

The following information is available for a defined contribution superannuation plan:

	30 June 2017 (\$000)	30 June 2018 (\$000)
Market value of assets		
Government securities	12800	16000
Other investments	6400	4960
Fixtures and fittings	3200	2560
Cash at bank	800	864
Contributions receivable		
Employers	160	160
Members	128	160
	<u>23488</u>	<u>24704</u>
Other information:		
Accounts payable	48	15

3.42209 | Advanced Financial Accounting and Reporting I – 1/2019 Exam

909

9

Contributions for the year 2018	
Employers	1920
Members	1600
Interest revenue for the year ended 30 June 2018	960
Dividend revenue for the year ended 30 June 2018	1120

During the year ended 30 June 2018, the Plan incurred administration expenses of \$ 576 000 and paid benefits of \$ 2 400 000. Investments with a carrying amount of \$ 1 600 000 at 30 June 2017 were sold for \$ 1 920 000 in August 2017. Additional government securities were purchased during the year at a cost of \$ 4 480 000.

Required:

- Calculate the revenue earned during the year ended 30 June 2018.
- Prepare the operating statement for the year ended 30 June 2018.

Grade 1accounting Question Paper

Michael Seilmaier



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Table of Contents Grade 1accounting Question Paper

1. Understanding the eBook Grade 1accounting Question Paper
 - The Rise of Digital Reading Grade 1accounting Question Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Grade 1accounting Question Paper
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Grade 1accounting Question Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from Grade 1accounting Question Paper
 - Personalized Recommendations
 - Grade 1accounting Question Paper User Reviews and Ratings
 - Grade 1accounting Question Paper and Bestseller Lists

5. Accessing Grade 1accounting Question Paper Free and Paid eBooks
 - Grade 1accounting Question Paper Public Domain eBooks
 - Grade 1accounting Question Paper eBook Subscription Services
 - Grade 1accounting Question Paper Budget-Friendly Options
6. Navigating Grade 1accounting Question Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - Grade 1accounting Question Paper Compatibility with Devices
 - Grade 1accounting Question Paper Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade 1accounting Question Paper
 - Highlighting and Note-Taking Grade 1accounting Question Paper
 - Interactive Elements Grade 1accounting Question Paper
8. Staying Engaged with Grade 1accounting Question Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Grade 1accounting Question Paper
9. Balancing eBooks and Physical Books Grade 1accounting Question Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade 1accounting Question Paper
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Grade 1accounting Question Paper
 - Setting Reading Goals Grade 1accounting Question Paper
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Grade 1accounting Question Paper
 - Fact-Checking eBook Content of Grade 1accounting Question Paper
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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