

# Computing and reporting deferred tax

## WHO SHOULD ATTEND?

Financial, Consolidation and Accounting Managers  
– Consolidation Managers – Accountants – Tax Specialists – Chartered Accountants, External Auditors  
– Users of financial statements

**Prerequisites:** *this training does not require any particular prerequisite.*

## OBJECTIVES

Understand the recognition principles of deferred tax under both IFRS and French GAAP in order to:

- › Calculate and audit deferred tax
- › Book deferred tax in the balance sheet, income statement and OCI

## WHY YOU SHOULD ATTEND?

- › Determining deferred taxes is a complex subject between accounting and taxation. It is also a key step in the consolidation process.

This training course provides an effective methodology for identifying, accounting for and monitoring deferred taxes.

## DETAILED CONTENT

### › Principles of deferred tax recognitions

- From current to economic income tax
- The liability approach, variable carry-forward and extended concept

### › Assess deferred tax

- Measure accounting and tax bases
- Conditions for deferred tax asset and liability recognition
- Applicable tax rates and impact of tax rate changes
- Deferred tax in interim accounts
- Understand and apply IFRIC 23 “Uncertainty over Income Tax Treatments”

### › Recognize and present deferred tax

- Impacts in the financial statements
- Conditions for offsetting assets and liabilities
- Deferred tax and OCI

### › Deferred tax and consolidation entries

- Deferred tax recognition in business combinations
- Particular case: deferred tax on investments

### › Information to disclose in the notes

- Tax proof: methodology and the two possible presentations
- Deferred tax assets: recognition criteria and unrecognized assets
- Other disclosures

### › Deferred tax and tax consolidation

- Reminders on tax consolidation
- Impacts on deferred tax

## INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **Prior to the session:** self-assessment quiz
- **During the session:** for each topic covered, real-life examples are taken from published financial statements. Case studies, interactive quizzes and exchanges ensure knowledge acquisition throughout the training.
- **After the session:** documentary inputs (synthesis, articles, video).  
The trainer is available to answer any follow-up questions participants may have.

**DURATION:** 1 DAY

**DATES\*:** 27/02/24  
15/05/24  
18/09/24  
06/11/24

**PRICE EXCL. VAT:** 1 240 €

(\*) Delivery method: face-to-face, subject to change according to your requests and/or health conditions.

©FinHarmony - This training can be organised on your premises  
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