

## E-learning:

# HKFRS 17 *Insurance Contracts* – Measurement Models

### COURSE HIGHLIGHTS:

This course will cover the various measurement models in the HKFRS 17 *Insurance Contracts* (general measurement model, variable fee approach, premium allocation approach) with a focus on (i) the main features of each measurement model, (ii) when to apply which model, and (iii) what the main differences and similarities are between those models, illustrated with practical examples.

During the course, the fundamentals of each measurement model will be explained, including the building blocks of the liability, initial recognition vs subsequent measurement, liability for remaining coverage vs liability for incurred claims, accounting for changes in estimates due to economic assumptions vs non-economic assumptions. For attendees' good understanding of the topic, some other basic concepts like contract boundaries and level of aggregation will also be explained briefly.

Topic and Programme code	Date	Language	Format and CPD hour	Fee
<b>E-learning: HKFRS 17 <i>Insurance Contracts</i> – Measurement Models</b>  (ESEMETLS22011401/ ESEMETLS22114A01/ <b>ESEMETLS220114L01</b> )	14 January 2022  (Enrolment starts from 26 January 2022)	English	<ul style="list-style-type: none"> <li>• Archived e-learning</li> <li>• 2 CPD hour (subject to the actual attendance)</li> </ul>	<ul style="list-style-type: none"> <li>• \$280 (HKICPA member or student / International Affiliate (IA))</li> <li>• \$500 (non-member)</li> </ul>

**Competency** Accounting and financial reporting

**Rating** Intermediate Level\*

**Participants** Auditors, professional accountants in business

\* Please click [here](#) for online registrations and refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.



### **ABOUT THE SPEAKER:**

**Peter Telders** is an audit partner at EY with 25 years of experience in the audit of insurance companies, both in Hong Kong and Europe. He has been following the developments around the new financial reporting standard for insurance contracts for more than 15 years. He is an HKFRS 17 accounting specialist on several HKFRS 17 implementation projects, a member of the Hong Kong Insurance Implementation Support Group, a member of EY's global IFRS 17 technical panel and the Chair of EY's APAC IFRS Desk Insurance Group. He has extensive experience with trainings on HKFRS 17, both internal and external.

### **ABOUT THE REGISTRATION:**

- Online registration is recommended, please click [here](#) or visit [www.hkicpa.org.hk](http://www.hkicpa.org.hk)
- To register offline (by post or by fax), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact us.

#### **Payment & Enrolment Status Enquiry:**

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