



Stock-Based Compensation: Accounting Issues Self-Study Webinar (11 Hours)

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Self Study Webcast
Dec 20 - Dec 21

Overview:

The accounting rules for stock-based compensation require companies to measure the value of awards granted to employees at fair value. In this self-study webinar, you'll find out what you need to do to comply and how expensing stock options and other share-based compensation will impact your financial statements. You'll learn how to:

- Make use of the guidance contained in ASC Topic 718 to recognize the fair value of awards in your financial statements
- Utilize the various kinds of option pricing models
- Identify and apply significant key inputs and assumptions
- Effectively deal with possible auditor and SEC areas of concern

Objective:

To enable accountants and other financial professionals to understand and apply the FASB's accounting requirements for stock-based compensation. You'll discover how other companies have implemented the rules, learn to avoid the pitfalls and be able to identify ongoing issues that have important tax and accounting implications. Plus, you'll gain practical experience by working through a number of typical problems and their solutions.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Background, history and objectives of share-based compensation
- Recent trends in plans to align company objectives with employee performance
- Overview of ASC Topic 718 rules
- Scope, grant date, fair value measurement and expensing of plans
- Employee stock purchase plans
- Impact on corporate income tax accounting and calculation of earnings per share for both primary and fully diluted
- Comparison of US GAAP with IFRS
- Accounting for dividends on unvested restricted stock awards
- Practical tips for accounting for SBC
- Disclosure requirements and impact on cash flow statements under US GAAP
- Accounting for modifications and examples
- Option pricing models, inputs, development of assumptions and considerations
- Auditor and SEC concerns



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Identify several trends in stock-based compensation programs

Recognize the economic problems of stock-based compensation

Identify the CPA Section 803 guidance issues

Recognize the operations of program SEC rule 201.1

Identify the financial reporting of stock-based compensation from the pay rate and valuation

Identify the general trends in stock-based compensation and practice

Identify the history of SEC accounting SEC

Identify the specific changes to SEC staff under current rules

Recognize the characteristics of compensatory and non-compensatory employee stock purchase plans

Recognize the tax consequences of compensatory and non-compensatory employee stock purchase plans

Recognize the economic benefits of stock-based compensation

Identify the conditions for which an employee may receive a restricted stock award

Identify the characteristics of restricted stock awards

Recognize the changes to Form 1041 under SEC 2012-07

Recognize the rules on which the fair value of stock-based compensation is measured

Identify the requirements for establishing the grant date of stock-based compensation

Recognize the impact of the new stock-based compensation on a company's earnings

Identify the requirements of SEC Section 404

Identify the requirements for the company SEC Section 404

Identify the characteristics of different methods of pay setting

Recognize the effect of SEC on the calculation of PPS

Identify measures of stock-based compensation

Recognize the impact of SEC on the calculation of PPS

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BottomPrerequisite:

Basic knowledge of financial accounting and reporting.

Preparation:

No advance preparation required.

Level of Knowledge:

Intermediate.



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Links:

[1] [https://www.cpeonline.com/JavaScript:showObjectivesPopup\(\);](https://www.cpeonline.com/JavaScript:showObjectivesPopup();)