

**Chapter 10: Accounting for Pensions**

**PROBLEM 10-1: Accounting for Pensions**

**Problem 10-1: Pensions**

The following data apply to the pension plan for 2019:

	2019	2018	2017
Benefit cost	\$1,000,000	\$900,000	\$800,000
Plan assets	\$10,000,000	\$9,000,000	\$8,000,000
Plan liabilities	\$10,000,000	\$9,000,000	\$8,000,000

- (a) What is the net pension expense for 2019?
- (b) What are the journal entries for 2019? Be sure to include a full year of amortization expense on the plan assets or liabilities in 2019. If the amortization is zero, so indicate.
- (c) Suppose that the company had chosen to use a simplified approach to the pension expense. What is the impact of this approach?
- (d) If someone were talking to you about the PBO, you would say that it is the present value of all future benefits. How would you explain the difference between the PBO and the plan assets?

# Derivative Securities

**Wolfgang Guggemos**



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