

Accounting for Stock Options and Other Stock-Based Compensation: SFAS No. 123(R)



Updated for SFAS No. 123(R)

This course is a must for CPAs whose business clients or employers have, or are considering, option plans, addressing in detail SFAS No. 123(R), *Share-Based Payment*. This course explains how to estimate the value of options based upon fair value at the grant date addressing both public and non-public companies with examples and worksheets. This course also reviews SEC guidance on equity-related disclosures including SAB 107, insider trading considerations and tax-related issues. Benchmarks from research and recent filing are provided.

HOW YOU WILL BENEFIT

Upon completion of this course, participants will be able to:

- Understand the conceptual framework for SFAS No. 123(R)
- Apply methods for measuring fair value
- Determine disclosure requirements

HIGHLIGHTS

- Share-based compensation conceptual framework
- Developments in accounting for share-based compensation
- Measurement methods
- Models available to estimate fair value
- Disclosure requirements
- Auditing issues – sensitivity to assumptions and GAAP compliance
- Nonpublic company considerations

WHO WILL BENEFIT

- Accountants in industry and public practice who are involved in financial reporting

LEVEL

Intermediate

CPE CREDIT

Classroom: 8

Now accepted for CMA and CFM continuing education credit.

NASBA FIELD OF STUDY

Accounting: 8

PREREQUISITE

None

AVAILABILITY DATE

June 15, 2009

PRODUCT ORDERING INFORMATION

Public Seminar: ASBC

On-Site Training: ASBC

(For self-study ordering information and recommended credit, visit www.cpa2biz.com/cpe)

For information regarding on-site training, e-mail aicpalearning@aicpa.org, call **800.634.6780 (Option 1)**, or visit aicpalearning.org.