



## HKICPA seminar: The Road to Employee Share-Based Payment

Programme Code: S140903AS

In the modern corporation, the directors and senior management are not only paid basic salary and cash bonus, but also long term incentives. The common long term incentives adopted by listed companies to attract and to retain executive are share option and restricted share. These incentives might be subject to time, performance or both before the executive have the right to transfer shares and to realize value.

The seminar will discuss

- Types of long term incentives including stock option and restricted share
- Practical issues and consideration in the adoption of long term incentive of a listed corporation
- Generally accepted valuation inputs used in the valuation of share option and restricted share
- Generally accepted valuation techniques for fair value measurement of share option and restricted share

**Date** **Wednesday, 3 September 2014**

**Time** **6:30 p.m. – 8:00 p.m.**

**Venue** Hong Kong Institute of CPAs,  
27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

**Format** Seminar including examples

**Language** English

**Fee** HK\$190 for HKICPA member or student; and IA/ HKIAAT member or student  
HK\$180 for online enrolment  
HK\$330 for non-member

**Objectives**

- Introduce and illustrate the practical issues in adoption of employee share-based payment
- Understand valuation methodology of different employee share-based payment in accordance with HKFRS 2

**Speakers** **Darren Tam**, *CFA, CPA, Accredited Mediator*  
Director, Accounting Department, Guotai Junan International Holdings Limited

Mr. Tam is primarily responsible for accounting functions, including interim and annual reporting, management analysis as well as taxation and budgeting. He was also engaged in financial planning, fund raising and business development. In 2011, he performed analysis in relation to different employment share-based payments and provided advices to the Board.

**Noah Wong**, *CPA, CVA, FRM, MFIN*  
Assistant Manager, Transaction Advisory Services, RSM Nelson Wheeler

Mr. Wong provides valuation audit and valuation advisory services to listed and private companies in various sectors. He has engaged in a number of IPO projects and given advices for M&A transactions. He is responsible for valuation of business enterprise, purchase price allocation, intangible assets, employee share options, structured products, financial guarantees and other financial instruments for financial reporting and transaction support purposes.

**Participants** CEOs, CFOs, professional accountants in business, auditors

**Competency** Accounting and financial reporting

**Rating** Intermediate Level (Please refer to the [Institute's online CPD Learning Resource Centre](#))

**CPD hours** 1.5



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<http://www.hkicpa.org.hk>

## HKICPA Event Enrolment Form (For Support Programme)

Finance & Operations Department,  
Hong Kong Institute of CPAs,  
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

Please click here for online enrolment  
(for HKICPA members only)

Payment & Enrolment Status Enquiry: 2287 7381  
e-mail: [finance@hkicpa.org.hk](mailto:finance@hkicpa.org.hk)  
Fax : 2893 9853

Course Information Enquiry:  
2287 7386 / 2287 7253  
e-mail: [cpd@hkicpa.org.hk](mailto:cpd@hkicpa.org.hk)

**FOR OFFICE USE**

### Deadline: 7 working days before the date of the programme

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address <sup>*(2)</sup> (Block Letters)	Programme Code	Fee (HK\$)	
	No.	Status (1)						
1								
2								
3								
4								
							Total (HK\$)	

\* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

I am unemployed and not working. I am planning to rejoin the workforce.  
The Institute reserves the right to allocate places to enable the enjoyment of more members in this event.  
The Institute's decision is final. Applicant must submit the enrolment form 10 working days before the event.

Contact Person : \_\_\_\_\_ Tel No. : \_\_\_\_\_ Fax No. : \_\_\_\_\_ E-mail : \_\_\_\_\_

### Payment Method (Please tick the appropriate box)

Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA" <sup>(6)</sup>													
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Cardholder's Name (block letters):							Cardholder's Signature:					Date:	
I would like to have an official receipt. (Remarks: Official receipt will be sent to your email address provided above).													

- Notes:**
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
  - Successful applicants will receive confirmation of registration by email at least 3 working days before the event. Unsuccessful applicants will also be notified around the same time. If you have not heard from the Institute regarding your registration 2 working days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.
  - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
  - All applications are on a first-come-first-served basis.
  - Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute. Please issue SEPARATE CHEQUE for each event.
  - NO REFUND/CANCELLATION will be entertained after the application is processed.
  - All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
  - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
  - Your personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which you are enrolled. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis and, if applicable, for validation of CPD hours. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://www.hkicpa.org.hk/en/members-area/comm-preference/>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at [privacyofficer@hkicpa.org.hk](mailto:privacyofficer@hkicpa.org.hk) or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.
  - No unauthorized audio or video recording is allowed at CPD events.

For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled.  
(Remarks: For payment by credit card, refund will be made directly to your credit card.)

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