



Kleine Schriften (4-5)

By -

RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 24 pages. Original publisher: Washington, D. C. : Congress of the U. S. , Congressional Budget Office, 2004 OCLC Number: (OCoLC)71354829 Subject: Employee stock options -- United States -- Accounting. Excerpt: . . . ACCOUNTING FOR EMPLOYEE STOCK OPTIONS 5 economy will be more productive. To the extent that ing the disclosed information about the fair value of op-tions, which is not recognized in income statements, then grants of employee stock options are motivated by the the options effect is already incorporated in stock prices, discrepancy between the economic and accounting values and a change in accounting treatment will have no fur-of those options, recognizing their fair value may reduce ther impact. the number of options that are granted, but it should not create an unwarranted bias against their use. Experience to date suggests that the accounting change proposed by FASB will not necessarily have an adverse ef-Valuing and Recognizing fect on stock prices of all firms that grant compensatory options. Studies of companies that have announced Employee Stock Options within the past three years that they will voluntarily Because the value of an option changes with time...



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