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Oracle Financial Services  
Insurance IFRS 17 Analyzer  
User Manual  
8.0.6.0.0



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## DOCUMENT CONTROL

Version Number	Revision Date	Changes Done
1.0	26 <sup>th</sup> June 2018	Created the first draft.

### Executive Summary

This User Manual enables the users of Oracle Financial Services Insurance IFRS 17 Analyzer application to understand the functionality of the application and to navigate through the application screens.

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# 1 Oracle Financial Services Insurance IFRS 17 Analyzer

IFRS17 is an international norm that supersedes the current reporting standards, IFRS 4. The new standards provide the users of financial statements with a new perspective of the financial accounts of insurance companies. Oracle Financial services Insurance IFRS 17 Analyzer application enables the insurance companies to adhere to the disclosure requirements as proposed under IFRS 17 with an ability to compute Contractual Service Margin and Net Liabilities.

## 1.1 Introduction

IFRS 17 requires Insurance companies to have consistent accounting standards for the Insurance contracts which ensures timely recognition of losses in the book of accounts. Insurance companies are required to identify and report the Fulfillment Cash Flows and Contractual Service Margin at every reporting date, based on the current market conditions. Oracle Financial Services Insurance IFRS 17 Analyzer application helps the organizations in arriving at the insurance obligations (Insurance Contract liabilities reported on the balance sheet), using different methodologies for a set of portfolios, by assessing the net liability for every insurance contract.

IFRS 17 standard requires the entities to perform initial recognition of insurance contracts and execute periodical re-assessment of the insurance liabilities, based on the current assumption sets. The insurance liabilities are presented in every reporting period and those reflect the change in the amount since inception. The profitability of insurance contracts is amortized throughout the contract, based on the services provided.

One of the critical requirements of IFRS 17 is to estimate the measurements at the most granular level, rather than at the aggregated portfolio level. Groups are formed with a portfolio to reflect the insurance contract that shares similar risks. The financial report separately showcases the asset and the liabilities of the groups of contracts. This primarily involves showcasing the insurance and finance results separately per insurance groups.

## 1.2 Scope

IFRS 17 is an International Financial Reporting Standard that was issued by the International Accounting Standards Board in May 2017. The new standard has an effective date of January 2021.

IFRS 17 applies to the following business lines:

- Insurance and reinsurance contract issued by an entity
- Reinsurance contract held by the insurance company

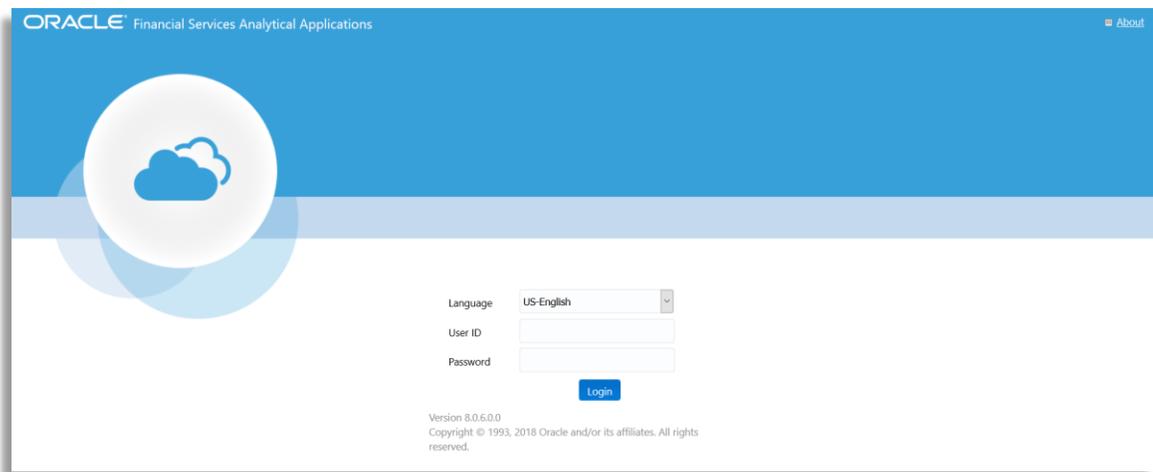
IFRS 17 prescribes the General Measurement Model methods to be adopted by insurance companies to evaluate the insurance liabilities.

Oracle Financial Services Insurance IFRS 17 Analyzer calculates the following values using different approaches such as GMM, PAA, and VFA.

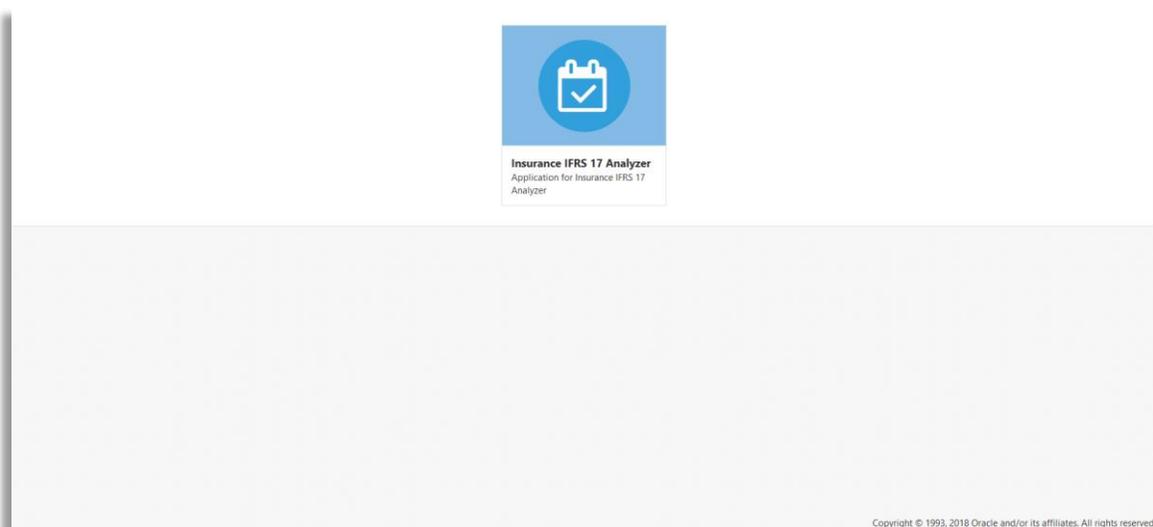
- Contractual Service Margin
- Risk Adjustment Allocation
- Net Liability

## 1.3 Access Oracle Financial Services Insurance IFRS 17 Analyzer Application

Upon entering the application URL in a web browser, the Oracle Financial Services Insurance IFRS 17 Analyzer application login page is displayed, as depicted in the following figure:



You can enter the User ID and Password in the respective fields and click [Login](#) button to access the application. Upon clicking this button, after successful authentication of your credentials, you are redirected to the following page:



Click the following element, to navigate to the application components:



Upon clicking this element, you are redirected to the application menu page, as depicted in the following figure:



Click the Insurance IFRS 17 Analyzer link. The application components are displayed, as depicted in the following figure:



## 1.4 Components of Oracle Financial Services Insurance IFRS 17 Analyzer

The following are the components of Oracle Financial Services Insurance IFRS 17 Analyzer application. You can click on the following links to access the respective Chapters:

- [Level of Aggregation](#)
- [Calculation Preferences](#)
- [Liability Calculations](#)

## 2 Level of Aggregation

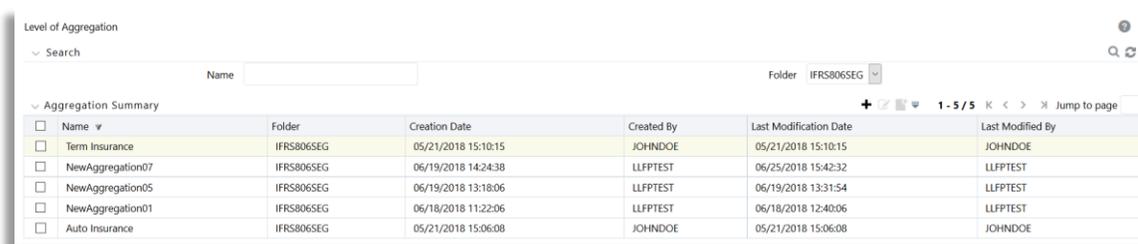
The IFRS17 mandates the insurance companies to recognize the group of insurance contracts that are managed together. All insurance products which share similar risk can be setup together using the Level of Aggregation section of OFS Insurance IFRS 17 Analyzer application. This helps you to set up portfolios and indicate the basis on which the underlying insurance contracts have to be grouped for measurement and reporting the estimates based on IFRS 17 requirements.

Insurance companies possess a large portfolio of contracts that have to be managed and assessed for the net liabilities. The Level of Aggregation enables insurance companies to identify and group similar insurance contracts. The aggregation of the contractual service margin and the net liability is derived from the individual contracts within the Level of Aggregation.

The extent to which contracts are aggregated may have a significant impact on the statement of comprehensive income of an insurance entity and its systems, processes, and data. The insurance contracts can be grouped within a Legal Entity and Line of business, based on other parameters such as geography, year of inception, and remaining term.

### 2.1 Access Level of Aggregation

You can access the Level of Aggregation section by clicking the Level of Aggregation element from the LHS navigation menu of the application. Upon clicking this element, the Level of Aggregation section is displayed as depicted in the following figure:



Name	Folder	Creation Date	Created By	Last Modification Date	Last Modified By
Term Insurance	IFRS806SEG	05/21/2018 15:10:15	JOHNDOE	05/21/2018 15:10:15	JOHNDOE
NewAggregation07	IFRS806SEG	06/19/2018 14:24:38	LLFPTEST	06/25/2018 15:42:32	LLFPTEST
NewAggregation05	IFRS806SEG	06/19/2018 13:18:06	LLFPTEST	06/19/2018 13:31:54	LLFPTEST
NewAggregation01	IFRS806SEG	06/18/2018 11:22:06	LLFPTEST	06/18/2018 12:40:06	LLFPTEST
Auto Insurance	IFRS806SEG	05/21/2018 15:06:08	JOHNDOE	05/21/2018 15:06:08	JOHNDOE

This page displays the existing Level of Aggregation definitions in the *Aggregation Summary* grid. This page also enables you to define a new Level of Aggregation, edit the existing definitions, and view the details of the existing definition.

### 2.2 Search for Level of Aggregation Definitions

The Search feature enables you to filter the list of existing definitions and find the definitions that you look for. To search for definitions, enter the keyword in the **Name** field and/or select a folder from the drop-down list adjacent to the **Folder** field before clicking the  button.

The list of Level of Aggregation definitions in the *Aggregation Summary* grid is refreshed and the definitions that match with your search criteria are displayed.

You can also make use of the pagination options as detailed in the [Pagination Options](#) section.

## 2.3 Create a New Level of Aggregation Definition

The *Level of Aggregation* page enables you to create new definitions. Perform the following procedure to create a new Level of Aggregation definition:

1. Click the **Add** button, from the *Aggregation Summary* grid.

The *Level of Aggregation Definition* window is displayed:

2. Populate the form as tabulated:

Field Name	Description
Fields marked with asterisks (*) in the window are mandatory.	
<i>Aggregation Level</i> grid	
Name	Enter a name for the Level of Aggregation definition.
Description	Enter a short description of the Level of Aggregation definition.
Folder	Click the drop-down list adjacent to this field and select a folder.
Legal Entity	Click/icon adjacent to the text field and select the required legal entity from the <i>Hierarchy Selection</i> window. For more information, see the <a href="#">Hierarchy Selection</a> section.
Line of Business	Click  icon adjacent to the text field and select the required Line of Business from the <i>Hierarchy Selection</i> window. For more information, see the <a href="#">Hierarchy Selection</a> section.
Code	Enter the code for calculation preferences.
<i>Portfolio Dimensions</i> grid	
All the fields in this grid require you to enable/disable the fields using the enable/disable button.	

Field Name	Description
Geography	Click  icon adjacent to the text field and select the required Geography from the <i>Hierarchy Selection</i> window. For more information, see the <a href="#">Hierarchy Selection</a> section.
Product	Click  icon adjacent to the text field and select the required Product from the <i>Hierarchy Selection</i> window. For more information, see the <a href="#">Hierarchy Selection</a> section.
Currency	Click the drop-down list and select the required currency.
Coverage Type	Click  icon adjacent to the text field and select the required Coverage Type from the <i>Hierarchy Selection</i> window. For more information, see the <a href="#">Hierarchy Selection</a> section.
Policy Term	Click the drop-down list and select the policy term.

- Click  button to save the definition.

The saved definition is displayed in the *Aggregation Summary* grid of the *Level of Aggregation* page.

The **Audit Trail** section at the bottom of the definition page displays the Created By, Creation Date, Last Modified By, and Last Modification Date details. **User Comments** section enables you to add additional information as comments.

## 2.4 Edit Level of Aggregation Definition

You can edit the Level of Aggregation definitions from the Level of Aggregation Summary page. Perform the following procedure to edit an existing Level of Aggregation definition:

- Select the checkbox adjacent to the level of Aggregation definition you want to edit, from the *Aggregation Summary* grid.
- Click the **Edit** button.  
The *Level of Aggregation Edit* window is displayed.
- Update the required fields. For more information, see [Create New Level of Aggregation Definition](#) section.
- Click  button to save the definition details.

The saved definition is displayed in the *Aggregation Summary* grid of the *Level of Aggregation* page.

The **Audit Trail** section at the bottom of the definition page displays the Created By, Creation Date, Last Modified By, and Last Modification Date details. **User Comments** section enables you to add additional information as comments.

### 2.5 View Level of Aggregation Definition

You can view the Level of Aggregation definitions from the Level of Aggregation Summary page. Perform the following procedure to view an existing Level of Aggregation definition:

1. Select the checkbox adjacent to the level of Aggregation definition you want to view, from the *Aggregation Summary* grid.
2. Click the **View** button.

The Level of Aggregation – View window is displayed with the definition details.

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**NOTE:** You cannot edit any of the fields in View mode.

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### 3 Calculation Preferences

One of the core requirements of IFRS17 is to calculate the insurance liabilities in such a way that each component of the liability is segregated explicitly so that those are visible to you. For example, in General Measurement Model, the entity is asked to distinctly provide the best estimate liability cash flows, the effect of discounting, the risk adjustment performed, and the best estimates. Further to this requirement, the entity is also required to study the movement analysis of each of these breakups between each reporting date.

As a mandate from IFRS 17, Insurance companies are required to provide the disclosures for every reporting period. IFRS 17 requires specific disclosure about the nature of risks from insurance contracts, any assumptions or judgments made, and the actual amounts recognized in the financial statement. However, IFRS 17 has specified the approach on a broader perspective which can be implemented in different ways by each organization.

The *Calculation Preference* section enables the insurance companies to define the required formulas to arrive at the Contractual Service Margin, the Net Liability, and the Loss Components in their way, based on various parameters and variables. This provides the ability to implement the disclosure requirements according to their processes and assumptions. The application provides you a default set of formulas as well.

#### 3.1 Access Calculation Preferences

You can access the Calculation Preferences section by clicking the Calculation Preferences element from the LHS navigation menu of the application. Upon clicking this element, the Calculation Preferences section is displayed as depicted in the following figure:



Name	Creation Date	Created By	Last Modification Date	Last Modified By
Net Liability-Life Insurance	05/21/2018 15:06:08	JOHNDOE	05/21/2018 15:06:08	JOHNDOE

This page displays the existing Calculation Preferences definitions in the *Calculation Preferences Summary* grid. This page also enables you to define new Calculation Preference, edit the existing definitions, and view the details of the existing definition.

#### 3.2 Search for Calculation Preferences Definitions

The Search feature enables you to filter the list of existing definitions and find the definitions that you look for. To search for definitions, enter the keyword in the **Name** field and/or select a folder from the drop-down list adjacent to the **Folder** field before clicking the  button.

The list of Calculation Preference definitions in the *Calculation Preferences Summary* grid is refreshed and the definitions that match with your search criteria are displayed.

You can also make use of the pagination options as detailed in the [Pagination Options](#) section.

### 3.3 Create New Calculation Preferences Definition

The *Calculation Preferences* page enables you to create new definitions. Perform the following procedure to create a new Calculation Preference definition:

1. Click the **Add** button, from the *Calculation Preferences Summary* grid.

The *Calculation Preferences Definition* window is displayed:

2. Populate the form as tabulated:

Field Name	Description
Fields marked with asterisks (*) in the window are mandatory.	
<i>Preference Details</i> grid	
Name	Enter a name for the Calculation Preference definition.
Description	Enter a short description of the Calculation Preference definition.
Method	Click the drop-down list adjacent to this field and select a method. Currently, the application supports only the General Measurement Model method.
<i>Output Parameters</i> grid	
Populate the form for <i>Present Value of Future Cash Flows</i> , <i>Risk Adjustment</i> , and <i>Contractual Service Margin</i> grids in the <i>Movement Analysis</i> tab.	
Opening Balance	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Change Related to Future Services: New Contracts	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Change Related to Future Services	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.

Field Name	Description
Cash Inflow	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Insurance Finance Expense	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Changes Related to Current Service	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Cash Outflow	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Closing Balance	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Populate the form for <i>Liability For Remaining Coverage</i> , <i>Liability For Incurred Claims</i> , and <i>Loss Component Of The Liability For Remaining Coverage</i> grids in the <i>Reconciliation</i> tab.	
Opening Balance	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Cash Inflow	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Insurance Revenue	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Insurance Acquisition Cashflow	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Insurance Service Expenses: Loss On New Contract	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Insurance Service Expenses: Loss On Ongoing Contract	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Insurance Service Expenses: Incurred Expenses	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Insurance Service Expenses: Reversal of Loss On Onerous Contract	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Investment Component	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.

Field Name	Description
Insurance Finance Expense	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Cash Outflows	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.
Closing Balance	Click  icon adjacent to the text field and use the Parameters and Operators to define expressions, in the <i>Calculation Configuration</i> window.

- Click  button to save the definition.

The saved definition is displayed in the *Calculation Preferences Summary* grid of the *Calculation Preferences* page.

The **Audit Trail** section at the bottom of the definition page displays the Created By, Creation Date, Last Modified By, and Last Modification Date details. **User Comments** section enables you to add additional information as comments.

### 3.4 Edit Calculation Preferences Definition

You can edit the Calculation Preference definitions from the *Calculation Preference Summary* page. Perform the following procedure to edit an existing Calculation Preference definition:

- Select the checkbox adjacent to the Calculation Preference definition you want to edit, from the *Calculation Preference Summary* grid.
- Click the **Edit** button.

The *Calculation Preference Edit* window is displayed.

- Update the required fields. For more information, see [Create New Calculation Preference Definition](#) section.

- Click  button to save the definition details.

The saved definition is displayed in the *Calculation Preferences Summary* grid of the *Calculation Preferences* page.

The **Audit Trail** section at the bottom of the definition page displays the Created By, Creation Date, Last Modified By, and Last Modification Date details. **User Comments** section enables you to add additional information as comments.

### 3.5 View Calculation Preferences Definition

You can view the Calculation Preference definitions from the *Calculation Preferences Summary* page. Perform the following procedure to view an existing Calculation Preference definition:

1. Select the checkbox adjacent to the Calculation Preference definition you want to view, from the *Calculation Preferences Summary* grid.
2. Click the **View** button.

The *Calculation Preference – View* window is displayed with the definition details.

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**NOTE:** You cannot edit any of the fields in View mode.

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## 4 Liability Calculations

The liability arising from the insurance contracts under IFRS 17 has to be considered in the books of accounts. The net liability is calculated using the present value of the cash flows of the contract, risk adjustment, and assumption. The Liability Calculations allow you to set up the Level of Aggregations, the assumptions, and the method which will be considered for calculation of the net liability for each of the contracts under the Level of Aggregation. This can be performed once the Level of Aggregation and assumptions are created. The same Run can be executed for each reporting period, which calculates the CSM, net liabilities, and so on, for the respective reporting period.

After setting up the Level of Aggregation, assumption set per Level of Aggregation, and Calculation Preference, you can execute the calculation for all the Level of Aggregations selected per calculation method. The Liability Calculation is triggered and the output is generated which is further used to generate the IFRS17 reports.

### 4.1 Access Liability Calculations

You can access the Liability Calculations section by clicking the Liability Calculations element from the LHS navigation menu of the application. Upon clicking this element, the Liability Calculations section is displayed as depicted in the following figure:

The screenshot shows the 'Liability Calculations' section of the application. It features a search bar at the top with a 'Name' field and a 'Folder' dropdown menu set to 'IFRS806SEG'. Below the search bar is a table titled 'Liability Calculations Summary'. The table has columns for Name, Folder, Creation Date, Created By, Last Modification Date, and Last Modified By. There are five rows of data, each with a checkbox in the first column.

<input type="checkbox"/>	Name	Folder	Creation Date	Created By	Last Modification Date	Last Modified By
<input type="checkbox"/>	Liability0	IFRS806SEG	06/26/2018 14:54:29	LLFPTEST	06/26/2018 15:07:43	LLFPTEST
<input type="checkbox"/>	Liability5	IFRS806SEG	06/19/2018 12:22:20	LLFPTEST	06/25/2018 21:12:53	LLFPTEST
<input type="checkbox"/>	Liability10	IFRS806SEG	06/25/2018 17:24:57	LLFPTEST	06/26/2018 15:09:12	LLFPTEST
<input type="checkbox"/>	Liability Check	IFRS806SEG	06/25/2018 21:21:36	LLFPTEST	06/26/2018 11:40:02	LLFPTEST

This page displays the existing Liability Calculation definitions in the *Liability Calculations Summary* grid. This page also enables you to define new Liability Calculation, edit the existing definitions, and view the details of the existing definition.

### 4.2 Search for Liability Calculation Definitions

The Search feature enables you to filter the list of existing definitions and find the definitions that you look for. To search for definitions, enter the keyword in the **Name** field and/or select a folder from the drop-down list adjacent to the **Folder** field before clicking the  button.

The list of Liability Calculations definitions in the *Liability Calculations Summary* grid is refreshed and the definitions that match with your search criteria are displayed.

You can also make use of the pagination options as detailed in the [Pagination Options](#) section.

### 4.3 Create New Liability Calculation Definition

The *Liability Calculations* page enables you to create new definitions. Perform the following procedure to create a new Liability Calculation definition:

1. Click the **Add** button, from the *Liability Calculations Summary* grid.

The *Liability Calculation Definition* window is displayed:

The screenshot shows the 'Liability Calculations' window with the following details:

- Details Section:**
  - Name \***: Text input field.
  - Description**: Text input field.
  - Folder \***: Drop-down menu showing 'IIA07195EG'.
  - Legal Entity \***: Text input field with a gear icon.
  - Line of Business \***: Text input field with a gear icon.
  - Method \***: Drop-down menu.
  - Calculation Logic**: Drop-down menu.
  - Use for Reporting**: Toggle switch.
- Level of Aggregation Section:**
  - Buttons: Add, Delete.
  - Table with columns: Name, Description, Details.
  - Content: No data to display.
- Audit Details**: Link at the bottom left.

2. Populate the form as tabulated:

Field Name	Description
Fields marked with asterisks (*) in the window are mandatory.	
<i>Aggregation Level</i> grid	
Name	Enter a name for the Liability Calculation definition.
Description	Enter a short description of the Liability Calculation definition.
Folder	Click the drop-down list adjacent to this field and select a folder.
Legal Entity	Click  icon adjacent to the text field and select the required legal entity from the <i>Hierarchy Selection</i> window. For more information, see the <a href="#">Hierarchy Selection</a> section.
Line of Business	Click  icon adjacent to the text field and select the required Line of Business from the <i>Hierarchy Selection</i> window. For more information, see the <a href="#">Hierarchy Selection</a> section.
Method	Click the drop-down list adjacent to this field and select a method from the list of available methods.

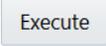
Field Name	Description
Calculation Logic	Click the drop-down list adjacent to this field and select a calculation method from the list of available calculation methods.
Use for Reporting	Enable this button if you want to use this liability calculation definition for the reporting purpose.

- Click the Add button from the *Level of Aggregation* grid and select the required Level of Aggregation definitions. For more information, see the [Level of Aggregation](#) Chapter.

You can also click the **View Details** link adjacent to each Level of Aggregation definition, to view the definition details.

- Click  button to save the definition.

The saved definition is displayed in the *Aggregation Summary* grid of the Level of Aggregation page.

- Click  button to execute the Liability Calculation.

The **Audit Trail** section at the bottom of the definition page displays the Created By, Creation Date, Last Modified By, and Last Modification Date details. **User Comments** section enables you to add additional information as comments.

#### 4.4 Edit Liability Calculation Definition

You can edit the Liability Calculation definitions from the *Liability Calculation Summary* page. Perform the following procedure to edit an existing Liability Calculation definition:

- Select the checkbox adjacent to the Liability Calculation definition you want to edit, from the *Liability Calculations Summary* grid.
- Click the **Edit** button.

The *Liability Calculations Edit* window is displayed.

- Update the required fields. For more information, see [Create New Liability Calculation Definition](#) section.
- Click  button to save the definition details.

The saved definition is displayed in the *Liability Calculations Summary* grid of the *Liability Calculations* page.

The **Audit Trail** section at the bottom of the definition page displays the Created By, Creation Date, Last Modified By, and Last Modification Date details. **User Comments** section enables you to add additional information as comments.

### 4.5 View Liability Calculation Definition

You can view the Liability Calculation definitions from the *Liability Calculation Summary* page. Perform the following procedure to view an existing Liability Calculation definition:

1. Select the checkbox adjacent to the Liability Calculation definition you want to view, from the *Liability Calculations Summary* grid.
2. Click the **View** button.

The *Liability Calculation – View* window is displayed.

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**NOTE:** You cannot edit any of the fields in View mode.

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## 5 IFRS 17 Dashboard Reports

Oracle Insurance IFRS 17 Analyzer application includes pre-packaged reports, which cater to disclosure requirements under IFRS 17. It also includes reports, which are created to help management in strategic decisions. All the reports are segregated in the following three Dashboards:

### 5.1 Dedicated Disclosure Reports

IFRS 17 guidelines lay specific emphasis on disclosures of key financial data while keeping the scope open on what constitutes an appropriate disclosure. The Application reports have a range of disclosure reports to track the Movement Analysis, Reconciliations, and Statement of Accounts.

### 5.2 Projection of Contractual Service Margin

The projection of Contractual Service Margin displays the projection as calculated based on the input variables and other parameters to extrapolate the output for the contract duration.

### 5.3 Analytical Reports and Trend Reports

The Analytical and Trend Reports helps in identifying the Onerous/Non Onerous contracts in different Legal Entities and other parameters which allows the Management in strategic decision making.

The Dashboards have a set of filters, which allow the users to access specific information the reports viewed and reported. The filters are Legal Entity, Reporting Date, Liability Calculation Run, and so on. In addition to the filters, users can view the reports in a specific Reporting currency.

### 5.4 List of IFRS 17 Reports

Following are the reports available as part of Oracle Insurance IFRS 17 Analyzer version 8.0.7.0.0:

#### 5.4.1 Movement Analysis for General Measurement Model

This report provides a detailed analysis of changes/movements in insurance liabilities, during the coverage period of contracts under the General Measurement Model.

#### 5.4.2 Statement of Accounts for General Measurement Model

This report displays the revenue and expenses which are generated by insurance services and investment in the reporting period. These data are taken forward to Profit and Loss statement under General Measurement Model.

### 5.4.3 Reconciliation for General Measurement Model

This report helps in reconciling the data derived from the calculation of CSM/net liability under the General Measurement Model.

## Appendix A – References

### Pagination Options

The Pagination Options facilitate smooth navigation between different pages. The following are the common elements that you can use for pagination.

-  - Navigate to the first page.
-  - Navigate to the previous page.
-  - Navigate to the next page.
-  - Navigate to the last page.

You can also navigate to a specific page by entering the page number in the **Jump to page** field.

### Hierarchy Selection

When you have selected the Filter Type as Hierarchy, define the Filter conditions by doing the following in the *Hierarchy Selection* section:

1. Select the required **Dimension** from the drop-down list.
2. Select the associated **Hierarchy** from the drop-down list. You can select **More** to search for a specific Hierarchy in the *Hierarchy more* dialog.
3. Select any combination of rollup points and leaf (last descendent child) values.

In the *New – Filter Details* window you can:

- Click  button to search for a hierarchy member using Dimension Member Alphanumeric Code, Dimension Member Numeric Code, Dimension Member Name, or Attribute and by keying in Matching Values in the *Search* dialog.
  - Click  or  to expand or collapse the members under a node.
  - Click  or  to expand a branch or collapse a branch.
  - Click  or  to focus or unfocus a selected node except the root node.
  - Click  or  to toggle the display of Numeric Code or Alphanumeric code at the left of the nodes, right of the nodes, or to hide.
4. Use the following button to select/deselect the members:
    -  - Move the selected members to the *Selected Members* pane.
    -  - Move all the members to the *Selected Members* pane.

-  - Deselect a member selected in the *Selected Members* pane.
  -  - Deselect all the selected members.
5. Click  button to save the member selection.

## Appendix B - Band Maintenance

### Access Band Maintenance

You can access the Band Maintenance section by clicking the **Band Maintenance** element under the **Common Object Maintenance** section from the LHS navigation menu of the application. Upon clicking this element, the **Band Maintenance** section is displayed as depicted in the following figure:

Band Type	Created By	Creation Date	Last Modified By	Last Modification Date
POLICY_TERM	IIATEST	07/19/2018 20:40:08	IIATEST	07/25/2018 18:28:17

This page displays the existing Band Type definitions with the details such as Band Type, Created By, Creation Date, Last Modified By, and Last Modification Date Calculation definitions in the *Liability Calculations Summary* grid. This page also enables you to define new Liability Calculation, edit the existing definitions, and view the details of the existing definition.

### Search for Band Definitions

The Search feature enables you to filter the list of existing definitions and find the definitions that you look for. To search for definitions, enter the keyword in the **Band Type** field and click the  button.

The list of Band Type definitions in the *Band Maintenance* grid is refreshed and the definitions that match with your search criteria are displayed.

You can also make use of the pagination options as detailed in the [Pagination Options](#) section.

### Create a New Band Definition

The *Band Type* page enables you to create new definitions. Perform the following procedure to create a new Band definition:

1. Click the **Add** button, from the *Band Type* grid.

The *Band Dimension Definition* window is displayed:

2. Click the drop-down list adjacent to the *Band Type* field and select a Band Type from the available list.
3. Enter the Band Range by clicking the Add button in Band Range Details grid.  
Enter the **From** and **To** values for all the band ranges. You can optionally enter descriptions for all the ranges.  
You can also select the checkbox adjacent to a Band Range and click the **Delete** button to remove an existing Band Range.
4. Click  button to save the definition.

The saved definition is displayed in the *Band Maintenance* grid of the *Band Maintenance* page.

The **Audit Trail** section at the bottom of the definition page displays the Created By, Creation Date, Last Modified By, and Last Modification Date details. **User Comments** section enables you to add additional information as comments.

## Edit Band Definition

You can edit the Band definitions from the *Band Maintenance* page. Perform the following procedure to edit an existing Band definition:

1. Select the checkbox adjacent to the Band definition you want to edit, from the *Band Maintenance* grid.
2. Click the **Edit** button.  
The *Band Maintenance* window is displayed.
3. Update the required fields. For more information, see [Create a New Band Definition](#) section.
4. Click  button to save the definition details.

The saved definition is displayed in the *Band Maintenance* grid of the *Band Maintenance* page.

The **Audit Trail** section at the bottom of the definition page displays the Created By, Creation Date, Last Modified By, and Last Modification Date details. **User Comments** section enables you to add additional information as comments.

### View Band Definition

You can view the Band definition details from the *Band Maintenance* page. Perform the following procedure to view an existing Band definition:

1. Select the checkbox adjacent to the Band definition you want to view, from the *Band Maintenance* grid.
2. Click the **View** button.

The *Band – View* window is displayed.

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**NOTE:** You cannot edit any of the fields in View mode.

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Oracle Financial Services  
Insurance IFRS 17 Analyzer

User Manual

Oracle Corporation  
World Headquarters  
500 Oracle Parkway  
Redwood Shores, CA 94065  
U.S.A.

Worldwide Inquiries:  
Phone: +1.650.506.7000  
Fax: +1.650.506.7200  
[www.oracle.com/industries/financial-services/index.html](http://www.oracle.com/industries/financial-services/index.html)

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