



# 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 GAAP Section 704 balance sheet.

Recognize the operations of program of stock-based compensation.

Identify the financial statement of stock-based compensation from the long-term view.

Identify the general trends in stock-based compensation and practice.

Identify the financial statement of stock-based compensation.

Identify the specific changes in stock-based compensation.

Recognize the characteristics of compensation and non-compensation programs.

Recognize the tax consequences of compensation and non-compensation programs.

Recognize the economic benefits of stock-based compensation.

Identify the financial statement of stock-based compensation.

Identify the characteristics of stock-based compensation.

Recognize the changes in stock-based compensation.

Recognize the stock 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 stock-based compensation on a company's earnings.

Identify the characteristics of stock-based compensation.

Identify the requirements for stock-based compensation.

Identify the characteristics of different methods of stock-based compensation.

Recognize the effect of stock-based compensation on a company's earnings.

Identify the requirements of stock-based compensation.

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

Recognize the requirements of stock-based compensation.

Identify the requirements of stock-based compensation.

## BottomPrerequisite:

Basic knowledge of financial accounting and reporting.

## Preparation:

No advance preparation required.

## Level of Knowledge:

Intermediate.



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