



Accounting for Stock-Based Compensation Self-Study Webinar (5 Hours)

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Self Study Webcast
Dec 20 - Dec 21

Overview:

Accounting for stock-based compensation requires companies to measure the value of awards based on 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 about:

- Accounting for stock options, appreciation rights, share awards, and other methods of stock-based compensation
- The calculation of option value
- Classifying stock-based compensation using the liability method

Objective:

To provide financial professionals with hands-on experience for dealing with the complex issues of accounting for stock-based compensation. This self-study webinar is designed to sharpen your practical skills and provide you with the knowledge to apply these best practices back at work.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Stock-based compensation overview
- Employee stock-purchase plans
- Accounting for share-based compensation
- Requisite service period
- Types of stock-based compensation
- Topic 718—Stock Compensation
- Vesting example
- Determining fair value of stock options and forfeiture assumptions
- Impact on cash flow statement
- Award modifications
- Liability awards
- Topic 718 disclosures
- Option pricing models

*Represents the measurement of stock-based compensation

*Represents the measurement of an employee stock purchase plan

*Represents the measurement of compensation and non-compensatory employee stock purchase plan

*Represents the measurement of compensation and non-compensatory employee stock purchase plan

*Represents the value of stock-based compensation to employee



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Identify the responsibilities for establishing the grant terms of stock-based compensation.

Recognize the changes to Topic 718 under ASU 2016-09.

Recognize the common features of restricted stock awards.

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

Identify the responsibilities of restricted stock units.

Identify the appropriate time for recording RST without assumptions.

Recognize the effect of RST on the calculation of EPS.

Identify the specific changes to RST under current rules.

Identify examples of award modifications.

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();)