

International Talent Cultivation Program of the Financial Supervisory
Commission: - The King's college London

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Nowadays, there are more and more innovative and complex financial instruments. In this fast-changing financial environment, the regulatory authorities should know the latest developments and therefore review and amend laws or regulations in a timely manner to promote the development of the financial market. In order to improve the professional competency needed for regulators and develop research and critical thinking skills. I am grateful to have the opportunity to study the master degree in Accounting, Accountability and Financial Management at King's College London, which prepares me for the future supervision work.

This program is built on three cornerstones, accounting, financial management and corporate governance. With abundant teaching and research resources, the courses help students learn the latest accounting regulation and corporate governance in an international context. In addition, it provides a thorough grounding in both theories and applications of financial management. Last but not least, studying abroad expands my horizons and improves my English language skills, which therefore enable me to keep abreast of the global economic development and handle international affairs in the future.

As the Taiwan insurance industry will implement IFRS 17 in the near future, which will introduce a fundamental change to existing accounting practices for insurance contracts. Thus, the objective of my dissertation is to analyze the background and consultation process of IFRS17. Next, content analysis was used to assess the comment regarding the proposal of IFRS 17 sent by national standard-setters and the reply from the International Accounting Standards Board (IASB). The finding of this study is expected to be beneficial for the preparation work of IFRS 17 and exchange of opinions with the IASB in the future.