

Selected information from Baltimore Corp's financial activities in the year 2004 is as follows:

- Net income was \$4,200,000.
- 750,000 shares of common stock were outstanding on January 1.
- The average market price per share was \$50 in 2004.
- Dividends were paid in 2004.

10,000 warrants, which allowed the holder to purchase 10 shares of common stock for each warrant held at a price of \$40 per common share, were outstanding the entire year.

Baltimore's diluted earnings per share (Diluted EPS) for 2004 is closest to:

☐ A) \$5.60. 

☒ B) \$5.45. 

☐ C) \$4.94. 

Explanation

Baltimore's basic earnings per share (EPS) (net income / weighted average shares outstanding) for 2004 was $\$4,200,000 / 750,000 = \5.60 .

To calculate diluted EPS, we use the treasury stock method to account for the warrants:

- Number of common shares created if options are exercised = $10,000 \times 10 = 100,000$
- Cash inflow if warrants are exercised = $\$40 \times 100,000 = \$4,000,000$
- Shares purchased with these funds = $\$4,000,000 / 50 = 80,000$
- Net increase in shares outstanding = $100,000 - 80,000 = 20,000$

Diluted EPS = $\$4,200,000 / (750,000 + 20,000) = \5.45 .

(Study Session 7, Module 21.4, LOS 21.h)

Quizlet Equity Essential Bloomberg

Lingsheng Yao



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Quizlet Equity Essential Bloomberg: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the engaging narratives that have captivated audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and thrilling novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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