

(Intermediate Accounting 2)

LECTURE AID



Chapter 16: Accounting for Income Taxes

Related standard: *PAS 12 Income Taxes*

Learning Competencies

- Explain why the profit presented in the financial statements may be different from the taxable profit.
- Determine the tax base of assets and liabilities.
- Compute for income tax expense and current tax expense.
- Compute for deferred tax assets and deferred tax



Chapter 16 Section Taxes Answer Key

Xiaolong Qi



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