I'd like to confirm my understand as for EXPOSURE DRAFT OF PROPOSED Amendments to IFRS 3 Business Combinations

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Example 1

Company P buys 75% share of company S under condition as follows.

- Consideration (per share) : $10
- Market Price (per share) : $8
- Value of 1 share (*) : $9.7
  * evaluated by Independent Valuator

I think Journal entry as follows.

Under current accounting principle
Dr. Net Asset 8
GW 1.5
Cr. Cash (consideration) 7.5
Minority interest 2

and

Under Exposure Draft
Dr. Net Asset 8
GW 1.7 (= $9.7 - $8)
Cr. Cash (consideration) 7.5 (= $10*75%)
  Minority interest 2.2 (= $8*25% + 0.2 (GW : 1.7 - 1.5))

I think this journal entry can be divided into two journal entry.
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Journal entry for Parent company
Dr. Net Asset  6
  GW 1.5 ( = ($10 - $8)*75%)
  Cash(consideration) 7.5

Journal entry for minority share holders
Dr. Net Asset  2
  GW 0.2
  Minority interest 2.2

If this division is correct, I think example 2 could be accounted for as follows.
I'd like to confirm whether the following journal entry is correct or not.

Example 2

Company P buys 75% share of company S under condition as follows.

Consideration(per share) : $10
Market Price(per share) : $8
Value of 1 share(*) : $8.8
* evaluated by Independent Valuator

Journal entry for Parent company
Dr. Net Asset  6
  GW 1.5 ( = ($10 - $8)*75%)
  Cash(consideration) 7.5

Journal entry for minority share holders
Dr. Net Asset  2
  Minority interest 1.3 ( = $8*25% - 0.7( GW : ( 8.8 - 8 ) -1.5 ) )
  GW 0.7

Therefore, journal entry is as follows.
Dr. Net Asset  8
  GW 0.8 ( = 1.5 - 0.7 )
  Minority interest 1.3