

ACCA DiplIFR question papers and answers on IAS 19 from June 2014

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Question

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(a) Delta operates a defined benefit retirement benefits plan on behalf of current and former employees. Delta receives advice from actuaries regarding contribution levels and overall liabilities of the plan to pay benefits. On 1 October 2016, the actuaries advised that the present value of the defined benefit obligation was \$60 million. On the same date, the fair value of the assets of the defined benefit plan was \$52 million. On 1 October 2016, the annual market yield on high quality corporate bonds was 5%.

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S Ashworth



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