

# Accounting for Earnings per Share

## Course Description

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Earnings per share (EPS) is a popular and useful summary measure of a company's profit performance. It tells you how much profit (or loss) each share of common stock has earned after adjustments for potential dilution from options, warrants, and convertible securities are factored in. This course covers the computation, reporting, presentation, and disclosures associated with earnings per share.

**Completion Deadline & Exam:** This course, including the examination, must be completed within one year of the date of purchase. In addition, unless otherwise indicated, no correct or incorrect feedback for any exam question will be provided.

**Course Level:** Overview. This program is appropriate for professionals at all organizational levels.

**CPE Credits:** 2 (CPA)

**Category:** Accounting

**Prerequisite:** None

**Advanced Preparation:** None

## Course Learning Objectives

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After completing this course, you should be able to:

1. Recognize the difference between two different capital structures—simple and complex – and how earnings per share will be computed for each structure.
2. Identify how to compute earnings per share in a simple capital structure.
3. Identify how to compute earnings per share in a complex capital structure.