



Pedabo 2023 Training Calendar

TRAINING Calendar

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[To be determined]

Corporate Strategy Design

for StartUps & Growing Businesses

Overview & Learning Objectives

A Corporate Strategy is a valuable tool for expanding and defining the values of a company; many organisations use corporate strategies to create and identify long-term goals aimed toward improvement and success. Understanding what a corporate strategy is, helps increase overall profits and ensures the financial stability of the organisation. In this training, we will discuss the structure of Startups and Corporate Strategy Design by defining what they are, listing their different types, components, and providing steps to evaluate a corporate strategy.

Course Objectives

At the end of this session, participants would be able:

- receive a clear idea of the requirements and structure of a Startup
- understand corporate strategy design, its benefits, and components
- get ideas on how to design the best strategy for your organisation
- understand strategy evaluation processes and how to implement them

Target Audience

The target audience for the course includes:

- Business Owners
- Startups
- Company Managers
- Consultants, etc

Course Contents

Introduction

- Start-Up Essentials

Fundamentals of Corporate Strategy

- Understanding Corporate Strategy Design
- Levels of Strategy
- Key components of Corporate Strategy Design

Framework & Evaluation

- The Corporate Strategy Compass
- Effective Strategy Design for building a successful Startup
- Requirements for successful Strategy Execution
- Corporate Strategy Evaluation

Price: From NGN150,000

Date: Thursday 23, March 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request

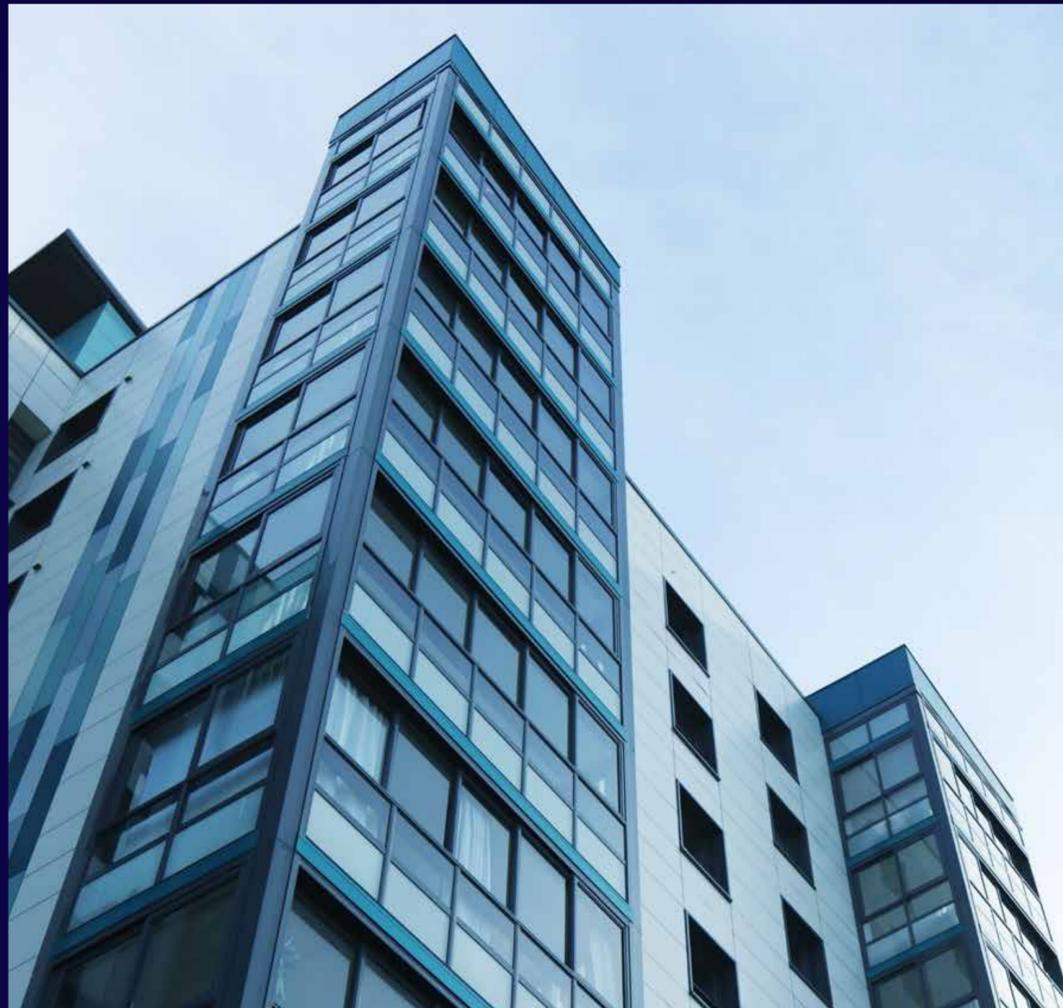
Account Receivable And Payable Management

Overview and Learning Objectives

Efficient management of accounts receivable and payable provides the organisation with a strong sense of where they stand against industry leaders and shows them how to take their services and organisational processes to state-of-the-art levels. Better control of receivables and payables is one of the best ways to improve cash flow, working capital, reduce debt and costs.

Accounts Receivable and Payable training course provides you with all the knowledge of accounts receivable and payable, and the professional tools to get your people on the same page and standardise procedures and problem-solving in this area.

The participant will gain in-depth knowledge of importance of the accounts payable function and the need for effective and efficient control, cash flow, working capital, debt management, best practices collection tools and techniques and meaningful KPIs.



Course Objectives

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

- efficient accounts receivable management to include billing, posting remittance information, monitoring payment patterns, and collecting delinquent accounts.
- how to prepare the credit file, set credit limits, the warning signs of credit distress to look for, and types of credit reports
- billing and collection methods, late fees, and collection techniques.
- accounts receivable monitoring and control.

Target Audience

The target audience for the course includes:

- Finance executives
- Professional accountants
- Accounts receivable and Payables Managers
- Accounts Receivable and Payable Supervisors

Course Contents

Brief Overview of Accounting

- Accounting and its role
- The Fundamental Equation of Accounting
- Principles of accounting

Accounts Receivable Management

- What is account receivable and why is it important?
- + Account receivable management process
 - The billing process
 - Customer sensitive collection strategies
 - Collection techniques and letter cycles
 - Appropriate internal and external escalation steps
 - Using workflow management to maximise collector performance
- AR Process Improvement
- Improving Quality of Accounts Receivable
- Aging of Accounts Receivable and Bad Debts Reserves
- Alternatives in Computing Bad Debt
- Reducing Bad Debt Write-Offs
- Challenges in account receivable management

Accounts Receivable: Analysis and reporting

- + Accounts Receivable and effective customer service
 - Working Capital and Cash Management
 - Understanding the cost of credit
 - Understanding risk in credit
 - Identifying underperforming areas to increase customer satisfaction
- Best Practices in Accounts Receivable (AR)
- Accounts Receivable ratios and interpretation

Effective Strategies to Maximise Cash Collection

- + Standard operating procedures for credit policies
 - Setting Credit Policies
 - Approving the Credit
 - Developing Credit Controls
- Compliance requirements.
- Coping with Stress & Pressures experienced by the Collector

Relationship between Credit and Sales

- Developing Good Working Relationships Between the Two Departments
- Involving Sales in the Collection Effort

Account Receivable And Payable Management (Cont'd)



Course Contents

Accounting for Accounts Payable

- Accounting Essentials for Accounts Payable
- Accounts Payable Terminology
- General Ledger and Sub-Ledger
- Month End Accounting Entries and Accruals
- Control Account Reconciliations
- Developing a Reconciliation Plan for the Sub-Ledger
- Functions of Accounts Payable Department and Role of AP Staff

Accounts Payable Management and the Financial Health of Organisations

- What is Accounts Payable (AP) and why is it important?
- + Account payable management process
 - Supplier payment processes and techniques
 - Appropriate internal and external escalation steps
 - Using workflow management to maximise payment performance
- AP Process Improvement
- Accounts Payable Impact on Working Capital and Cash Management

Accounts Payable Monitoring and Control

- Improving the Image of Accounts Payable Department
- Organising the AP Department
- Closing the Communication Gap
- Dealing with Internal and External Disputes
- Providing Customer Service to Vendors

Accounts Payable: Analysis and Reporting

- Accounts Payable and effective customer service
- Working Capital and Cash Management
- Identifying underperforming areas to improve vendor relationship
- Best Practices in Accounts Payable (AP)
- Accounts payable ratios and interpretation

Price: From NGN100,000

Date: Thursday 30, March 2023

Time: To be determined

Mode: Zoom/Onsite

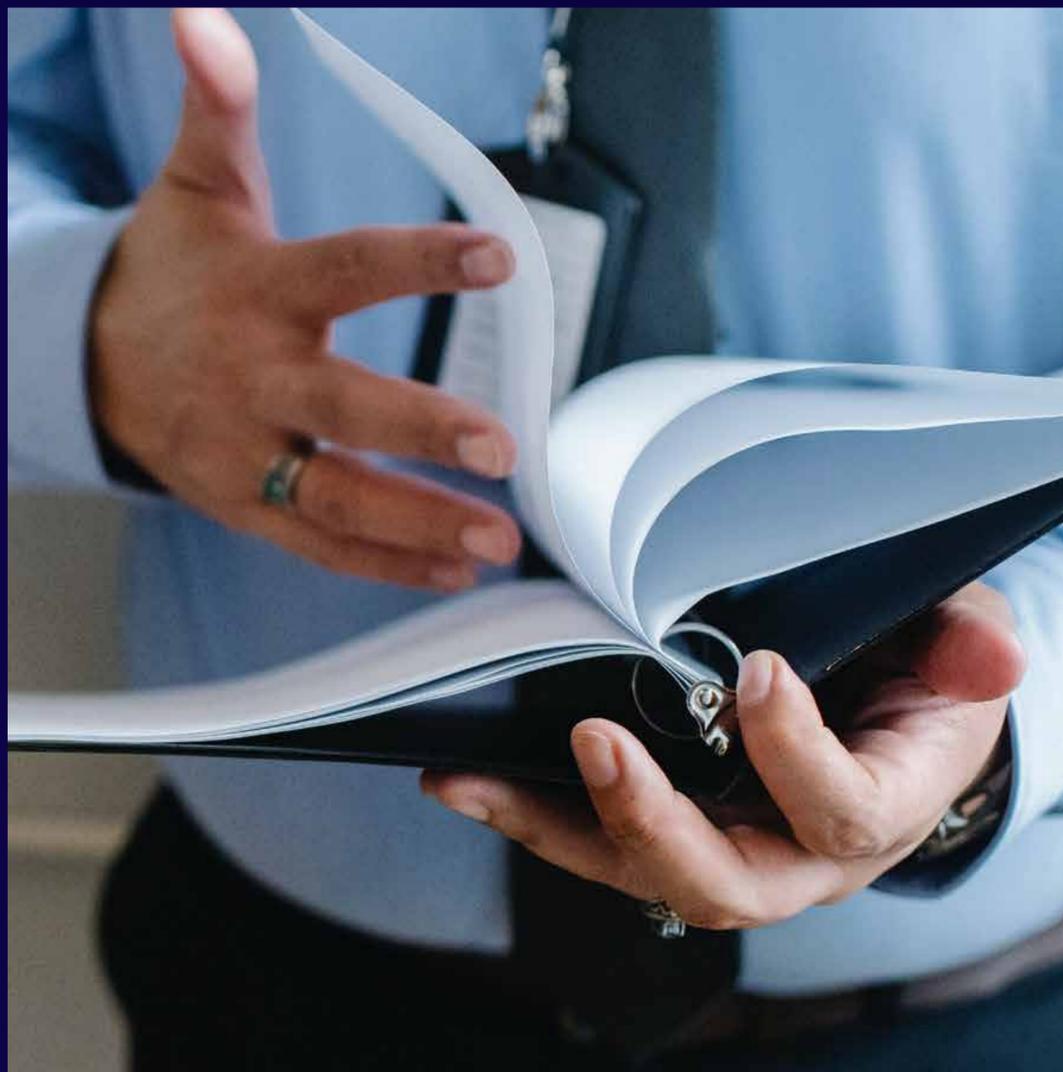
Bespoke Onsite training session can be arranged upon request

Understanding Financial Reporting

Overview and Learning Objectives

Financial reporting is the disclosure of financial results and related information (financial statements) of an organisation to management and external stakeholders. The report generated from the reporting process enables users make informed decisions.

It is also a requirement by Law that some organisation should disclose its result on an annual basis. It is therefore important that management understands the basis of preparation and the required principles guiding the preparation of the financial statements. The topic is also important In light of changes to the principles guiding financial reporting.



Course Objectives

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

- the concept of a reporting entity financial reporting
- the requirements of IAS 1
- Identify the component of financial report as required by IAS 1 and CAMA
- Identify and explain the element of a financial statement
- Understand the recognition and measurement concept
- Classify properly items of financial statement into the right category
- Prepare a full-fledged financial statement that complies with IFRS

Target Audience

The target audience for the course includes:

- Chief Financial Officers
- Financial and Management accountants
- Tax accountants
- Auditors
- Consultants etc.

Course Contents

Financial Reporting

- Definition
- Objectives of financial reporting
- Types of financial reports

Conceptual Framework

- The requirement of the framework
- The reporting entity
- Qualitative characteristics of the financial statement
- Element of the financial statement
- Recognition and measurement

Requirements of IAS 1- Presentation of Financial Statements

- The purpose of a financial statement
- The components of a financial statement
- General features of a financial statement
- Comparative reporting
- + Format of the following components:
 - Statement of financial position
 - Statement of Comprehensive Income
 - Statement of changes in equity
 - Statement of Cashflow
- Illustrative financial statement with disclosure requirement

Others

- The requirement of Companies and Allied Matters Act
- The requirement of the financial Reporting council
- The requirement of other acts related to specific industries

Price: From NGN100,000

Date: Wednesday 12, April 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request

IFRS 15 – Revenue from Contracts with Customers

Overview and Learning Objectives

There has always been a prevailing issue as to the recognition of revenue prior to the introduction of IFRS 15. While IAS 11 and IAS 15 provided the instructions for the recognition of revenue, they were not detailed enough to help navigate the dynamic issue of revenue recognition completely.

IFRS 15 introduced a lots of changes to this former provisions which will ensure proper identification and recognition of revenue. It provides steps in revenue recognition and other relevant information that will help in identifying the substance of revenue in each transaction.

This course focuses on the identification and recognition of revenue.



Course Objectives

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

- the concept of revenue
- the requirements of IFRS 15 as it relates to contracts
- the revenue recognition steps
- the modalities of transaction price
- the concept and treatment of contract cost
- treatment of guarantees and warranties
- presentation and disclosure requirements according to IFRS 15

Target Audience

The target audience for the course includes:

- Chief Financial Officers
- Financial and Management accountants
- Tax accountants
- Auditors
- Consultants etc.

Course Contents

Definition of Revenue and Background to IFRS 15

- Definition of Revenue
- Background to IFRS 15
- Scope of IFRS 15

Identification of Revenue and Recognition of Revenue

- Identifying a contract
- Steps in recognition of Revenue
- Understanding contract complexities such as combination and modification
- Detailed explanation of each of the steps in revenue recognition
- Determination and treatment of contract cost
- Understanding the treatment of guarantees and warranties
- Case Studies

Presentation and Disclosure of IFRS 15

- Presentation as required by the standard.
- Disclosure requirement of IFRS 15

Price: From NGN100,000

Date: Friday 14, April 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request

Effectiveness of Internal Audit

Overview and Learning Objectives

Internal Audit provides several important services to an entity's management. These include detecting and preventing fraud, testing internal control, independently reviewing and objectively evaluating the organisation's operations, gather relevant and objective information and report inefficiencies observed to the board of directors.

Internal Audit helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

This course focuses on understanding the functions, role and importance of internal audit for any given organisational structure and covers each of its aspect thoroughly.



Course Objectives

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

- Internal Audit Activities and Standards
- Operational, Compliance & Financial internal audit
- Internal audit fieldwork guidelines and techniques
- Risk identification, controls identification, and controls testing in Internal Audit
- Internal audit test tools
- Effective sampling techniques in an internal audit assignment in terms of sample size or sample selection
- Fraud and Internal auditor's responsibility once fraud has been detected.

Target Audience

The target audience for the course includes:

- Internal auditors
- Risk and compliance officers
- External auditor
- Board audit committees etc.

Course Contents

The scope and the function of Internal Audit

- Defining internal audit
- Distinguishing internal from external auditing
- Scope of internal auditing: the internal audit charter
- Staffing the internal audit function
- Responsibilities and level of independence
- Reporting line, role and value additions
- Internal audit as a function of corporate governance

Various Types of Internal Auditing Assignments

- Performance & Operational auditing
- Financial auditing: accounting cycles audited by the internal audit function
- Compliance auditing

Internal Audit Activities and Standards

- Risk identification, controls identification and controls testing in Internal Audit
- Ethical standards and professional conduct
- Fraud and Internal auditor's responsibility once fraud has been detected

Internal audit fieldwork guidelines and techniques

- Internal audit approach and process
- Internal audit test tools
- Internal audit documentation: working papers
- Best practices for managing working papers
- Retention policies
- Communicating fieldwork results and recommendations
- Legal considerations for communicating results

Price: From NGN100,000

Date: Thursday 4, May 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request

IFRS 17 for Insurance Companies

Overview and Learning Objectives

IFRS 17 provides guidelines on the recognition, measurement, presentation and disclosure of Insurance contract. The standard will replace IFRS 4 and will become effective on 1 January 2023.

Prior to the introduction of IFRS 4, no standard addresses the specifics of insurance companies. The companies only rely on the local laws and regulations in presenting its financial statements as it relates to insurance contracts. Hence, financial statements of different jurisdictions were not comparable. IFRS 4 only provides clarity on what constitutes an insurance contract and provided a limited improvement to accounting for insurance contracts but did not state how insurance companies should recognise and measure insurance contracts.

The adoption of IFRS 17 will bring about a change to how insurance companies present their financial statements. Prior to the adoption, it is important to get accustomed to the provisions of the standard.

Course Objectives

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

- the scope of the standard.
- the recognition requirements
- the level of aggregation and grouping of insurance contracts.
- Identify and explain key terms under the standard such as fulfilment cash flows, contractual service margin etc.
- the different measurement methods provided by the standard
- the presentation and disclosure requirements of the standard

Target Audience

The target audience for the course includes:

- Chief Financial Officers
- Financial and Management Accountants
- Tax Accountants
- Financial Managers and officers
- Auditors and Consultants etc.

Course Contents

Overview of IFRS 17

- Definition of terms
- Scope of IFRS 17
- Separating and Combining Components in Insurance Contracts
- Level of Aggregation
- Overview of Reinsurance Contracts

Recognition of insurance contract

- Initial recognition
- Subsequent recognition

Measurement Models

- + General Model – Building Block approach
 - Estimating Future Cash Flows
 - Discount Rates
 - Risk Adjustments for Non-Financial Risks
 - Contractual Service Margin
 - Onerous Contracts
- + Premium Allocation Approach
 - Liability for incurred claims
 - Liability for remaining coverage
- Variable Fee Approach – Measurement of Contracts with Participating Features

Presentation and Disclosure Requirements for Insurance Contracts

- Presentation requirements
- Disclosure requirements
- Contract Modification and Derecognition

Transition

- Transition Approaches
- Disclosure Relief on Transition
- Effective Date

Price: From NGN160,000

Date: Wednesday 24 – Thursday 25, May 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request



Income Tax Accounting: Navigating The Complexities

Overview and Learning Objectives

The adoption of International Financial Reporting Standard (IFRS) in Nigeria has imposed additional requirements on preparers of financial statements concerning the recognition and measurement of Income Taxes in the financial statements of corporate entities in Nigeria. The requirements are further made dynamic as the provisions of the standard require a thorough understanding of the provisions of the Nigerian Companies Income Act and other related regulations and laws. Deferred tax calculation and accounting, reconciliation of income tax expense to profit and presentation and disclosure requirements all make the knowledge of IAS 12 an important tool for a finance and accounting professional.

Compliance with IFRS requires complete and unequivocal statement of compliance with all IFRSs including IAS 12. Hence it is important that preparers of financial statements acquaint themselves with the provisions of IAS 12 on Accounting for Income Taxes.



Course Objectives

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

- Discuss the general provisions of IAS 12
- Account for current taxes and its components
- Determine and account for deferred tax liability and assets and reconcile tax expense to profit.
- Appropriately make income tax presentations and disclosures in line with requirements of IAS 12

Target Audience

The target audience for the course includes:

- Accountants // Regulators
- Chief Financial Officers
- Chief Risk Officers
- Compliance Officers
- Financial Analysts // Internal Auditors
- Account Receivable and Payable Officers
- Pension Fund Managers // Portfolio Managers
- Financial reporting and Management Accountants
- Investment analysts and as well as tax personnel Risk and compliance officers

Course Contents

Accounting for Current taxes

- Definition
- Impact of corporate tax, technology, education and withholding taxes on current tax expense
- Recognition and Measurement
- Presentation and Disclosure
- Disclosures & Illustrations

Deferred tax liability accounting

- Definition and overview
- Deferred Tax Principles
- Source of deferred tax liability
- Recognition and measurement
- Presentation and Disclosure
- Questions and Case Studies

Accounting for Deferred Tax Assets

- Definition and overview
- Sources of deferred tax assets
- Impact of tax losses, unused WHT credits and Deductible taxable differences
- Recognition and measurement
- Presentation and Disclosures
- Questions and Case Studies

Presentation and Disclosure requirements for Income Taxes

- Presentation requirements
- Disclosure requirements
- Case Studies

Price: NGN120,000

Date: Thursday 8, June 2023

Time: To be determined

Mode: Zoom

Onsite training session can be arranged upon request

Evaluating Strategy

Competitiveness



Overview & Learning Objectives

Strategy competitiveness is achieved when a firm has developed and learned how to implement a value-creating strategy. The key to having a complete value-creating strategy is to adopt a holistic approach that includes a business strategy, financial strategy, technology strategy, marketing strategy, and investor strategy.

It is crucial for firms to understand how to create value in an efficient way because it is the starting point for all businesses and it will help generate profit after cost. In this training, we will discuss what strategy competitiveness is and the variables influencing them. We will also review the strategy evaluation framework and ways to present strategy evaluation results

Course Objectives

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

- understand strategic competitiveness and what it entails;
- understand the Variables Influencing Strategy Competitiveness;
- evaluate the competitive environment;
- understand the key steps toward quantitative and qualitative strategy review;
- understand key ways to develop a successful competitive strategy; and
- understand key steps in strategy evaluation and how to present evaluation results.

Target Audience

The target audience for the course includes:

- Business Owners
- Startups
- Company Managers
- Consultants, etc

Course Contents

Introduction

- Understanding Strategy Competitiveness

Strategy Review Framework

- Variables Influencing Strategy Competitiveness
- Building a Strategy Evaluation Framework
- Strategy Review: Qualitative and Quantitative Methodologies

Strategy Results

- Presentation of Strategy Evaluation Results

Price:	NGN120,000
Date:	Thursday 22, June 2023
Time:	To be determined
Mode:	Zoom

Onsite training session can be arranged upon request

Workforce Design for

Business Productivity

Overview & Learning Objectives

Workforce design refers to the process of designing and organising a workplace to optimise worker performance and safety. This means that every organisation should be able to schedule labor in a way that maximises coverage, minimises idle time, and better matches employee skills to roles that need those skills in the future. In this training, participants will have a great understanding of Workforce Design, its fundamentals, and values while also learning the rudiments of Workforce Planning, amongst other things.

Course Objectives

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

- understand workplace design and its benefit;
- understand the fundamentals of workplace design;
- think critically and ask the right questions when designing the workplace;
- to develop a workforce plan appropriate for your organisation;
- understand the key steps involved in the workforce planning process;
- understand the key steps for measuring the impact of workforce planning; and
- understand the key matrix to evaluate workforce performance.

Target Audience

The target audience for the course includes:

- Business Owners
- Operations professionals
- Company Leaders
- HR Manager
- Anyone with an interest in developing understanding and capability within the sphere of workforce design and planning

Course Contents

Introduction

- Understanding Workforce Design
- Fundamentals of Workforce Design
- Values of Workforce Design

Effective Workforce Design

- Identifying Required Workforce Skills
- Skills vs People vs Business Performance
- Identifying Mission Critical Roles
- Rudiments of Workforce Planning

Evaluation

- Measuring the Impact of Workforce Planning
- Using the 9-Box matrix to Evaluate Workforce Performance

Price: From NGN65,000

Date: Thursday 6, July 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request

Understanding Lease and Lease Accounting – IFRS 16

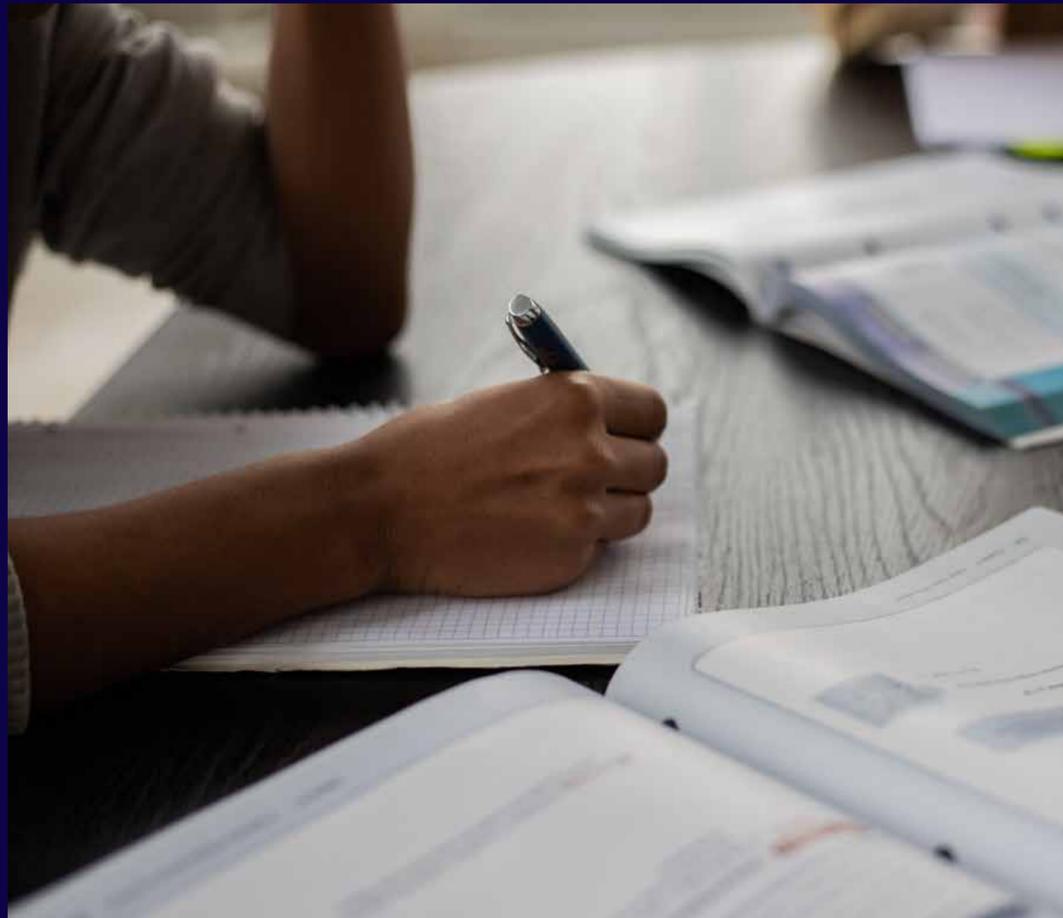
Overview and Learning Objectives

Identifying and accounting for leases have being a major issue to many businesses with the advent of IFRS 16. The old IAS 17 provided bases for classifying lease as either Operating Lease or Finance Lease by the Lessee which determines how leases are treated in the Financial statements.

IFRS 16 introduced a lots of changes to this former provisions to ensure that lessees and lessors provide relevant information in a manner that faithfully represents their lease transaction in their financial statement.

Therefore, it is crucial for businesses to have full understanding of leases and their financial implications to enable them have a proper planning.

This course focuses on the understanding leases and how to account for leases. Special attention would also be given to the process of identifying leases in contracts and how to properly carry lease in the financial statements.



Course Objectives

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

- Understand the concepts of leases
- Understand the background to and provision of IFRS 16
- Distinguish between inception and commencement of lease
- Understand and determine the interest rate implicit in the lease
- Account for leases
- Understand reassessment and modification process
- Understand Sales and Leaseback transactions

Target Audience

The target audience for the course includes:

- Accountants // Pension Fund Managers
- Chief Financial Officers // Portfolio Managers
- Chief Risk Officers // Regulators
- Compliance Officers // Financial Analysts
- Financial reporting and Management Accountants
- Internal Auditors // Account Receivable and Payable Officers
- Investment analysts and as well as tax personnel Risk and compliance officers

Course Contents

Definition of Lease and Background to IFRS 16

- Definition of Leases
- Background to IFRS 16
- General Principles in IFRS 16
- Scope of IFRS 16

Identification of Lease and Determination of Interest Rate Implicit in the Lease

- Steps in identifying lease in a contract
- Separating Components of a Contract
- Understanding Inception and Commencement of Lease
- Understanding Lease terms
- Lease Payments
- Determination of Interest Rate Implicit in the Lease
- Contemporary Issues
- Case Studies

Accounting for Leases and Sales and Leaseback Transactions

- Accounting for Leases by Lessees
- Classification of Leases by Lessor
- Accounting for Leases by Lessor
- Tax Implications
- Sales and Leaseback Transactions
- Case Studies

Price: From NGN150,000

Date: Thursday 13, July 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request

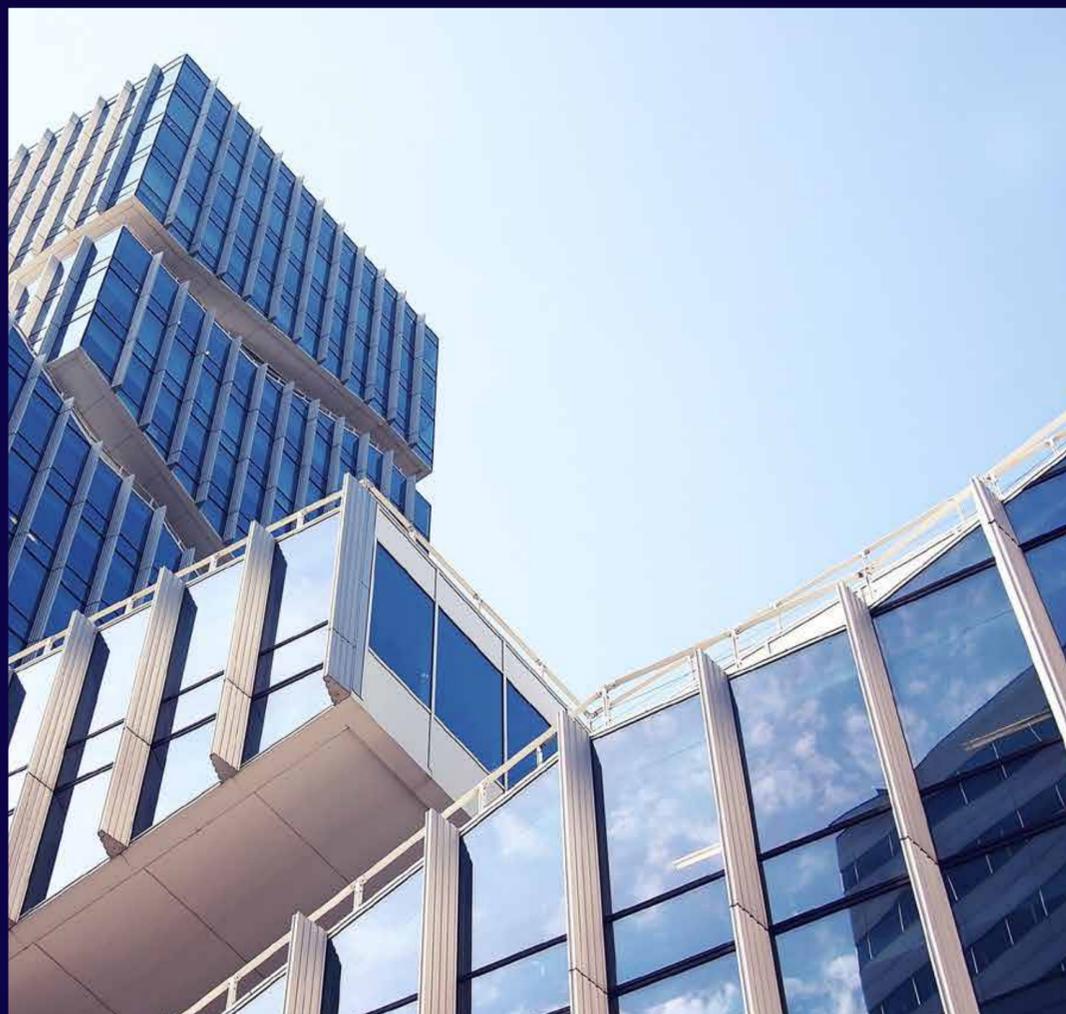
Corporate Governance and Board Evaluation

Overview and Learning Objectives

Board evaluation is a fundamental requirement of the Nigerian Code of Corporate Governance and global best Practice. A highly effective board is one that clearly articulates the vision, ethics and values of the company. It takes full advantage of the board dynamics, has a clarity of purpose, effective chairmanship and a strategic direction.

This course will demonstrate how these aspects can be developed and a high-performing board can set the tone and lead the organisation's strategy most effectively.

It is an essential training for anyone who works on or with Board of Directors, whether it is a board experiencing tough challenges or one that is confident in its own performance. It carefully details the technical aspects of the board evaluation process and explains how to implement a culture of continuous improvement.



Course Objectives

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

- the roles of the Board and Board Committees.
- the legal duties and responsibilities of the Board of Directors
- the role of the Board in determining the organisation's culture and values
- how to define objectives that accounts for organisation's risk appetite and ensure efficient delivery of strategic plans
- Board's performance evaluation process and the tenets of good governance?
- Board w methodologies available

Target Audience

The target audience for the course includes:

- Board of Directors
- Company directors
- Company secretaries,
- Chairmen
- Chief executives
- Non-executive directors

Course Contents

Board roles and responsibilities

- The duties of the board and its role and responsibility in articulating the vision, and determining the organisation's culture and values
- Setting objectives that accounts for organisation's risk appetite and ensure the delivery of the strategic plans.
- Delegation to management and stakeholder engagement
- Reviewing risk appetite
- Audit committee and its roles

Regulatory expectation on Board members

- Composition and eligibility of Board members as required by CAMA
- Regulatory requirements relating to periodic evaluation, Board meetings, Board remuneration etc.

Corporate Governance perspective

- Principles of Corporate Governance: IFAC, CAMA and other regulatory guidelines

Evaluating Board's effectiveness and review process

- Good governance, regulatory pressure and developing a culture of board performance improvement
- Pre-requisites and decision on choice of reviewer: internal or external
- Board effectiveness review methodologies
- Board review process
- Assessing board dynamics, chair effectiveness, clarity of purpose and strategy

Price: From NGN200,000

Date: Friday 4, August 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request

Optimising Staff Productivity

in Unprecedented Times



Overview & Learning Objectives

The importance of talent management in times of crisis and change is difficult to overestimate. In times of change, talent is the only true strength organisations can rely on.

Employee engagement is pivotal to sustaining the business and thriving in these unprecedented times. In this training, we will discuss extensively how to measure Staff Productivity, and the importance of employee Engagement Tools vis-à-vis Performance. We will also discuss how to measure staff performance using different techniques and tools.

Course Objectives

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

- understand the importance of employee engagement, especially in unprecedented times;
- understand Employee Engagement Tools vis-à-vis Performance;
- optimise staff performance; and
- evaluate the impact of optimisation strategies.

Target Audience

The target audience for the course includes:

- Business Owners
- Operations professionals
- Company Leaders
- HR Manager

Course Contents

Introduction

- Measuring Staff Productivity
- Employee Engagement Tools vis-à-vis Performance

Achieving the Model Performer

- Highly Effective Performers – Model Reference
- Highly Effective Performers – Today's Reference
- Optimising Staff Performance (Tools Techniques)

Impact Evaluation

- Evaluating the Impact of Optimisation Strategies

Price: From NGN65,000

Date: Thursday 24, August 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request

Treasury And Working Capital Management

Overview and Learning Objectives

Working capital management is influenced by the firm's daily operating activities, which consist of ordering and paying for goods and services and making and collecting sales. These operating activities create various working capital accounts (e.g., inventory, accounts payable, and accounts receivable), impacting cash flows and liquidity. The inflow and outflow of this operating cycle result in the cash conversion cycle.

This course provides a comprehensive analysis on how to manage working capital, working capital financing policies, increasing profits through working capital management and how to properly fund working capital. The course also discusses the cash conversion cycle, budgeting and credit policy.



Course Objectives

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

- Discover basic understanding of a company's working capital structure
- Identify how to manage working capital to increase profits.
- Explore and establish basic knowledge of treasury management policies
- Identify how to calculate the cash conversion cycle.
- Explore and establish knowledge of working capital in the budgeting process and credit policy
- Recognise the roles, responsibilities, tools and strategies associated with treasury management, including international best practices and procedures.

Target Audience

The target audience for the course includes:

- Chief Financial Officers
- Financial and Management Accountants
- Tax Accountants
- Financial Managers and officers
- Auditors and Consultants etc.

Course Contents

Overview of Treasury Management

- Market volatility – establishing the need for effective treasury management
- The strategic role and scope of treasury management
- Portfolio management, trading and settlement, including proprietary trading
- Establishing a treasury function along with developing a risk management strategy
- Regulation, including the international regulatory framework

Accounting for Cash and Performance

- A Performance Management Model
- Ratios for Cash and Working Capital Management
- Basics of Working Capital Management
- Financial Modelling for Cash and Working Capital Management
- Spreadsheet Modelling and Tools and Approaches

Optimisation of Working Capital

- Working capital investment and financing strategies
- Management of accounts receivable, inventory, and accounts payable.
- Liquidity management
- Financial impact of extending a discount to customers

Treasury and Technology

- Treasury management systems (TMSs)
- Company-wide enterprise resource planning (ERP) systems
- Cloud-based systems

Price: From NGN120,000

Date: Friday 8, September 2023

Time: To be determined

Mode: Zoom/Onsite

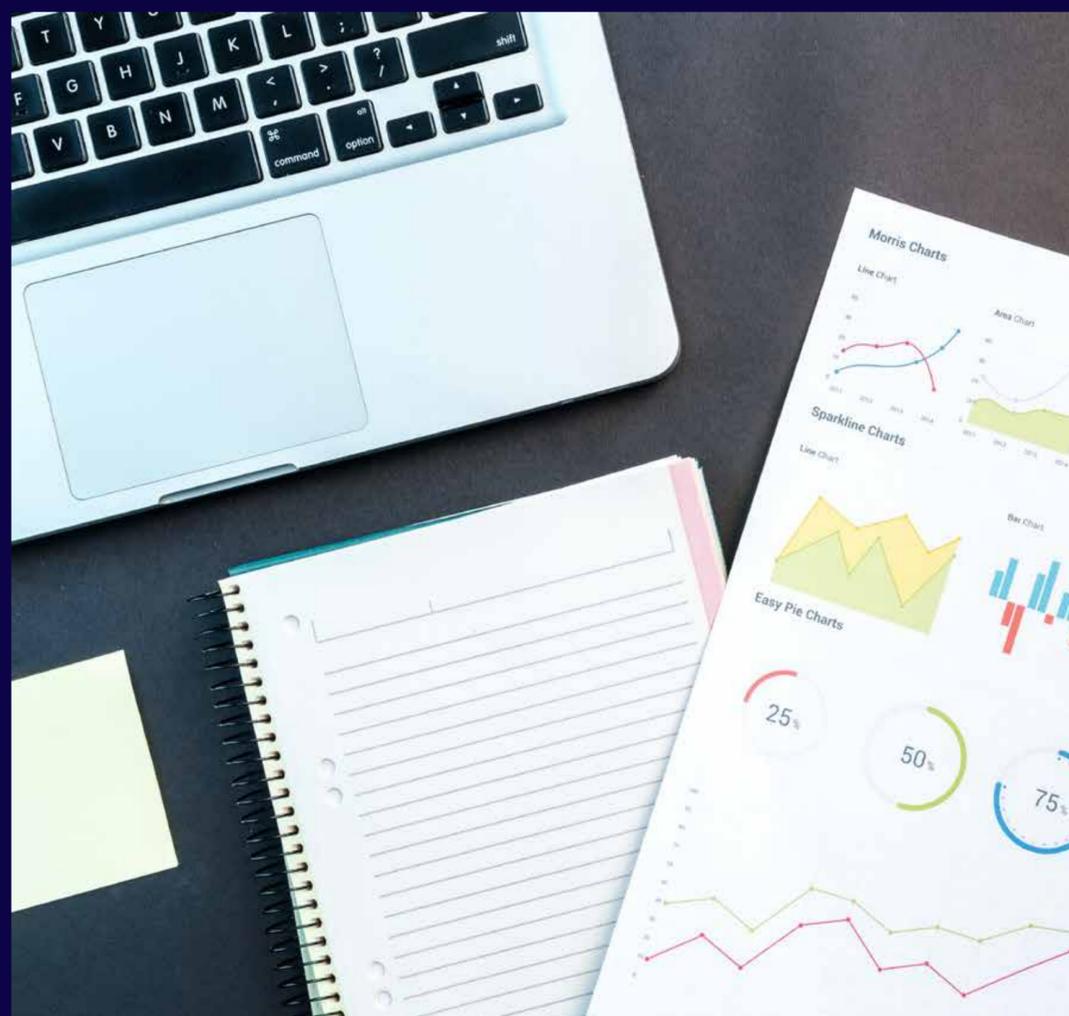
Bespoke Onsite training session can be arranged upon request

Financial Statement Analysis and Interpretation

Overview and Learning Objectives

Financial statements are used to make decisions. They are used by several different groups including shareholders and investors, and by lenders as well as management. The financial statements contain a large number of figures, but the figures themselves do not necessarily have much meaning to a user of financial statements. However, there are techniques of analysis that can be used to interpret the information.

This course aims at enhancing the ability of participants, using different methods, to measure the operational and financial performance of organisations and their external stakeholders. It includes the use of ratios to help gauge the financial strength of an organisation.



Course Objectives

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

- Analyse and interpret the performance of a company from information provided
- Understand creative accounting
- Calculate and interpret ratios such as profitability ratios, gearing ratios, efficiency ratios etc..
- Understand CAMELS to analyse the financial statements
- Understand the limitation of financial statement analysis

Target Audience

The target audience for the course includes:

- Chief Financial Officers
- Accountants
- Financial analysts and executives
- Evaluation officers
- Appraisal executives
- Project managers
- Auditors and Consultants etc.

Course Contents

Overview

- Meaning of financial statements
- Component of financial statements
- Elements of financial statements
- Objective Financial Statement Analysis and Interpretation
- Limitations Financial Statement Analysis

Techniques and Tools of Financial Statement Analysis

- Horizontal analysis
- Vertical Analysis
- + Ratio Analysis
 - Profitability ratios
 - Efficiency ratios
 - Liquidity ratios
 - Solvency ratios
- + CAMELS
 - Capital adequacy
 - Asset quality
 - Management capability
 - Earning quality and quantity
 - Liquidity
 - Sensitivity
- Solvency Margin

Interpretation of financial statement analysis: Performance measures/metrics

- Sectorial threshold
- Industry average
- Year on Year performance

Price: From NGN150,000

Date: Friday 22, September 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request

Enterprise Risk Management

Overview and Learning Objectives

Enterprise risk management (ERM) is a methodology that looks at risk management strategically from the perspective of the entire firm or organisation. It is a top-down strategy that aims to identify, assess, and prepare for potential losses, dangers, hazards, and other potentials for harm that may interfere with an organisation's operations and objectives and/or lead to losses.

ERM allows managers to shape the firm's overall risk position by mandating certain business segments engage with or disengage from particular activities.

The primary objective of the enterprise risk management course is to provide participants with an understanding of the various types of risks that organisations may face, and the tools and techniques used to identify, assess, and manage those risks.



Course Objectives

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

- What Enterprise Risk Management is
- Risk governance and the role of board of directors in overseeing the risk management process
- The integration of ERM with strategic and decision-making

Target Audience

The target audience for the course includes:

- Chief Financial Officers
- Chief Risk Officers
- Board of Directors
- Professional Accountant
- Risk Analyst
- Auditors

Course Contents

Introduction to Enterprise Risk Management

- Definition and Importance of ERM
- ERM Framework and Process

Identifying Risks

- Types of Risks
- Risk Assessment Techniques
- Risk Register

Analysing Risks

- Probability and Impact Analysis
- Risk Heat Maps
- Risk Scenario Analysis

Managing Risks

- Risk Mitigation Strategies
- Risk Transfer and Financing
- Risk Acceptance and Retention

Monitoring and Review

- ERM Implementation and Governance
- ERM Metrics and Reporting
- Continuous Improvement of ERM

Case Studies and Applications

- Real-life examples of ERM in selected industries
- Best practices for ERM implementation in organisations

Price: From NGN200,000

Date: Friday 6, October 2023

Time: To be determined

Mode: Zoom/Onsite

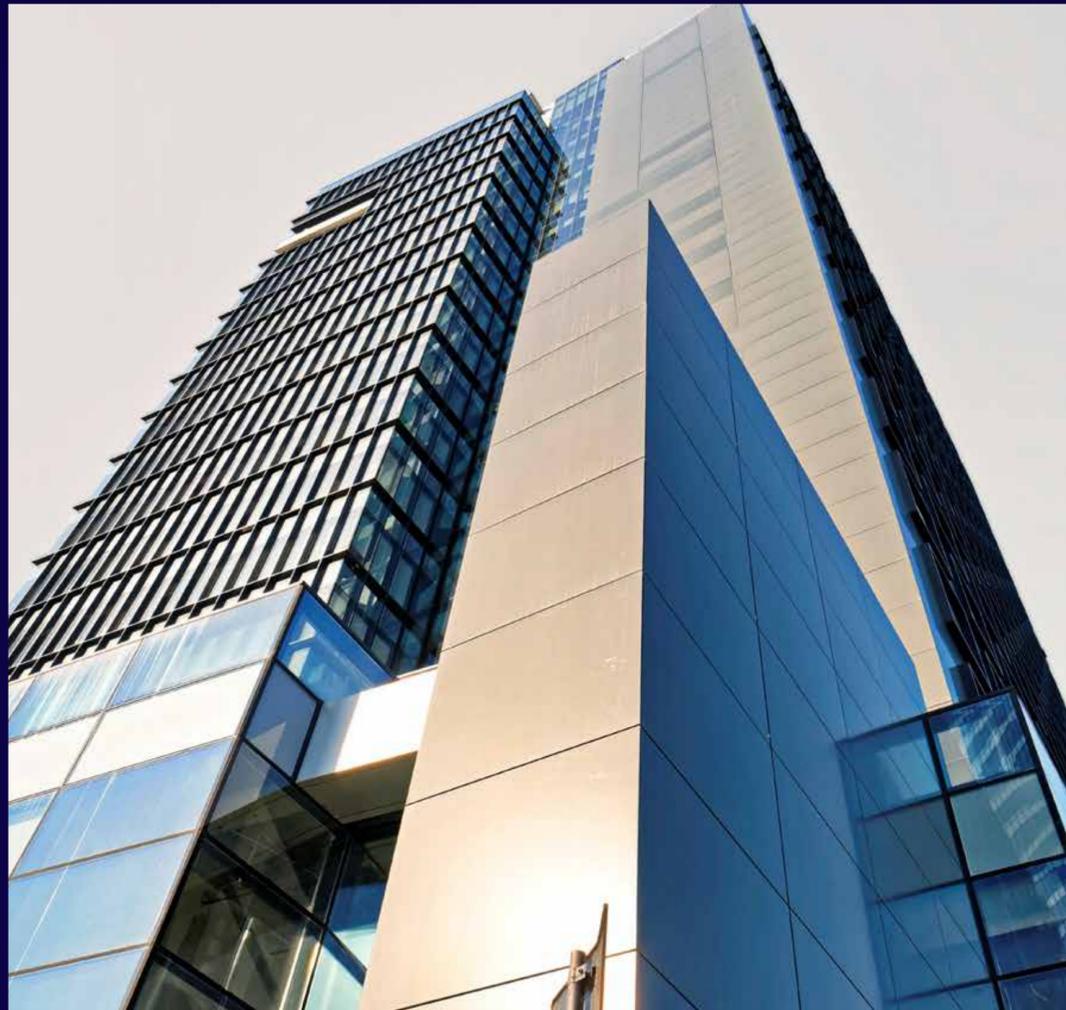
Bespoke Onsite training session can be arranged upon request

Budget Management and Cost Control

Overview and Learning Objectives

Preparing the annual budget is a major activity for many entities. In many medium-sized and large companies, there is a well-defined process for budget preparation, because a large number of individuals have to co-ordinate their efforts to prepare the budget plans. The budgeting process may take several months, from beginning to eventual approval by the board of directors. The budgeting process might be supervised and controlled by a special committee (the budget committee).

An entity should seek to minimise quality-related costs. In order to do this, quality-related costs should be measured, analysed and controlled. However, in many organisations the management accounting system does not capture, analyse and report on quality cost data. This course aim to illustrate how organisations can control cost and manage their budget effectively.



Course Objectives

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

- budget management and cost control.
- the budgeting process
- budget analysis and variance
- budget and decision making
- the use of financial accounting information in capital investment decisions.

Target Audience

The target audience for the course includes:

- General managers
- Directors
- Top executives and experienced managers
- Sales and marketing managers
- Accountants
- Corporate treasury managers
- Professionals of any department involved in the budgetary process etc.

Course Contents

Overview

- How decision affect cost
- How understanding costs and managing them properly is the way to success in an organisation
- Budgeting Process

Fundamentals of Management Accounting

- Cost component and cost accumulation
- Control and Management
- Budgets and standards
- Identifying areas of cost reduction
- Managing cost of capital
- Use of financial accounting information in capital investment decisions

Budgetary Control

- Variance Analysis
- Planning and Control
- Decision Making

Capital budgeting and Investment decision

- Valuation and financing of projects
- Capital investment decisions

Price: From NGN150,000

Date: Friday 27, October 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request

Payroll Management And Effective Payroll Control

Overview and Learning Objectives

The efficient management of the payroll function is crucial for any business with multiple employees. It is an aspect that requires attention to detail and careful observation of the regulatory environment. To manage high staff turnover and to retain the best hands, implementation of global best practices in relation to human resource functions cannot be overemphasised, payroll management being an integral part. The integration of the payroll function with the finance and human resource departments further contributes to the operational management of a successful organisation.

This course gives a comprehensive understanding of the principles of payroll management and effective controls with a strong emphasis on practical application in the working environment. Whether you are seeking to manage these functions within your organisation or to diversify your skillset for career progression, this course will provide you with the skills and knowledge needed to perform the vital function of payroll management and the effective implementation of controls.

Course Objectives

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

- the ideal payroll structure and management
- the payroll regulatory and compliance environment
- the relationship between payroll, human resource management and Finance Department
- the skills needed to identify risk and implement controls

Target Audience

The target audience for the course includes:

- Payroll Administrators
- Financial and Management Accountants
- Human Resource professionals
- Auditors and Consultants etc.

Course Contents

Payroll Environment

- What is Payroll management?
- Importance of payroll management
- Types of Payroll Systems
- Setting up your payroll department
- The acts that Govern Payroll
- Integration of payroll with Company Policies
- Responsibility of the Payroll Administrator
- Ethical considerations in the payroll function

Payroll Implementation and Management

- The key steps involved in payroll activities.
- Creating cost centers, pay points and job codes
- Maintaining employee data, time management and tracking
- Employee compensation, additional benefits and deductions
- Setting up Payslips and Ensuring Regulatory Compliance
- Making amendments and accounting for Specific transactions
- Updating to New Pay Period and Month-End Procedures.

Effective Payroll Controls

- Protection of personal information
- Identifying risks in the payroll cycle
- Implementation of payroll controls
- Evaluating payroll controls
- Internal Payroll Audit
- Outsourcing arrangements and responsibilities
- Common mistakes and how to avoid them

Price: From NGN120,000

Date: Thursday 9, November 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request



Impairment of Financial Assets Under IFRS 9

Overview and Learning Objectives

IFRS 9 as issued by the International Accounting Standards Board (IASB) in 2014 supersedes all previous versions and is mandatorily effective for periods beginning on or after 1 January 2018 with early adoption permitted (subject to local endorsement requirements).

The standard presents a logical model for classification and measurement of financial instruments, a single, forward-looking 'expected loss' impairment model for all debt instruments and a substantially-reformed approach to hedge accounting. It aims to simplify the accounting for financial instruments and address perceived deficiencies which were highlighted by the recent financial crisis.

This course provides an in-depth analysis, application methodology and strategy for implementing IFRS 9 on financial instruments, including hedge accounting and the treatment for expected credit loss. Participants will focus on implementation issues and challenges and discuss case studies on practical application of the standard.



Course Objectives

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

- Financial instruments and its classification
- Measurement of financial instruments
- Impairment models and its applicability
- Presentation and disclosure requirements

Target Audience

The target audience for the course includes:

- Finance Directors
- Head of Finance
- Chief Finance Officers
- Accountant and Account Managers
- Auditors
- Analysts

Course Contents

Overview of financial instruments

- Changes in scope
- IAS 39 incurred loss VS IFRS 9 expected credit loss
- Definition of terms

Classification and measurement of financial assets

- Fair Value options
- Contractual cash flows and characteristics tests
- Business model assessment
- Initial measurement
- Subsequent measurement
- Reclassification of financial asset

Impairment Models

- Expected Credit Loss Model and basic principles
- General Approach
- Simplified Approach
- Purchase or Originated Credit Impaired (POCI)

Presentation and Disclosure

- Presentation
- Disclosures
- Transitional provisions

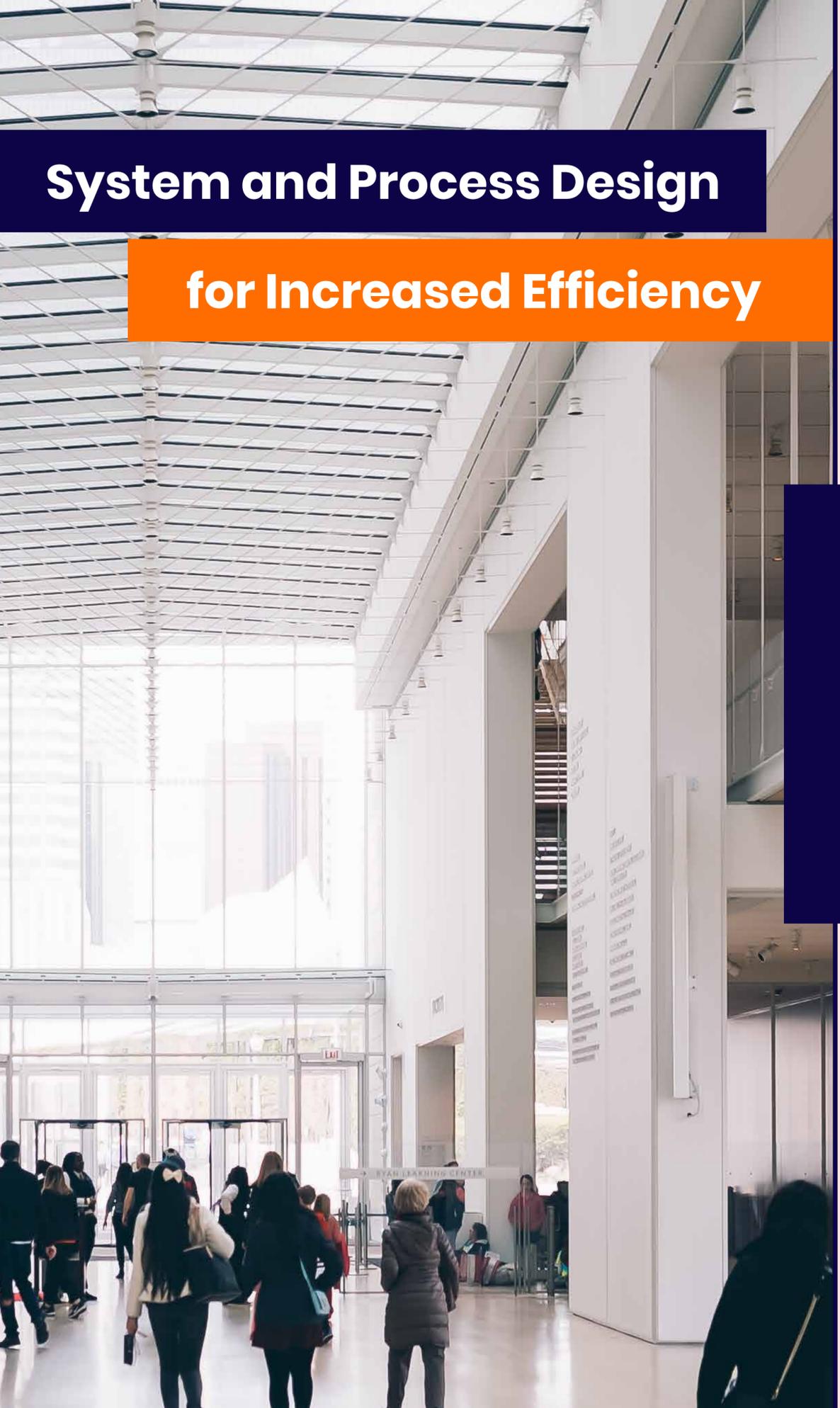
Price: From NGN100,000

Date: Friday 17, November 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request



System and Process Design

for Increased Efficiency

Overview & Learning Objectives

In the business world, process design is a critical element of success. In order to create efficient and profitable operations, it is necessary to have a process in place that can be followed consistently.

Process design is the process of creating and improving systems that convert inputs into outputs. Process design involves understanding how work is done within an organisation and then designing and implementing ways to improve it. In this training, we will be discussing the introduction to systems & processes, critical thinking for process design, and designing process controls, amongst other topics.

Course Objectives

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

- understand what system & process design is and its importance;
- understand process design planning;
- think critically for process design;
- understand what process control is and its significance;
- understand the roles of process control;
- understand what process configurations are;
- understand different process configurations; and
- design process controls.

Target Audience

The target audience for the course includes:

- Business Owners
- Operations professionals
- Company Leaders
- Business Consultants
- People who want to improve their capacity in systems & process design

Course Contents

Introduction

- Introduction to Systems & Process Design
- Understanding your Business Requirements
- Critical Thinking for Process Design

Design Framework

- Process Configuration and Effect on System Performance
- Designing Process Controls

Evaluation

- Measuring Efficiency Improvements

Price: From NGN85,000

Date: Thursday 7, December 2023

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request

Building Capacity for IFRS

Overview and Learning Objectives

This IFRS comprehensive accounting standards training course will enable each participant to appreciate and understand the basics and certain complexities associated with international accounting standards along with topic terminology, concepts and applications.

In gaining a perspective of the origins of IFRS, the accomplishments to date, in the development and acceptance of global accounting standards and insights into the foreseeable future, participants will gain a valuable understanding of this critical field of knowledge and be capable of contributing meaningful assistance to their respective organisations with respect to the adoption and utilisation of these accounting standards.



Course Objectives

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

- context of IFRS standards
- financial statement presentation
- funding, revenue and expenditure
- entity consolidation and combination
- classification and measurement
- disclosure and other matters

Target Audience

The target audience for the course includes:

- Finance Directors
- Head of Finance
- Chief Finance Officers
- Accountant and Account Managers
- Auditors
- Analysts, etc

Course Contents

IFRS Overview and Specific Industries

- Overview of IFRS Principles and Concepts
- The latest on world adoption of IFRS
- First time adoption of IFRS
- IAS 1 – Presentation of Financial Statements
- IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors
- IAS 18 – Revenue
- IFRS 6 – Exploration for and evaluation of Mineral Resource
- Financial Instruments Post Implementation Review for Financial Institutions
- The “Successful Efforts” (SE) Method or the “Full Cost” (FC) Method over Oil and Gas Reserves – disclosures and impact on financial statements
- Case Studies

Technical Standards

- IAS 12 – Income Taxes
- IAS 19- Employee Benefits
- IAS 33 – Earnings per Share
- IAS 34 – Interim Financial Reporting
- IFRS 5 – Discontinued Operations
- IFRS 12 – Service Concession Arrangements
- IFRS 20 – Stripping Costs in the Production Phase of a Surface Mine
- Case Studies

Building Capacity for IFRS (Cont'd)



Course Contents

Financial Instruments

- IAS 39 – Recognition and Measurement
- IFRS 2- Share-based Payments
- IFRS 7 – Disclosures
- IFRS 13 – Fair Value Measurement
- IFRIC 16 – Hedges of Net Investment in Foreign Operations
- IFRIC 19 – Extinguishing Financial Liabilities with Equity Instruments
- Case studies

Group Reporting

- IAS 28 – Investments in Associates
- IFRS 3 – Business Combinations
- IFRS 8 – Segment Reporting
- IFRS 10 – Consolidated Financial Statements
- IFRS 11 – Joint Arrangements
- IFRS 12 – Disclosure of Interest in Other Entities
- Case Studies

New Standards and Practical Implications

- IFRS 9 – Financial Instruments
- IFRS 14 – Regulatory Deferral Accounts
- IFRS 15 – Revenue from Contracts with Customers
- IFRS 16 – Leases
- Future developments
- IFRS and Statutory Audit Procedures
- Case Studies and Practical Implementation

Price: Based on request

Date: To be determined

Time: To be determined

Mode: Zoom/Onsite

Bespoke Onsite training session can be arranged upon request

Who We Are

Pedabo is an independent member firm of Morison Global providing Audit, Assurance, Tax Consulting and Advisory services to all sectors of the Nigerian economy. We offer various professional services aimed at meeting our clients' business objectives and performance expectations. Pedabo has in its over twenty years of existence evolved into four separate and distinct entities, namely:

- Pedabo Associates Limited;
- Pedabo Audit Services;
- Pedabo Professional Services; and
- PAL Nominees

Morison Global's Footprint

Morison Global, a network of firms established to meet the cross-border accounting, auditing, tax and business consulting needs of clients. Our access to the support Morison Global creates more opportunities for our clients than they would get from a single discipline association. Over the years, we have executed several projects jointly with Morison Global member firms. Our partnership has given us both the technical capacity and resources to execute larger projects across jurisdictions.

79 countries; 157 member firms;
 10,300 professional staff;
 375 offices; 1,200 partners;
 1,002 turnover, \$billions (US).

With a combined experience of over 100 years of professional practice, our partners have been active participants in recent developments of the practice of taxation in Nigeria, working closely with regulatory authorities. Our work for clients and with the tax authorities has contributed to the shaping of the tax regulatory framework in Nigeria. Our automated audit approach and methodology is robust, scalable and enables us to deliver high quality, efficient and value-added audit services to our numerous clients.

79
countries

157
Member Firms

10,300
Professional Staff

375
Offices

1,200
Partners

1,002
Turnover, US\$Billions

Pedabo's Footprint



KEY:
 Head Office - Lagos, Nigeria | Annex Office - Ikoyi, Lagos
 Abuja, Nigeria | SNG Pedabo, Ghana



Independent member
Morison Global

What We Do

AUDIT & ADVISORY

- Accounting
- Audit & Assurance
- Reporting Accountant Services
- Agreed upon Procedures
- Forensic Accounting
- Model Audit
- Internal Audit

MANAGEMENT CONSULTING & OTHER BUSINESS SUPPORT SERVICES

- Business Process Management [Design, Optimisation & Reengineering]
- Market Research & Project Feasibility
- Corporate & Functional Strategy
- HR Outsourcing, Consulting & Talent Management
- Compensation & Benefits Consulting
- Liquidation & Insolvency
- Training
- Receivership
- Payroll Management Services
- Debt Recovery
- Secretarial Services & Company Incorporation

TAX & ADVISORY

- Tax Planning & Consultation
- Corporate Tax (CIT, PPT, EDT)
- Transaction Tax (VAT & WHT)
- Personal Income Tax
- Transfer Pricing
- Certificate of Acceptance

BUSINESS ADVISORY & RISK MANAGEMENT

- IFRS Conversion
- Due Diligence
- Regulatory & Compliance Review
- Valuation Services
- Actuarial Services (Gratuity Valuation)
- Business Modeling & Financial Advisory

PROFESSIONAL AFFILIATIONS

- The Chartered Institute of Taxation of Nigeria (CITN)
- Financial Reporting Council of Nigeria
- Federal Ministry of Industry, Trade & Investment (FMITI)
- Institute of Chartered Accountants of Nigeria (ICAN)
- Office of the Auditor-General for the Federation
- Securities and Exchange Commission (SEC)

THANK YOU

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