Accounting for Tax including Deferred Tax Webinar

Date: Wednesday 2 December 2026
Time: 09.30 – 13.00
CPD: 3.5 hours
Speaker: Kate Monahan, *EY*

Time	Topics
09.30-11.00	• Accounting entries required to reflect tax charges and provisions in the financial statements including examples • Review of relevant accounting standards and options available for accounting for deferred tax • Distinguish between permanent and temporary accounting differences, deferred tax assets and liabilities and how to calculate deferred tax accounting entries • Identify frequently occurring deferred tax issues and how to handle them, including worked examples: ○ *Acquisition of a business (purchase accounting)* ○ *Pensions* ○ *Losses* ○ *Fixed assets* ○ *Revaluations* ○ *Interest*
11.00-11.10	Stretch Break
11.10-12.45	• Illustrative examples on how to: ○ analyse the tax charge and tax balance ○ reconcile the effective tax rate • Identify the disclosure notes in the financial statements that are relevant to tax on profits and prepare the tax disclosures – review a disclosure notes template and worked examples • International developments
12.45-13.00	Q&A

Speaker Bio

Kate Monahan is a Director in EY Tax, specialising in financial services. With over 12 years' experience in tax and tax accounting, she advises clients and works with audit teams on tax reporting, deferred tax and financial statement disclosures