

Solution:

(1)

There is an increase of +\$10,311 million in assets and +\$13,526 million increase in liabilities, resulting in -\$3,215 decrease in stockholders' equity. This is the expense of pension scheme.

They might be doubtful of receiving the pension at first glance, but the assets are 76.23% of liabilities so it is expected to cover the employees (because they do not expect more than 10% of workforce to retire at any fiscal year!)

(2)

Actual disbursement of the cash for the schemes might result in changing of the assets and liabilities, for example in the insurance claims.