

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.

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