loan restructuring and insolvency, international insolvency, insolvency litigation and investigation. The insurance sector will elucidate the IFRS for Insurers, Insurance law and business as well as risk, capital and claims management. With the steady growth of Islamic Funding and Finance strategies, the sector will further expound Islamic Insurance, applicable standards for Islamic instruments, the usefulness of Islamic cooperatives, as well as the legal and regulatory framework of Islamic Finance. The Manufacturing Sector would expand the global supply chain, implementation strategy of the African Continental Free Trade area, alternative energy resources and technology. The mining, oil

and gas will be exploring critical minerals of the future, energy transition, the Petroleum Industry Act 2021, and the global gas flaring reduction initiative.

Public Finance Management reforms, lean thinking and budgeting techniques, sustainability and review of the drivers of transformational change will be the focus of the public and the not-for-profit sector. The government has, in several fora, have referenced Nigeria's revenue challenge. The Tax Sector will review transfer pricing audit, emerging issues, free trade zones and MSMEs tax perspectives. The Telecommunication Sector will facilitate the evaluation of 5G implementation, the game changing concept of Mobile Virtual Network Operators, digital trust and the future of Telcos. The Executive Mandatory Continuing Professional Development will review four themes – climate change and sustainability development, strategic management in VUCA, workforce management, and ESG goals and stakeholder management.

Professional colleagues, I urge you to prioritise training and development in 2023. I convey the Members' Professional Development Committee appreciation to the 58<sup>th</sup> President and the Governing Council of The Institute of Chartered Accountants of Nigeria for the privilege to serve the Institute in this capacity. I also appreciate our Subject Matter Experts and Resource Persons for the tremendous support we received over the years especially this outgone year. We are not taking their contributions in the development of contents and facilitating our training programmes for granted. We are fortunate to also have the support of great cadre of clients and training partners among which are: E&Y, KPMG, Deloitte, PwC, Andersen, Beckley consulting, P4PE Consulting among the host of others.

We sincerely appreciate the cooperation of members and non-members in all the trainings, we thank you for your participations and strong support during the year. We look forward to your support to make this year trainings successful.

Thank you and God bless you.

**Dr. Etofolam Osuji, mni, FCA**  
**Chairman, Members' Professional Development Committee**

# MANDATORY CONTINUING PROFESSIONAL DEVELOPMENT

## OBJECTIVE

To continuously update the technical skills and competencies of Chartered Accountants and participants at MCPD training courses through value added training programmes provided at minimum costs and designed to enhance their productivity and social responsiveness.

## PHILOSOPHY

Continuous development of knowledge and expertise is a fact of life in today's world.

## Why MCPD?

Knowledge is a perishable commodity. It becomes obsolete with the passage of time. It has to be re-affirmed, unlearned, re-learn and practised at all times.

## **REGISTRAR/CHIEF EXECUTIVE'S STATEMENT**

### **Introduction**

Professionalism and the face of the modern workplace are undoubtedly constantly evolving. The recent trends, influenced by economic changes, technological developments, and the COVID-19 pandemic, has necessitated constant learning for the Professional Accountants to adjust to the new normal.

The training schedule for the 2023 year includes topics of current interest necessary for professional accountants to successfully navigate recent disruptions. The Institute's trainings offer feasible solutions and practical suggestions to participants in various sectors on how to stay afloat of recent challenges and offer better professional services. The Institute is poised to sustain the momentum of our virtual training solution. The disruption by COVID-19 led the Institute to adopt virtual training as a complement to the physical training system. Evidence have shown that many members and other interested persons have embraced this mode of learning. However, this has not foreclosed physical trainings which are still part of our training package.

### **Thrust of 2023 Training Programmes**

The focal point of the 2023 Training programmes is to prepare the members of the Institute and other interested stakeholders for the challenges thrown up by the new-normal in the discharge of their services to their employers, businesses, and clients. The traditional roles and nature of work performed by Chartered Accountants are rapidly changing in view of the disruption caused by COVID-19, Technology and Economic changes. The need to retrain and refocus members of the Institute became imperative to enable them respond to current business demands and retain their competitive advantage. The future ready accountants must be more versatile, smarter, and capable of delivering not just historical reports but data-backed advice and actionable insights that businesses require today.

**Ahmed Modu Kumshe, (Prof.), FCA**  
Registrar/Chief Executive.

## LIST OF OUR CURRENT CLIENTS

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

Asset Management Corporation of Nigeria (AMCON)	Dangote Groups	Deloitte & Touche	Ernst & Young
KPMG Professional Services	Lafarge Cement Plc	Nigerian Bottling Company	Nigerian Breweries Plc
Nigerian Deposit Insurance Corporation (NDIC)	PriceWaterhouse Coopers(PwC)	Society for Family Health	Standard Chartered Bank Ltd
SNEPCO (Shell Petroleum Company)	Zenith Bank Plc	FIRS	

## TRAINING OFFERINGS

The Institute's training offerings are:

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

## Benefits of the Training offerings

- I. Provide the knowledge, skills, values, ethics, and attributes required for life-long learning with focus on outcomes.
- ii. Help participants identify areas of development which are relevant to and support their careers.
- iii. Provide effective skill renew althrough continuous for maltraining.
- iv. Provide the avenue for continuous update of technical and soft skills of Chartered Accountants.
- v. Enhancetheproductivity,efficiency,andsocialresponsivenessofparticipants.
- vi. Re-assureemployersandthepublicthatmemberskeepthemselvesabreastofcurrentdevelopmentsand employ an ethical approach and due care to their duties.
- vii. Provideparticipantswithanaccessiblerangeofservicesthatwillhelpthemmaintainanddeveloptheir expertise;
- viii. Provide members with veritable networking opportunities; and
- ix. Provide members opportunity to comply with International Federation of Accountants(IFAC)Statement of Member 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:

Accountancy Practice	Agriculture	Audit Practice	Banking and Fintech	Capital Market
Consultancy	Energy Sector	Entrepreneurship	General Corporate Management Practice	Information Technology
Insolvency and Corporate Re-Engineering Practice	Insurance	Islamic Finance	Manufacturing	Mining Oil & Gas
Public & NGO	Tax Practice	Telecommunication	Executive Mandatory Continuing Professional Development	

## 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 each rolling three-year period for the accountants to be relevant globally. The minimum credit points set by the Institute is 30 credit points per year which can be obtained largely from **structured** trainings and partly **unstructured** activities.

## COMPLIANCE AND SANCTIONS

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

- Sponsorship for 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; and
- Occupying any executive position in a District Society.

## STRUCTURED AND UNSTRUCTURED ACTIVITIES

Structured	Credit Points	Unstructured	Credit Points
Annual Accountants Conference	18	ICAN Annual General Meetings	3
World Congress of Accountants	18	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 programmemes	3	Checking exercise/Question bank review	2 per diet
Faculties Certification Programmemes	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
Continuing Professional Development (CPD)	16	Paper discussants at Annual Conferences, Workshops, Seminars etc	3
Executive Mandatory Continuing Professional Development (EMCPD)	17	District Society Annual dinner without paper presentation	1
Faculties Programmes	7.5	Guest speakers at ICAN & ATSWA Induction ceremonies, Chairman of sessions including conferences,	2
		District Society AGM/Excocs 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	10
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### **ACCREDITATION OF SEMINARS/WORKSHOPS: GUIDELINES FOR INDIVIDUALS**

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

- 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 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 ten (10) 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 in-house programmes or other training modules should follow the below procedure:

- i. Send application to: Members' Professional Development Department: [mpdd@ican.org.ng](mailto:mpdd@ican.org.ng).
- ii. Send the comprehensive details of the programme to include timetable, topics, outline, target audience, venue, and Resource persons' profiles
- iii. Evidence of payment of Seventy five Thousand Naira (N75,000.00) only for accreditation fee;
- iv. Forward the seminar paper to the Members' Professional Development Department for evaluation before the date of the seminar;
- v. Provision of evidence of original attendance of participants through attendance sheets signed by participants; and
- vi. 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 hours can be allocated to such seminars or workshops.

S/No	Training Offering	Physical ₦	Virtual ₦	Organisation ₦	Individual ₦
1.	Mandatory Continuing Professional Development (MCPD)	30,000.00	20,000.00		
2	Executive Mandatory Continuing Professional Development (EMCPD)	100,00.00	35,000.00		
3	E-learning (per topic)		10,000.00		
4	Accreditation			75,000.00	15,000.00

**Note:** Specialise trainings attract vary rates.

## **Payment/Registration procedures**

### **For regular training programmes**

<https://icanportal.org/members/eventregistrations> (login on the website)

### **For e-learning**

<https://icanportal.org/members/elearningregistrations/> (Login on the website)

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

## **CANCELLATIONS, REFUNDS AND TRANSFERS**

The following is the Institute's cancellation policy for MCPDs

- i. Refund of 100% of fees paid would be made on request if cancellation is made not later than 14 days before the training.
- ii. Transfers to other programmes can be made if requests are received not later than 7 days to the commencement of the date of the programme me paid for. Transfer and refunds cannot be requested otherwise.
- iii. No payment can be transferred to another year.
- iv. For the programmes on the e-learning platform, kindly refer to the e-learning link on the Institute's website [www.icanig.org](http://www.icanig.org)
- v. 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 me(s) or seminar(s) due to unforeseen circumstances beyond its control and would not be liable for damages/inconveniencies suffered by participants as a result of such cancellations.

## **ENQUIRIES**

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

<b>Members' Professional Development Department</b>	<b>Registrar/Chief Executive</b>	<b>ICAN Contact Centre</b>
ICAN Annexe 82, Murtala Mohammed, Way Ebute-Metta, Lagos <b>Telephone:</b> 09053847539(DL) <b>e-mail:</b> met@ican.org.ng <b>Facebook:</b> IcanMetIcan <b>Twitter:</b> @ICAN members	Plot 16, Idowu Taylor Street, Victoria Island, Lagos <b>e-mail:</b> info.ican@ican.org.ng <b>Website:</b> www.icanig.org <b>ICAN</b>	<b>e-mail:</b> contactcentre@ican.org.ng 07040327465-67

## TRAINING PLAN

SECTOR	NO OF RUN	MONTH	MODE
Accountancy Practice	3	March	Virtual
		August	Virtual
		December	Physical
Agricultural	1	May	Virtual
Audit Practice	1	April	Virtual
Banking & Fintech	1	October	Virtual
Capital market	1	November	Virtual
Consultancy	3	March	Virtual
		July	Virtual
		November	Physical
Energy	1	August	Virtual
Entrepreneurship	2	April	Virtual
		August	Physical
General Corporate Management Practice	3	March	Virtual
		June	Virtual
		September	Physical
Information Technology	1	May	Virtual
Insolvency & Corporate ReEngineering	1	September	Virtual
Insurance	1	November	Virtual
<b>Finance Islamic</b>	1	July	<b>Virtual</b>
<b>Manufacturing</b>	1	June	<b>Virtual</b>
<b>Oil and Gas</b>	1	September	<b>Virtual</b>
<b>Public and NFPO</b>	1	June	<b>Virtual</b>

<b>Tax practice</b>	3	April August December	<b>Virtual</b> <b>Virtual</b> <b>Physical</b>
<b>Telecommunications</b>	1	July	<b>Virtual</b>
<b>EXECUTIVE MANDATORY CONTINUING PROFESSIONAL DEVELOPMENT (EMCPD)</b>			
<b>Theme 1: Climate Change and Sustainable Development (CCSD)</b>	1	October	<b>Virtual</b>
<b>Theme 2: Strategic Management in a Volatile, Uncertain, Complex, and Ambiguous (VUCA) World</b>	1	November	<b>Physical</b>
<b>Theme 3: Managing today's workforce for the future</b>	1	September	<b>Physical</b>
<b>Theme 4: Environmental, Social, &amp; Governance (ESG) Goals and Stakeholder Management</b>	1	December	<b>Virtual</b>

**Note:**

- i. The specific date for each of the programme and location for physical programmes will be advertised and hosted on our website.
- ii. Please confirm the date of the programme me registered for at least a week before the programme especially the physical programmes
- iii. E-learning platform is available to learn at your comfort.
- iv. District Societies are at liberty to choose any date under special arrangement with the department.

## ACCOUNTANCY PRACTICE SECTOR

### SYNOPSIS

Accountancy Practice Sector is constantly evolving. As such, the highlighted Mandatory Continuous Professional Development topics for the year 2023 are chosen to ensure that stakeholders' knowledge and competence needs are met. Issues such as Amendment to IAS 12, Accounting for Climate Change, and other interesting topics will be discussed. It is important that Accountants in practice and business are abreast of these developments to be able to render quality services to their clients and organisations.

The following topics shall be taken during the seminar:

#### TOPIC 1

##### **AMENDMENT TO IAS 12: DEFERRED TAX RELATED TO ASSETS AND LIABILITIES ARISING FROM A SINGLE TRANSACTION**

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

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

- i. Discuss deferred taxation accounting;
- ii. Enumerate options for deferred tax on entities transactions; and
- iii. Discuss the changes to the initial recognition.

##### **Contents:**

- i. Key requirements of IAS 12 as it relates to deferred taxation;
- ii. Determining tax base of assets and liabilities;
- iii. Changes to the initial recognition;
- iv. Transition requirement of IAS 12; and
- v. Case study

#### TOPIC 2

##### **ACCOUNTING FOR CLIMATE CHANGE: KEY CONSIDERATIONS FOR PROFESSIONAL ACCOUNTANTS**

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

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

- i. Assess the impact of climate change on financial statements; and
- ii. Evaluate regulatory and compliance responsibilities as they relate to climate change.

##### **Contents:**

- i. Overview of climate change;
- ii. Effects of climate change on entity's financial statements; and
- iii. Case study

### TOPIC 3

#### WORKING CAPITAL MANAGEMENT AND IMPROVEMENT MECHANISM

##### Learning Outcomes:

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

- i. Explain working capital management;
- ii. Analyze how to unlock/release cash into a business;
- iii. Analyze the levers that influence working capital and cash flow performance;
- iv. Analyze data set of a company to quantify improvement potentials;
- v. Identify process and policy improvement opportunities; and
- vi. Discuss initiative and set improvement targets.

##### Contents:

- i. Overview of working capital management;
- ii. Levers of Working Capital and Cash Flow Performance
- iii. Analysis of Company's datasets;
- iv. Collection, cleaning, and enriching company transactional data; and
- v. Transactional level, analytics to assess customer, suppliers, and Stock Keeping Unit (SKU) profile and performance.

### TOPIC 4

#### THE FUTURE OF ACCOUNTING: THE ROLE OF PROFESSIONAL ACCOUNTANT

##### Learning Outcomes:

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

- i. Discuss the changing roles of professional accountants with respect to finance;
- ii. Gain insights into the transition to digital finance;
- iii. Discuss the challenges of an analog CFO transitioning to a digital CFO;
- iv. Gain insights on the new target operating model for finance;
- v. Define and discuss the roadmap towards a digital finance;
- vi. Examine the effects of financial regulations on the use of technology; and
- vii. Evaluate Robotic Process Automation (RPA) quick wins in a typical finance department.

##### Contents:

- i. Traditional vs digital finance/accounting;
- ii. Shifting focus of the finance/accounting functions;
- iii. Finance transformation and the future of finance;
- iv. RPA and the finance target operating model innovations, Payments & Digital currencies;
- v. Blockchain & Crowdfunding: Opportunities and risks of the future; and
- vi. Examples and case study

## AUDIT PRACTICE SECTOR

### SYNOPSIS

In audit practice, contemporary issues are constantly evolving. There are collections of new and updated auditing standards, emerging topical issues, and regulatory requirements. Hence, it is germane for External and Internal Auditors to be well-informed of these development to provide quality and valuable services to their clients and organisations.

The 2023 topics have been developed to bring to the fore some recent developments in the audit practice domain as regards standards, regulations, and topical issues.

The following topics shall be taken during the seminar:

#### TOPIC 1

##### **DATA SECURITY AND PROTECTION: AUDIT OF COMPLIANCE WITH DATA PROTECTION LAWS AND REGULATIONS**

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

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

- i. Appreciate global and emerging trends for Data Privacy and Protection Regulations (DPPR);
- ii. Highlight the key provisions of Nigeria Data Protection Regulation (NDPR);
- iii. Explain the documentation requirement and retention period of NDPR;
- iv. Appreciate the data protection audit process; and
- v. Discuss consequences of non-compliance with NDPR.

##### **Contents:**

- i. Overview of Data privacy and protection;
- ii. Key provisions of NDPR;
- iii. Documentation requirement and retention period of NDPR;
- iv. Carrying out data protection audits in line with NDPR;
- v. Consequences of non-compliance with NDPR; and
- vi. Global and emerging trends in data privacy and protection.

#### TOPIC 2

##### **ISA 220 REVISED: QUALITY MANAGEMENT FOR AN AUDIT OF FINANCIAL STATEMENTS**

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

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

- i. Highlight the objectives of ISA 220 Revised;
- ii. Discuss the components required to manage quality for an audit of financial statements;
- iii. Identify the challenges of implementing ISA 220 Revised; and
- iv. Apply ISA 220 to achieve quality in an audit engagement.

##### **Contents:**

- i. Overview of ISA 220 Revised;
- ii. Components required to manage quality for an audit of financial statements;
- iii. Challenges of implementing ISA 220 Revised; and
- iv. Case studies and practical examples of how to achieve quality in an audit engagement.

### TOPIC 3

#### CONTROL BASED AUDIT: DESIGNING AND EXECUTING TESTS OF CONTROLS

##### Learning Outcomes:

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

- i. Describe the purpose and type of controls;
- ii. Determine the nature of control procedures;
- iii. Appreciate how to design and execute tests of controls;
- iv. Evaluate how and when to update tests of controls;
- v. Appreciate the concept of replacement samples in test of controls;
- vi. Discuss control tests; and
- vii. Appreciate group audit considerations for control testing.

##### Contents:

- i. Purpose and type of controls;
- ii. Nature of control procedures;
- iii. Designing and executing tests of controls;
- iv. How and when to update tests of controls;
- v. Replacement samples in test of controls;
- vi. Evaluating control results;
- vii. Group audit considerations for control testing; and
- viii. Discussion/Case study.

### TOPIC 4

#### ENTERPRISE RISK MANAGEMENT (ERM): REVIEW AND ASSESSMENT

##### Learning Outcomes:

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

- i. Discuss ERM framework and methodology;
- ii. Analyse how to embed the key principles of ERM for enhanced corporate value;
- iii. Explain how to integrate business strategy with organizational performance for effective ERM implementation;
- iv. Describe the challenges of implementing an effective ERM framework; and
- v. Assess the operating effectiveness of an organization's ERM framework.

##### Contents:

- i. Overview of (ERM) framework and methodology;
- ii. Embedding the key principles of ERM for enhanced corporate value;
- iii. Integrating business strategy with organizational performance for effective ERM implementation;
- iv. Challenges of implementing an effective ERM framework; and
- v. Assessing the operating effectiveness of an organization's ERM framework.

## AGRICULTURE SECTOR

### SYNOPSIS

Agriculture and allied businesses are receiving increased attention in recent times due to food shortages, insecurities, and other attendance menaces. Policies and strategies aimed at promoting investments in agro-enterprises and agro-based value chain development are on the front burner at various levels of Government.

The 2023 topics have been designed to expose participants to veritable business areas in agro-enterprises and agro-based value chain that can be explored to make fortunes.

The following topics shall be taken during the seminar:

#### TOPIC 1

##### FOOD STORAGE, PROCESSING, AND EXPORTING

###### Learning Outcomes:

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

- i. Discuss types and benefits of food storage;
- ii. Explain methods of food processing; and
- iii. Discuss food processing for export.

###### Contents:

- I. Overview of food storage, processing, and exporting;
- ii. Post harvesting challenges;
- iii. Food processing and preservation;
- iv. Export processes: MSMEs focus;
- v. Benefits of food processing and food export challenges in Nigeria and Africa; and
- vi. Case Study.

#### TOPIC 2

##### SUSTAINABLE AGRI-FOOD SUPPLY CHAIN MANAGEMENT

###### Learning Outcomes:

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

- i. Explain Agri-food Supply Chain Management (SCM);
- ii. Identify the actors in Agri-food SCM;
- iii. Discuss policies that affect Agri-food SCM; and
- iv. Design a sustainable agri-food SCM.

###### Contents:

- i. Overview of Agri-food SCM;
- ii. Actors in Agri-food SCM;
- iii. Policies affecting Agri-food SCM;
- iv. Sustainable Agri-food SCM; and
- v. Case study.

### TOPIC 3

#### AGRICULTURAL MARKETING BOARD:A STRATEGY FOR PUBLIC PRIVATE PARTNERSHIP (PPP)

##### Learning Outcomes:

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

- i. Identify agricultural marketing boards;
- ii. Enumerate the functions of marketing boards;
- iii. Define PPP in relation to agriculture; and
- iv. Identify areas of PPP.

##### Contents:

- i. Overview of Agricultural Marketing Board (AMB);
- ii. Objectives and functions of AMB;
- iii. PPP in agriculture; and
- iv. Importance of collaboration between public and private sectors in agribusiness.

### TOPIC 4

#### AGROPRENEURSHIP: VENTURE AND VULTURE CAPITALIST OPTIONS

##### Learning outcomes:

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

- i. Explain the concept of **Agropreneurship**;
- ii. Identify the differences between venture and vulture capitalist;
- iii. Recognise investment opportunities in agriculture for sustainable food security; and
- iv. Appreciate how entrepreneurial skills can improve agriculture.

##### Contents:

- i. Concept of **Agropreneurship**;
- ii. Venture vs Vulture capitalist;
- iii. **Agropreneurship** and opportunities for sustainable food security;
- iv. Partnership in **Agropreneurship**; and
- v. Case Study.

# BANKING AND FINTECH SECTOR

## SYNOPSIS

The Nigerian financial services sector is today dominated by Banks and FinTech. The sector is facing global disruptions created by digital technologies, robotics, artificial intelligence, blockchain, etc. Customers are becoming savvier, aided by proliferation of mobile devices and availability of internet services, to select services of choice. Regulators across the globe are rising to the challenge with adoption of regulatory technologies and issuance of myriad of new guidelines to protect customers, increase adoption and deepen the financial landscape. In the circumstances, the accountant who is generally regarded as the 'brain box' of business organizations has a key role to play to ensure that stakeholder's interest is protected.

The 2023 topics are designed to let the participants be abreast of the new technology and system and skill up to be relevant in the emerging knowledge world.

The following topics shall be taken during the seminar:

### TOPIC 1

#### CYBERSECURITY AND FRAUD PREVENTION IN THE BANKING AND FINTECH SECTOR

##### Learning Outcomes:

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

- i. Describe the fundamentals of cyber security;
- ii. Explain common cybercrimes and how to prevent them;
- iii. Explain network, application, and database security;
- iv. Explain how ISO 27001 Annex A can be used for cyber security and fraud prevention; and
- v. Discuss the triangle of fraud and fraud prevention strategies

##### Contents:

- i. Fundamentals of Cyber Security;
- ii. Common cybercrimes and prevention strategies;
- iii. Network, Application and Database Security: Best Practices;
- iv. Implementing ISO 27001 Annex A for Cyber Security;
- v. The Triangle of Fraud: How it applies to the banking and fintech sector; and
- vi. Leveraging technology to prevent and detect frauds.

### TOPIC 2

#### FINANCIAL SERVICES RESILIENCE AND CLOUD COMPUTING

##### Learning Outcomes:

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

- i. Explain business continuity and disaster recovery in Banking & Fintech sector;
- ii. Discuss common business continuity strategies for the banking and fintech sector;
- iii. Describe how to conduct a Business Impact Analysis (BIA) and risk assessment; and
- iv. Explain the application of cloud computing for business resilience.

##### Contents:

- i. Fundamentals of Business Continuity and disaster recovery;
- ii. Recovery Time Objective (RTO) and Recovery Point Objective (RPO);
- iii. Conducting a BIA and risk assessment;
- iv. Business continuity strategies and solutions for the banking and fintech sector;
- v. Cloud computing: application to financial services resilience;
- vi. Business and security considerations for cloud computing; and
- vii. Case study of common business disruption scenarios in the banking and fintech sector.

### TOPIC 3

#### OPEN BANKING AND APPLICATION PROGRAMMING INTERFACE (API) SERVICES: IMPACT ON FINANCIAL SERVICES

##### Learning outcomes:

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

- i. Explain the concept of open banking;
- ii. Discuss the meaning of API and its relevance to open banking;
- iii. Discuss implication of open banking on the future of banking services in Nigeria;
- iv. Describe the benefits of open banking; and
- v. Explain the risk and challenges of open banking.

##### Contents:

- i. Fundamentals of open banking;
- ii. Overview of API services in banking;
- iii. Impact of Open Banking on future of banking services in Nigeria;
- iv. Benefits, risk, and challenges of open banking; and
- v. Case study

### TOPIC 4

#### FINANCIAL INCLUSION (FI): THE JOURNEY SO FAR AND THE NEXT FRONTIER

##### Learning outcomes:

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

- i. Explain the concept of Financial Inclusion (FI);
- ii. Discuss the pillars of National Strategy for FI;
- iii. Describe digital financial services driving FI;
- iv. Appraise the journey so far and discuss the future of FI; and
- v. Identify the challenges and solution to achieving FI Target.

##### Contents:

- I. Concept and pillars of Financial Inclusion;
- ii. Digital Financial Services as vehicles to the achievement of FI;
- iii. Financial Inclusion – The journey so far;
- iv. Challenges in the Financial Inclusion drive;
- v. The Future of Financial Inclusion; and
- vi. Case study

## CAPITAL MARKET SECTOR

### SYNOPSIS

Capital Market is witnessing a fast-paced transformation occasioned by advancement in technology, social structure, and demography. The Nigerian Capital Market has positioned to remain relevant in the evolving global Financial Market.

The 2023 topics are designed to provide participants with knowledge of complex financial instruments that are used for various purposes, roles of technology in the primary markets, concept of securitization and green bonds.

The following topics shall be taken during the seminar:

#### TOPIC 1

### UNDERSTANDING DERIVATIVES IN THE CAPITAL MARKETS

#### Learning Outcomes:

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

- i. Explain basic concepts of derivatives and the regulatory framework guiding the derivatives contracts;
- ii. Describe payoffs in relation to options contracts;
- iii. Explain futures as a hedging tool;
- iv. Explain the different terminologies employed in futures;
- v. State the benefit of investing in derivatives; and
- vi. Identify the challenges envisaged in derivatives.

#### Contents:

- i. Overview, types, and features of derivatives contracts;
- ii. Regulatory framework guiding the derivatives contracts;
- iii. Market Terminologies – Open interest, Market position, Market lot, Tick size, margin requirements, mark-to-market;
- iv. Put & call option contracts;
- v. Derivatives Trading Strategies; and
- vi. Derivative market infrastructure.

#### TOPIC 2

### FINTECH AND THE CAPITAL MARKET

#### Learning Outcomes:

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

- i. Describe the role technology plays in modern capital markets;
- ii. Explain key concepts and themes for primary market technology, including digitization of book-building, new issue automation, the impact of artificial intelligence, digital assets; and
- iii. Understand high-level aspects of technology development.

#### Contents:

- i. Overview of the Role of Technology;
- ii. Digital Book building;
- iii. Digitization, Automation and Structured Data;
- iv. Digital Assets;
- v. Legal Implications;
- vi. Building Technology; and
- vii. Case study

## TOPICS 3

### INTRODUCTION TO SECURITIZATION

#### Learning Outcomes:

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

- i. Explain securitisation;
- ii. Discuss the main roles performed in the securitisation process;
- iii. Describe the different structures used in the market; and
- iv. Discuss the main principles of collateralised loan obligations

#### Contents:

- i. Overview of concept of risk-weighted capital;
- ii. Characteristics of securitisation;
- iii. Issuer and investor capital requirements;
- iv. Significant risk transfer;
- v. Forms of credit enhancement;
- vi. Whole business securitisation; and
- vii. Case study.

## TOPIC 4

### INTRODUCTION TO GREEN, SOCIAL AND SUSTAINABILITY (GSS) BONDS

#### Learning Outcomes:

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

- i. Discuss green, social and sustainability bonds;
- ii. Explain foundation skills for taking part in the GSS bond market;
- iii. Discuss the benefits of GSS bonds;
- iv. Discuss relevant decision-makers and strategy;
- v. Evaluate external reviews and other services; and
- vi. Discuss the perspectives and roles of the key players in the GSS bond market

#### Contents:

- i. Overview of GSS;
- ii. Product Landscape;
- iii. GSS Principles;
- iv. Coming to Market;
- v. Sustainability-Linked Bond Principles; and
- vi. Case study.

## CONSULTANCY SECTOR

### SYNOPSIS

The disruptive technologies have changed the landscape of doing businesses across the globe, forcing companies to rapidly digitalize internal operations, personalize stakeholders' interactions and transform supply chains. This development is also redefining consulting industry model since clients are increasingly turning to consultants to help them fill the gaps for digital talents, enhance innovation, and develop sustainable and ethical strategies for emerging technologies.

The 2023 topics are prepared to equip participants with the requisite skills to deliver quality and relevant consulting services in this era of digital disruption.

The following topics shall be taken during the seminar:

#### TOPIC 1

##### ADVANCED SELLING AND NEGOTIATION SKILLS FOR CONSULTANTS

###### Learning outcomes:

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

- i. Identify challenges of selling consultancy services;
- ii. Discuss strategies for positioning and engaging prospects;
- iii. Describe the tools and techniques of selling consulting work; and
- iv. Appreciate the value of time in billing of clients.
- v. Explain Negotiation tactics.

###### Contents:

- i. Overview of Consulting services;
- ii. Tools, Techniques, and challenges of selling consultancy services;
- iii. Strategies for the engagement of prospects and clients;
- iv. Time billing in Consulting services;
- v. Building trust and relationship in Negotiation;
- vi. Negotiation tactics; and

#### TOPIC 2

##### EMOTIONAL INTELLIGENCE (EI) SKILLS FOR THE CONSULTANT

###### Learning outcomes:

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

- i. Explain key Consulting Skills;
- ii. Discuss concepts and benefits of EI;
- iii. Explain the impact of EI on clients' interactions;
- iv. Apply techniques for responding to situations using EI; and
- v. Identify areas of personal development through Self-evaluation.

###### Contents:

- i. Overview of Emotional intelligence;
- ii. Benefits of EI in building Client Relationships;
- iii. Impact of EI on clients' interactions;
- iv. Techniques for responding to situations using EI;
- v. Developing EI as a Consultant; and
- vi. Case Study.

### TOPIC 3

#### DECISION MAKING IN CONSULTING USING ANALYTICS

##### **Learning outcomes:**

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

- i. Discuss merits of using data analytics in consulting business decision; and
- ii. Explain types of data analytics system.

##### **Contents:**

- i. Overview of Analytics;
- ii. Types of Analytics;
- iii. Optimizing data-driven decision making;
- iv. Data analytics systems; and
- v. Case Study.

### TOPIC 4

#### CONSULTING PRACTICE MANAGEMENT: FROM SOLUTIONS TO PROFITABILITY

##### **Learning outcomes:**

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

- i. Discuss general consultancy engagement;
- ii. Identify role of consultancy in the business performance;
- iii. Explain consultancy cycle;
- iv. Plan and manage client relationships;
- v. Describe and plan consultancy assignments; and
- vi. Appreciate global practices in consulting.

##### **Contents:**

- i. Overview of consulting services;
- ii. Values, skills, and ethical issues in consulting services;
- iii. Managing consultant-client relationship;
- iv. Managing a consulting organization;
- v. Project Management in Consulting; and
- vi. Global perspectives and emerging practices in consulting.

# ENERGY SECTOR

## SYNOPSIS

Energy continues to be a key resource for sustainable development and the means of supplying energy are becoming more complicated given the drive towards zero emission. Nigeria is endowed with large oil, gas, hydro, solar and other renewable energy resources but the variance between the energy demand and supply is still huge as Nigeria's electricity consumption on per capita basis remains one of the poorest in the world. Building an adequate energy infrastructure; clean energy and environmental concerns; raising finance for energy projects through carbon credits, increasing access to electricity, coping with the new norm and de-risking the power sector by reducing losses becomes inevitable.

The 2023 MCPD for the Energy sub-sector has been designed to equip participants with the requisite knowledge to close these gaps by addressing some of the major issues in the sector.

The following topics shall be taken during the seminar:

### TOPIC 1

#### **BUILDING ADEQUATE ENERGY INFRASTRUCTURE: THE PATH TO ENERGY SECURITY IN NIGERIA**

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

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

- i. Appraise the concept of energy security as it impacts the Nigerian society;
- ii. Discuss the critical action points for achieving energy security in Nigeria;
- iii. Appreciate the costs and benefits of building a resilient National energy infrastructure; and
- iv. Suggest additional solutions to the energy security challenges in Nigeria.

##### **Contents:**

- i. Overview of Energy Security in Africa and Nigeria;
- ii. Energy security issues in other jurisdictions and potential impact on Nigeria;
- iii. Building blocks for an adequate energy infrastructure in Nigeria;
- iv. Cost-benefit analysis of a resilient energy infrastructure;
- v. Suggested solutions to the energy security challenges in Nigeria; and
- vi. Case Study

### TOPIC 2

#### **FUNDING CLEAN ENERGY PROJECTS THROUGH CARBON CREDITS: THE AFRICAN CARBON MARKETS INITIATIVE**

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

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

- I. Appreciate the magnitude of funding required for successful clean energy projects;
- ii. Distinguish between conventional and unconventional sources of funding;
- iii. Discuss the carbon credit systems as a means of accessing funds for energy projects; and
- iv. Analyse the African Carbon Markets Initiative and its potential benefits for energy projects in Nigeria.

##### **Contents:**

- I. Overview of the African Carbon Markets Initiative;
- ii. Funding requirements for successful clean energy projects;
- iii. Description of various project funding sources;
- iv. Concept of carbon credits as a means of financing energy projects;
- v. Inhibitors and accelerators of the promising African carbon-credit market; and
- vi. Case Study

### TOPIC 3

#### REVENUE ASSURANCE: A TOOL FOR A VIBRANT ELECTRICITY MARKET IN NIGERIA

##### Learning Outcomes:

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

- i. Gain insight into the importance of revenue assurance for operators in the electricity sector;
- ii. Assess the status of the electricity market in Nigeria;
- iii. Highlight the role of revenue assurance in stimulating participation in the electricity market;
- iv. Examine the barriers to achieving revenue assurance in the Nigerian electricity market; and
- v. Design practical solutions for the revenue challenges in Nigeria's electricity sector.

##### Contents:

- i. General overview of electricity market in Nigeria;
- ii. Revenue challenges in the Nigerian electricity market;
- iii. Current state of the electricity market with focus on revenue recovery;
- iv. The role of revenue assurance in stimulating market growth;
- v. Barriers to revenue assurance in the Nigerian electricity market;
- vi. Key considerations for developing solutions to the revenue challenges in the electricity market; and
- vii. Case Study

### TOPIC 4

#### BOOSTING INDUSTRIAL PRODUCTIVITY THROUGH ENERGY MANAGEMENT SYSTEMS

##### Learning Outcomes:

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

- i. Enumerate the objectives of an energy management system;
- ii. Highlight the various approach to energy conservation;
- iii. Discuss the process of conducting energy audits;
- iv. Identify barriers to implementing energy management; and
- v. Illustrate the relevance of energy management systems to industrial productivity.

##### Contents:

- i. Overview of energy management;
- ii. Process of energy audits;
- iii. Barriers to energy management in corporations;
- iv. Building a sustainable energy management system for industrial productivity; and
- v. Case Study.

## ENTREPRENEURSHIP SECTOR

### SYNOPSIS

Entrepreneurship is the prime mover of development of any nation. It is fundamentally essential in the creation of employment, wealth, value reorientation, quality of life improvement, economic growth and development, knowledge addition and societal transformation.

The year 2023 MCPD topics focus on the process of managing resources and sustainability of Business Enterprises to growing the economy.

The following topics shall be taken during the seminar:

### TOPIC 1

#### MARKETING THE ENTERPRISE PRODUCTS

##### Learning Outcomes:

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

- i. Conduct marketing research;
- ii. Identify marketing mix variables;
- iii. Explain sustainable marketing strategies;
- iv. Recognize the importance of customer service management; and
- v. Develop new product in line with the product life cycle.

##### Contents:

- i. Marketing research process of customer's needs;
- ii. Marketing mix variables elements;
- iii. Sustainable marketing strategies;
- iv. New product development process and product life cycle;
- v. Customer experience management; and
- vi. Case study.

### TOPIC 2

#### CORPORATE GOVERNANCE AND ENTREPRENEURIAL LIFE CYCLE

##### Learning Outcomes:

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

- i. Discuss MSMEs business strategies;
- ii. Explain Corporate Governance at enterprise development stages;
- iii. Understand Corporate social responsibility, integrity, and citizenship;
- iv. Appreciate Entrepreneurial life cycle and succession plan; and
- v. Design the structure of Corporate Governance.

##### Contents:

- i. Overview of Corporate Governance and its structure;
- ii. Business growth strategy;
- iii. Entrepreneurial life cycle;
- iv. Family business and succession planning; and
- v. Assessment of Corporate responsibility, integrity and citizenship.

### TOPIC 3

#### ENTREPRENEURIAL FINANCIAL MANAGEMENT

##### Learning Outcomes:

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

- i. Identify and assess the sources of finance for business enterprises;
- ii. Prepare for necessary adjustments to policy uncertainty and instability;
- iii. Recognise the dynamics of working capital management;
- iv. Appreciate basic financial documentations and use of financial statements;
- v. Understand fiscal policies and inculcate fiscal compliance; and
- vi. Appreciate the necessity of financial plan and accountability by business owners and managers.

##### Contents:

- i. Sources of finance available to business enterprises;
- ii. Coping mechanism for fiscal policy changes;
- iii. Examination and analysis of working capital components;
- iv. Fundamentals of financial documentations and the use of financial statements;
- v. Fiscal policy terminologies and Fiscal compliance; and
- vi. Cash flow forecast, financial stakeholders mapping, contributions, and compensations.

### TOPIC 4

#### PRODUCTION AND OPERATIONS MANAGEMENT FOR MSMEs

##### Learning Outcomes:

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

- i. Discuss the basics of production and operations management;
- ii. Identify value creation opportunities in business enterprises;
- iii. Identify modalities and challenges of supply chain management;
- iv. Analyze production planning and scheduling in business enterprises;
- v. Examine purchasing and material sourcing decisions; and
- vi. Design plant and equipment maintenance options.

##### Contents:

- i. Overview of production and operations management in business enterprise;
- ii. Production environment;
- iii. Managing the synergy in value chain process;
- iv. Procurement sourcing decisions, suppliers' selection, and certification;
- v. Production planning and scheduling by the adoption of forecasting techniques;
- vi. Design options and Performance measurement; and
- vii. Case study.

## GENERAL CORPORATE MANAGEMENT PRACTICE SECTOR

### SYNOPSIS

The world is in a state of flux which has affected the world of work today. The intensity of diversity, the complexity of office politics and power play, the rapid expansion of remote working, and a host of other developments have significantly altered the face of work and the workplace. The volatility, uncertainty, complexity, and ambiguity in the environment affect different generations differently. These demand the application of emotional intelligence for a conducive work environment and enhanced organizational productivity. Organizations must deal with all of these and still come out more productive than ever before.

Therefore, Corporate Management Practice Sector has woven solutions to these challenging developments in the ICAN 2023 training programme to ensure the sustainability of organizations.

The following topics shall be discussed during the seminar:

### TOPIC 1

#### ENHANCING PRODUCTIVITY IN A FLEXIBLE WORK ENVIRONMENT

##### Learning Outcomes:

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

- i. Discuss flexible working;
- ii. Explain the responsibilities of both employers and employees in flexible working;
- iii. Appraise the skills for successful flexible working; and
- iv. Evaluate the tips for productivity in a flexible working environment.

##### Contents:

- i. General Overview of flexible working;
- ii. Benefits of flexible working;
- iii. New Technologies in flexible working;
- iv. Highlights of employee and employer responsibilities in flexible working;
- v. Key skills for successful flexible working;
- vi. Challenges in flexible working; and
- vii. Case Study.

### TOPIC 2

#### EMOTIONAL INTELLIGENCE (EI) IN A VOLATILE UNCERTAIN COMPLEX & AMBIGUOUS (VUCA) WORLD

##### Learning Outcomes:

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

- i. Explain the relevance of EI to personal and organizational success;
- ii. Discuss the components of VUCA;
- iii. Identify strategies for leading with EI through VUCA;
- iv. Recognize EI competencies;
- v. Identify ways to apply EI in today's VUCA world; and
- vi. Apply EI to influence and motivate others.

##### Contents:

- i. EI and its Competencies;
- ii. Navigating VUCA Environment through EI;
- iii. Application of EI in VUCA Environment;
- iv. Attitude Re-engineering, Work Ethics and EI;
- v. Leading with EI;
- vi. EI and Effective Team Management;
- vii. Personality Traits and EI;
- viii. Application of EI in the workplace for optimal result; and
- ix. Videos.

### TOPIC 3

#### FOSTERING A HEALTHY AND INCLUSIVE WORKPLACE

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

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

- i. Explain the concept of a healthy and inclusive workplace;
- ii. State the components of a healthy and inclusive workplace;
- iii. Illustrate how diversity, equity and inclusion support a healthy workplace;
- iv. Enumerate the benefits of diversity, equity & inclusion in the workplace; and
- v. Create a healthy and inclusive workplace culture.

##### **Contents:**

- i. Overview of a healthy and inclusive workplace;
- ii. Components of an inclusive work environment;
- iii. Creating a healthy and inclusive workplace culture;
- iv. Role of diversity, equity, and inclusion in building a healthy work environment;
- v. Benefits of diversity, equity, and inclusion in the workplace; and
- vi. Case study.

### TOPIC 4

#### ORGANIZATIONAL POLITICS FOR ENHANCED PRODUCTIVITY

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

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

- i. State the nature of organizational politics;
- ii. Discuss the elements of organizational politics;
- iii. Explain the impact of organizational power on organizational politics;
- iv. Enumerate the positive and negative outcomes of organizational politics; and
- v. Apply elements of organizational politics for increased business productivity.

##### **Contents:**

- i. Overview of Organizational Politics;
- ii. Domain of political activities;
- iii. Organizational power structure;
- iv. Pros & Cons of organizational politics;
- v. Steering elements of organizational politics for enhanced productivity; and
- vi. Role play.

## INFORMATION TECHNOLOGY SECTOR

### SYNOPSIS

Digital technologies are at the forefront of every human and business activities globally. In today's highly competitive and digital environment, people are more connected than ever before. The Internet has brought more opportunities to exchange ideas and information. People can collaborate, research and purchase goods online and receive them the same day as technology works in the background to support these interactions and transactions between individuals, enterprises, and external parties.

The 2023 MCPD has been designed to acquaint participants with the current and emerging developments in Information Technology and prepare Accountants for the challenges of today and the future.

The following topics shall be taken during the seminar:

#### TOPIC 1

##### **DIGITAL TRUST ECOSYSTEM FRAMEWORK (DTEF): A FRAMEWORK FOR 21ST CENTURY FINANCE PROFESSIONALS**

##### **Learning outcomes:**

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

- i. Discuss Digital Trust & Privacy;
- ii. Explain the value and impact of Digital Trust to an organization's success;
- iii. Gain Insight into the foundations of the Digital Trust Ecosystem Framework;
- iv. Describe the nodes and domain that comprise the DTEF; and
- v. Discuss the role of Finance Professionals in the Digital Trust Ecosystem.

##### **Contents:**

- i. Overview and foundations of Digital Trust Ecosystem and Privacy
- ii. Value and Impact of Digital Trust to an Organization.
- iii. Nodes and Domain of DTEF
- iv. Role of Finance Professionals in the Digital Trust Ecosystem.
- v. Case study

#### TOPIC 2

##### **CLOUD COMPUTING: OPPORTUNITIES FOR ACCOUNTANTS IN A DIGITAL ECONOMY**

##### **Learning outcomes:**

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

- I. Understand the emerging trends on Digital Economy;
- ii. Discuss Cloud Computing and how it impacts the work of Accountants;
- iii. Explain the concept of Digitalization;
- iv. Describe the various Cloud Accounting models;
- v. Recognize benefits of Cloud based Accounting; and
- vi. Appraise the challenges and opportunities of Cloud computing and Digitalization to Accountants

##### **Contents:**

- i. Overview of the Digital Economy and traditional economy;
- ii. Overview of Cloud Computing and Digitalization;
- iii. Cloud based Accounting Vs Desktop Accounting;
- iv. Cloud Accounting Models;
- v. Benefits, potentials, and challenges of Cloud Accounting and Digitalization; and
- vi. Case study.

## PAPER 3

### EMERGING TECHNOLOGY (ET) AND THIRD-PARTY RISKS: THE ROLES OF FINANCE PROFESSIONALS

#### Learning Outcomes:

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

- i. Appraise key issues in Emerging Technology & third-Party Risk Management;
- ii. Develop a framework for Technology & Third-party risk management;
- iii. Discuss strategies to provide assurance to the board on ET and third-party risks;
- iv. Appraise the role of Finance Professionals in Managing ET and third-party risks; and
- v. Discuss the benefits and challenges of ET Risk Management in business.

#### Contents:

- i. Overview of ET and third-Party Risk Management
- ii. Frameworks and strategies for Managing ET and third-Party Risk Management.
- iii. Roles of Finance Professionals in ET & third-party Risk Management
- iv. Challenges and benefits of ET & third-party Risk Management.
- v. Case study.

## PAPER 4

### BUSINESS CONTINUITY MANAGEMENT (BCM) FOR EFFECTIVE RECOVERY FROM CRISIS

#### Learning Outcomes:

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

- i. Explain the concept of Business Continuity Management (BCM);
- ii. Describe the Life Cycle of BCM;
- iii. Discuss the various approaches and steps in BCM Before, During & After Crisis;
- iv. Interpret BCM controls and frameworks;
- v. Appraise the role of the Finance Professionals in BCM; and
- vi. Recognize the benefits and challenges of BCM.

#### Contents:

- i. Overview of Business Continuity Plan (BCP) and Business Continuity Management (BCM);
- ii. Nature, types, and extent of organizational disasters;
- iii. BCM Life Cycle;
- iv. Approaches and tools to create an effective BCM;
- v. BCM controls and frameworks;
- vi. Role of Finance Professionals in BCM;
- vii. Challenges and Benefits of BCM; and
- viii. Case study.

# INSOLVENCY AND CORPORATE RE-ENGINEERING SECTOR

## SYNOPSIS

Insolvency and Restructuring or Corporate Re-Engineering play key roles in the economy, and this is even more so in a recessive economic bedevilled by external macroeconomic factors such as the pandemic, war, devaluation of currency, digital disruption etc. Business growth and business restructuring mirrors economic growth and economic restructuring considerations: these flow hand in hand and in cycles, such that one witnesses business being birthed, grown, and nurtured but also facing sicknesses or failures factors. Depending on how these are managed, they lead to a metamorphosis or adaptation to new economic paradigms, complete demise, or a rebirth.

The 2023 MCPD topics take a deep dive into various aspects of the practice of Insolvency ranging from loan restructuring, Insolvency processes and International Insolvency.

The following topics shall be taken during the seminar:

## TOPIC 1

### LOAN RESTRUCTURING & INSOLVENCY

#### Learning outcomes:

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

- i. Explain anatomy of a restructured Loan;
- ii. Identify various strategies in loan restructuring;
- iii. Discuss the imperative for Loan restructuring;
- iv. Gain a working knowledge of **ICW**- Informal Corporate Workout, **MCW** - Multi Creditors Workout and Formal Restructuring; and
- v. Discuss lenders strategy for problem Loans.

#### Contents:

- i. Overview of Loan Restructuring & Insolvency;
- ii. Legal anatomy of a Loan;
- iii. Imperative for Loan restructuring;
- iv. Impact of successful loan restructuring in ICW, MCW and Formal Restructuring;
- v. Lender's strategy for problem Loans; and
- vi. Case study.

## TOPIC 2

### INSOLVENCY LITIGATION

#### Learning outcomes:

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

- i. Explain concept of litigation in insolvency;
- ii. Discuss cross border recognitions, avoidance actions and enforcement proceedings;
- iii. Identify roles of Courts in Insolvency litigation; and
- iv. Discuss concept of Litigation funding.

#### Contents:

- i. Overview of Insolvency litigation;
- ii. Types of Insolvency;
- iii. Pre and Post Insolvency Litigations;
- iv. Cross border recognitions, avoidance actions and enforcement proceedings;
- v. Role of Courts in Insolvency Litigation;
- vi. Litigation funding; and
- vii. Case study.

### TOPIC 3

#### INVESTIGATIONS IN INSOLVENCY

##### **Learning outcomes:**

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

- i. Discuss process of investigations in Insolvency;
- ii. Identify investigator and the investigated;
- iii. Explain the various sources of investigation against an IP (Insolvent Person);
- iv. Explain claims in Liquidations and Administrations; and
- v. Discuss practical tips for an effective investigation in Insolvency.

##### **Contents:**

- i. Overview of investigations in Insolvency;
- ii. Investigator and the Investigated;
- iii. Time frame for Investigation;
- iv. Sources of investigation against an IP: Court, Regulator, Creditors, and other stakeholders
- v. Claims in Liquidations and Administrations; and
- vi. The IP and Investigation skills: Practical tips.

### TOPIC 4

#### INTERNATIONAL INSOLVENCY

##### **Learning outcomes:**

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

- i. Identify the key legal, economic, and social aspects of International Insolvency Laws;
- ii. Explain concept of Insolvent Trading, Panachida Service and Centre of Main Interest (COMI) in International Insolvency Laws;
- iii. Evaluate selected European and Asian Insolvency law issues; and
- iv. Gain insights into international developments in theoretical issues

##### **Contents:**

- i. Overview of International Insolvency;
- ii. Insolvent Trading and Panachida Service in Insolvency;
- iii. Establishment of COMI;
- iv. UNCITRAL Model Law - United Nations; Commission on International Trade Law;
- v. Initiatives in International Liquidation; and
- vi. Case study

# INSURANCE SECTOR

## SYNOPSIS

Insurance industry market penetration is on increase yearly due to awareness of its benefits, and it remains one of the catalysts to economy growth and stability despite the challenges faced with.

The 2023 MCPD topics are structured to provide participants with the general knowledge of Insurance business; relevant standards, regulations and laws guiding its operation; and Risk & Capital management.

The following topics shall be taken during the seminar:

### TOPIC 1

#### INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) FOR INSURERS: IMPERATIVES, TAX IMPLICATIONS AND GAP ANALYSIS

##### Learning outcomes:

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

- i. Discuss the basic applicable IFRS to insurance business;
- ii. Appraise the application of IFRS 17 on the financial statements;
- iii. Examine the key component of Financial Reporting Standard for Insurance business;
- iv. Discuss the financial impacts, tax implications and gap analysis of adopting IFRS; and
- v. Identify challenges and remedies to implementing IFRS for Insurance business.

##### Contents:

- i. Overview of applicable IFRS to insurance business;
- ii. IFRS 17 accounting models, measurement, disclosures, and presentation;
- iii. Financial impacts, tax implications and gap analysis of adopting IFRS 17;
- iv. Challenges and remedies to implementing IFRS for Insurers; and
- v. Case study.

### TOPIC 2

#### RISK, CAPITAL, AND CLAIMS MANAGEMENT IN INSURANCE: UNRAVELED HOW TO AVOID PITFALLS

##### Learning outcomes:

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

- i. Explain the importance of risk management;
- ii. Discuss emerging risk issues in insurance business;
- iii. Explain capital management and importance of capital;
- iv. Discuss insurance business capital adequacy management;
- v. Discuss claims management and associated challenges; and
- vi. Manage risk and claims with the aim of safeguarding capital.

##### Contents:

- i. Overview of Risk, Capital, and Claims management in insurance;
- ii. Risk and Capital management;
- iii. Fraud and Fraudulent claims;
- iv. Dispute resolution and roles of the Insurance Ombudsman;
- v. Contribution and Insurers right to subrogate;
- vi. Challenges of claims and Capital management; and
- vii. Case study.

### TOPIC 3

#### FUNDAMENTAL PRINCIPLES OF INSURANCE LAW AND BUSINESS

##### **Learning outcomes:**

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

- i. Discuss the main principles, practices and law guiding the formation of insurance business;
- ii. Describe the principles of subrogation and contribution applicable to insurance;
- iii. Discuss loss measurement and application of principle of indemnity; and
- iv. Classify and interpret insurance contract terms.

##### **Contents:**

- i. General overview insurance business including regulations;
- ii. Key Insurance principles;
- iii. Policy exclusions and contractual warranties;
- iv. Laws relating to Insurance business;
- v. Loss management and indemnity;
- vi. Insurance contract terms; and
- vii. Case study.

### TOPIC 4

#### INSURANCE BUSINESS: CATALYST FOR FINANCIAL STABILITY

##### **Learning outcomes:**

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

- i. Discuss the role of Insurance companies as vital financial investors;
- ii. Describe the importance of insurance for financial stability; and
- iii. Enumerate pitfalls and mitigant to achieving financial stability through insurance.

##### **Contents:**

- i. Overview of Insurance business;
- ii. Role of Insurance companies as vital financial investors;
- iii. Insurance companies: Tools for marketing and financial stability;
- iv. Insurance as a catalyst to economic growth and stability;
- v. Pitfalls and mitigants to achieving financial stability; and
- vi. Case study.

## ISLAMIC FINANCE SECTOR

### SYNOPSIS

Islamic Finance as an emerging sector which serves as alternative financial platform for ethical enthusiasts is rapidly growing in the global financial market. The spread of the sector is fast permeating and providing ethical platform in many International Monetary Fund countries. Nigeria financial market is not exempted in this growth and spread that commenced locally over a decade ago. As the sector grows, the need for expertise's grows hence, the urgency to develop more competence in the sector to be able to harness opportunities and surmount challenges.

The 2023 MCPD topics are developed towards enhancement of knowledge and skills of the participants to becoming global player in the industry. This will enableability to grapple the opportunities presented in the sector and use the opportunities for the development of individuals, organizations and the country as a whole not looking away from the challenges.

The following topics shall be taken during the seminar:

#### TOPIC 1

##### ISLAMIC INSURANCE (TAKAFUL): A WIN-WIN ETHICAL RISK MANAGEMENT STRATEGY

###### Learning outcomes:

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

- i. Discuss the historical development of *Takaful*;
- ii. Compare Islamic Insurance to conventional insurance;
- iii. Enumerate different models of *Takaful*;
- iv. Discuss the Shariah, legal and regulatory framework for *Takaful*;
- v. Describe Standards: Shariah, Accounting, Governance and Auditing on *Takaful*; and
- vi. Discuss the success stories of Islamic Insurance.

###### Content:

- i. Overview of *Takaful*;
- ii. Islamic insurance vs conventional insurance
- iii. Business Models of *Takaful*: Wakalah, Mudaraba, Sukuk Models etc.;
- iv. Shariah: Legal and regulatory framework
- v. Relevant Standards: Shariah, Accounting, Governance and Auditing on *Takaful*;
- vi. Success stories of Islamic Insurance; and
- vii. Case Study.

#### TOPIC 2

##### APPLICABLE STANDARDS RELATED TO ISLAMIC FINANCIAL INSTRUMENTS

###### Learning outcomes:

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

- i. Discuss the development of Islamic Finance in Nigeria;
- ii. Identify types of Islamic Financial instruments;
- iii. Differentiate the Islamic financial instruments from conventional financial instruments;
- iv. Discuss shariah standards issued by Accounting & Auditing Organization for Islamic Financial Institution (AAOIFI); and
- v. Describe the success and challenges of Islamic Financial instruments in the Nigeria financial system.

###### Contents:

- i. Overview of development of Islamic Finance in Nigeria;
- ii. Islamic Financial instruments: Murabaha, Musharaka, Mudaraba, Ijarah, Istisna'a etc.;
- iii. Islamic financial instruments vs conventional financial instruments;
- iv. Shariah standards issued by Accounting & Auditing Organization for Islamic Financial Institution (AAOIFI);
- v. Islamic Financial Instrument: Success and Challenges; and
- vi. Case Study.

### TOPIC 3

#### ISLAMIC COOPERATIVE AS MECHANISM TO PROMOTING MSMEs

##### Learning outcomes:

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

- i. Discuss Islamic Cooperative as a Social Financial tool;
- ii. Enumerate the principles and practice of Islamic cooperative;
- iii. Differentiate between Islamic cooperative and the conventional cooperative;
- iv. Explain the benefits of Islamic cooperative to the Micro, Small and Medium Enterprises sector in Nigeria; and
- v. Describe the challenges of Islamic cooperative society in Nigeria.

##### Contents:

- i. Overview of Islamic cooperative as a social financial tool;
- ii. Principles and practice of Islamic cooperative;
- iii. Islamic cooperative vs conventional cooperative;
- iv. Benefits of Islamic cooperative to Micro, Small and Medium Enterprises sector in Nigeria;
- v. Challenges of Islamic cooperative society in Nigeria; and
- vi. Case study.

### TOPIC 4

#### LEGAL AND REGULATORY FRAMEWORKS OF ISLAMIC FINANCE IN NIGERIA

##### Learning outcomes:

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

- i. Discuss the background of Islamic financial regulatory framework;
- ii. Describe the categories of Islamic financial Institutions in Nigeria;
- iii. Enumerate legal frameworks in Islamic finance;
- iv. Discuss major regulatory guidelines on Islamic Financial Institutions; and
- v. Describe legal and regulatory challenges confronting Islamic Financial Institutions.

##### Contents:

- i. Overview of Islamic financial Regulatory Framework;
- ii. Categories of Islamic Financial Institutions in Nigeria: Non-Interest Banking Institutions, capital Market Institutions, Takaful Institutions, other non-banking institutions e.g I-REITI, Islamic Pension, I-FINTEC, etc.;
- iii. Legal frameworks in Islamic finance in Nigeria;
- iv. Guidelines and directives of CBN, NAICOM, NDIC and SEC on IFIs etc.;
- v. Legal and Regulatory challenges confronting Islamic Financial Institutions; and
- vi. Case Studies and design.

# MANUFACTURING SECTOR

## SYNOPSIS

Nigeria manufacturing industry continues to operate under very daunting challenges. In the recent past, these challenges have been exacerbated by extreme disruptions occasioned by the COVID 19 Pandemic and the Russia - Ukraine War.

The developments have reinforced the imperative for manufacturing companies to build resilience into their organizations through effective risk management practices. So have they imposed a requirement for innovation and extensive use of technology.

The 2023 MCPD topics are focused on equipping participants with the knowledge to navigate emerging challenges and position their businesses for superior performance.

The following topics shall be taken during the seminar:

### TOPIC 1

#### GLOBAL SUPPLY CHAIN DISRUPTION: MANAGING THE CRISIS

##### Learning outcomes:

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

- i. Appreciate the remote and immediate causes of global supply chain disruptions;
- ii. Evaluate the impact of Supply Chain disruptions on manufacturing operations; and
- iii. Discuss possible ways to manage the effect of disruptions.

##### Contents:

- i. Overview of global supply chain disruption;
- ii. Causes and impact of disruption;
- iii. Managing supply chain disruption:
  - Move from JIT (Just in Time) to JIC (Just in Case);
  - Build resilience through effective risk management;
  - Alternative sourcing from overseas to regional/domestic supplies; and
  - Tighter controls to reduce leakages;
  - Case Study

### TOPIC 2

#### AFRICAN CONTINENTAL FREE TRADE AREA (AfCFTA) IMPLEMENTATION STRATEGY

##### Learning outcomes:

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

- I. Discuss the strategic imperative for AfCFTA and its implications for Nigeria manufacturing;
- ii. Identify the key success factors;
- iii. Evaluate Nigeria's macro-economic, trade, production and competitive frameworks;
- iv. Discuss the implementation considerations;
- v. Discuss the strategic implementation frameworks; and
- vi. Identify the institutional arrangements for AfCFTA implementation, administration, monitoring and evaluation.

##### Contents:

- i. Overview of the AfCFTA;
- ii. Key success factors;
- iii. Macroeconomic, trade, production, and competitive frameworks;
- iv. Implementation considerations;
- v. Strategic implementation framework;
- vi. Institutional arrangements for implementation, administration, monitoring and evaluation; and
- vii. Case Study

### TOPIC 3

#### ALTERNATIVE ENERGY SOURCES IN MANUFACTURING INDUSTRY: PRACTICAL AND COST-EFFECTIVE APPROACH

##### Learning outcomes:

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

- i. Identify alternative energy sources in manufacturing industry;
- ii. Discuss infrastructure, logistics requirements & KPIs;
- iii. Evaluate sustainability culture and practices; and
- iv. Evaluate the enabling partnerships, alliances and MoUs.

##### Contents:

- i. Overview of alternative energy sources in manufacturing industry;
- ii. Strategies for harnessing alternative energy sources;
- iii. Logistics, infrastructure requirements and KPIs for alternative energy development;
- iv. Sustainability culture and practices;
- v. Enabling partnerships, alliances and MoUs; and
- vi. Case Study.

### TOPIC 4

#### THE PIVOTAL ROLE OF TECHNOLOGY IN MANUFACTURING, DISTRIBUTION AND SELLING OF PRODUCTS

##### Learning outcomes:

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

- i. Discuss the role of technology in manufacturing, distribution and selling of products;
- ii. Discuss the technology landscape in manufacturing organizations;
- iii. Identify applicable technology solutions for different operations; and
- iv. Evaluate the cost – benefit analysis.

##### Contents:

- Overview of manufacturing landscape;
- Technology requirements in different Units;
- Cost benefit - analysis of technology solution;
- Technology solutions in: Manufacturing Operations, Logistics Operations and Selling/Delivery Operations;
- Technology Risk and Remediations; and
- Case Study

# MINING, OIL & GAS SECTOR

## SYNOPSIS

The global extractive industry is constantly evolving, with current emphasis on emerging issues around energy transition and sustainable financing structures for mining, oil and gas developments.

In Nigeria, the enactment of the Petroleum Industry Act (PIA) provides a renewed legal platform for investors, practitioners, and government, to harness new opportunities across the upstream, midstream and downstream value-chain of the Nigerian oil and gas industry. Therefore, it is important for practitioners to keep abreast with key issues and industry patterns that would impact the future of oil and gas developments and investments.

The following topics shall be taken during the seminar:

### TOPIC 1

#### CRITICAL MINERALS OF THE FUTURE: INVESTMENT AND REGULATORY CONSIDERATIONS FOR NIGERIA

##### Learning outcomes:

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

- i. Identify critical minerals in Nigeria;
- ii. Discuss tax and regulatory provisions affecting mining in Nigeria;
- iii. Explain how geopolitics impact mining in Nigeria; and
- iv. Highlight key actions for government and investors regarding mining.

##### Contents:

- i. Critical and geological map of available minerals in Nigeria;
- ii. Overview of current tax and regulatory provisions impacting mining;
- iii. Geopolitics of mining in Nigeria;
- iv. Investment considerations for existing operators and new entrants;
- v. Recommendations on making mining more attractive to investors in Nigeria; and
- vi. Case Study.

### TOPIC 2

#### ENERGY TRANSITION IN NIGERIA: THE ROLE OF GAS AS A TRANSITION FUEL

##### Learning outcomes:

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

- i. Discuss key takeaways from Conference of the Parties (COP 27) and other recent global pronouncements;
- ii. Discuss gas investments requirements and how government policies affect them; and
- iii. Evaluate government initiatives that can stimulate gas investments.

##### Contents:

- i. Overview of recent global and local climate initiatives - Climate Change Conference (COP 27);
- ii. Gas as a Transition Fuel;
- iii. Capital and manpower considerations for gas investments;
- iv. Impact of Government Subsidies, Pricing and Policies on Nigerian Gas Development;
- v. Recent legislation affecting gas initiatives;
- vi. Proposed Amendments to Encourage Gas Investments; and
- vii. Case Study.

### TOPIC 3

#### **PETROLEUM INDUSTRY ACT 2021: PRACTICAL STEPS FOR CONVERSION AND IMPLICATIONS FOR OPERATORS IN THE OIL AND GAS SECTOR**

##### **Learning outcomes:**

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

- i. Explain the key provisions of the Petroleum Industry Act, 2021 (PIA) as they affect operators within the oil and gas industry;
- ii. Itemize the key fiscal provisions and the conversion requirements;
- iii. Highlight the practical steps for conversion; and
- iv. Evaluate the burning issues for operators within the oil and gas industry.

##### **Contents:**

- i. Overview and key provisions of the Petroleum Industry Act, 2021 (PIA);
- ii. Relevant fiscal provisions and the conversion requirements;
- iii. Practical steps for conversion;
- iv. Burning issues for operators within the oil and gas industry; and
- v. Case Study.

### TOPIC 4

#### **GLOBAL GAS FLARING REDUCTION INITIATIVE: TREND, POLICIES AND COMMERCIALIZATION**

##### **Learning outcomes:**

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

- i. Explain the concept of Global Gas Reduction Partnership;
- ii. Evaluate the economic costs and commercial costs inherent in gas flaring reductions; and
- iii. Discuss the position of the Petroleum Industry Act (PIA) on gas project developments, to harness Nigeria's gas potentials.

##### **Contents:**

- i. Current gas flaring practices in selected oil & gas producing countries;
- ii. Overview of the PIA, Associated Gas Re-injection Act, Nigerian Gas Flare Commercialization Program and Flare Gas Regulations;
- iii. Global Gas Flaring Reduction Partnership;
- iv. Costs and opportunities inherent in gas flaring reductions; and
- v. Tax implications of gas flaring expenses for Exploration & Production companies.

# PUBLIC AND NOT-FOR-PROFIT ORGANISATIONS SECTOR

## SYNOPSIS

The intensity of diversity, the complexity of politics and power play, the rapid expansion and desire for good governance and accountability by the citizens have significantly placed a high demand on Public service amid volatility, uncertainty, complexity, and ambiguity in the Nigeria environments. Reforms in the public service has been initiated in response to not only to changes in the global phenomenon but also to the demands of the citizens

The 2023 topics bring to the fore some of the initiatives and reforms initiated by Government vis-à-vis requirement of finance professionals.

The following topics shall be taken during the seminar:

### TOPIC 1

#### PUBLIC FINANCE MANAGEMENT (PFM) REFORMS: MANAGING EMERGING CHALLENGES

##### Learning outcomes:

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

- i. Explain the concept and framework of PFM;
- ii. Identify challenges of implementing PFM;
- iii. Explain some recent PFM reforms initiatives;
- iv. Explain key success factors of PFM; and
- v. Identify PFM global best practices.

##### Contents

- i. Concept and framework of PFM;
- ii. Challenges of implementing PFM;
- iii. Recent PFM initiatives;
- iv. Key success factors of PFM reforms; and
- v. Global best practice I PFM reforms.

### TOPIC 2

#### LEAN THINKING AND LEAN BUDGETING TECHNIQUES: APPLICATION IN THE PUBLIC SECTOR

##### Learning outcomes:

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

- i. Explain the concept of lean thinking and lean budgeting techniques;
- ii. Identify the steps in the preparation of lean budget and financial planning;
- iii. Explain the concept of transaction elimination in application of lean techniques to public sector;
- iv. Identify public sector wastes that the adoption of lean technique will eliminate;
- v. Explain the processes of moving public sector entities to value system;
- vi. Identify accounting implications of adopting lean techniques in public sector.

##### Contents

- i. Overview of lean thinking and lean budgeting;
- ii. Steps in lean budget preparation;
- iii. Transaction elimination in lean budget elimination;
- iv. Application of lean budgeting in reducing wastes in public sector; and
- v. Accounting implication of implementation of lean budgeting techniques in public sector.

### TOPIC 3

#### EXPLORING THE DRIVERS OF TRANSFORMATIONAL CHANGE IN THE PUBLIC SECTOR

##### Learning outcomes:

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

- i. Discuss transformational change and its effect;
- ii. Identify the factors that drive transformational change;
- iii. Identify the characteristics of transformational change; and
- iv. Explain the drivers of transformational change.

##### Contents:

- I. Transformational change and its effects;
- ii. Drivers of transformational change in public sector;
- iii. Characteristics of transformational change;
- iv. Steps to engage public officers in transformational change; and
- v. Case study.

### TOPIC 4

#### INTEGRATION OF SUSTAINABILITY IN PROJECT MANAGEMENT (PM) FOR NFPOS

##### Learning outcomes:

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

- i. Describe the term sustainability and Project Management from the NfPOs and donors' perspectives;
- ii. Discuss different aspects and fundamental principles of sustainability in Project Planning;
- iii. Evaluate the sustainability of a project and steps to achievement;
- iv. Discuss factors to sustainability in PM; and
- v. Explain the benefits of Integrating sustainability principles in projects.

##### Contents:

- i. Overview of sustainability in PM;
- ii. Categories of project sustainability;
- iii. Fundamental principles, characteristics, and measurement of project sustainability;
- iv. Key factors and strategies to achieve sustainability in PM;
- v. Benefits of integrating sustainability principles in PM; and
- vi. Case Study.

## TAX PRACTICE SECTOR

### SYNOPSIS

Tax ecosystem across the globe has continued to experience major changes resulting to new global tax rules. The changes are also reflected in the domestic tax laws which has necessitated the need to train members on the global tax rules and emerging trends

The 2023 MCPD has been structured to accommodate the needed training for members.

### TOPIC 1

#### MANAGING TRANSFER PRICING AUDIT

##### Learning outcomes:

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

- i. Discuss the concept of transfer pricing and the compliance requirements in Nigeria;
- ii. Distinguish between Transfer Pricing Audit (TP) and Tax Audit;
- iii. Examine the difference stages of TP audit;
- iv. Explain methods adopted by the tax authority during TP audits;
- v. Identify TP risks and how to manage them proactively; and
- vi. Recommend best practices to adopt during a TP audit.

##### Contents:

- i. Overview of transfer pricing and the effect of transfer mispricing;
- ii. TP Compliance obligations in Nigeria – TP policy, Documentation and Returns;
- iii. Transfer Pricing Audit process and risk assessment;
- iv. TP Audit and Tax Audit: differences and similarities;
- v. Proactive strategies to manage TP risks and TP dispute resolution; and
- vi. Case study.

### TOPIC 2

#### EMERGING ISSUES IN THE NIGERIA TAX ECOSYSTEM

##### Learning outcomes:

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

- i. Discuss emerging issues in the Nigerian tax ecosystem including VAT;
- ii. Appraise tax implications of the Nigeria start-up Act;
- iii. Examine the preposition of ethical taxation for sustainable development;
- iv. Appraise tax policy and compliance for effective fiscal policy direction; and
- v. Discuss the impact of changing tax policy on compliance requirement.

##### Contents:

- i. Overview of emerging issues in the Nigerian tax ecosystem;
- ii. Nigeria start-up Act – the expected tax implications and available incentives;
- iii. Ethical taxation for sustainable development What is in it for the Nigerian economy;
- iv. VAT cases and pronouncement;
- v. Tax policy and compliance for effective fiscal policy direction;
- vi. Impact of changing tax policy on compliance requirements; and
- vii. Case study.

### TOPIC 3

#### TAX MANAGEMENT AND COMPLIANCE FOR MICRO, SMALL AND MEDIUM ENTERPRISES

##### Learning Outcomes:

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

- i. Discuss characteristics of MSMEs;
- ii. Explain tax and regulatory compliance obligations for MSMEs;
- iii. Identify tax challenges facing the MSMEs;
- iv. Discuss strategies to manage the tax affairs of MSMEs; and
- v. Examine tax incentives available to MSMEs.

##### Contents:

- i. Overview of MSMEs in Nigeria;
- ii. Legal and regulatory Framework for MSMEs in Nigeria;
- iii. Challenges facing MSMEs doing business in Nigeria;
- iv. Taxes applicable to MSMEs in Nigeria - compliance requirements and timelines;
- v. Impact of changes in Finance Acts on MSMEs;
- vi. Practical steps toward achieving full tax compliance by MSMEs; and
- vii. Case study.

### TOPIC 4

#### OPERATING IN THE FREE TRADE ZONES (FTZS): TAX CHANGES AND IMPLICATIONS FOR BUSINESSES

##### Learning outcomes:

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

- i. Examine key provisions of the MoU between Nigeria Export Processing Zone Authority (NEPZA) and FIRS;
- ii. Discuss specific changes affecting operators through the FIRS MoU;
- iii. Analyze legislative impact of the changes across all value chains for enterprises within FTZs in Nigeria;
- iv. Appraise effects of the MoU on operators and investors within FTZs in Nigeria; and
- v. Compare tax administration in FTZs and customs territory.

##### Contents:

- i. Overview of the NEPZ Act and the FIRS MoU;
- ii. Key requirements of the MoU;
- iii. Legislative changes and the zone value chain;
- iv. Impact of the MoU on current operators and investors within FTZs in Nigeria;
- v. Tax administration difference within FTZs and customs territory; and
- vi. Case Study.

# TELECOMMUNICATION SECTOR

## SYNOPSIS

The Telecoms sector is characterised by fierce competition occasioned by challenging economic realities. Accordingly, a paradigm shifts from traditional to innovation-driven business models have become imperative for sustainable business, service excellence to customers and survival.

The 2023 MCPD topics are structured to provide participants with the required knowledge and skills to address the current trends in the telecoms sector amid increasing technological advancements.

The following topics shall be taken during the seminar:

### TOPIC 1

#### OPTIMIZING 5G IMPLEMENTATION THROUGH INFRASTRUCTURE SHARING

##### Learning Outcomes:

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

- i. Describe the concept of Active Telecoms Infrastructure Sharing (ATIS);
- ii. Discuss current technological advancements in Telecoms;
- iii. Appraise the impact of new technologies (5G) on Telco operations; and
- iv. Evaluate opportunities, risks and countermeasures associated with new technologies.

##### Contents:

- i. Overview of ATIS;
- ii. Evolutionary trends of Mobile networks: Analogue to 5G;
- iii. Potential revenue increase through 5G;
- iv. 5G Implementation and infrastructure sharing: Impact on Telcom operations;
- v. Opportunities, Risk, and Countermeasure strategies for active Infrastructure Sharing; and
- vi. Case Study.

### TOPIC 2

#### MOBILE VIRTUAL NETWORK OPERATOR (MVNO): A GAME CHANGER IN NIGERIA TELCOM

##### Learning Outcomes:

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

- i. Explain the concept of MVNO;
- ii. Identify market players (MNO etc.) in an MVNO arrangement;
- iii. Describe regulatory framework in establishing MVNO;
- iv. Enumerate the benefits in establishing MVNO in Nigeria; and
- v. Identify challenges and remedies to establishing MVNO in the Telco Industry in Nigeria.

##### Contents:

- i. Overview of MVNO;
- ii. Market players in an MVNO arrangement;
- iii. Regulatory framework in establishing MVNO;
- iv. Benefits for establishing MVNO in the Telco Industry in Nigeria;
- v. Challenges and remedies to establishing MVNO in the Telco Industry in Nigeria; and
- vi. Case study.

### TOPIC 3

#### DIGITAL TRUST: ROLE OF TELCOS AND REGULATORS

##### Learning Outcomes:

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

- i. Appreciate the concept of Digital Trust and Nigeria Data Protection Regulation (NDPR) framework;
- ii. Identify requirements and strategies for building Digital Trust;
- iii. Discuss the roles of Telcos and regulators in adopting Digital Trust principles; and
- iv. Identify challenges and remedies to achieving Digital Trust.

##### Contents:

- i. Overview of Digital Trust and NDPR;
- ii. Requirements and Strategies for building Digital Trust;
- iii. Benefits of adopting a Digital Trust;
- iv. Steps to achieving Digital Trust: Roles of Telcos and Regulators;
- v. Implementing Digital Trust: Challenges and Remedies; and
- vi. Case study.

### TOPIC 4

#### BUSINESS OF THE FUTURE: ROLE OF TELCOS

##### Learning Outcomes:

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

- i. Explain the concept of Business of the future;
- ii. Discuss difference between traditional Business & Business of the future;
- iii. Describe roles of telcos in enabling Business of the future;
- iv. Enumerate benefits of achieving Business of the future through Digital Transformation supported by Telcos; and
- v. Identify pitfalls and mitigants to Business of the future.

##### Contents:

- i. Overview of Business of the future;
- ii. Traditional Business vs Business of the future;
- iii. Roles of Telcos in enabling business of the future;
- iv. Benefits of achieving Business of the future through Digital Transformation supported by Telcos;
- v. Pitfalls and mitigants of Business of the future; and
- vi. Case study.

## EXECUTIVE MANDATORY CONTINUING PROFESSIONAL DEVELOPMENT (EMCPD)

### THEME 1: CLIMATE CHANGE AND SUSTAINABLE DEVELOPMENT

#### SYNOPSIS

All organizations are navigating the complexities of the climate crisis and harnessing sustainable solutions as the links between climate change and sustainable development are strong. Poor and developing countries, particularly least developed countries, will be among those most adversely affected and least able to cope with the anticipated shocks to their social, economic, and natural systems.

The 2023 EMCPD programme presents opportunities for participants to acquire knowledge and rise to manage the global climate challenge and move from sustainability commitments to actions

#### TOPIC 1

##### ORGANIZATION'S STRATEGY FOR CLIMATE CHANGE AND SUSTAINABLE DEVELOPMENT (CCSD) GOALS

#### Learning Outcomes:

At the end of the session, the participants should be able to: Discuss organization's innovation strategy for CCSD goals

#### Contents:

- (i) Overview of CCSD;
- (ii) Innovation strategy for CCSD goals;
- (iii) CCSD actions today for the future;
- (iv) Global CCSD agenda;
- (v) Challenges and benefits of CCSD; and
- (vi) Case Study (success stories).

#### TOPIC 2

##### ECONOMIC GROWTH AND DEVELOPMENT (EGD) THROUGH SUSTAINABLE DEVELOPMENT GOALS (SDGS)

#### Learning Outcomes:

*At the end of the session, the participants should be able to:* Explain the impact of SDGs on economic growth and development

#### Contents:

- (i) Overview of SDGs and EGD;
- (ii) Pillars of SDGs and impact on EGD;
- (iii) Building institutional framework for SDGs;
- (iv) Deployment of innovation in executing SDGs; and
- (v) Case Study/Video.

### TOPIC 3

#### **BUILDING STAKEHOLDERS' TRUST THROUGH CREDIBLE CLIMATE COMMITMENTS (CCC)**

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

*At the end of the session, the participants should be able to:* Evaluate the use of CCC to earn stakeholders' trust

##### **Contents:**

- (i) Overview of CCC;
- (ii) Stakeholders' expectations on CCC;
- (iii) Challenges and benefits of managing stakeholders' trust;
- (iv) Roadmap to making CCC;
- (v) Earning stakeholders' trust through CCC;
- (vi) Impact of CCC on investors' risk analysis; and
- (vii) Case Study

### TOPIC 4

#### **CARBON PERFORMANCE & SMART ENERGY MANAGEMENT FOR INDUSTRIES**

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

*At the end of the session, the participants should be able to:* Discuss the contribution of carbon performance and energy management to industries

##### **Contents:**

- (i) Overview of carbon performance and energy management;
- (ii) Carbon emissions and global warming;
- (iii) Roadmap to smart energy management for industries;
- (iv) Ecosystem approach to reducing carbon emissions and energy cost;
- (v) Exploring renewable energy options for improving industries' performance; and
- (vi) Video.

## THEME 2: STRATEGIC MANAGEMENT IN A VOLATILE, UNCERTAIN, COMPLEX, AND AMBIGUOUS (VUCA) WORLD

### SYNOPSIS

Impediments to achieving desired strategic outcomes are usually associated more with strategy execution than strategy formulation. The ability to translate strategies to actionable behaviours that achieve critical objectives continues to be a challenge to many organisations. This is particularly so in today's VUCA world.

The 2023 EMCPD programme is designed to enable participants to gain insights into effective strategy formulation and execution to achieve organisational goals.

#### TOPIC 1 FUNDAMENTALS OF CORPORATE STRATEGY FORMULATION

##### Learning Outcome:

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

Explain the concept of strategy and strategy formulation

##### Contents:

- (i) Overview of strategy and strategy formulation;
- (ii) Strategy and management;
- (iii) Corporate strategy formulation process;
- (iv) Translating strategy into strategic objectives;
- (v) Key performance indicators and measurements; and
- (vi) Case study.

#### TOPIC 3 STRATEGIC PLANNING IN A VUCA WORLD

##### Learning outcome:

*At the end of the session, the participants should be able to:* Describe challenges of strategic planning in a VUCA world

##### Contents:

- (i) Overview of strategic planning;
- (ii) Strategic planning versus strategic management;
- (iii) Understanding VUCA;
- (iv) Effective strategic planning process in a VUCA world;
- (v) Challenges and benefits of strategic planning in a VUCA world; and
- (vi) Case study.

#### TOPIC 2 EFFECTIVE STRATEGY EXECUTION FOR DESIRED RESULTS

##### Learning Outcome:

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

Discuss translation of strategy to actions for results

##### Contents:

- (i) Overview of strategy execution;
- (ii) Strategy versus execution;
- (iii) Strategy failure and its consequences;
- (iv) Principles of effective strategy execution;
- (v) Challenges and benefits of strategy execution; and
- (vi) Case study/video.

#### TOPIC 4 CORPORATE POLICY AND STRATEGIC MANAGEMENT

##### Learning Outcome:

*At the end of the session, the participants should be able to:* Examine the nexus between Corporate Policy and Strategic Management

##### Contents:

- (i) Overview of corporate policy and strategic management;
- (ii) Relationship of corporate policy to strategic management;
- (iii) Enhancing strategic management through corporate policy;
- (iv) Corporate policy and decision-making; and
- (v) Case study.

## THEME 3: MANAGING TODAY'S WORKFORCE FOR THE FUTURE

### SYNOPSIS

Emerging trends in technology, including digital communications, have led to increasing globalisation of the workforce and the need for new skills and agility in the workplace. The management of changing employee expectations is a critical element of the workforce of the future. It has become imperative that Diversity, Equity, and Inclusion (DE&I), as well as flexible work arrangements, will continue to play a significant role in attracting and retaining right talents for organisational growth.

The 2023 EMCPD programme is designed to equip participants with relevant knowledge of how to prepare today's employees for the future.

#### TOPIC 1

##### PREPARING THE WORKFORCE FOR TOMORROW

###### Learning Outcome:

*At the end of the session, the participants should be able to:* Discuss the future of the workforce.

###### Contents:

- (i) Emerging trends of the future workforce;
- (ii) Impact of multi-generations on the future workforce;
- (iii) Talent management and succession planning for the C-Suite;
- (iv) Impact of technology on the future workforce;
- (v) Organisational readiness for the future workforce; and
- (vi) Case study.

#### TOPIC 3

##### LEADING WITH AGILITY IN TODAY'S VUCA WORLD

###### Learning Outcome:

*At the end of the session, the participants should be able to:* Explain benefits of agile leadership in today's organization

###### Contents:

- (i) Overview of leadership agility;
- (ii) Understanding VUCA;
- (iii) Key principles of agile leadership;
- (iv) Challenges and benefits of agile leadership in today's VUCA world;
- (v) Productivity and leadership agility in an organisation;
- (vi) Achieving desired outcomes through organisational agility; and
- (vii) Case study.

#### TOPIC 2

##### FLEXIBLE WORKING REVOLUTION

###### Learning Outcome:

*At the end of the session, the participants should be able to:* Analyse emerging flexible working arrangements

###### Contents:

- (i) Overview of flexible working arrangements;
- (ii) Infrastructure for flexible working arrangements;
- (iii) Challenges and benefits of flexible working arrangements;
- (iv) Selection of appropriate flexible working options; and
- (v) Case study/Video/Case study.

#### TOPIC 4

##### DIVERSITY, EQUITY, AND INCLUSION (DE&I) FOR LEADERSHIP DEVELOPMENT

###### Learning Outcome:

*At the end of the session, the participants should be able to:* Discuss the role of DE&I in developing future leaders

###### Contents:

- (i) Overview of DE&I in the workplace;
- (ii) DE&I as a critical success factor for leadership development;
- (iii) Leadership development opportunities and mentorship through DE&I;
- (iv) Challenges and benefits of DE&I in an organisation; and
- (v) Video.

## THEME 4: ENVIRONMENTAL, SOCIAL, & GOVERNANCE (ESG) GOALS AND STAKEHOLDER MANAGEMENT

### SYNOPSIS

While searching for appropriate reporting standards for ESG, it is becoming particularly important to pay attention to the social component of ESG. The social component, which can be taken as synonymous with Corporate Social Responsibility (CRS), is making increasing demands on organizations and, more definitely, on those charged with governance. This demand cannot be ignored and requires appropriate stakeholder mapping to achieve the right response.

The 2023 EMCPD programme is intended to draw the attention of CEOs to the importance of the social component of ESG in attracting stakeholders' attention positively.

#### TOPIC 1

##### STAKEHOLDER MAPPING AND ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG)

###### Learning Outcome:

*At the end of the session, the participants should be able to*  
Explain the steps in stakeholder mapping

###### Contents:

- (i) Overview of stakeholder mapping;
- (ii) Processes of identifying ESG stakeholders;
- (iii) Steps in stakeholder mapping;
- (iv) Stakeholder influence and control;
- (v) Using media for stakeholder management; and
- (vi) Case study/Video.

#### TOPIC 3

##### EMERGING TRENDS IN SOCIAL ENGAGEMENTS

###### Learning Outcome:

*At the end of the session, the participants should be able to*  
Explain the impact of social engagement on stakeholder management

###### Contents:

- (i) Overview of social engagement;
- (ii) Philosophy of crowd management;
- (iii) Engaging protesters;
- (iv) Developing negotiation skills – Best alternative to a negotiated agreement (BATNA) and Multiple Equivalent Simultaneous Offers (MESOs);
- (v) Whistleblowers and information management;
- (vi) Transparency in social engagement of stakeholders; and
- (vii) Case study/Video.

#### TOPIC 2

##### RETHINKING CORPORATE SOCIAL RESPONSIBILITY (CSR)

###### Learning Outcome:

*At the end of the session, the participants should be able to:*  
Discuss CSR in the context of ESG goals

###### Contents:

- (i) Overview of CSR;
- (ii) ESG and CSR: Differences and Similarities;
- (iii) Managing agitations for CSR compliance;
- (iv) Enhancing organisational reputation through CSR; and
- (v) Video.

#### TOPIC 4

##### CORPORATE SOCIAL RESPONSIBILITY (CSR) MEASUREMENT

###### Learning Outcome:

*At the end of the session, the participants should be able to*  
Analyse challenges and benefits of measuring corporate social responsibility (CSR)

###### Contents:

- (i) Overview of CSR measurement;
- (ii) CSR risk identification and mitigation;
- (iii) CSR measurement criteria, processes, and procedures;
- (iv) CSR measurement challenges and benefits;
- (v) Enhancing CSR outcomes through measurement and reporting; and
- (vi) Case study/Video.