



TAX AND LEGAL TRAINING

Tax Accounting and Deferred Tax

3 day course

Classroom, online or in-house

Course overview

Deferred tax is the line most often restated in African financial statements, because it requires reconciling a tax computation with an accounting position across every asset and liability. This course covers preparing it correctly. Delegates work through the temporary difference approach, the calculation of the tax base of an asset and a liability, and the recognition and measurement rules. Deferred tax assets and the recoverability assessment behind them receive full attention. Rate changes, unused losses and credits are covered. The tax rate reconciliation is built line by line, since it is the disclosure that reveals errors. The course closes on uncertain tax positions and on group and consolidation issues.

What you will learn

- Apply the temporary difference approach to deferred tax
- Determine the tax base of an asset and of a liability
- Recognise and measure deferred tax balances correctly
- Assess recoverability of a deferred tax asset
- Account for rate changes, unused losses and credits
- Build and interpret a tax rate reconciliation
- Treat uncertain tax positions and group consolidation issues

Who should attend

- Financial accountants and reporting managers
- Tax accountants and practitioners
- External and internal auditors
- Finance managers preparing statutory accounts
- Graduate accountants in reporting roles

Course outline

- 01 The line most often restated
- 02 Temporary differences and the balance sheet approach
- 03 Tax base of assets and liabilities
- 04 Recognition and measurement
- 05 Deferred tax assets and recoverability
- 06 Rate changes, losses and credits
- 07 The tax rate reconciliation
- 08 Uncertain positions and consolidation

Upcoming dates

Dates	Venue	Format	Fee per delegate
23 to 25 September 2026	Lagos, Nigeria	Classroom	USD 995
16 to 18 November 2026	Accra, Ghana	Classroom	USD 995
21 to 23 December 2026	Online	Online	R6,500
24 to 26 February 2027	Addis Ababa, Ethiopia	Classroom	USD 995



Fees and how to register

This 3 day course is **R6,500** per delegate online, **R14,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 995** in the classroom elsewhere in Africa. In-house training is quotation on request. Book 2 or more delegates on this course and save 10%.

To register or request an in-house proposal, visit www.afrisciencegroup.com, email info@afriScience.co.za, or WhatsApp us on **+27 63 479 1136**.

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