Deferred Taxation & Tax Assets/Liabilities Training Course

Professional Development Training Course Outline

Category	Taxation and Revenue	**Duration**	5 Days
Base Fee	$1,500 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Deferred Taxation & Tax Assets/Liabilities Training Course provides participants with a comprehensive understanding of deferred tax concepts, temporary differences, and their implications on financial statements. This program explores how deferred tax assets and liabilities arise, how they are measured, and the strategies to manage them effectively in compliance with accounting and tax standards. Participants will learn to interpret deferred tax impacts in both domestic and international reporting contexts while enhancing their skills in tax accounting and financial analysis.

Through interactive learning sessions and case studies, this course emphasizes the recognition, presentation, and disclosure of deferred tax balances in line with IFRS and IAS 12. It equips finance and tax professionals with the analytical skills to forecast, reconcile, and manage deferred tax positions to support organizational transparency, compliance, and long-term financial planning.

Programme Curriculum

Deferred Taxation & Tax Assets/Liabilities Training Course

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Course Objectives

1. Understand the fundamental concepts of deferred taxation.
2. Identify temporary and permanent differences affecting deferred taxes.
3. Learn how to calculate deferred tax assets and liabilities.
4. Apply IAS 12 and IFRS principles in deferred tax reporting.
5. Recognize the impact of deferred tax on financial statements.
6. Manage valuation allowances and reversals effectively.
7. Assess the treatment of deferred tax in group consolidations.
8. Develop strategies for optimizing tax positions and compliance.
9. Interpret tax disclosures and reconcile tax provisions.
10. Strengthen decision-making through deferred tax forecasting.
11. Apply tax accounting principles to various business scenarios.
12. Understand deferred tax implications of mergers and acquisitions.
13. Align deferred tax management with strategic business goals.

Organizational Benefits

- Improved accuracy in financial reporting and disclosures.
- Enhanced compliance with accounting and tax regulations.
- Better management of tax assets and liabilities for planning.
- Reduced risk of tax understatements or overstatements.
- Strengthened coordination between tax and accounting teams.
- Increased transparency and investor confidence in reporting.
- Enhanced forecasting and long-term tax planning capabilities.
- Optimized utilization of deferred tax assets.
- Strengthened audit readiness through accurate documentation.
- Improved decision-making based on deferred tax insights.

Target Audience

- Tax accountants and auditors
- Finance managers and controllers
- Corporate tax officers
- Financial analysts and planners
- Compliance and reporting specialists
- Investment and risk managers
- Accounting consultants
- Chief financial officers (CFOs)

Course Duration: 5 days

Course Modules

Module 1: Introduction to Deferred Taxation

- Overview of deferred tax concepts and importance
- Differences between current and deferred taxes
- Recognition of temporary and permanent differences
- Impact of deferred tax on profit and loss statements
- Relationship between tax expense and accounting income
- *Case Study: Understanding deferred tax in financial reporting*

Module 2: Temporary Differences and Deferred Tax Calculation

- Identifying deductible and taxable temporary differences
- Computation of deferred tax assets and liabilities
- Timing of reversal and tax rate application
- Measurement principles under IAS 12
- Recording deferred tax in accounting systems
- *Case Study: Calculating deferred taxes for corporate entities*

Module 3: Recognition and Derecognition of Deferred Tax Assets

- Criteria for recognizing deferred tax assets
- Assessing recoverability and valuation allowances
- Reversal of previously unrecognized deferred tax assets
- Handling losses and carryforwards
- Disclosure requirements for deferred tax assets
- *Case Study: Managing valuation allowances and recoverability tests*

Module 4: Deferred Tax Liabilities and Reversals

- Recognition of deferred tax liabilities
- Measurement and timing of reversals
- Impact of revaluation and depreciation on liabilities
- Handling deferred taxes on investments and subsidiaries
- Presentation and offsetting in financial statements
- *Case Study: Deferred tax liabilities in asset revaluation*

Module 5: Deferred Tax under IFRS and IAS 12

- Key principles of IAS 12 and related IFRS standards
- Exceptions to deferred tax recognition
- Tax base determination and balance sheet approach
- Interaction with other accounting standards (IFRS 9, IFRS 16)
- Practical disclosure examples and requirements
- *Case Study: Applying IAS 12 in a multinational enterprise*

Module 6: Deferred Tax in Group Consolidations

- Deferred taxation in consolidated financial statements
- Intercompany transactions and elimination entries
- Impact of group restructuring and acquisitions
- Treatment of goodwill and intangible assets
- Consolidation adjustments and deferred tax implications
- *Case Study: Deferred tax consolidation in group reporting*

Module 7: Forecasting and Managing Deferred Tax Positions

- Developing deferred tax forecasts and projections
- Tax planning through deferred tax management
- Strategies to minimize deferred tax volatility
- Using deferred tax data for financial decision-making
- Risk management and compliance controls
- *Case Study: Forecasting deferred tax positions for corporate strategy*

Module 8: Disclosure, Presentation, and Compliance

- Presentation of deferred tax in financial statements
- Required disclosures under IAS 12 and IFRS frameworks
- Reconciliation of effective tax rates
- Communication of deferred tax impacts to stakeholders
- Best practices in audit readiness and compliance
- *Case Study: Deferred tax disclosure in annual financial reports*

Training Methodology

- Interactive instructor-led discussions and lectures
- Practical exercises on deferred tax calculations
- Group workshops on IFRS and IAS 12 application
- Real-world corporate case study analysis
- Simulations on deferred tax reporting and consolidation
- Continuous assessment and feedback sessions

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.com or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to FINESKILL TRAINING CENTER account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
07 Sep 2026	11 Sep 2026	Physical	$1,500
14 Sep 2026	18 Sep 2026	Physical	$1,500
21 Sep 2026	25 Sep 2026	Physical	$1,500
28 Sep 2026	02 Oct 2026	Physical	$1,500
05 Oct 2026	09 Oct 2026	Physical	$1,500
12 Oct 2026	16 Oct 2026	Physical	$1,500
19 Oct 2026	23 Oct 2026	Physical	$1,500
26 Oct 2026	30 Oct 2026	Physical	$1,500

Ready to enroll or request a customized program? Book online or contact us:

Register Online Now

Email: info@fineskilltrainingcenter.com | Website: www.fineskilltrainingcenter.com