

# Accounting Update for Tax Professionals

Struggle to keep up to date with all the changes in the taxation rules - let alone accounting standards? Confused by the differences between FRS102, full IFRS and FRS101? Not got the time to study the details of each change and its relevance to taxation? This is the course for you.

This course is designed to refresh your knowledge of current accounting standards under UK GAAP and IFRS with particular emphasis on standards that impact significantly on the corporation tax calculation. The course will look at, for example:

Refresher of fundamental accounting concepts

- Debits and Credits
- Income and Capital
- Depreciation and Amortisation
- Revaluations and Impairments
- Consistency
- Comparability
- Relevance
- Reliability

Areas of particular significance for tax, including

- Intangibles
- Pensions
- Financial instruments
- Share Based Payments
- Leases
- Deferred tax