

Table of Contents

Preface.....		Preface - i
Recent Developments		Developments - i
Chapter 1	The Context and Basic Concepts of Share-Based Compensation Plans	1 - 1
Chapter 2	Introduction to Specific Plan Types and Features	2 - 1
Chapter 3	Classification of an Award as Equity or a Liability.....	3 - 1
Chapter 4	Special Rules for Nonpublic Companies	4 - 1
Chapter 5	Fundamentals of Accounting for Different Types of Awards	5 - 1
Chapter 6	Accounting for Common Plan Features	6 - 1
Chapter 7	Methods to Calculate the Fair Value of Equity Share Options	7 - 1
Chapter 8	Recognition of Compensation Cost	8 - 1
Chapter 9	Award Modifications, Business Combinations, and Equity Restructurings.....	9 - 1
Chapter 10	Understanding the Balance Sheet.....	10 - 1
Chapter 11	Income Taxation and Accounting for Income Tax Effects.....	11 - 1
Chapter 12	Disclosures	12 - 1
Chapter 13	Plans Involving Subsidiaries and Equity Method Investments	13 - 1
Chapter 14	Stock-Based Compensation Awards to Nonemployees	14 - 1
Chapter 15	Earnings per Share	15 - 1
Chapter 16	Employee Stock Ownership Plans.....	16 - 1
Chapter 17	Cash Compensation, Other Employment Benefits, and Severance Payments.....	17 - 1
Chapter 18	Topic 718 Examples	18 - 1

Table of Contents

Appendix 1	[Not Used]
Appendix 2	Financial Statement Disclosures for Stock-Based Compensation Plans and Employee Stock Ownership Plans
Appendix 3	Illustrative Financial Statement Disclosure for Stock-Based Compensation Plans
Appendix 4	Disclosure of Information About Equity Compensation Plans — Item 201(d) of Regulation S-K
Appendix 5	Summary Compensation Table — Item 402 of Regulation S-K
Appendix 6	Index of Accounting Literature Affecting Compensation Arrangements
Appendix 7	September 19, 2006 Letter from Chief Accountant of SEC
Appendix 8	Letters from SEC Chief Accountant — Market Instruments to Estimate Stock Compensation Chart