



Accounting for Stock Options and Other Stock-Based Compensation: 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*. Learn to estimate the value of options based on fair value at the grant date addressing both public and non-public companies with examples and worksheets. Review SEC guidance on equity-related disclosures including SAB 107, insider trading considerations and tax-related issues. Benchmarks from research and recent filing are provided.

OBJECTIVES

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

- Experienced accountants in industry who are involved in financial reporting
- CPA firm audit managers (and above)

LEVEL

Basic

CPE CREDIT HOURS

Classroom: 8
(Accepted for CMA and CFM continuing education credit)

NASBA FIELD OF STUDY

8-Accounting

PREREQUISITE

Experience in financial reporting and basic knowledge of SFAS No. 123 (R)

UPDATED CONTENT AVAILABLE

5/15/2010

COURSE ACRONYM

Public Seminar: ASBC
On-Site Training: ASBC