



2010 CONFERENCE ON

# ACCOUNTING FOR STOCK-BASED COMPENSATION

CURRENT INDUSTRY TRENDS & STRATEGIES IN FINANCIAL REPORTING

WHAT TO DO ABOUT THE LATEST DEVELOPMENTS

CPE CREDIT: 16 HOURS

## CONFERENCE AGENDA

**JUNE 14, 2010**

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### **Deluxe Continental Breakfast & Registration**

8:00 – 8:45 AM

### **Welcome & Opening Remarks**

8:45 – 9:00 AM

### **Recognition & Measurement**

9:00 – 11:00 AM

- ▶ Grant date, service, inception date and attribution
- ▶ Use of awards with market and performance conditions and corresponding valuation and accounting complexities
- ▶ Forfeitures: tracking, estimating and dealing with system issues
- ▶ Clawbacks

### **Break**

11:00 – 11:15 AM

### **Classification—Liability Awards**

11:15 AM – 12:15 PM

- ▶ Assessment of classification criteria and application of remeasurement model
- ▶ Put and call rights
- ▶ Application of ASU 2009-04 (EITF D-98)

### **Luncheon**

12:15 – 1:15 PM

## **Valuation**

1:15 – 2:30 PM

- ▶ Best practices in valuation models and assumptions
- ▶ “Closed end” option pricing model (Black Scholes)
- ▶ Binomial or “lattice-based” option pricing models
- ▶ Changes in determining expected volatility in today’s economic environment
- ▶ Use of Monte Carlo simulation for new performance equity programs with market conditions

## **Break**

2:30 – 2:45 PM

## **Acquisitions, Dispositions & Modifications**

2:45 – 4:15 PM

- ▶ Exchanges of compensation awards in a business combination
- ▶ Dealing with underwater options
- ▶ Repricings, accelerations of vesting, extension of exercise period, reclassification of an award, spin-offs, stock dividends, antidilution provisions
- ▶ Impact of disposing a business

## **Earnings Per Share**

4:15 – 5:30 PM

- ▶ EPS implications of stock-based compensation
- ▶ Impact of FSP EITF 03-6-1

## **Cocktail Reception**

5:30 – 6:30 PM

## **JUNE 15, 2010**

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## **Deluxe Continental Breakfast**

8:00 – 8:30 AM

## **Accounting for Taxes**

8:30 – 9:45 AM

- ▶ ASC 740 (FAS 109) applications
- ▶ Windfall pools

## **Break**

9:45 – 10:00 AM

## **Tax Aspects**

10:00 – 11:15 AM

- ▶ 409A: deferred compensation rules
- ▶ ISOs (Incentive Stock Options)
- ▶ NQSOs (Non-Qualified Stock Options)

## **IFRS vs. US GAAP**

11:15 AM – 12:15 PM

- ▶ Differences in treatment under IFRS and US GAAP
- ▶ Impact on company's reported earnings, effective tax rate and cash flows when adopting IFRS

## **Luncheon**

12:15 – 1:15 PM

## **Plan Design/Comp Structure**

1:15 – 2:45 PM

- ▶ Selecting the appropriate plan
- ▶ Understanding the benefits of various comp structures
- ▶ How are the income statement and balance sheet affected?

## **Break**

2:45 – 3:00 PM

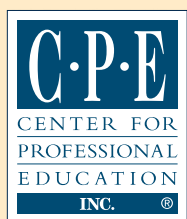
## **Legal & Regulatory Update**

3:00 – 4:30 PM

- ▶ Discussion of CD&A and proxy rule changes
- ▶ Corporate governance considerations

## **Conclusion**

4:30 PM



**Register Today!**  
**1-800-544-1114**

## POST-CONFERENCE WORKSHOP

CONTINENTAL BREAKFAST 8:00-8:30 AM  
WORKSHOP (INCLUDING LUNCH AND BREAKS) 8:30 AM-5:00 PM

**June 16, 2010**  
**Four Seasons Hotel Boston**

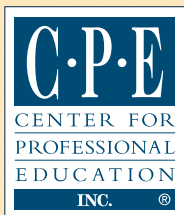
CODE: C271FMAA070 • CPE CREDIT: 8 HOURS

### **Financial Reform: Aftermath of the Credit Crisis**

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The worst of the economic crisis may be behind us, but the regulatory response to it has only just begun. This fast-paced workshop will guide you through the maze of potential regulatory and system-wide changes and provide you with a crystal ball into:

- ▶ The goals and implementation issues attendant to the US Treasury's White Paper on regulatory reform
- ▶ The prospects of current Congressional legislation becoming law
- ▶ Potential changes to US GAAP, including a possible transition to IFRS
- ▶ The future of fair value accounting in US and global markets



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## CONFERENCE SPEAKERS

### SPEAKERS INCLUDE

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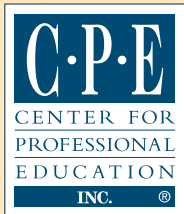
**Terry Adamson**, Senior Vice President, Radford (*An Aon Consulting Group*)

**Shan Nemeth**, Partner, Deloitte & Touche LLP and former Professional Accounting Fellow, Office of the Chief Accountant, SEC

**Jay Seliber**, Partner, PricewaterhouseCoopers LLP

**Alison Spivey**, Partner, National Professional Practice, Ernst & Young LLP and former Associate Chief Accountant, Office of the Chief Accountant, SEC

**Robert Surdel**, Assistant Vice President, Radford (*An Aon Consulting Group*)



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