

# CHAPTER 16

## Dilutive Securities and Earnings Per Share

### ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

Topics	Questions	Brief Exercises	Exercises	Problems	Concepts for Analysis
1. Convertible debt and preferred stock.	1, 2, 3, 4, 5, 6, 7	1, 2, 3	1, 2, 3, 4, 5, 6, 24, 25.	2	1
2. Warrants and debt.	2, 3, 8, 9	4, 5	7, 8, 9	1	1, 3
3. Stock options, restricted stock.	1, 10, 11, 12, 13, 14, 15	6, 7, 8	10, 11, 12, 13, 14	1, 3, 4	2, 4
4. Earnings Per Share (EPS)—terminology.	18, 24				
5. EPS—Determining potentially dilutive securities.	19, 20, 21	12, 13, 14	22, 23, 27		5, 6
6. EPS—Treasury stock method.	22, 23	15	28	5	5, 6
7. EPS—Weighted-average computation.	16, 17	10, 11	15, 16, 17, 18, 21	5, 6, 7, 8, 9	
8. EPS—General objectives.	24, 25	9, 12			5, 6
9. EPS—Comprehensive calculations.	26		19, 20, 21, 22, 23, 24, 25, 26, 27, 28	5, 7, 8, 9	
10. EPS—Contingent shares.			27		
*11. Stock appreciation rights.		16	29, 30		

\*This material is dealt with in an Appendix to the chapter.

# Intermediate Accounting Solutions Chapter 16

**M Tight**



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on activities and resources including Analytics in Action Features with real world applications and Data Analytics problems These applications help students build confidence in their critical thinking skills while simultaneously preparing them for the ever evolving landscape of the accounting industry

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