

# Insurance Accounting under IFRS

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## **Asociación Mexicana de Instituciones de Seguros**

Mike Lombardi & Alexander Dollhopf

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## Agenda

Start	End	Topic	Presenter
16:00	16:05	<u>Introduction</u>	Marcela Abraham
16:05	16:30	<u>General information on IASB and IFRS</u> IASB purpose / structure / members; information sources; convergence; ongoing IASB projects	Mike Lombardi
16:30	17:15	<u>Current accounting for insurance contracts</u> Overview on currently applicable standards; contract classification; insurance contracts; investment contracts; unbundling	Mike Lombardi
17:15	17:45	<u>Accounting for financial instruments</u> Current and future accounting of financial instruments	Alexander Dollhopf
17:45	18:00	Coffee break	
18:00	19:30	<u>Future accounting for insurance contracts</u> What is the issue? Tentative decisions taken to date; Decisions yet outstanding; How does it compare to Solvency II and MCEV? Impact on insurers	Alexander Dollhopf