GAAP I/S

I/S

...

- cost

- CSC

- PSC

- interest cost

+ expected return of plan asset(养老金基金)

+ r \* FV\_B

...

= NI

B/S

Asset

Cash

- employer contribution

FV of plan asset\_end =

FV\_b

+ employer contribution

+ actual return

- benefits paid

Liability

PBO\_end =

PBO\_begin

+ current service cost

+ interest cost

+ past service cost

+ actuarial loss - actuarial gain

- benefits paid

Equity

RE\_end =

RE\_b + NI – DIV

还剩：

Asset

+ actual return of plan asset

Liablity

+ actuarial cost - actuarial gain

Equity

+ expected return of plan asset = r \* FV\_B

解决方法：

1. 全部进OCI

Equity

OCI

- (actuarial cost - actuarial gain)

- (expected return - actual return)

和GAAP不一样的地方：

1. PSC

PSC全部进入I/S,和CSC一样处理

1. expected return

IFRS里，expected return直接按E(R)’= r \* FV\_B计算

GAAP里，expected return按照E(R) = E(r) \* FV\_B计算