

本件は、2012年7月にIAAから公表されたIAS19に関するISAP(International Standard of Actuarial Practice 国際数理実務基準)の制定に関するSOI(Statement of Intent 趣意書)の案に対して当会から提出したコメントです。

提出時期は、2012年9月です。

次ページから提出したコメントの日本語版と英語版を掲載します(実際に提出したのは英語版です)。

退職給付会計基準委員会

Question 1 - *Mandatory*

Do you agree an ISAP is needed on actuarial services in connection with IAS 19?

- Yes  
 No

Please use the space below to provide any comments

もし、今回作成しようとしている ISAP の規定する範囲が、IAS19 の解釈ではなく、アクチュアリー実務に関するアクチュアリーの行動（振る舞い：behavior）についてのガイドンスに限定されるのであれば、こうした取組について反対しない。

Question 2 - *Mandatory*

Are any of the proposed topics inappropriate for inclusion in an ISAP?

- Yes  
 No

If yes, please explain why the particular topic should not be included in the ISAP.

ISAP の主な内容は、should で表現されるものである。そのため、ISAP に IAS19 のアクチュアリー実務における計算技法が含まれるのは不適切である。なぜなら、計算技法は会計基準の解釈にあたるものを含む可能性が高く、これらを should で示すことは、IAA の立場を超えるものと考えからである。また、これらを may で示すこと、あるいは、事実の描写として記述することは可能かも知れないが、そのようなものは、should で示されることに関する補助的な範囲に限定するべきであって、それら自体が ISAP の大きな部分を占めることは ISAP の趣旨に反するものとする。

「3 Scope, roles and content」に示される以下の項目については、IAS19 のアクチュアリー実務における計算技法に係る内容を含むものであるとする。よって、これらの項目は削除すべきである。

<削除すべき項目>

- ・ General process to be followed and factors to be considered by the actuary when advising a reporting entity on the selection of actuarial assumptions to be used for

IAS 19 purposes (particularly the discount rate and mortality assumptions)

の中の、(particularly the discount rate and mortality assumptions)の部分

- Actuarial methods for calculating the economic benefit under the rules governing the asset ceiling
- Actuarial issues surrounding:
  - ✓ The attribution of benefits to service
  - ✓ The recognition of hybrid plans, which combine elements of pure defined benefit and pure defined contribution plans
  - ✓ Risk-sharing arrangements, including member contributions and member options
  - ✓ The calculation of cost components (such as net interest)
  - ✓ The settlement of defined benefit obligations
  - ✓ The determination of fair value of plan assets and qualifying insurance contracts
  - ✓ The recognition of termination benefits
- Approaches to separating investment management costs from other administration costs (the two types of cost are recognised differently)
- Approaches for determining the duration of an obligation

また、

- Knowledge of and compliance with IAS 19, those aspects of other IFRS relevant to the engagement, and the *Reporting Entity's* accounting policies の中に ”compliance with IAS 19” があるが、今回の ISAP 全体の目的がそのためのものであるから、ここにこれを記載することはトートロジーに過ぎないし、無意味なので、削除するべきである。

### **Question 3**

What other topics should be included in the ISAP?

*Please cover why you wish guidance in this area and if appropriate provide an example to illustrate the issue. Please note, the ISAP is not intended to address unique, country-specific issues (such as particular tax levies) – instead, local member associations should address such issues by adding guidance to the model ISAP before adoption.*

なし。

**Question 4**

Please use this space for any additional comments not covered above.

IAS19 のアクチュアリー実務に関する計算技法に係る記述は、ISAP ではなく、教育的資料である International Actuarial Note (IAN) にまとめるべきである。

また、アクチュアリーの実務（振る舞い：behavior）に含まれる範囲と計算技法に含まれる範囲の峻別は必ずしも自明ではない。そのため、ISAP がモデル基準であり、その範囲がアクチュアリーの実務のガイダンスに限定されるように意図されるとはいえ、予期せぬ影響があるかもしれないので、その作成にあたっては、各国の数理実務に与える影響や事情を十分に考慮し、慎重に臨むべきである。

以上

**Question 1 - Mandatory**

Do you agree an ISAP is needed on actuarial services in connection with IAS 19?

- Yes  
 No

Please use the space below to provide any comments

We have no objection to the production of an ISAP, as long as the scope of the ISAP produced is limited to the provision of guidance on actuaries' behavior in relation to actuarial practice, rather than the interpretation of IAS 19.

**Question 2 - Mandatory**

Are any of the proposed topics inappropriate for inclusion in an ISAP?

- Yes  
 No

If yes, please explain why the particular topic should not be included in the ISAP.

The main contents of an ISAP are described using the word "should." The proposed ISAP contains calculation techniques of IAS 19 that are applied to actuarial practice. This is considered inappropriate because there is a strong possibility that such calculation techniques include the interpretations of accounting standards, and describing them using the word "should" in the ISAP is considered to be beyond the capacity of the IAA. It may be possible to describe them using the word "may," or as a depiction of facts, but it is considered that such option should only be chosen as a supplementary explanation of descriptions using the word "should." Such statements constituting a major part of ISAP will be against the intent of the ISAP.

The following topics/phrases included in "3. Scope, roles and content" contain the description of calculation techniques of IAS 19 in relation to actuarial practice. Accordingly, these topics/phrases should be eliminated.

### Topics/phrases that should be eliminated

- The phrase “(particularly the discount rate and mortality assumptions)” included in “General process to be followed and factors to be considered by the actuary when advising a reporting entity on the selection of actuarial assumptions to be used for IAS 19 purposes (particularly the discount rate and mortality assumptions)”
- Actuarial methods for calculating the economic benefit under the rules governing the asset ceiling
- Actuarial issues surrounding:
  - ✓ The attribution of benefits to service
  - ✓ The recognition of hybrid plans, which combine elements of pure defined benefit and pure defined contribution plans
  - ✓ Risk-sharing arrangements, including member contributions and member options
  - ✓ The calculation of cost components (such as net interest)
  - ✓ The settlement of defined benefit obligations
  - ✓ The determination of fair value of plan assets and qualifying insurance contracts
  - ✓ The recognition of termination benefits
- Approaches to separating investment management costs from other administration costs (the two types of cost are recognised differently)
- Approaches for determining the duration of an obligation

In addition,

- The phrase “compliance with IAS 19” included in “Knowledge of and compliance with IAS 19, those aspects of other IFRS relevant to the engagement, and the *Reporting Entity’s* accounting policies” should be eliminated, because the entire purpose of this ISAP is related to such compliance, and the inclusion of this phrase is only a tautology and hence meaningless.

**Question 3**

What other topics should be included in the ISAP?

*Please cover why you wish guidance in this area and if appropriate provide an example to illustrate the issue. Please note, the ISAP is not intended to address unique, country-specific issues (such as particular tax levies) – instead, local member associations should address such issues by adding guidance to the model ISAP before adoption.*

None

**Question 4**

Please use this space for any additional comments not covered above.

The description of calculation techniques of IAS19 in relation to actuarial practice should be contained in International Actuarial Notes (IANs), educational materials, rather than ISAP.

In addition, the scope of actuaries' behavior cannot be clearly distinguished from that of calculation techniques in a self-evident manner. Accordingly, unexpected effects may be exerted although ISAPs are model standards and their scope is intended to be limited to the provision of guidance on actuaries' behavior. They should be prudently produced by fully paying attention to the relevant effects on actuarial practice in each country and other country-specific circumstances.