







Home ► All Journals ► Financial Analysts Journal ► List of Issues ► Volume 53, Issue ► Firm Valuation and Accounting for Employ ....

Financial Analysts Journal > Volume 53, 1997 - Issue 1

57 | 1

Views CrossRef citations to date Altmetric

**FEATURE ARTICLES** 

## Firm Valuation and Accounting for Employee Stock Options

Maribeth Coller & Julia L. Higgs

Pages 26-34 | Published online: 02 Jan 2019

Sample our
Tourism, Hospitality and
Events Journals

>> Sign in here to start your access
to the latest two volumes for 14 days

References

**66** Citations

Metrics

**♣** Reprints & Permissions

Read this article

## Abstract

The Financial Accounting Standards Board has issued a new standard changing the accounting treatment for employee stock options. For some firms, the new method may

significa importar determir corporat

may res

result,

We Care About Your Privacy

We and our 848 partners store and/or access information on a device, such as unique IDs in cookies to process personal data. You may accept or manage your choices by clicking below, including your right to object where legitimate interest is used, or at any time in the privacy policy page. These choices will be signaled to our partners and will not affect browsing data. <a href="Privacy Policy">Privacy Policy</a>

We and our partners process data to provide:

Use precise geolocation data. Actively scan device characteristics for identification. Store and/or access information on a device. Personalised advertising and content, advertising and content measurement, audience research and services development.

List of Partners (vendors)

I Accept sment in licly traded
Essential Only valuation
used. As a
Show Purpose oreted with

