



Seminar on "HKAS 12 Income Tax"



- Date** 21 August 2009, Friday
- Time** 6:45 p.m. – 9:45 p.m.
- Venue** HKICPA, Auditorium, 27/F, Wu Chung House,
213 Queen's Road East, Wanchai, Hong Kong.
- Speaker** **Mr. Dennis To**
Mr. To had extensive experience in auditing and worked at one of the Big Fours. He managed a portfolio of clients in different industries including manufacturing, trading and construction companies. He also had many listed clients, which are listed in the Stock Exchange of Hong Kong Limited (both GEM Board and Main Board) and Singapore Stock Exchange.
In addition, Mr. To involved in lots of other special engagements such as initial public offerings ("IPO"), major acquisitions and disposals. He also had experience in teaching technical and soft skills classes.
- Enrolment fee** HK\$220 per person for HKICPA registered students and members
HK\$350 for non-members
- Enrolment deadline** 10 August 2009

Course outline

This seminar intends to provide an introduction of the concept for deferred taxation, the calculation method on both entity and consolidation level, the details of the disclosure requirements in the financial statements and some practical examples illustrating deferred taxation calculation.

- **Part I – Concepts:**
 - The concept of deferred taxation
 - What is temporary differences and tax base
 - The introduction of initial recognition
 - Deferred taxation on consolidation level
 - Disclosure requirements
- **Part II – Practical Examples:**
 - Calculation of deferred taxation
 - Preparation of tax reconciliation
 - Illustration of disclosures for deferred taxation in the financial statements

To enroll, please click **here** to download the application form.

Acceptance is on a first-come-first-served basis. Confirmation on enrolment will be sent to participants three days before the course commencement date.

Enquiries: Miss Miranda Shek, tel: 2287 7236 / email: miranda@hkicpa.org.hk

**Register early
to secure your seat!**