



Deferred Tax – Back to Basics

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

Gain 14 CPE/CPD Points

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

Our Speakers:



Yanti Abd Rahman
Finance and Operations
Academy Lead,
PwC's Academy



Hong Mei Yeng
Senior Manager,
PwC's Academy

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

Multiple Sessions Available:

1 day

12-13

November

Wed & Thurs

9.00 AM – 5.00 PM

**PwC Malaysia, Menara TH
1 Sentral**

(Early Bird ends: 20 October 2025)

1 day

4-5

March

Wed & Thurs

9.00 AM – 5.00 PM

**PwC Malaysia, Menara TH
1 Sentral**

(Early Bird ends: 4 February 2026)

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

Save 53% off the regular price
RRP: RM 2,800

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;** or
- **Multiple Module Selection;** or
- **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?



Scan or [click](#) to register

For group registration, kindly provide participants' names by emailing my.academy@pwc.com

Exclusive Discounts:

10% off

- Early Bird Registration
- Multiple Module Selection
- Group Registration (3 or more people, single module)

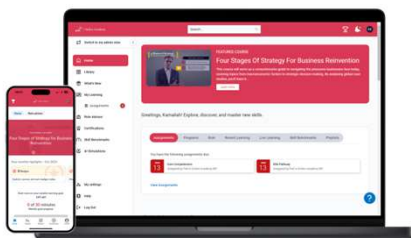
15% off

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PwC's Online Academy

Available exclusively with the Bundle Pass



Subscription-based Digital Learning Content. Designed for business and finance professionals, giving users unlimited access to their learning and upskilling needs in one place.



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Learn from industry experts and PwC Professionals



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Access courses anytime, anywhere to fit your schedule



Breadth of Content:
Over 8,000 learnings in multiple modality