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The Complexities of Deferred Tax and Uncertain Tax Positions for your Business

4 CPE hours



Target Audience

Finance professionals
(Accounting & Reporting),
CFO, Controllers, Finance
Managers

Delivery Mode

Physical Seminar |
Live Webinar

Facilitators

Adriel Pang
Senior Manager,
Accounting & Reporting
Advisory

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Senior Manager, Business
Tax

Introduction

Accounting for deferred tax can be a daunting task when the concepts and jargons were hardly intuitive. With the need for in-depth understanding of the relevant tax laws, confusion over the practical application is inevitable.

Conducted by experienced trainers in the industry using actual examples and hands-on exercises, the session will feature IAS 12 Income Tax, fundamental concepts behind deferred taxation and approaches towards the assessment of uncertain income tax treatments under IFRIC 23.



Course Outline

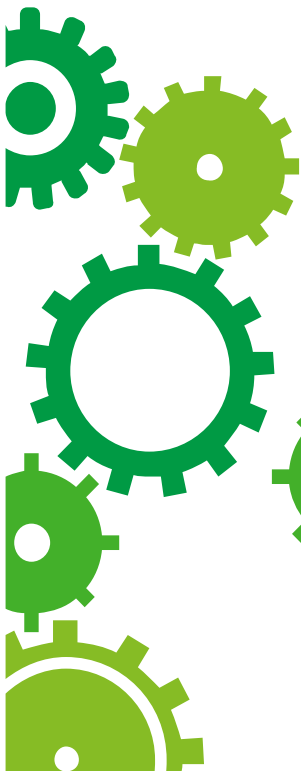
- Refresher on the requirements of IAS 12 *Income Tax*
- Understand the Balance Sheet approach to deferred taxes
- Recognition and measurement of deferred tax via a 6-steps computation approach which include determining: Tax base to calculate temporary differences, applicable tax rate, recoverability of deferred tax assets, assessment and accounting for uncertain tax positions under IFRIC 23, discussion on implications of other accounting standards to deferred tax

Sharing by tax specialists

- The process of building up current and deferred tax computations
- Gain insight on how various types of tax adjustments may arise and its impact
- Highlight pitfalls and common errors in tax accounting to avoid

Learning Objectives

- Know the basics of accounting and how financial statements are prepared
- Comprehend the basic concept of time value of money
- Recognize lease accounting and revenue recognition principals
- Access to the widely-used month-end closing basics and common errors to avoid
- Interpret key performance metrics and ratios



Registration

Corporate

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