



Expertise. Insight.  
Solutions.

## Complete Text References for Exam 6-Canada

Text references are alphabetized by the citation column.

Citation	Abbreviation	Learning Objective	Source												
Alberta Automobile Insurance Advisory Committee for the Minister of Finance of the Government of Alberta, " <a href="#">Report on Fundamental Reform of the Alberta Automobile Insurance Compensation System</a> ," October 2020, pp. 14-42.	Alberta Auto Reform	A2	OP NEW												
Alberta Treasury Board and Finance, " <a href="#">Alberta Standard Automobile Insurance Policy Form – Transportation Network S.P.F. No. 9</a> ," June 28, 2016, pp. 1-4.	Alberta TNC	A2	OP												
A.M. Best Company, Inc., <i>A.M. Best Methodology</i> , " <a href="#">Understanding BCAR For Canadian Property/Casualty Insurers</a> ," July 23, 2020, pp. 1-9 (up to Section C), 21-29 (B5 Reserve Risk and B6 Premiums Risk), 30-31 (B8 Catastrophe Risk) only.	AM Best Understanding BCAR	C2	OP												
A.M. Best Company, Inc., <i>A.M. Best Methodology</i> , " <a href="#">Catastrophe Analysis in A.M. Best Ratings</a> ," October 13, 2017.	AM Best Catastrophe	C2	OP												
American Academy of Actuaries, " <a href="#">NAIC Public Hearing on Credit-Based Insurance Scores</a> ," April 30, 2009.	AAA Credit Scores	A2	OP												
Baer, M.G. and Rendall, J.A., <i>Cases on the Canadian Law of Insurance</i> , Sixth Edition, Carswell, 2000, pp. 67-91, 93-100, 302-304, 518-529, 821-827, and 829-831. Candidates are responsible for the following cases: <i>Glenn v. Scottish Union and National Insurance Company Ltd.</i> (Chapter 1); <i>Fletcher v. MPIC</i> (Chapter 8); and <i>Dillon v. Guardian Insurance</i> (Chapter 11).	Baer and Rendall	A1, A3	SK												
Blanchard, R.S. and Klann, J., " <a href="#">Basic Reinsurance Accounting—Selected Topics</a> ," CAS Study Note, October 2012.	Blanchard and Klann	C1	OP												
Canadian Council of Insurance Regulators, <a href="#">Annual Statement Instructions P&amp;C-1</a> , 2020. Candidates will be responsible for detailed instructions for the pages listed in OSFI Annual Return I and OSFI Annual Return II.	CCIR Instructions	C1	OP												
<table border="1"> <thead> <tr> <th>Section</th> <th>Date Modified</th> </tr> </thead> <tbody> <tr> <td>I - Introduction</td> <td>2014-08-29</td> </tr> <tr> <td>III - Definitions</td> <td>2018-03-27</td> </tr> <tr> <td>IV - Special Topics</td> <td>2014-08-29</td> </tr> <tr> <td>V - Jurisdictional Requirements</td> <td>2020-03-23</td> </tr> <tr> <td>VI – Detailed Instructions</td> <td>2020-11-27</td> </tr> </tbody> </table>	Section	Date Modified	I - Introduction	2014-08-29	III - Definitions	2018-03-27	IV - Special Topics	2014-08-29	V - Jurisdictional Requirements	2020-03-23	VI – Detailed Instructions	2020-11-27			
Section	Date Modified														
I - Introduction	2014-08-29														
III - Definitions	2018-03-27														
IV - Special Topics	2014-08-29														
V - Jurisdictional Requirements	2020-03-23														
VI – Detailed Instructions	2020-11-27														
NOTE: Please use the <a href="#">2020 editions</a> that have been archived on the CAS Web Site with permission for educational purposes.															



**Expertise. Insight.  
Solutions.**

SYLLABUS OF BASIC EDUCATION  
Fall 2021  
Regulation and Financial Reporting  
Exam-Canada

Citation	Abbreviation	Learning Objective	Source
Canadian Institute of Actuaries, <a href="#">Consolidated Standards of Practice, 1240, 1400, 1510, 1520, 1600, 1700, 2100, 2200, 2400, 2500, and 2600</a> , January 1, 2020.	CIA CSOP	A2, C1, C2, D1	OP
Canadian Institute of Actuaries, " <a href="#">Draft Educational Note: Assessing Eligibility for the Premium Allocation Approach Under IFRS 17 for Property &amp; Casualty and Life &amp; Health Insurance Contracts</a> ," December 2020.	CIA PAA	C3	OP
Canadian Institute of Actuaries, " <a href="#">Draft Educational Note: Comparison of IFRS 17 to Current CIA Standards of Practice</a> ," September 2018, excluding Sections 3.2, 4.2, 4.3, 5.3, 6.2, 7.3, 8, 9, and Appendices A, B, C, and E. Candidates will not be tested on issues related solely to life assurance.  Note: The current effective date has been moved from January 1, 2021 (as cited in the paper) to January 1, 2023.	CIA IFRS 17	C3, D1	OP
Canadian Institute of Actuaries, " <a href="#">Draft Educational Note: Financial Condition Testing</a> ," December 2019.	CIA FCT 1	C2, D1	OP
Canadian Institute of Actuaries, " <a href="#">Draft Educational Note: IFRS 17 – Actuarial Considerations Related to P&amp;C Reinsurance Contracts Issued and Held</a> ," April 2020.	CIA IFRS 1	C3	OP
Canadian Institute of Actuaries, " <a href="#">Draft Educational Note: IFRS 17 Discount Rates and Cash Flow Considerations for Property and Casualty Insurance Contracts</a> ," December 2020.  Candidates are responsible for the <a href="#">Excel illustrations</a> attached to the Educational Note.	CIA Discount Rates	C3, D1	OP
Canadian Institute of Actuaries, " <a href="#">Draft Educational Note: IFRS 17 Risk Adjustment for Non-Financial Risk for Property and Casualty Insurance Contracts</a> ," May 2020.	CIA IFRS 2	C3	OP
Canadian Institute of Actuaries, " <a href="#">Educational Note: 2020 Guidance to the Appointed Actuary for Property and Casualty Insurers</a> ," September 2020.	CIA Valuation	C1, C2, D1	OP
Canadian Institute of Actuaries, " <a href="#">Educational Note: Consideration of Future Income Taxes in the Valuation of Policy Liabilities</a> ," July 2005.	CIA Taxes	C1, D1	OP
Canadian Institute of Actuaries, " <a href="#">Educational Note: Duration Considerations for P&amp;C Insurers</a> ," March 2017.  Candidates are responsible for the <a href="#">Excel illustrations</a> attached to the Educational Note.	CIA Duration	C1, D1	OP
Canadian Institute of Actuaries, " <a href="#">Educational Note: Evaluation of the Runoff of P&amp;C Claim Liabilities when the Liabilities are Discounted in Accordance with Accepted Actuarial Practice</a> ," June 2011.	CIA Runoff	C1, D1	OP



**Expertise. Insight.  
Solutions.**

SYLLABUS OF BASIC EDUCATION  
Fall 2021  
Regulation and Financial Reporting  
Exam-Canada

Citation	Abbreviation	Learning Objective	Source
<p>Canadian Institute of Actuaries, "<a href="#">Educational Note: Guidance for the 2020 Reporting on Capital and Financial Condition Testing for Life, P&amp;C, and Mortgage Insurers</a>," April 2020.</p> <p>Candidates are not responsible for details related to life assurance or mortgage insurance companies, nor for Sections 1 and 3 and Appendices A, B, and C.</p>	CIA FCT 2	C2, D1	OP
<p>Canadian Institute of Actuaries, "<a href="#">Educational Note: Margins for Adverse Deviations for Property-Casualty Insurance</a>," December 2009, Sections 1 to 5 and 11 only.</p>	CIA MfAD	C1, D1	OP
<p>Canadian Institute of Actuaries, "<a href="#">Educational Note: Premium Liabilities</a>," July 2016. Candidates are responsible for the <a href="#">Excel illustrations</a> attached to the Educational Note.</p>	CIA Premium Liabilities	C1	OP
<p>Canadian Institute of Actuaries, "<a href="#">Educational Note: Subsequent Events</a>," October 2015, excluding Appendix B.</p>	CIA Subsequent Events	C1, D1	OP
<p>Canadian Institute of Actuaries, "<a href="#">Educational Note Supplement: Updated Guidance for the 2019 Reporting on Capital and Financial Condition Testing for Life and P&amp;C Insurers</a>," December 2019.</p>	CIA FCT 3	C2, D1	OP
<p>Canadian Institute of Actuaries, "<a href="#">Report: Materiality</a>," October 2007. Candidates are not responsible for material in the Appendix.</p>	CIA Materiality	C1, D1	OP
<p>Canadian Institute of Actuaries, "<a href="#">Report of the CIA Task Force on the Appropriate Treatment of Reinsurance</a>," October 2007. Candidates will be responsible for the following sections: Key Principles of Risk Transfer (pp. 11-12), Qualitative Assessment (pp. 13), Limitations of Risk Transfer (pp. 15-18) and Other Issues (pp. 18-23).</p>	CIA Reinsurance Treatment	C1	OP
<p>Canadian Institute of Actuaries, "<a href="#">Use of Models Educational Note</a>," January 2017.</p>	CIA Models	D1	OP
<p>Chevalier, Sarah, "Agricultural Risk Management Programs in Canada," October 2014. Note that the table on page 6 is for reference only.</p>	Agricultural Programs	B1-B3	SK
<p>Davidson, J., "<a href="#">The Cap on Non Pecuniary General Damages: Where is it Going and How Does it Affect Litigation?</a>"</p>	Davidson	A3	OP
<p>Dutil, R., "<a href="#">Facility Association</a>," CAS Study Note, May 2008.</p>	Dutil	B1-B3	OP
<p>Feldblum, S., "<a href="#">Rating Agencies</a>," CAS Study Note, October 3, 2011, pp. 1-7 and 14-19, including Appendix A. Candidates are not responsible for Section 4, Appendices B-D, formulæ, and the endnotes.</p>	Feldblum	C2	OP
<p>Financial Services Commission of Ontario, "<a href="#">Private Passenger Automobile Filing Guidelines—Major</a>," October 2016, pp. 1-5 (excluding filing format), 11-21 (starting from Section 3), and Appendix B2.</p>	FSCO Private Auto	A2	OP



**Expertise. Insight.  
Solutions.**

SYLLABUS OF BASIC EDUCATION  
Fall 2021  
Regulation and Financial Reporting  
Exam-Canada

Citation	Abbreviation	Learning Objective	Source
Financial Services Commission of Ontario, " <a href="#">What do the coverages mean?</a> ," October 2014.	FSCO Coverages	A2	OP
Freihaut, D. and Vendetti, P., " <a href="#">Common Pitfalls and Practical Considerations in Risk Transfer Analysis</a> ," Casualty Actuarial Society <i>E-Forum</i> , Spring 2009. Appendices A and B are for information only and will not be directly tested.	Freihaut and Vendetti	C1	OP
Germani, W., et al., " <a href="#">Government Insurers Study Note</a> ," CAS Study Note, April 2017, pp. 1-5, excluding Crop Insurance.	Government Insurers Study Note	B1-B3	OP
Harris, C., " <a href="#">Tort Reform Tension</a> ," Canadian Underwriter.ca, August 2005.	Harris	A3	OP
Her Majesty the Queen in Right of Ontario, " <a href="#">Regulation 664 of the Revised Regulations of Ontario 1990 Automobile Insurance made under the Ontario Insurance Act</a> ," amended version as of 4 <sup>th</sup> July 2016, Sections 1-5 and 16.	Ontario Reg. 664	A2	OP
Institute & Faculty of Actuaries General Insurance Reserving Oversight Committee's Working Party on Solvency II Technical Provisions, " <a href="#">Solvency II Technical Provisions for General Insurers</a> ," Institute and Faculty of Actuaries, August 2013, Sections 6.4 and 6.5.	IFOA	C2	OP
Insurance Bureau of Canada, " <a href="#">Code of Conduct for Insurers' use of Credit Information (CODE)</a> ."	IBC Code of Conduct	A2	OP
Insurance Bureau of Canada, " <a href="#">Options for Managing Flood Costs of Canada's Highest Risk Residential Properties</a> ," June 2019, pp. 1-36.	IBC Flood Residential	B1-B3	OP NEW
Insurance Bureau of Canada, " <a href="#">The financial management of flood risk</a> ," 2015.	IBC Flood	B1-B3	OP
"Insurance Companies Act," Chapter 47, Sections 165(1), 165(2), 203, 331(1), 331(2), 331(4), 346, 357-370, 464, 465, 476-478, 517, 581, 625-632, 641, 664, 665, 667(1), 667(2), and 674 (updated to 12 <sup>th</sup> December 2017).	ICA	D1	SK
KPMG, " <a href="#">Property and Casualty Insurance Compensation Corporation (PACICC), The Actuaries' role in safeguarding the solvency of P&amp;C insurers</a> ," March 2015, Parts 1, 2, 5 and 7 (pp. 43-47 only).	KPMG PACICC	A1, A2, D1	OP
KPMG, "Research Report – Best Practices for Actuarial Involvement in the Regulatory Oversight of Property and Casualty Insurance Rates," December 2012, pp. 21-31 except references to the B.C. and Ontario simplified guidelines.  Note that both B.C. and Ontario simplified guidelines are excluded.	KPMG Regulatory Oversight	A2	SK



**Expertise. Insight.  
Solutions.**

SYLLABUS OF BASIC EDUCATION  
Fall 2021  
Regulation and Financial Reporting  
Exam-Canada

Citation	Abbreviation	Learning Objective	Source
<p>"Landmark Legal Insurance Cases in Canada" which covers the following cases:</p> <ul style="list-style-type: none"> <li>• <i>Whiten v. Pilot Insurance Co.</i>;</li> <li>• <i>Somersall v. Friedman</i>;</li> <li>• <i>Somersall v. Scottish and York</i>;</li> <li>• <i>Sansalone v. Wawanesa Mutual Insurance Co.</i>;</li> <li>• <i>Nichols v. American Home Assurance Co.</i>;</li> <li>• <i>Amos v. Insurance Corporation of British Columbia</i>;</li> <li>• <i>KP Pacific Holdings Ltd. v. Guardian Insurance Co. of Canada</i>;</li> <li>• <i>Alie v. Bertrand &amp; Frere Construction Company Limited</i>;</li> <li>• <i>Resurface Corp. v. Hanke</i>;</li> <li>• <i>Morrow v. Zhang (Sections I, II, III, IV, VI (E), VII, VIII, and IX.)</i>;</li> <li>• <i>PIPEDA Report of Findings #2012-005</i>;</li> <li>• <i>Kusnierz v. Economical Mutual Insurance Company</i>;</li> <li>• <i>Aviva Canada Inc. v. Pastore</i>;</li> <li>• <i>Belanger v. Sudbury</i>;</li> <li>• <i>Precision Plating Ltd. v. Axa Pacific Insurance Co.</i>; and</li> <li>• <i>Saadati v. Moorhead</i></li> </ul>	Landmark Legal	A3	SKU
Marshall, D., " <a href="#">Fair Benefits Fairly Delivered</a> ," April 2017, pp. 8-12.	Marshall	A2	OP
McDonald, B.R., <i>Life Insurance Laws of Canada (Common Law Provinces)</i> , Life Underwriters Association of Canada, 1995, pp. A1-1, A2-1 to A2-9, B1-1 to B1-2, B2-1 to B2-3, and B4-1 to B4-3. Candidates are responsible for all cases cited in this text.	McDonald	A1, A3	SK
<i>Morneau Shepell Handbook of Canadian Pension and Benefit Plans</i> , 16 <sup>th</sup> edition, LexisNexis Canada, 2016, Chapters 17-19. Candidates will not be responsible for specific values and figures included in the text.	Morneau Shepell	B1-B3	SK
MSA Research, Inc., "MSA Report on Property & Casualty, Canada, 2020," Section 3, pp. 1-10.	MSA	C2	SKU
Odomirok, K.C., et al., <a href="#">Financial Reporting Through the Lens of a Property/Casualty Actuary</a> , Casualty Actuarial Society, 2020, Edition 5, Chapters 1-5, 25, 27, and 28.	CAS Financial Reporting	C1, C2	OP
Office of the Superintendent of Financial Institutions Canada, " <a href="#">Corporate Governance Guideline</a> ," September 2018, Section V and Annex B only.	OSFI Corporate Governance	C2	OP
Office of the Superintendent of Financial Institutions Canada, " <a href="#">Earthquake Exposure Sound Practices Guideline</a> " Guideline B-9, February 2013.	OSFI Earthquake	C1, D1	OP
Office of the Superintendent of Financial Institutions Canada, Guideline E-15, " <a href="#">Appointed Actuary: Legal Requirements, Qualifications, and Peer Review</a> ," September 2012.	OSFI AA	D1	OP



Expertise. Insight.  
Solutions.

SYLLABUS OF BASIC EDUCATION  
Fall 2021  
Regulation and Financial Reporting  
Exam-Canada

Citation	Abbreviation	Learning Objective	Source																														
Office of the Superintendent of Financial Institutions Canada Guideline E-18, " <a href="#">Stress Testing</a> ," December 2009.	OSFI Stress Testing	C2	OP																														
Office of the Superintendent of Financial Institutions Canada Guideline, " <a href="#">Minimum Capital Test (MCT) for Federally Regulated Property and Casualty Insurance Companies, Effective January 1, 2019</a> ." Candidates are <b>not</b> responsible for the following sections: <table border="1" data-bbox="224 680 954 827"> <tr> <td>1.2.2.</td> <td>2.1.1.1.</td> <td>3</td> <td>4.6.</td> <td>5.1.1.5.</td> <td>6.1.1.</td> </tr> <tr> <td></td> <td>2.1.2.</td> <td></td> <td></td> <td>5.1.1.6.</td> <td>6.2.1.</td> </tr> <tr> <td></td> <td>2.1.3.</td> <td></td> <td></td> <td>5.2.2.</td> <td>6.2.2.</td> </tr> <tr> <td></td> <td>App. 2-A</td> <td></td> <td></td> <td>5.3.4.1.</td> <td>6.2.3.</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>5.3.4.2.</td> <td>6.3.</td> </tr> </table> <p>Candidates are <b>not</b> responsible for risk factors relating to insurance, market, or credit risk.</p>	1.2.2.	2.1.1.1.	3	4.6.	5.1.1.5.	6.1.1.		2.1.2.			5.1.1.6.	6.2.1.		2.1.3.			5.2.2.	6.2.2.		App. 2-A			5.3.4.1.	6.2.3.					5.3.4.2.	6.3.	OSFI MCT	C2	OP
1.2.2.	2.1.1.1.	3	4.6.	5.1.1.5.	6.1.1.																												
	2.1.2.			5.1.1.6.	6.2.1.																												
	2.1.3.			5.2.2.	6.2.2.																												
	App. 2-A			5.3.4.1.	6.2.3.																												
				5.3.4.2.	6.3.																												
Office of the Superintendent of Financial Institutions Canada Guideline, " <a href="#">Regulatory Capital and Internal Capital Targets</a> ," December 2017.	OSFI Target Capital	C2	OP																														
Office of the Superintendent of Financial Institutions Canada, " <a href="#">Memorandum for the Appointed Actuary's Report on Property and Casualty Insurance Business</a> ," 2020.	OSFI Memorandum	C1, D1	OP																														
Office of the Superintendent of Financial Institutions Canada, " <a href="#">Own Risk and Solvency Assessment</a> ," December 2017.	OSFI ORSA	C2	OP																														
Office of the Superintendent of Financial Institutions Canada, " <a href="#">Supervisory Framework</a> ," December 2010.	OSFI Supervisory Framework	A2	OP																														
Office of the Superintendent of Financial Institutions Canada, <a href="#">Quarterly Sample Return</a> , 2020, Approved by the Canadian Council of Insurance Regulators – P&C-1Q, pp. 20.10, 20.20, 20.30, 20.42, 20.45, 20.54, 30.61, 30.62, 30.64, 30.66, 30.71, 30.73, 30.75, 30.77, 30.79, 40.07, 60.30, 70.60, 70.61, and 80.10.  NOTE: Please use the <a href="#">2020 edition</a> that has been archived on the CAS Web Site for educational purposes.  Candidates may wish to review illustrations of sample Annual Return schedules (please use the link provided on the CAS Web Site). These illustrations are for information only and will not be directly tested.	OSFI Annual Return I	C1, C2	OP																														



**Expertise. Insight.  
Solutions.**

SYLLABUS OF BASIC EDUCATION  
Fall 2021  
Regulation and Financial Reporting  
Exam-Canada

Citation	Abbreviation	Learning Objective	Source
<p>Office of the Superintendent of Financial Institutions Canada, <a href="#">Annual Supplement Return</a>, 2020, Approved by the Canadian Council of Insurance Regulators – P&amp;C-1A, pp. 10.60, 60.40, and 60.41.</p> <p>NOTE: Please use the <a href="#">2020 edition</a> that has been archived on the CAS Web Site for educational purposes.</p> <p>Candidates may wish to review illustrations of sample Annual Return schedules (please use the link provided on the CAS Web Site). These illustrations are for information only and will not be directly tested.</p>	OSFI Annual Return II	C1, C2	OP
<p>Property and Casualty Insurance Compensation Corporation, "<a href="#">Guide to Compensation Plan for Property and Casualty Insurers</a>," May 2010.</p> <p>Please refer to <a href="http://www.pacicc.ca/industry-information/coverage/">http://www.pacicc.ca/industry-information/coverage/</a> for the updated coverage and limit.</p>	PACICC	B1-B3	OP



Expertise. Insight.  
Solutions.

SYLLABUS OF BASIC EDUCATION  
Fall 2021  
Regulation and Financial Reporting  
Exam-Canada

---

## Source Key

<b>B</b>	Book—may be purchased from the publisher or bookstore or borrowed from the CAS Library.
<b>NEW</b>	Indicates new or updated material.
<b>OP</b>	All text references marked as Online Publications will be available on a web page titled Complete Online Text References.
<b>SK</b>	Material included in the Fall 2021 Study Kit.
<b>SKU</b>	Material included in both the Fall 2021 CAS Study Kit and the Fall 2021 Update to the Spring 2021 Study Kit.

Items printed in **red** indicate an update, clarification, or change.

## Publishers and Distributors

Contact information is furnished for those who wish to purchase the text references cited for this exam. Publishers and distributors are independent and listed for the convenience of candidates; inclusion does not constitute endorsement by the CAS.

ACTEX Learning (Mad River Books), 4 Bridge Street, P.O. Box 715, New Hartford, CT 06057; telephone: (800) 282-2839 or (860) 379-5470; fax: (860) 738-3152; e-mail: <a href="mailto:support@actexamdriver.com">support@actexamdriver.com</a> ; website: <a href="http://www.actexamdriver.com">www.actexamdriver.com</a> .
Actuarial Bookstore, P.O. Box 69, Greenland, NH 03840; telephone: (800) 582-9672 (U.S. only) or (603) 430-1252; fax: (603) 430-1258; website: <a href="http://www.actuarialbookstore.com">www.actuarialbookstore.com</a> .
A.M. Best Company, Inc. Ambest Road, Oldwick, New Jersey, 00858 U.S.A; Website: <a href="http://www.ambest.com">www.ambest.com</a>
American Academy of Actuaries, 1100 Seventeenth Street NW, Seventh Floor, Washington, DC 20036; telephone: (202) 223-8196; website: <a href="http://www.actuary.org">www.actuary.org</a> .
American Institute for Chartered Property Casualty Underwriters, Order Department, P.O. Box 3016, 720 Providence Road, Malvern, PA 19355-0716; telephone: (610) 644-2100; fax: (610) 640-9576.
Baer, M.G.; and Rendall, J.A., <i>Cases on the Canadian Law of Insurance</i> , Fifth Edition, 1995, Carswell, Attention: Customer and Order Services, One Corporate Plaza, 2075 Kennedy Road, Scarborough, Ontario M1T 3V4, Canada; telephone: (416) 609-3800 or (800) 387-5164; fax: (416) 298-5082; website: <a href="http://www.carswell.com">www.carswell.com</a> .
Canadian Institute of Actuaries, Secretariat, Suite 820, 360 Albert Street, Ottawa, Ontario K1R 7X7, Canada; telephone: (613) 236-8196; fax: (613) 233-4552; website: <a href="http://www.actuaries.ca">www.actuaries.ca</a> .
Casualty Actuarial Society, 4350 N. Fairfax Drive, Suite 250, Arlington, VA 22203; telephone: (703) 276-3100; e-mail: <a href="mailto:office@casact.org">office@casact.org</a> ; website: <a href="http://www.casact.org">www.casact.org</a> .
Facility Association, 151 Yonge Street, 18th Floor, Toronto, Ontario M5C 2W7, Canada; telephone: (416) 863-1750 or (800) 268-9572; fax: (416) 868-0894.
Financial Institutions Act, "Insurance Companies Act," Chapter 47, The Federal Publication, 388 King Street West, Toronto, Ontario M5V 1K2, Canada; telephone: (416) 860-1611.





**Expertise. Insight.  
Solutions.**

SYLLABUS OF BASIC EDUCATION  
Fall 2021  
Regulation and Financial Reporting  
Exam-Canada

---

Financial Services Regulatory Authority of Ontario, 5160 Yonge Street, P.O. Box 85, North York, Ontario M2N 6L9, Canada; telephone: (416) 250-7250; fax: (416) 590-7070; website: [www.fsrao.ca](http://www.fsrao.ca).

Her Majesty the Queen in Right of Ontario, 134 Bay Street, Toronto, Ontario, M5S 3A9, Canada; telephone: (416) 326-5153; website: [www.e-laws.gov.on.ca](http://www.e-laws.gov.on.ca)

Insurance Bureau of Canada, 240 Duncan Mill Road, Suite 700, Toronto, Ontario M3B 1Z4, Canada; telephone: (416) 445-5912; fax: (416) 445-2183.

Insurance Institute of Canada, 18 King Street East, 6th Floor, Toronto, ON M5C 1C4, Canada; telephone: (416) 362-8586; fax: (416) 362-1126; website: <https://www.insuranceinstitute.ca>.

International Actuarial Association, 99 Metcalfe Street, Suite 1203, Ottawa, Ontario, Canada K1P 6L7; telephone: (613) 236-0886; fax: (613) 236-1386; website: <https://www.actuaries.org/iaa>.

*Morneau Shepell Handbook of Canadian Pension and Benefit Plans*, Sixteenth Edition, 2016, LexisNexis Canada, 111 Gordon Baker Road, Suite 900, Toronto, Ontario M2H 3R1, Canada; telephone: (800) 668-6481.

Office of the Superintendent of Financial Institutions Canada, 255 Albert Street, Ottawa, Ontario K1A 0H2 Canada; telephone: (613) 990-7788; fax: (613) 952-8219; website: [www.osfi-bsif.gc.ca](http://www.osfi-bsif.gc.ca).

V01 2021\_05\_10