Computation of Consolidated Net Income (CNI)

Parent Approach

	Parent		Subsidiary		
Net Income	xx		xx		
Dividend Income	(xx)				
Amortization of Excess			(xx)		
Adjusted Net Income	xx	+	xx	=	xx
NI Attrubuted to NCI			x % of minority interest		xx
CNI					xx

Entity Approach

	Parent		Subsidiary		
Net Income	xx		xx		
Dividend Income	(xx)				
Amortization of Excess			(xx)		
CNI	xx	+	xx	=	xx
NI Attrubuted to NCI			x % of minority interest		(xx)
NI Attrubuted to Parent					xx

RE Parent Beg	xx
NI Attributed to Parent	xx
Dividends Declared of Parent	(xx)
Consolidated RE End	xx

Accounting for Investment in Subsidiary

Cost Method
Investment in Subsidiary = Acquisition Cost

Equity Method

Acquisition Cost	xx
Share in Net Income	xx
Share in Net Loss	(xx)
Share in Dividend of Subsidiary	(xx)
Amortization of Excess	(xx)
Investment in Subsidiary End	xx

NCI Beg	xx
NCI - NI	xx
NCI - Dividend	(xx)
NCI - End	xx