

# **Accounting for Earnings per Share**

---

2<sup>nd</sup> Edition

Steven M. Bragg

# Table of Contents

---

<b>Earnings per Share</b> .....	<b>1</b>
Learning Objectives .....	1
Introduction .....	1
Basic Earnings per Share .....	1
Diluted Earnings per Share .....	3
Treasury Stock and Reverse Treasury Stock Methods .....	10
Treasury Stock Method .....	10
Reverse Treasury Stock Method .....	12
Two-Class Method .....	12
Master Limited Partnerships .....	14
Presentation and Disclosure of Earnings per Share .....	15
Presentation Issues .....	16
Disclosure Issues .....	17
Non-GAAP Disclosures .....	18
Summary .....	20
Review Questions .....	21
Review Answers .....	22
<b>Glossary</b> .....	<b>23</b>
<b>Index</b> .....	<b>25</b>