AFE 4 – Property and Liability Insurance
Accounting STUDY GUIDE

Effective July 2016
The passing score for this test is 70

Reference Guides:


Accounting Practices and Procedures Manual, by NAIC, March 2016 publication

Audit and Accounting Guide: Property & Liability Insurance Entities, by AICPA, updated as of July 1, 2015 (Updates to the AICPA Audit and Accounting Guide: Property & Liability Insurance Entities guidance were not significant, and members may study from either the 2015 edition or 2016 edition.)

This study guide is a tool to assist you in learning the materials needed to study for this examination. The information provided indicates the areas on which you should focus. The study guide should be used as a starting point and not as a complete listing of topics that will be covered within the exam.

The study guide is in 3 sections, one section for each reference guide

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Chapter 1: Evolution of Insurance Accounting and Annual Statement Reporting

Current Regulation:

The Federal Government

  • Legislation

Annual Statement Reporting:

Annual Statement Supplements

  • Insurance Expense Exhibit

Statement Uses

  • Mandatory CPA Audits

Chapter 2: Assets

Introduction

Bonds

Cash and Short Term Investments

Premiums and Considerations

Amounts Receivable Relating to Uninsured Plans

Electronic Data Processing Equipment and Software

Chapter 3: Bonds and Stock

Bonds

  • Bond Valuation
Preferred Stocks
• Preferred Stock Valuation

Common Stocks
• Common Stock Valuation

Derivative Securities
• Accounting and Hedging Overview

Chapter 5: Estimating Liabilities for Losses and Loss Adjustment Expenses

Background on Loss and Loss Adjustment Expense Liabilities
• Importance of Loss and Loss Adjustment Expense Liabilities

Definitions Used in Determining Unpaid Claims Estimates
• Dates
• Unpaid Claims Estimates

Considerations and Investigations in Developing Unpaid Claim Estimates
• Frequency and Severity of Loss

Chapter 6: Earned and Unearned Premiums

Introduction

Definitions
• Direct Written Premiums
• Assumed Reinsurance Premiums
• Net Written Premiums

Unearned Premium Liability
Configuration Techniques

- In-Force
- Direct
- Audit Premiums
- Respectively Rated Policies
- Summary

Chapter 7: Other Liabilities, Capital and Surplus

Commissions Payable, Contingent Commissions & Other Similar Charges

- Agents & General Agents
- Reinsurance Commissions

Dividends Declared and Unpaid

Ongoing Financial Requirements

- Treasury Stock

The Surplus Account

Chapter 8: Written Premiums

Introduction

Recording

- Date Recorded

Billing

- Reinsurance Premiums
- Other Premiums
  - Retrospectively Rated Contracts
Financing

- Premium Loans

Chapter 9: Losses and Loss Adjustment Expenses

Introduction

Characteristics & Categories of Loss & Loss Adjustment Expenses

Loss Characteristics

- Known versus Unknown
- Reported versus Unreported
- Short-Tail versus Long-Tail

Loss Categories

- Losses Incurred
- Losses Paid
- Losses Reserved for Future Payments
- Loss Offsets

Loss Adjustment Expenses

- Adjusting and Other

Claim Adjusting and Processing

Loss Settlement

Loss and Loss Adjustment Expense Accounting

Method for Recording Loss Transactions

Other Accounting Issues
• Structured Settlements

Bases for Reporting Financial Information

Loss Reporting

Basic Reports

Other Loss Reports

Chapter 10: Other Expenses

Introduction

Expense Accounting

Classification of Expenses

• NAIC Operating Expense Classifications & Allocations

Expense Reporting

National Association of Insurance Commissioners

• The Insurance Expense Exhibit

Chapter 11: Investment Income

Amortization of Premium and Accrual of Discount

Collectability of Investment Income

Unrealized Gains and (Losses)

Chapter 13: Reinsurance Accounting
The Reinsurance Business

- Multiple Purposes or Functions of Reinsurance
- Reinsurance Forms and Placement Methods
- Statutory Versus GAAP Accounting

Accounting Differences Between Primary Insurance and Reinsurance

Loss and Loss Adjustment Expense Reserves

Recording

Underwriting Income

Reporting

External Reporting

- Annual Statement Requirements
- Reporting to Governments

International Reinsurance Accounting Practices

Leveraging

Summary

Chapter 14: Taxation


Purposes

- Investment Income
  - Dividends

Alternate Minimum Tax: Preferences Affecting Insurers
Tax Rules Applicable to Mutual, Reciprocals, and Other Special Entities

Reciprocals and Interinsurers

Exchange Syndicates

General Corporate Tax Rules Fundamental to Insurers

Depreciation

Net Operating Loss Carrybacks & Carryforwards

Issues Affecting Employers and Employees

Foreign Corporations

Controlled Foreign Corporations

Domestic Company Election

Other Tax Issues

Federal Excise Taxes

Dealing with the IRS

Examinations, Appeals Procedures, and Technical Advice

Chapter 15: Accounting for Income Taxes

Accounting Standards Codification 740 (ASC 740)

Temporary Differences

Identification of Temporary Differences

Chapter 16: Risk Based Capital
R1 – Asset Risk - Fixed Income

Asset Concentration Risk

Action Levels

Trend Test

Chapter 17: Generally Accepted Accounting Principles (GAAP)

Differences Between SAP and GAAP

Assets

• Mortgage Loans on Real Estate

• Real Estate

• Nonadmitted Assets

Liabilities

• Loss & Loss Adjustment Expense Reserves
  
  o Salvage & Subrogation

GAAP Disclosures of Public Companies

Earnings Per Share

Summary

Chapter 19: SEC Reporting

Federal Regulations and Statutes

Sarbanes-Oxley Act of 2002
Chapter 20: Financial Strength

Introduction

Security and Financial Analysis – Recent Events

Steps in the Financial Analysis Process

- Information Gathering
- Review of Operations
- Review of Financial Information

NAIC Insurance Regulatory Information System (IRIS)

GAAP Information

Chapter 21: Financial Management

Overall Financial Management

- Audit Committees/Board of Director Relationships
- Financial Reporting Responsibilities
  - Own Risk Solvency Assessment (ORSA)

Financial Policy and Planning

- Financial Planning

Investment and Treasury Functions

- Investment Risks
SECTION II - *Accounting Practices and Procedures Manual, by NAIC, March 2016 publication, Volume I*

<table>
<thead>
<tr>
<th>No.</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>Preamble</td>
</tr>
<tr>
<td>1</td>
<td>Accounting Policies, Risks &amp; Uncertainties, and Other Disclosures</td>
</tr>
<tr>
<td>2</td>
<td>Cash, Drafts, and Short-Term Investments</td>
</tr>
<tr>
<td>3</td>
<td>Accounting Changes and Corrections of Errors</td>
</tr>
<tr>
<td>4</td>
<td>Assets and Nonadmitted Assets</td>
</tr>
<tr>
<td>5R</td>
<td>Liabilities, Contingencies and Impairments of Assets</td>
</tr>
<tr>
<td>6</td>
<td>Uncollected Premium Balances, Bills Receivable for Premiums, and Amounts Due From Agents and Brokers</td>
</tr>
<tr>
<td>9</td>
<td>Subsequent Events</td>
</tr>
<tr>
<td>11</td>
<td>Postemployment Benefits and Compensated Absences</td>
</tr>
<tr>
<td>12</td>
<td>Employee Stock Ownership Plans</td>
</tr>
<tr>
<td>15</td>
<td>Debt and Holding Company Obligations</td>
</tr>
<tr>
<td>16R</td>
<td>Electronic Data Processing Equipment and Software</td>
</tr>
<tr>
<td>17</td>
<td>Preoperating and Research and Development Costs</td>
</tr>
<tr>
<td>19</td>
<td>Furniture, Fixtures, Equipment and Leasehold Improvements</td>
</tr>
<tr>
<td>20</td>
<td>Nonadmitted Assets</td>
</tr>
<tr>
<td>21</td>
<td>Other Admitted Assets</td>
</tr>
<tr>
<td>22</td>
<td>Leases</td>
</tr>
<tr>
<td>23</td>
<td>Foreign Currency Transactions and Translations</td>
</tr>
<tr>
<td>Page</td>
<td>Topic</td>
</tr>
<tr>
<td>------</td>
<td>-------</td>
</tr>
<tr>
<td>24</td>
<td>Discontinued Operations and Unusual or Infrequent Items</td>
</tr>
<tr>
<td>25</td>
<td>Affiliates and Other Related Parties</td>
</tr>
<tr>
<td>26</td>
<td>Bonds</td>
</tr>
<tr>
<td>27</td>
<td>Off-Balance-Sheet and Credit Risk Disclosures</td>
</tr>
<tr>
<td>29</td>
<td>Prepaid Expenses</td>
</tr>
<tr>
<td>30</td>
<td>Unaffiliated Common Stock</td>
</tr>
<tr>
<td>32</td>
<td>Preferred Stock</td>
</tr>
<tr>
<td>34</td>
<td>Investment Income Due and Accrued</td>
</tr>
<tr>
<td>35</td>
<td>Guaranty Fund and Other Assessments</td>
</tr>
<tr>
<td>36</td>
<td>Troubled Debt Restructuring</td>
</tr>
<tr>
<td>37</td>
<td>Mortgage Loans</td>
</tr>
<tr>
<td>38</td>
<td>Acquisition, Development and Construction Arrangements</td>
</tr>
<tr>
<td>39</td>
<td>Reverse Mortgages</td>
</tr>
<tr>
<td>40</td>
<td>Real Estate Investments</td>
</tr>
<tr>
<td>41</td>
<td>Surplus Notes</td>
</tr>
<tr>
<td>42</td>
<td>Sale of Premium Receivables</td>
</tr>
<tr>
<td>43</td>
<td>Loan-Backed and Structured Securities</td>
</tr>
<tr>
<td>44</td>
<td>Capitalization of Interest</td>
</tr>
<tr>
<td>47</td>
<td>Uninsured Plans</td>
</tr>
<tr>
<td>48</td>
<td>Joint Ventures, Partnerships and Limited Liability Companies</td>
</tr>
<tr>
<td>53</td>
<td>Property Casualty Contracts—Premiums</td>
</tr>
<tr>
<td>55</td>
<td>Unpaid Claims, Losses and Loss Adjustment Expenses</td>
</tr>
<tr>
<td>58</td>
<td>Mortgage Guaranty Insurance</td>
</tr>
</tbody>
</table>
Financial Guaranty Insurance

Property and Casualty Reinsurance

Underwriting Pools

Offsetting and Netting of Assets and Liabilities

Property and Casualty Contracts

Retrospectively Rated Contracts

Other Liabilities

Business Combinations and Goodwill

Statement of Cash Flow

Allocation of Expenses

Policy Acquisition Costs and Commissions

Surplus and Quasi-reorganizations

Insurance-Linked Securities Issued Through a Protected Cell

Start-Up Costs

Multiple Peril Crop Insurance

Mezzanine Real Estate Loans

Derivatives

Impairment or Disposal of Real Estate Investments

Postretirement Benefits Other than Pensions

Low Income Housing Tax Credit Property Investments

Transferable and Non-Transferable State Tax Credits

Nonmonetary Transactions

Investments in Subsidiary, Controlled and Affiliated Entities
100  Fair Value
101  Income Taxes
102  Pensions
103  Transfers and Servicing of Financial Assets and Extinguishments of Liabilities
104  Share-Based Payments
105  Working Capital Finance Investments
SECTION III - Audit and Accounting Guide: Property & Liability Insurance Entities, by AICPA, updated as of July 1, 2015

Chapter 1 – Nature, Conduct, and Regulation of the Business

General Nature of the Business:

• Kinds of Insurance
• Legal Forms of Organization
• Methods of Producing Business

Major Transaction Cycles:

• Underwriting of Risks
• Pooling, Captives, and Syndicates

Accounting Practices:

• State Insurance Regulation
• National Association of Insurance Commissioners
• Federal Regulation – Terrorism
• Statutory Accounting Practices
• Permitted Statutory Accounting Practices
• Generally Accepted Accounting Principles
• Comparison of SAP and GAAP
• Table 1-1 & Exhibit 1-1
Chapter 2 – Audit Considerations

Understanding the Entity, Its Environment, and Its Internal Control:

- Risk-Based Capital
- Use of Assertions in Obtaining Audit Evidence

Other Risk Assessment Activities and Considerations:

- Discussion Among Engagement Personnel Regarding the Risks of Material Misstatement Due to Fraud
- Use of Information Technology
- SEC Requirements for Management’s Report on Internal Control Over Financial Reporting

Chapter 3 – Premiums

General:

- Background
- Types of Premiums Adjustments
- Evaluating and Accepting Risks
- Billing and Collecting Premiums

Premium Revenue and Premium Adjustments:

- Generally Accepted Accounting Principles
- Statutory Accounting Principles
Acquisition Costs:

• Generally Accepted Accounting Principles

Chapter 4 – The Loss Reserving and Claims Cycle

• Kinds of Insurance Underwritten: Line of Business or Type of Risk
• Claim Adjustment and Estimation
• Illustrative Projection Data

Chapter 5 – Investments and Fair Value Considerations

• The Fair Value Hierarchy
• Fair Value Determination When the Volume or Level of Activity Has Significantly Decreased
• GAAP Accounting

Chapter 6 - Reinsurance

• Introduction
• Reinsurance Contracts
• Bases of Reinsurance Transactions
• Special Risk Considerations

Chapter 7 – Income Taxes
• Special Income Tax Provisions
• Basic Principles of GAAP Accounting for Income Taxes
• Control Environment

Chapter 9 – Captive Insurance Entities

• Types of Captive Organizations