

ACC 305
Pension Worksheet

Year	1	2	3	4	5	6	7
	Accounts on Employer's Books				Not on Employer's Books		
	Income Statement	Balance Sheet	Other comprehensive income		Balance Sheet	Memorandum Amounts	
Items	Pension Expense	Cash	Gains/Losses	Prior Service Cost	Pension Asset /Liability	Projected Benefit Obligation	Plan Assets
Beginning balances	/	/	/	/			
Service Cost							
Interest Cost							
Actual Return on Plan Assets							
Unexpected Gain/Loss							
Contributions to Pension Plan							
Retirement Benefits Paid by Plan							
AMORTIZATIONS:							
Prior Service Cost							
Net Gain/loss							
Amounts for journal entry:							
AOCI balance forward					/	/	/
Ending Balances							

Summary journal entry	Debit	Credit
Pension expense		
Cash		
OCI - Gain/loss		
OCI - prior service cost		
Pension Asset/Liability		