

Interpretation of the Emerging Accounting Issues (E) Working Group

INT 00-32: EITF 00-8: Accounting by a Grantee for an Equity Instrument to Be Received in Conjunction with Providing Goods or Services

ISSUE NULLIFIED BY SSAP NO. 104R

INT 00-32 Dates Discussed

INT 00-32 References

Current:

SSAP No. 104R—Share-Based Payments

Superseded:

SSAP No. 13—Stock Options and Stock Purchase Plans

INT 00-32 Issue

INT 00-32 Discussion

00-8 Accounting by a Grantee for an Equity Instrument to Be Received in Conjunction with Providing Goods or Services *EITF*

Stock (excluding investments in common stock of

SSAP No. 30—Investments in Common