

# ASEAN Reinsurance Programme: Reinsurance Accounting

**DATE:**

19 & 20 August 2026

**TIME:**

9.00 am - 5.00 pm

**VENUE:**

Virtual

**CPD HOURS:**

14 Hours

**PROFICIENCY LEVEL:**

Proficient



6 Prime Skills  
2 Power Skills



**Training Programme No:**  
10001549755

## OVERVIEW

This application-based course aims to provide participants with more exposure to the know-how and mechanism of Reinsurance Accounting. Participants will learn the various uses of reinsurance accounting, the accounting related terms appearing in slips/ wording, including the administration process for proportional and excess of loss (XL) treaties, as well as the reinsurance accounting provision, method of unearned premium calculation and the alternative to reinsurance commission. The basic understanding of IFRS 17 will also be provided.

## LEARNING OUTCOMES

By the end of this programme, participants will be able to:

1. Explain the various uses of reinsurance accounting. Explain the accounting related terms appearing in slips/ wording for proportional and XL.
2. Explain the basic outline of the administration process for a Proportional treaty.
3. Apply the use and application of the various accounting terms.
4. Explain the basic outline of the administration process for an XL treaty.
5. Apply the use and application of the various excess of loss treaty accounting items.
6. Explain the use and application of various accounting provisions.
7. Explain the use and application of various accounting methods of unearned premium calculation.
8. Explain the use and application of the commission alternatives.
9. Analyse the various accounting principles and practice. Basic understanding on IFRS.

## COURSE CONTENT

Day	Content
1	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Source of Reinsurance Accounts</li> <li>• Process Flow Proportional Treaty</li> <li>• Proportional Account Items</li> <li>• Process Flow – Excess of Loss Treaty</li> <li>• Excess Loss of Accounting Items</li> </ul>
2	<ul style="list-style-type: none"> <li>• Continuation of Excess of Accounting Items</li> <li>• Other relevant clauses</li> <li>• Unearned Premium Calculation</li> <li>• Commission Method:               <ul style="list-style-type: none"> <li>◦ Flat %</li> <li>◦ Sliding Scale Commission</li> </ul> </li> <li>• Exercise</li> </ul>

## WHO SHOULD ATTEND

- Reinsurance / Retakaful practitioners, Reinsurance executive, Treaty Claims handlers and executive with regulators involved in Retakaful / Reinsurance.
- Anyone wishing to have a better understanding of the fundamentals involved in the preparation of technical reinsurance accounts.

## REGISTRATION DETAILS



### Registration:

[https://aii4u.org/  
ilms/user/login](https://aii4u.org/ilms/user/login)

	Aii Member	Non - Member
Normal Fee (Register closing: 10 August 2026)	Single RM 1,500 / USD 345	Single RM 1,700 / USD 390
	Group of 3 RM 1,400 / USD 320	Group of 3 RM 1,600 / USD 365

### Note:

Fee is inclusive of 8% SST

## ABOUT THE TRAINER

### Yap Hong Peng, Caroline



Ms Caroline Yap is an accomplished professional with over 25 years of experience in the reinsurance industry. She holds esteemed qualification from Chartered Insurance Institute (UK) and the Asian Institute of Insurance (formerly Malaysian Insurance Institute).

Her extensive background spans reinsurance underwriting, reinsurance claims management, client management, run-off portfolio management, reinsurance commutations and reinsurance accounting. Her experience is ideally suited to guide participants through the complex landscape of reinsurance industry.

## ALIGNMENT TO THE FUTURE SKILLS FRAMEWORK



6 Prime Skills  
2 Power Skills  
**Proficiency Level:**  
Intermediate

### Skills Developed by Attending this Programme

#### Prime Skills

Financial Products and Services	<ol style="list-style-type: none"> <li>1. Pricing Strategy</li> <li>2. Product Design and Development</li> <li>3. Underwriting Management</li> </ol>
Risk Management, Governance and Regulatory Compliance	<ol style="list-style-type: none"> <li>4. Internal Governance</li> <li>5. Regulatory Compliance</li> </ol>
Sustainable Finance and Insurance	<ol style="list-style-type: none"> <li>6. Sustainable Insurance and Reinsurance Solutions and Applications</li> </ol>

#### Power Skills

Innovation and Delivery	<ol style="list-style-type: none"> <li>1. Business Acumen</li> <li>2. Problem-Solving</li> </ol>
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Asian Institute of Insurance (Aii) courses have been granted the status of Approved Training Programme (ATP) under the Human Resources Development Act 1992. Based on Training Providers Circular No. 3/2021, PSMB has imposed a requirement that training providers need to register their training programme under the HRD Corp Claimable Course Scheme to offer training to the employers who are registered under the Human Resource Development Corporation (HRD Corp).

### 1. What is HRD Corp Claimable Courses?

HRD Corp Claimable Courses formerly known as SBL Khas is a scheme to assist registered employers, especially those with limited resources to train and upskill their employees in line with their operational and business requirements. Under this scheme, HRD Corp will pay the course fee (subjected to 4% service fee from 1st April 2021) directly to the training providers by deducting the amount from the employers' levy account. HRD Corp will also pay other claimable allowances to the employer.

### 2. How are Training Providers or Employers to submit for HRD Corp Claimable Courses?

Asian Institute of Insurance (Aii) will submit their Courses registration via the HRDC e-Tris system. Once course is approved as Claimable Course (previously known as SBL Khas course), the approved course will appear in the HRDC e-Tris system.

Employers will need to access the e-Tris system to select the course and submit to HRDC for grant approval. The total claimable amount is subject to the approval of each Employer individual grant application, Once HRDC approves Employer grant, the company must provide the approved grant code to Asian Institute of Insurance (Aii).

After the training is conducted, Employers are required to complete HRDC Attendance Reports eg. JD14 and submit necessary documents to ensure HRDC settlement of Asian Institute of Insurance (Aii) invoice.

Asian Institute of Insurance (Aii) will submit the invoice directly to HRDC with the approved grant code for each participant or Employer.

### 3. How to submit the grant application?

Please click on link for information on training grants application: <https://hrdcorp.gov.my/employer-guidelines/>

### 4. What are the supporting documents required?

Please click on link for information on training grants application:

[https://hrdcorp.gov.my/wp-content/uploads/2022/07/HRD-Corp\\_SBL\\_Grant-Helper.pdf](https://hrdcorp.gov.my/wp-content/uploads/2022/07/HRD-Corp_SBL_Grant-Helper.pdf)

#### Important Notice:

- Effective 1st August 2019, training programmes must commence within six (6) months from the date of training grant applications are made and training claim submissions must be made not more than six (6) months from the date the training programmes are completed.
- Application must be submitted by employers before training date commencement.
- The company shall bear full responsibility for the programme fee balance if the HRDC claim is not approved or claimable for any reason.

For more information and updates on HRDC, please refer to its official webpage at [www.hrdcorp.gov.my](http://www.hrdcorp.gov.my). Should you have any problem in accessing your e-Tris account, kindly forward the issue to HRDC IT Help Desk at [ithelpdesk@hrdcorp.gov.my](mailto:ithelpdesk@hrdcorp.gov.my)

#### Application Process:

01

**Application  
via e-TRis**

Documents Required:

- Quotation / Invoice
- Training Schedule / Course Content
- Trainer Profile

02

**Approval**

Documents Required:

- To share Grant ID to Training Provider

01

**Claim**

Documents Required:

- Itinerary (airfare) - if any
- Receipt & Invoice (transportation) - if any



# REGISTER NOW



## Asian Institute of Insurance

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