



TUE session on Accounting for Share-Based Payment Awards Under IFRS/ HKFRS 2

Date	24 November 2015 (Tuesday)	
Time	7:00 p.m. – 8:30 p.m.	
Venue	Hong Kong Institute of CPAs, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong	
Speaker	Mr. Timothy Lee Senior Manager, Capital Markets and Accounting Advisory Services PricewaterhouseCoopers Ms. Lynne James Senior Manager, Capital Markets and Accounting Advisory Services PricewaterhouseCoopers	
Highlights	<p>Many entities use share-based awards, including share option plans and share awards to compensate employees for performance and retention purposes. The application of IFRS 2, <i>Share-Based Payment</i> is complex and it is key to ensure the structure of the awards meet both the entity's and employees' objectives whilst meeting the financial reporting requirements. There are numerous ways awards can be structured to achieve these objectives. During this session we will take you through the following:</p> <ul style="list-style-type: none">● Key features, and value to employees, of basic share-based payment awards● Recent trends, including why more companies are using share-based payment awards for compensation purposes● Common pitfalls in structuring and accounting for share-based payment awards● Current hot topics including key considerations in modifying/ re-pricing awards given the current economic decline	
Language	English	
Fee	Member	HK\$190
	Non-member	HK\$330
CPD Credit hours	1.5 hours	
Event Code	TUE151124 / TUE1520	
Competency	Accounting and Financial Reporting	
Rating	Intermediate Level* - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.	

* Please refer [here](#) for descriptions of other competencies and ratings.

Technical Update Evening (TUE) - October to December 2015

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(for HKICPA members only)**

Finance & Operations
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X	TUE 1516 – 27 October 2015 (TUE151027)	X	TUE 1517 – 20 October 2015 (TUE151020)
	TUE 1518 – 9 December 2015 (TUE151209)		TUE1520 – 24 November 2015 (TUE151124)

Admission Fee: TUE 1516: HK\$ 190 per session (HKICPA members) HK\$ 330 per session (Non-HKICPA members)
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