



CPD Profile – The Manager

Flora MacDonald has been qualified for a number of years as an accountant and a CTA. She has worked in practice, taken a career break and is now returning to work as a Personal Tax Manager for a large firm of accountants. As part of her role she will be responsible for a team of 12, ranging from trainees through to experienced members of staff. As well as running the Tax Department she will take on more complex personal tax clients and manage their affairs on behalf of the Partners within her office. As a CTA she still has a requirement to maintain 90 hours learning throughout the year, of which 20 should be in Structured learning and 70 in Unstructured learning; up to half of this time can be obtained from courses/learning not specifically in taxation.

Current scope of work carried out:

- Managing workload of department
- Reviewing tax returns
- Complex personal taxation clients
- Team management including appraisals, staffing levels and recruitment
- Trainee and staff development

Specialist areas:

- Tax planning for High Net Worth Individuals
- Directors taxation and benefits
- International personal tax
- Complex income issues, i.e. shares, dividends, rental income etc

Other areas to keep up to date on:

- Qualifications trainees following
- Inter-departmental plans and relations
- Staffing requirements now & future
- Future plans of firm

Sources of information/suggested activities to meet CPD requirements for coming year:

1. Effective Induction back into firm
2. Specific CPD courses that may be useful are:
 - a. PAYE, Benefits & NI Update
 - b. Planning for HINWI
 - c. Taxation of Property Transactions
 - d. Finance Act
 - e. Capital Taxes Update
 - f. Appraising & Developing Your People
 - g. How to be an Effective Manager
 - h. Practical Tax Issues relating to Expatriate Employees
3. Technical bulletins such as the ICAS Technical bulletins, local technical discussion groups, Tolleys Online can all be useful
4. Other technical reading can also be obtained from Taxation magazine, CA Magazine, ACCA in practice magazine and Accountancy magazine
5. Regular meetings with other managers in the firm and the staff in your own department are also valuable in order to keep communication channels open and to be able to see what is going on

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Shown below is a sample completed record:

The following is a record of what I have achieved throughout the year in order to meet my CPD Plan (enter detail for each activity completed):

Date	Knowledge/skill area	Activity	Benefit gained	Further action required? If so, what did you do?
05/03/07	Induction to Firm	Followed my induction programme covering: <ul style="list-style-type: none"> - Introduction to the Firm, department and team - Internal HR policies and procedures - Internal technical procedures - IT systems induction - Review and discussion on my role and responsibilities 	This helped me to get settled into the Firm. It allowed me to be able to ask questions and become familiar with all those I would be dealing with and managing on a day-to-day basis. I now understand the relevant staff management procedures I need to follow and use.	There are several actions I need to take over the coming months: <ul style="list-style-type: none"> - A refresher on appraisal skills, to match in with the Firm's procedures - Attend relevant CPD courses for my technical knowledge - Source some management skills courses to pick up new methods and share ideas with others in a similar position - Attend internal events and meetings in order to familiarise myself with everyone and create internal networks
05/04/07	Personal taxation	PAYE, Benefits and NI Update CPD course (3 hours, Structured)	This was a good refresher course to attend. Having kept myself up to date using technical articles, I felt that attending an actual practical course would cement my continued understanding of legislation in this area.	Continue to follow HMRC Bulletins and read Taxation magazine. Make sure that seniors within the department attend these courses annually and also prepare internal briefings for Partners, Accounts and more junior tax staff to keep them up to date with any particular changes they should be aware of.
17/04/07	Staff management	Appraisal meetings	I shadowed the Partner conducting these meetings as being new to the organisation it was not appropriate to conduct	Attend an Appraisal skills course to do some practice. Prepare well ahead of the six month

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			these myself.	reviews later in the year.
16/05/07	Personal skills development	Appraising & Developing Your People course	It gave me an opportunity to get to know the individuals a bit better, know what their development plans are for the coming and also see the process in action. This course was a good refresher and allowed me to practice some skills that I have not used for some time.	I took several tips from this course that will be useful for me to implement when I go to do the performance reviews later in the year.
17/05/07	Taxation	Taxation of Property Transactions CPD course (3 hours)	I attended this course specifically to get an update on the income tax, CGT and IHT implications of such transactions for the personal clients that I deal with.	There were at least four or five clients that needed to be reviewed. The potential changes were recommended to the appropriate Partner for discussion with their client. This will be an area for constant review in the coming months as I become familiar with all of the cases I am dealing with.
19/06/07	Internal communications	Inter-department meetings	This is now the third meeting I have attended. They are useful in that all departments can share workloads and discuss communication issues that will allow us to become more efficient in our dealings with jobs.	Brief my own department on issues arising from these meetings and how we will amend our procedures to deal with new ways of working. Look to make sure that one of the senior members of the team can substitute for me if I am not able to attend in person, and that other managers understand this.
27/09/07	Taxation	Finance Act 2007 CPD course (3	This is an annual update course	Continue this for all relevant

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		hours)	that I and more senior members of my team attend. It gives a comprehensive, practical review of the changes arising from the final Finance Act that has been passed.	members of the team. Prepare a short internal seminar for junior members of staff so that they can be brought up to speed and also do a more detailed session for members of the audit and accounts teams.
29/10/07	Staff management	Six monthly review meetings	The benefit was two fold – the individuals were asked to feedback their views on the last six months and also how they are getting on with their personal development plans. I was able to give them some different feedback on where they can improve going forward and maintain their progress with their plans. This allowed me to get to know the team even better.	Next year I will be delegating responsibility for appraisals of more junior staff to the seniors in the team who work with them constantly on a day-to-day basis. I will then carry out the seniors appraisals and also discuss the performance of the juniors with them. Need to arrange training for the seniors to ensure they are comfortable and have the skills to carry out the appraisals.
03/11/07	Taxation	Practical Tax Issues relating to Expatriate Employees	This course brought me fully up to date with HMRC's approach to employees who work abroad. The topics covered included: employment taxation charging provisions, PAYE issues, national insurance and benefits in kind.	To keep constantly up to date in this field through reading and future course attendance. Likely to need to attend a similar refresher style course next year if regulations change once more.
14/11/07	Personal skills development	Advanced management, 2 day course	This was an excellent course to reflect on my current style and approach and also in terms of being able to share experiences with other managers at a similar level.	The exercises were very useful in allowing me to reflect and look at where I can improve further. I intend to work through my action plan I developed at the course and

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			<p>The topics explored were: the influential manager, leadership skills, a time management refresher and managing staff performance.</p>	<p>also look for opportunities to progress staff in this area through attendance at a lower level course to support their development up to a more supervisory/managerial level.</p>
19/12/07	Technical reading	Subscriptions to CA magazine, Taxation and Accountancy Age throughout the year.	<p>The publications help to keep you up to date with what is happening across the sectors and also prompt any review of client cases where regulations have changed.</p>	<p>Continue these. Also continue to circulate within the department to all those who do not receive a copy of these publications to keep their knowledge up to date.</p>

I declare that I have completed the above plan and taken action as required in order to ensure that I have maintained my technical knowledge and competence in regulated areas, where appropriate.

Name: *Fiona MacDonaid*

Date: *31 December 2007*

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