

**E16-11A    Multiple-Choice Questions on Personal Financial Statements [AICPA Adapted]**

1. b

2. a

3. a       $10,000 \text{ shares} \times (\$25 - \$10) = \$150,000$  options fair value  
                   $\times .65 \text{ net-of-tax rate}$   
                   $\$ 97,500 \text{ value, net-of-tax}$   
                   $+400,000 \text{ pre-option net worth}$   
                   $\$497,500 \text{ net worth}$

4. d

5. a

6. c

7. b

8. c

9. d

10. b

11. d

# Advanced Financial Accounting 9e Manual

**Raffaela Di Napoli**

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