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so many fake sites. this is the first one which worked! Many thanks

Graded vesting of stock compensation expense example

Example 2 solution:

US GAAP:

ABC would recognize \$30,000 of compensation expense calculated as 3,000 shares at \$10 each multiplied by a 0% forfeiture rate. The expense each year would be as follows under the straight-line method (\$30,000/3 years = \$10,000 per year).

Year	Compensation expense
2010	\$10,000
2011	10,000
2012	10,000
	\$30,000

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