

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

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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

M Walker



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