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Accounting for Superannuation Plans

18 Marks

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

	30 June 2017	30 June 2018
	(\$000)	(\$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
	23488	24704
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:

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

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Proceedings of the 2024 5th International Conference on Big Data and Informatization Education (ICBDIE 2024) Miao Yu, Kannimuthu Subramaniyam, Mohammad Akour, Hafizoah Kassim, 2024-05-07 This is an open access book Big data is a large scale and complex data set based on modern information technology. It has the characteristics of scale and diversity and its information processing and storage capabilities have been significantly improved The application of big data technology is to fully mine and analyze data build cooperation and interaction between teachers and students encourage students to communicate and interact with teachers and give full play to the education and teaching effect of big data In order to improve teaching quality and efficiency as much as possible all kinds of teaching in the new era must have strong flexibility and foresight so as to adapt to the development of modern society So big data will give greater flexibility to educational activities Therefore big data will give greater flexibility to educational activities and more and more scholars provide new ideas for the above research directions To sum up we will hold an international academic conference on big data and information education The 2024 5th International Conference on Big Data and Informatization Education ICBDIE2024 will be held on January 19 21 2024 in Sanya China ICBDIE 2024 is to bring together innovative academics and industrial experts in the field of Big Data and Informatization Education to a common forum The primary goal of the conference is to promote research and developmental activities in Big Data and Informatization Education and another goal is to promote scientific information interchange between researchers developers engineers students and practitioners working all around the world The conference will be held every year to make it an ideal platform for people to share views and experiences in international conference on Big Data and Informatization Education and related areas Journal of Accountancy ,1919

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covering cognition emotion self regulation and social network characteristics Furthermore it presents adaptive interventions offering a comprehensive guide to leveraging AI for personalized learning experiences and improved learning outcomes The book provides valuable insights and practical tools for enhancing teaching and learning outcomes Whether you are an educator seeking to integrate AI into your teaching strategies or a researcher exploring the frontiers of educational technology this book equips you with the knowledge and resources to navigate the evolving landscape of AI enabled education This publication underscores the significance of practical applications presenting a compendium of pioneering research methodologies and case studies that elucidate the integration of AI and data analytics within pedagogical contexts Whether the objective is to refine comprehension of online learning engagement dynamics or to deploy AI infused strategies in educational settings this text serves as an invaluable resource for revolutionizing education with AI Chapter 2 is available for open access under a Creative Commons Attribution 4 0 International License via link springer com Accountancy Problems Leo Greendlinger,1911 C.P.A. Examination Questions Wisconsin. State Board of Accountancy,1914

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