

# Essentials in 3 hours



## VIRTUAL CLASSROOM

- **Three visuals: the trainer on video, the presentation, and a virtual paperboard**
- **Interactive quiz**
- **Maximum 6 participants**

## WHO SHOULD ATTEND?

Anyone who wants to acquire the key principles of a financial topic.

**Prerequisites:** *these trainings do not require any particular prerequisite.*

**Equipment:** *a computer with a good internet access, and a camera. The training booklets and the link to the on-line "room" are available one day prior to the training delivery date.*

## INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **During the session:** presentation of the main principles, practical implications and real-life illustrations drawn from recent publications. Numerous case studies and interactive quizzes ensure knowledge acquisition.
- **After the session:** the trainer is available to answer any follow-up questions participants may have.

**PRICE (EXCL. VAT)  
FOR A 3-HOUR  
TRAINING COURSE:**

**660 €**

## ■ ■ ACCOUNTING FOR STOCK OPTIONS AND FREE SHARES – LEVEL 1

### OBJECTIVES

- › Acquire a robust approach to accounting for share-based compensation plans
- › Identify the main differences between French GAAP and IFRS
- › Entry point to a more in-depth training course presented on page 88 of this catalog.

### DETAILED CONTENT

- › **French GAAP and IFRS 2 treatment of cash-settled and equity-settled share-based payment plans**
- › **Vesting conditions**
- › **Treatment in non-listed companies and when fair value cannot be reliably estimated**

**DATES:** 16/01/24 - 14h-17h ■ 06/03/24 - 09h-12h ■ 28/06/24 - 14h-17h  
24/09/24 - 09h-12h ■ 29/11/24 - 14h-17h