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5 The equity method is referred to as a one-line consolidation because the investment account is reported on one line of the investor's balance sheet and investment income is reported on one line of the investor's income

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1 a 5 c. 2 d 6 a. 3 a 7 a. 4 c 8 c. Solution E5-2 [AICPA adapted] 1 a. 2 c. Unrealized profits from intercompany sales with Kent are eliminated from the ending inventory: \$320,000 combined current assets less \$12,000 unrealized profit (\$60,000 20%). 3 c. Combined cost of sales of \$750,000 less \$250,000 intercompany sales . Solution 5-3. 1 d

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