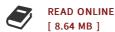


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By -

RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 102 pages. LC Number: KF26 . B3954 2003a OCLC Number: (OCoLC)62239940 Subject: Small business -- Accounting -- Standards -- United States. Excerpt: . . . 11 ERZ Mr. H. As you know, we put that on our agenda last March, and as I noted in the roundtable that you organized in May on that topic, we had a plan and we were going to systematically, thor-oughly go through all the issues with a view toward issuing a pro-posal by the end of this year. We have stuck to that plan. We have been going through many, many issues, not only on stock options, but also other equity-based awards. Over the summer, as you men-tioned, we focused on valuation issues. I would say that the Option Valuation Group, all but one person, did agree on recommenda-tions. So, I think there was a consensus as it applied, I will say, to large public businesses. The issue there is that it requires more data. Private companies, which obviously include small businesses, I think our valuation group thought that in many cases you could get a valuation. I think some of us...





Reviews

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