

SEMINAR DETAILS

Accounting for Deferred Taxation: The Workshop

Date : 16 September 2010
 Time : 9.00am – 5.00pm
 Venue : Hotel to be confirmed, Singapore

FEE** (includes 7% GST)

Early Bird (by 25 August 2010)

CCH Executive Events Corporate Member	S\$636.65
CCH Subscriber	S\$727.60
Non-Subscriber	S\$818.55

Regular Fee

CCH Executive Events Corporate Member	S\$727.60
CCH Subscriber	S\$818.55
Non-Subscriber	S\$909.50

** Fee includes seminar materials, certificate of attendance, lunch and refreshments

In-house corporate training programme is also available!
 For more details, please email events@cch.com.sg

REGISTRATION INFORMATION

Sales Hotline 6211 3935 / 6211 3939
 Fax Hotline 6224 2555
 Email events@cch.com.sg
 Website www.cch.com.sg
 Address 8 Chang Charn Road
 #03-00 Link (THM) Building
 Singapore 159637

Registration and Confirmation

Reservations may be made by telephone/telefax/email. A confirmation email/letter will be sent to you from CCH Asia Pte Limited to confirm your participation in the event.

Payment

Once your participation is confirmed, you will be required to make payment for the event. Payments can be made by credit card or by cheque.

By Credit Card: Please fill in your credit card details in the "Payment Options" section of the registration form to authorise the debit from your credit card.

By Cheque: All cheques should be crossed, marked A/C payee only and made payable to "CCH Asia Pte Limited" with the title of the programme(s) indicated clearly on the back of the cheques.

Substitution Policy

A substitute delegate is welcomed at any time and at no extra charge if you are unable to attend. Notice of replacement must be made in writing via email or fax to CCH Asia Pte Limited at least one (1) week before the event.

Cancellation

Full payment will be imposed if cancellation is made after **9 September 2010**. This also applies to no show on the day of event. In such cases, a complete set of the course materials will be sent to you at no additional charge.

Programme Changes

CCH reserves the right to amend or cancel the events due to unforeseen circumstances.

SPONSORSHIP OPPORTUNITIES

CCH Asia has designed an attractive range of advertising & sponsorship packages to match your marketing objectives. The packages available offer advertisers and sponsors extensive visibility and ensure direct access to your target market. They are also an excellent platform to promote your organisation to influential players and key decision-makers in the industry. Please call 6211 3935 / 6211 3939 for more details.

THE ORGANISER

CCH Executive Events is the seminar and conference arm of CCH Asia. We offer opportunities for our delegates to receive business critical information and timely insight and analysis from our expert presenters. Our events also provide a platform for discussion to allow delegates to explore the intricacies of the information presented while interacting and exchanging news and experiences with their peers. Our programmes are conducted by industry practitioners and academics who are able to provide participants a well-balanced blend of theoretical fundamentals and practical applications.

REPLY SLIP

Yes! Please register me for the seminar. (2410SAE)

PAYMENT OPTIONS

I enclose a cheque made payable to "CCH Asia Pte Limited"

Please send me an invoice

Please debit my

Visa Master Card Expiry Date _____

Card Number _____

Card Holder's Name _____

Card Holder's Signature _____

DELEGATE'S DETAILS

Company _____

Delegate 1 (Mr/Ms) _____

Job Title _____

Email _____

Delegate 2 (Mr/Ms) _____

Job Title _____

Email _____

Address _____

_____ Postal Code _____

Tel _____ Fax _____

Contact Person _____

Email _____

Company size 1-19 20-49 50-99 100-299
 300-499 more than 500

Industry _____

 Authorised Signature & Company Stamp

ENROLMENT STATUS

CCH Executive Events Corporate Member

CCH Subscriber

Non-Subscriber

Accounting for Deferred Taxation: The Workshop

Do you face frustration of not being able to understand the concept of deferred taxation and requirement of FRS12?

16 September 2010 ■ 9.00am – 5.00pm ■ Singapore

FRS 12 'Income Taxes' continues to be a difficult and sometimes confusing standard to understand and implement. CCH is pleased to present a comprehensive and 'hands-on' review of the requirements of the standard.

This technical workshop provides a detailed and comprehensive understanding of the complexities of FRS 12 that relate to the recognition, measurement, presentation and disclosure of deferred taxes.

Programme Outline

Overview

- Principles of deferred taxation
- Understanding tax bases and temporary differences
- Basis of provision under the balance sheet liability method

Deferred Tax Implications Arising From Assets Carried at Fair Value

- Goodwill
- Initial recognition of an asset or liability
- Exemptions from recognition of deferred tax liabilities

Deferred Tax Arising From Business Combination

- Fair value adjustments
- Additional assets and liabilities recognised on consolidation
- Initial recognition exceptions taken by the acquirer
- Unrealised profit and losses
- Undistributed profits
- Unutilised tax losses of parent and subsidiary

Recognition of Deferred Tax Assets

Unused Tax Losses and Tax Credits

Others

- Deferred tax arising from compound financial instruments
- Presentation and disclosure requirements of current and deferred taxes

Target Audience

Finance Directors/Managers, Accountants & individuals who need to understand the concept and techniques of computing deferred taxation

Speaker

Mr Sardool Singh is the Chief Financial Officer of a privately held investment holding company with investments in companies in Asia including Singapore, India, Indonesia and Vietnam and also United Kingdom. These companies are involved in various industries including healthcare, property, finance, high technology, bio-technology and agricultural activities.

Mr Singh was the Group Financial Controller of a Singapore listed healthcare company prior to his current engagement. During his ten years in the healthcare industry, he was responsible for the entire group financial functions and was responsible for the IPOs of two subsidiaries on SESDAQ. His other working experiences included three years with KPMG Peat Marwick and a year with a Japanese merchant bank.

Mr Singh is also a regular course leader for public seminars in the areas of Cash Flow Statements, Analysis of Financial Statements, Consolidation and other technical accounting topics for the Institute of Certified Public Accountants of Singapore.

HIGHLIGHTS

- ◆ Best Practice Sharing
- ◆ Interactive Discussions
- ◆ Case Studies
- ◆ Practical Exercises

Benefits of Attending

- **Practical Issues:** Acquire a good understanding of the concept of deferred taxation and the requirements of FRS12
- **Application:** Apply the principles of deferred taxation in the computation of deferred tax by completing five practical questions
- **Implementation:** Prepare financial statements disclosure for deferred taxation



Reference Resource

Financial Reporting in Singapore is a handy online tool that focuses on the financial reporting environment and its requirements. It also includes commentary on the national GAAPs, International Accounting Standards as well as the laws and regulation that prescribe financial accounting.

Key Features and Benefits

- Quick and easy access to GAAPs, commentary on national reporting requirements in Singapore and commentary on IAS and the US GAAP
- Extensive coverage of the Financial Reporting environment in Singapore, giving you the information and knowledge you need for your reporting purposes
- Monthly updates on recent and future developments of the national reporting world
- An overview of forthcoming changes in the Financial Reporting environment
- Clear illustrations that bridge the gap between theory and practice
- Written by leading practitioners and academics who cover real issues relating to national reporting

Business Combinations and Consolidation addresses the application of the more significant provisions of International Financial Reporting Standards dealing with business combination and consolidation and its implications for transaction decision-makers.



Key Features

- Discusses goodwill on combination, gain on combination, tax effects arising in a business combination and reverse acquisition accounting
- Complete with cases, explanations, illustrations and worked examples on the application of the standards prescribed
- Straight-forward explanation on the various forms and processes of business combinations and practical guide on the accounting treatment for the transactions

Interested to find out more? Please contact your Account Manager or email mktg@cch.com.sg