Datastat Research
Building Capacity in Training and Research

DATASTAT TRAINING IN

OFFICIAL COURSE PROSPECTUS

Center for Advanced Research & Professional Development

Nairobi Training Center • Global Virtual Academy • Corporate On-Site

TAXATION AND REVENUE

Deferred Taxation & Tax Assets/Liabilities Training Course

Comprehensive Course Syllabus, Practical Modules & Upcoming Schedules

PROGRAM SPECIFICATIONS & HIGHLIGHTS

DURATION
5 Days Practical Hands-on

DELIVERY MODES
In-Person Class & Live Virtual

CERTIFICATION
Accredited Certificate of Completion

INTAKES / DATES
Multiple Cohort Schedules Included

PREPARED FOR:

Valued Participant

Email: training@datastatresearch.org | Issued: November 21, 2026

Academic & Professional Training Year: 2026

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Deferred Taxation & Tax Assets/Liabilities Training Course

Taxation and Revenue • 5 Days Intensive • Accredited Certification

Course Overview

Deferred Taxation & Tax Assets/Liabilities Training Course provides participants with a comprehensive understanding of deferred tax concepts, temporary differences, and their implications on financial statements.

Upcoming Training Schedules

Confirmed cohort intakes and venues. Both physical in-person classroom and live virtual online seats are available.

TRAINING DATES	LOCATION / VENUE	FORMAT / DURATION	INVESTMENT (FEE)
29 Dec 2025 – 2 Jan 2026	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
29 Dec 2025 – 2 Jan 2026	Kigali	Classroom / 5d	**$3,000 USD / KES 90,000**
29 Dec 2025 – 2 Jan 2026	Dubai	Classroom / 5d	**$5,000 USD / KES 90,000**
29 Dec 2025 – 2 Jan 2026	Cape Town	Classroom / 5d	**$4,500 USD / KES 90,000**
29 Dec 2025 – 2 Jan 2026	Addis Ababa	Classroom / 5d	**$3,000 USD / KES 90,000**
29 Dec 2025 – 2 Jan 2026	Singapore	Classroom / 5d	**$5,000 USD / KES 90,000**
29 Dec 2025 – 2 Jan 2026	Istanbul	Classroom / 5d	**$5,000 USD / KES 90,000**
29 Dec 2025 – 2 Jan 2026	Bangkok	Classroom / 5d	**$5,000 USD / KES 90,000**
29 Dec 2025 – 2 Jan 2026	Accra	Classroom / 5d	**$4,000 USD / KES 90,000**
5 Jan 2026 – 9 Jan 2026	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
5 Jan 2026 – 9 Jan 2026	Kigali	Classroom / 5d	**$3,000 USD / KES 90,000**
5 Jan 2026 – 9 Jan 2026	Dubai	Classroom / 5d	**$5,000 USD / KES 90,000**

* Corporate discounts and customized cohort scheduling are available for teams of 3 or more participants.

Course Curriculum & Modules

Deferred Taxation & Tax Assets/Liabilities Training Course

Introduction

Deferred Taxation & Tax Assets/Liabilities Training Course provides participants with a comprehensive understanding of deferred tax concepts, temporary differences, and their implications on financial statements. This program explores how deferred tax assets and liabilities arise, how they are measured, and the strategies to manage them effectively in compliance with accounting and tax standards. Participants will learn to interpret deferred tax impacts in both domestic and international reporting contexts while enhancing their skills in tax accounting and financial analysis.

Through interactive learning sessions and case studies, this course emphasizes the recognition, presentation, and disclosure of deferred tax balances in line with IFRS and IAS 12. It equips finance and tax professionals with the analytical skills to forecast, reconcile, and manage deferred tax positions to support organizational transparency, compliance, and long-term financial planning.

Course Objectives

- Understand the fundamental concepts of deferred taxation.
- Identify temporary and permanent differences affecting deferred taxes.
- Learn how to calculate deferred tax assets and liabilities.
- Apply IAS 12 and IFRS principles in deferred tax reporting.
- Recognize the impact of deferred tax on financial statements.
- Manage valuation allowances and reversals effectively.

- Assess the treatment of deferred tax in group consolidations.
- Develop strategies for optimizing tax positions and compliance.
- Interpret tax disclosures and reconcile tax provisions.
- Strengthen decision-making through deferred tax forecasting.
- Apply tax accounting principles to various business scenarios.
- Understand deferred tax implications of mergers and acquisitions.
- Align deferred tax management with strategic business goals.

Organizational Benefits

- Improved accuracy in financial reporting and disclosures.
- Enhanced compliance with accounting and tax regulations.
- Better management of tax assets and liabilities for planning.
- Reduced risk of tax understatements or overstatements.
- Strengthened coordination between tax and accounting teams.
- Increased transparency and investor confidence in reporting.
- Enhanced forecasting and long-term tax planning capabilities.
- Optimized utilization of deferred tax assets.
- Strengthened audit readiness through accurate documentation.
- Improved decision-making based on deferred tax insights.

Target Audience

- Tax accountants and auditors
- Finance managers and controllers
- Corporate tax officers
- Financial analysts and planners
- Compliance and reporting specialists
- Investment and risk managers
- Accounting consultants
- Chief financial officers (CFOs)

Course Duration: 5 days

Course Modules

Module 1: Introduction to Deferred Taxation

- Overview of deferred tax concepts and importance
- Differences between current and deferred taxes
- Recognition of temporary and permanent differences
- Impact of deferred tax on profit and loss statements
- Relationship between tax expense and accounting income
- Case Study: Understanding deferred tax in financial reporting

Module 2: Temporary Differences and Deferred Tax Calculation

- Identifying deductible and taxable temporary differences
- Computation of deferred tax assets and liabilities
- Timing of reversal and tax rate application
- Measurement principles under IAS 12
- Recording deferred tax in accounting systems
- Case Study: Calculating deferred taxes for corporate entities

Module 3: Recognition and Derecognition of Deferred Tax Assets

- Criteria for recognizing deferred tax assets
- Assessing recoverability and valuation allowances
- Reversal of previously unrecognized deferred tax assets
- Handling losses and carryforwards

- Disclosure requirements for deferred tax assets
- Case Study: Managing valuation allowances and recoverability tests

Module 4: Deferred Tax Liabilities and Reversals

- Recognition of deferred tax liabilities
- Measurement and timing of reversals
- Impact of revaluation and depreciation on liabilities
- Handling deferred taxes on investments and subsidiaries
- Presentation and offsetting in financial statements
- Case Study: Deferred tax liabilities in asset revaluation

Module 5: Deferred Tax under IFRS and IAS 12

- Key principles of IAS 12 and related IFRS standards
- Exceptions to deferred tax recognition
- Tax base determination and balance sheet approach
- Interaction with other accounting standards (IFRS 9, IFRS 16)
- Practical disclosure examples and requirements
- Case Study: Applying IAS 12 in a multinational enterprise

Module 6: Deferred Tax in Group Consolidations

- Deferred taxation in consolidated financial statements
- Intercompany transactions and elimination entries
- Impact of group restructuring and acquisitions
- Treatment of goodwill and intangible assets
- Consolidation adjustments and deferred tax implications
- Case Study: Deferred tax consolidation in group reporting

Module 7: Forecasting and Managing Deferred Tax Positions

- Developing deferred tax forecasts and projections
- Tax planning through deferred tax management
- Strategies to minimize deferred tax volatility
- Using deferred tax data for financial decision-making
- Risk management and compliance controls
- Case Study: Forecasting deferred tax positions for corporate strategy

Module 8: Disclosure, Presentation, and Compliance

- Presentation of deferred tax in financial statements
- Required disclosures under IAS 12 and IFRS frameworks
- Reconciliation of effective tax rates
- Communication of deferred tax impacts to stakeholders
- Best practices in audit readiness and compliance
- Case Study: Deferred tax disclosure in annual financial reports

Training Methodology

- Interactive instructor-led discussions and lectures
- Practical exercises on deferred tax calculations
- Group workshops on IFRS and IAS 12 application
- Real-world corporate case study analysis
- Simulations on deferred tax reporting and consolidation
- Continuous assessment and feedback sessions

Register as a group from 3 participants for a Discount

Send us an email: info@datastatresearch.org or call +254724527104

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to DATASTAT CONSULTANCY LTD account, as indicated in the invoice so as to enable us prepare better for you.

Certification & Learning Methodology

- Hands-on practical delivery with real-world datasets, case studies, and lab exercises.
- Post-training mentorship, access to class resources, and customized follow-up support.
- Participants who successfully complete the course receive an accredited Datastat Certificate of Completion.

How to Enroll & Reserve Your Seat

1. Online Registration: Visit https://datastatresearch.org/courses/deferred-taxation-tax-assets-liabilities-training-course to register online.
2. Email Booking: Send participant details to training@datastatresearch.org for official invoice & reservation.
3. Support & Assistance: Inquire via phone +254 724 527 104 | +254 734 969 612.