

# Accounting for stock options and free shares – Level 2

## WHO SHOULD ATTEND?

Financial, Consolidation and Accounting Managers  
– Chartered Accountants, External Auditors –  
HR Managers and Actuaries – Bankers, Account  
Managers

**Prerequisites:** *this training requires a good knowledge of the fundamentals of stock options and free shares accounting. Having attended the short level-1 training “Essentials in 3 hours” is recommended (page 74).*

## OBJECTIVES

- › Understand the impacts on P/L and on Shareholder’s equity of share-based compensation plans (stock options, free shares, company savings schemes, etc.)
- › Be able to apply IFRS 2
- › Know the differences with French GAAP
- › Be able to measure the impact on diluted earnings per share

## WHY YOU SHOULD ATTEND?

- › This training provides a practical and comprehensive approach to stock-option and free shares plans accounting. It will allow you to understand how to analyze any share-based payment scheme and to overcome implementation difficulties. You will be able to put in perspective IFRS and French GAAP accounting treatments.

<b>DURATION:</b>	<b>1 DAY</b>
<b>DATES*:</b>	<b>13/03/24</b> <b>09/07/24</b> <b>27/11/24</b>
<b>PRICE EXCL. VAT:</b>	<b>1 240 €</b>

(\* Delivery method: face-to-face, subject to change according to your requests and/or health conditions.

## DETAILED CONTENT

- › **Reminders of the various share-based compensation plans and their accounting under French GAAP and IFRS**
  - Cash-settled versus equity-settled share-based plans
  - Key dates for a stock option plan
  - Measurement issues: models, their limitations and alternative solutions
  - Free shares plans
- › **Analysis of vesting conditions and entitlement dates, and their accounting impacts**
- › **Special cases: repurchases and cancellations, choice of settlement method by the issuer or the beneficiary**
- › **Impact on the calculation of diluted earnings per share**
- › **Differences between French GAAP and IFRS**
- › **Disclosures: IFRS 2 requirements – link with executive compensation transparency requirements – benchmark of public companies financial publications**

## INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **Prior to the session:** self-assessment quiz, documentation
- **During the session:** presentation and examples drawn from actual Corporate reporting. Practical case studies and interactive quiz during the session ensure knowledge acquisition.
- **After the session:** bibliographic references (publications, articles or videos). The trainer is available to answer any follow-up questions participants may have.

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Tel +33 (0) 1 53 17 39 00 - formation@finharmony.net