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SOLUTIONS TO EXERCISES Solution E2-1 1 d 2 c 3 c 4 d 5 b Solution E2-2 [AICPA adapted] 1 d 2 b 3 d 4 b Gar's investment is reported at its \$600,000 cost because the equity method is not appropriate and because Gar's share of Med's income exceeds dividends received since acquisition [(\$520,000 15%) > \$40,000]. 5 c

### Chapter 2

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### Chapter 2

2 - 1 CHAPTER 2 Note: The letter A indicated for a question, exercise, or problem means that the question, exercise, or problem relates to a chapter appendix. ANSWERS TO QUESTIONS 1. At the acquisition date, the information available (a nd through the end of the measurement period) is used to estimate the expected total consideration at fair value.

### CHAPTER 2

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