

## 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

2 days  
**12-13**  
 May  
 Tues & Wed

**9.00 AM – 5.00 PM**  
**Eastern & Oriental Hotel**  
 (Early Bird ends: 30 April 2026)

For more information, please do not hesitate to reach out to Ms Ann Yew at [+604 238 9291] / Cik Nurnatasya Rahim at [+604 238 9148] or email at [siew.lay.yew@pwc.com](mailto:siew.lay.yew@pwc.com) / [nurnatasya.rahim@pwc.com](mailto:nurnatasya.rahim@pwc.com)

**Register Now**

Gain 14 CPE/CPD Points

### Our Speakers:



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



**Hong Mei Yeng**  
 Senior Manager,  
 PwC's Academy

### 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?

## Exclusive Discounts:

**10% off**

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

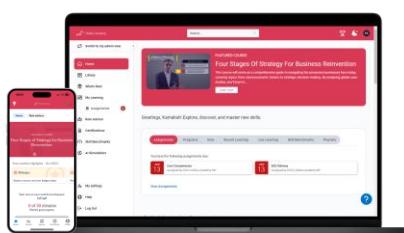
**15% off**

**Group Registration (3 or more people with multiple modules)**

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## PwC's Online Academy

Available exclusively with the Bundle Pass



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