

Deferred Tax – Back to Basics

A public workshop by **PwC's Academy**

This workshop explores the intricacies of deferred tax accounting and its impact on financial reporting, learn how to identify and manage temporary differences, and develop strategic tax planning skills. The programme combines theoretical insights with practical applications through case studies and interactive sessions guided by a simple yet structured PwC's 9-steps approach.

Who is this for:

Tax Controllers

Finance and Tax Managers/Executives

Financial Analysts

Regulators, Academicians, and Accountancy Students

What's In It For You?

- Systematic approach to deferred tax calculations
- Journal entries mechanic and documentation
- Disclosure requirements and presentation
- Common application and challenges

Deferred tax is created to bridge the gap between taxation and accounting principle

2-day

5 - 6
June

Thursday &
Friday

9.00 AM – 5.00 PM

Virtual

Note: For enhanced immersion, please join the virtual workshop using a desktop or laptop.

For more information, contact:
my.academy@pwc.com

Register Now

Registration fee:

Public Workshop Only

***HRDC FULLY CLAIMABLE**

RM 1,800

per participant
(inclusive of service tax)

Bundle Pass

***HRDC FULLY CLAIMABLE**

Public workshop + 12-month subscription to PwC's Online Academy (worth RM 2,800)

- Subscription-based online learning platform
- Access to over 8,000 learnings in forms of e-learns, bite-sized videos, articles, and podcasts
- Exclusive learning resources including e-invoicing recordings, ESG e-learns', Finance Professional Pathway, Deferred Tax Series

RM 3,100

per participant
(inclusive of service tax)

10% off

- **Early Bird Registration** (ending 16 May 2025)
- **Multiple Module Selection**
- **Group Registration (3 or more people, single module)**

15% off

Group Registration (3 or more people with multiple modules)

Note: Discounts are not cumulative; only the higher discount applies.

Programme Details



Equip yourself with a simple and concise step-by-step approach to computing deferred tax. We will take you through this structured process all the way through to recording the journal entries and preparing for disclosures.

By using a simple case study *, you will be able to apply the concepts, reinforce your understanding on key principles and bring home some practical tips.

No.	Course Outline
1.	What is the rationale of accounting for deferred taxation?
2.	What are tax bases and how to practically determine them?
3.	How to determine temporary differences?
4.	What are exceptions to recognising deferred taxes?
5.	What tax rate to apply to deferred taxes and will it change as the manner of recovery of assets changes?
6.	Must all the deferred tax liabilities (DTL) and deferred tax assets (DTA) be recognised?
7.	How to record the journal entries for DTL and DTA?
8.	Can the DTL and DTA be offset and how are they presented?
9.	What are the required disclosures?

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10% off

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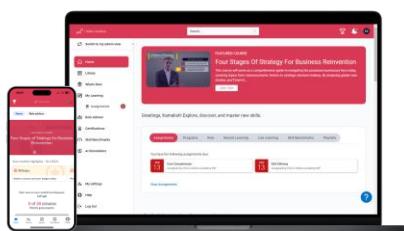
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PwC's Online Academy

Available exclusively with the Bundle Pass



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✓ Breadth of Content:
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