Advanced IAS 12 Tax Accounting and IFRS Reporting Course

21 – 25 March 2027
Bali

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Training Center

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Ref: 1056_177917 **Date:** 21 – 25 March 2027 **Location:** Bali **Fees:** 5700 Euro

Overview

Advanced IAS 12 Tax Accounting and IFRS Reporting Course is a one-week advanced course for tax managers, reporting leaders, controllers, accountants, and finance compliance teams, who leave with an IAS 12 Tax Reporting Control Pack. Participants connect current tax, deferred tax, temporary differences, tax bases, uncertain treatments, consolidation interfaces, reconciliations, disclosures, evidence, and governance. Agile Leaders Training Center develops IAS 12 tax accounting and IFRS reporting capability.

Who Should Attend

- Tax teams responsible for current tax provisions, uncertain treatments, and reporting evidence
- Financial reporting teams responsible for IFRS close, presentation, disclosures, and consolidation
- Controllership teams responsible for account ownership, reconciliations, and review controls
- Accounting teams responsible for tax bases, temporary differences, journals, and schedules
- Compliance and assurance teams responsible for governance, documentation, and control testing

The course assumes participants can interpret financial statements and tax computations, and it leaves introductory IFRS, return preparation, and jurisdiction-specific filing rules outside its scope.

Departments and Industries

The course supports departments and industries that calculate, review, consolidate, disclose, or assure income tax balances under IFRS.

- Tax, financial reporting, controllership, accounting, and internal audit
- Banking, insurance, investment, and professional services
- Manufacturing, construction, energy, and transportation
- Technology, telecommunications, healthcare, and education
- Retail, hospitality, logistics, and diversified groups

Learning Objectives

By the end of this course, participants will be able to:

- Apply IAS 12 current and deferred tax principles
- Build tax-base and temporary-difference schedules
- Evaluate deferred tax recognition and recoverability evidence
- Analyze IFRIC 23 uncertain tax treatment positions
- Use tax reconciliations, consolidation controls, and disclosures
- Design close governance and review evidence

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Course Agenda

Day 1: IAS 12 Tax Accounting Architecture

- IAS 12 Current Tax Provision Map
- Carrying Amount and Tax Base Analysis
- Taxable and Deductible Temporary Difference Register
- Current and Deferred Tax Journal Framework
- Tax Accounting Responsibility Matrix

Day 2: Deferred Tax Recognition and Measurement

- Deferred Tax Asset and Liability Recognition Decision Tree
- Recoverability Evidence and Forecast Support Schedule
- Unused Tax Loss and Credit Assessment Workbook
- Applicable Tax Rate Measurement Checklist
- Initial Recognition Exception Analysis Template

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Day 3: Uncertainty and Group Reporting

- IFRIC 23 Uncertain Tax Treatment Assessment
- Separate and Combined Treatment Decision Log
- Business Combination Tax Accounting Map
- Investment and Consolidation Difference Schedule
- Intercompany and Foreign Operation Review Matrix

Day 4: Reconciliation, Disclosure, and Close Controls

- Effective Tax Rate Reconciliation Bridge
- Tax Expense-to-Ledger Reconciliation
- IAS 12 Presentation and Disclosure Checklist
- Tax Note Evidence and Review Index
- Period-End Tax Close Control Dashboard

Day 5: IAS 12 Reporting Practice

- Exercise: Build a Tax Base and Difference Schedule
- Exercise: Test Deferred Tax Recoverability
- Exercise: Assess an IFRIC 23 Position
- Exercise: Reconcile Tax Expense and Disclosures
- Capstone Exercise: IAS 12 Tax Reporting Control Pack

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Practical Exercises

The course uses suggested activities that connect source data, judgments, calculations, controls, and reporting outputs.

- Suggested activity: map carrying amounts and tax bases for assets and liabilities in two sector cases
- Suggested activity: evaluate recognition and recoverability evidence for deferred tax assets
- Suggested activity: document an uncertain tax treatment and changes in facts
- Suggested activity: prepare an effective tax rate bridge and disclosure evidence index

FAQs

Who suits advanced IAS 12 tax accounting and IFRS reporting training?

Tax, reporting, controllership, accounting, compliance, and audit professionals who interpret financial statements and tax computations suit the training. The course assumes practical exposure to period-end reporting.

How does IAS 12 tax accounting training differ from general IFRS training?

IAS 12 tax accounting training concentrates on current and deferred tax, tax bases, temporary differences, uncertain treatments, reconciliations, disclosures, and evidence. General IFRS training spans many reporting topics at broader depth.

How are temporary differences identified under IAS 12?

Temporary differences are identified by comparing each asset or liability carrying amount with its tax base, classifying the resulting difference, documenting exceptions, and tracing expected reversal.

How is deferred tax asset recoverability assessed under IAS 12?

Deferred tax asset recoverability is assessed against evidence supporting probable future taxable profit, reversal patterns, available planning actions, and the use of deductible differences, losses, or credits.

How does IFRIC 23 affect income tax reporting?

IFRIC 23 guides how uncertain income tax treatments are assessed, including whether treatments are considered separately or together, the examination assumption, measurement, and changes in facts and circumstances.

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Conclusion

Participants take back an IAS 12 Tax Reporting Control Pack containing the tax-base workbook, difference register, recognition decisions, uncertainty log, group schedules, reconciliations, disclosure checklist, evidence index, and dashboard. It makes calculations and judgments traceable. Tax and reporting teams can use it to strengthen period-end review and IFRS disclosure support.