



Adaptación contable a Solvencia II del grupo de entidades aseguradoras y reaseguradoras obligadas a consolidar sus cuentas [

2017

text (article)

Analítica

The new Solvency EU Directive II seeks to avoid repeating the uncertainty and destabilization situation produced indifferent sectors, especially in the financial, following a mispricing of assets. Special analysis deserves the application of this rule to the insurance business where, considering the type of obligations assumed, an appropriate assessment and management of both easily foreseeable and difficult to foresee risks, but not impossible to happen, is indispensable. Because of this feature, Solvency II aims at improving risk management and forecasting solvency needs beyond the short term. This safeguard solvency goal extends also to the accounting groups of insurance and reinsurers companies, and manifests itself, with the new regulation, in group settings and the formulation of the consolidated accounts

The new Solvency EU Directive II seeks to avoid repeating the uncertainty and destabilization situation produced indifferent sectors, especially in the financial, following a mispricing of assets. Special analysis deserves the application of this rule to the insurance business where, considering the type of obligations assumed, an appropriate assessment and management of both easily foreseeable and difficult to foresee risks, but not impossible to happen, is indispensable. Because of this feature, Solvency II aims at improving risk management and forecasting solvency needs beyond the short term. This safeguard solvency goal extends also to the accounting groups of insurance and reinsurers companies, and manifests itself, with the new regulation, in group settings and the formulation of the consolidated accounts

The new Solvency EU Directive II seeks to avoid repeating the uncertainty and destabilization situation produced indifferent sectors, especially in the financial, following a mispricing of assets. Special analysis deserves the application of this rule to the insurance business where, considering the type of obligations assumed, an appropriate assessment and management of both easily foreseeable and difficult to foresee risks, but not impossible to happen, is indispensable. Because of this feature, Solvency II aims at improving risk management and forecasting solvency needs beyond the short term. This safeguard solvency goal extends also to the accounting groups of insurance and reinsurers companies, and manifests itself, with the new regulation, in group settings and the formulation of the consolidated accounts

Título: Adaptación contable a Solvencia II del grupo de entidades aseguradoras y reaseguradoras obligadas a consolidar sus cuentas electronic resource]

Editorial: 2017

Tipo Audiovisual: Consolidation groups of insurance and reinsurers companies solvency dominant society consolidación grupo de entidades aseguradoras y reaseguradoras solvencia sociedad dominante Consolidação grupo de entidades seguradoras e resseguradoras solvência sociedade dominante

Documento fuente: Contabilidad y Negocios: Revista del Departamento Académico de Ciencias Administrativas, ISSN 2221-724X, Vol. 12, Nº. 24, 2017, pags. 43-60

Nota general: application/pdf

Restricciones de acceso: Open access content. Open access content star

Condiciones de uso y reproducción: LICENCIA DE USO: Los documentos a texto completo incluidos en Dialnet son de acceso libre y propiedad de sus autores y/o editores. Por tanto, cualquier acto de reproducción, distribución, comunicación pública y/o transformación total o parcial requiere el consentimiento expreso y escrito de aquéllos. Cualquier enlace al texto completo de estos documentos deberá hacerse a través de la URL oficial de éstos en Dialnet. Más información: <https://dialnet.unirioja.es/info/derechosOAI> | INTELLECTUAL PROPERTY RIGHTS STATEMENT: Full text documents hosted by Dialnet are protected by copyright and/or related rights. This digital object is accessible without charge, but its use is subject to the licensing conditions set by its authors or editors. Unless expressly stated otherwise in the licensing conditions, you are free to linking, browsing, printing and making a copy for your own personal purposes. All other acts of reproduction and communication to the public are subject to the licensing conditions expressed by editors and authors and require consent from them. Any link to this document should be made using its official URL in Dialnet. More info: <https://dialnet.unirioja.es/info/derechosOAI>

Lengua: Spanish

Enlace a fuente de información: Contabilidad y Negocios: Revista del Departamento Académico de Ciencias Administrativas, ISSN 2221-724X, Vol. 12, Nº. 24, 2017, pags. 43-60

Baratz Innovación Documental

- Gran Vía, 59 28013 Madrid
- (+34) 91 456 03 60
- informa@baratz.es