



Technical Workshop

7
CPD units

ACCA



Accounting for Deferred Taxation: FRS 12

by Sardool Singh

Date

11 October 2008, Saturday

Venue

Hilton Hotel

581 Orchard Road
Singapore 238883
(nearest MRT station: Orchard)

Time

9:00am - 5:00pm
(Registration from 8:30am)

Fee

S\$260 Members

S\$300 Affiliates / Students

S\$350 Non-Members

*ACCA Approved Employers
enjoy a 10% group discount off
Non-Members rate
(Minimum 3 staff members)

Enrolment Deadline

3 October 2008, Friday

***Participants are required to
bring along their calculators for the
workshop.*

FRS 12 on 'Income Taxes' continues to be a difficult and sometimes confusing standard to understand and implement. This workshop will provide a comprehensive and 'hands-on' review of the requirements of the standard.

Intended for:

Accountants who wish to have a more detailed understanding of FRS 12 and for auditors who have to verify the appropriateness of the deferred taxation computations and disclosure requirements in the financial statements.

Coverage:

- Definition of tax base
- What are taxable temporary differences? How are they measured in the following situations:
 - business combinations
 - assets carried at fair value
 - goodwill
 - initial recognition of an asset or liability
- What are deductible temporary differences? How are they measured in the following situations:
 - initial recognition of an asset or liability
 - negative goodwill
- How are unused tax losses and unused tax credits accounted for?
- How do temporary differences arise for investments in subsidiaries, branches and associates and interests in joint ventures?
- Deferred taxation issues for items credited or charged directly to equity
- Presentation and disclosure

About the Speaker

Sardool Singh is the CFO of a privately held investment holding company. Prior to his current engagement, he was the Group Financial Controller of a listed company. As Group Financial Controller, Sardool was responsible for the entire group's financial functions and was responsible for the IPOs of two subsidiaries on SESDAQ.

Sardool is a sought after trainer, and runs regular workshops for qualified accountants on the areas of IFRS, consolidated financial statements and disclosure requirements for Singapore companies. Sardool Singh is a fellow of the Association of Chartered Certified Accountants.

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**Enrolment Form for "Accounting for Deferred Taxation: FRS 12 " - Saturday, 11 October 2008
at Hilton Hotel**



Contact Person's Particulars

Contact Person : _____ Membership No.: _____

Designation : _____ Company : _____

Tel : _____ Fax : _____

*Address : _____

E-mail : _____

(FOR CONFIRMATION, PLEASE PRINT IN BLOCK LETTERS)

All Participants Details (Single cheque payment)

Name of Participant/s	Company/Title	Reg No. (If applicable)	Amount

Amount Payable:

Payment Method

Cheque payable to "ACCA Singapore Pte Ltd" Bank _____ Cheque No. _____

Visa / Mastercard Card No. _____

*CVV2 No. _____ Expiry Date (MM / YY) / _____
*(Printed at the reverse side of your credit card)

Cardholder's Name _____ Cardholder's Signature _____ Date _____

Remarks _____

Important notes:

1. ACCA Singapore reserves the right to cancel or make any adjustments to the event.
2. Enrolment by fax is NOT accepted, except payment by credit cards.
3. **Please indicate on the reverse side of your cheque, Your Name, Contact Details and Event Name.**
4. Full payment must be received prior to the event. Registration forms submitted without payment will not be accepted.
5. Enrolment is on a first-come-first-served basis.
6. No cancellations 3 days before the event but substitutions will be permitted.
7. Enrolment confirmation will be sent via e-mail to each enrollee after enrolment dateline.
(E-mail address must be provided)
8. Special dietary requests must be made in advance (Subject to availability).
9. Receipts & Invoices will be issued upon request.