

**Solution:**

(1)

For ExxonMobil, the investment is too immaterial for them in comparison to their assets, while it comprises a major proportion for Dayton Services. Consequently, the amount of details would differ as ExxonMobil could ignore the investment, but Dayton needs to keep track of it, perhaps on a different line.

(2)

ExxonMobil may add it to their assets, but it will appear as a small fraction or may even chose to discard it. However, Dayton would need to report it, as a major entity.