Income tax accounting poses many challenges, even for professionals with a strong knowledge of the tax code and relevant accounting requirements. This new course assists students in understanding and applying the income tax accounting guidance in the Accounting for Income Taxes (ACCT 579), which addresses how companies should account for and report the effects of taxes based on income.

This course is designed to provide a basic understanding of ASC 740. Students will learn to apply the principles of ASC 740 in preparing income tax provisions and recording current and deferred tax expenses. Specific topics to be discussed appear below:

- Basic principles of ASC 740
- Temporary and permanent differences
- Income tax disclosures
- Valuation allowance
- Uncertain tax positions
- Stock compensation
- Current and deferred tax
- Effective tax rate
- Deferred tax assets and liabilities
- Business combinations
- Interim reporting

Roger Idnani has spent the past decade at Ernst & Young assisting clients with income tax accounting. He has extensive experience with the preparation and review of income tax provisions for Securities and Exchange Commission (SEC) registrants and private companies, including the preparation and review of SEC 10-K footnotes and disclosures. He has also taught tax provisions to EY audit and tax professionals through formal in-house training through EY University.

Prior to joining EY in 2006, Mr. Idnani was tax director for First American Financial Corporation. From 1992 to 2004, he was the director of tax planning for Boeing Capital Corporation in Long Beach, California.

A California certified public accountant, Mr. Idnani earned his MBA from Pepperdine University and his M.S. in Business Taxation from Golden Gate University.

Roger Idnani

January 18 - May 8, 2020

Thursdays | 7:00 – 9:45 PM

CSUF Fullerton Campus
SGMH 2405

- Open to all MSA, MST & TAX(O) students.
- Strongly encouraged for MSA students who would like to take a tax course.

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