

本件は、2017年6月にIAAから公表されたISAP 1の改定（及びこれに関連する用語集・ISAP 2の改定）の公開草案に対して、当会から2017年10月30日付で提出したコメントです。

実際に提出したのは日本語の部分を除いたものです。

退職給付会計基準委員会



Deadline: 31 October 2017

Please use this template to comment on the [Exposure Draft of ISAP 1 on General Actuarial Practice](#), and the proposed revisions to the [Glossary](#). The IAA invites comments on this Exposure Draft, particularly on the questions set out below. Comments are most helpful if they:

- (a) Comment on the questions as stated;
- (b) Indicate the specific paragraph or group of paragraphs to which they relate;
- (c) Contain a clear rationale; and
- (d) Include any alternative that the IAA should consider, if applicable within the scope of ISAP 1.

Identification and instructions		
Name of Individual:	Please indicate if your comments are personal, or represent your organization:	Comments represent the organization.
Name of organization		The Japanese Society of Certified Pension Actuaries
Disclosure of comments:	Please indicate if your comments should be treated as confidential, and if so why:	
Instructions for filling in and sending the template	<p>Please follow the following instructions for filling in the template:</p> <ul style="list-style-type: none"> ⇒ Do not write in the yellow shaded cells ⇒ Write in the white cells ⇒ When commenting on a specific paragraph: <ul style="list-style-type: none"> ○ Please use a separate row for each paragraph, sub paragraph, or bullet. ○ Please include the full reference in the first column such as "Introduction 3rd paragraph 2nd bullet" or "2.6.1.b.ii" ○ Please insert/append extra rows as needed. <p>Please send the completed template, renamed with the organization's or individual's name, attached in <u>Word Format</u>, to</p> <p>ISAPI.comments@actuaries.org</p>	



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	Specific Questions asked by the ASC	Response
Q1.	Is the time right to merge ISAP 1A into ISAP 1? If not why, and when (if ever) do you recommend that be done?	<p>We believe that ISAP 1A should not be developed separately from ISAP 1 as noted in our comments to the ASC dated September 18, 2016. Therefore we think that the earlier the integration of ISAP 1A and ISAP 1 is, the better.</p> <p>The proposed revision of ISAP 2 is inappropriate because the word of ISAP 1A still remains. We believe descriptions concerning ISAP 1A should be deleted. The same applies to all the standards, i.e., currently existing ISAP 2, ISAP 3 and ISAP 5, and recently proposed ISAP 6.</p> <p>In our comments to the ASC dated September 18, 2016, we pointed out that it is important for the ASC to try to develop ISAPs as “a set of standards” that are consistent with each other. With these exposure drafts, we are sorry that the ASC might have developed them without such an attitude.</p> <p>我々は、2016.9.18 付の当会から ASC へのコメントで述べたように、ISAP1A を ISAP1 とは別に設けるべきではないと考えている。したがって、ISAP1 と ISAP1A の統合は早ければ早いほどよいと考える。ISAP2 の改定案は、ISAP1A の語が残っているので不適切である。ISAP1A に関する記述は削除されるべきである。同じことが ISAP3 以降のすべての基準にも指摘される。</p> <p>2016.9.18 付の当会から ASC へのコメントで、ISAPs 全体を a set of standards と捉えて、常に整合性を保ちながら開発する姿勢が重要であることを指摘した</p>



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		が、今回の Exposure Draft でも、ASC にこの姿勢が欠けていることを残念に思う。
Q2.	Is the time right to make the other updates to ISAP 1? If not why, and when (if ever) do you recommend that be done?	
Q3	We typically ask the following questions about new ISAPs (rather than revisions). However, we repeat them here as they may be relevant.	
	a. Is the guidance clear and unambiguous? If not, how should it be changed?	
	b. Is the guidance sufficient and appropriate? If not, how should it be changed?	
	c. Is the guidance at the right level of detail? If not, what text should be omitted because it is too detailed? In what areas do actuaries need more detailed guidance?	
	d. Are there other matters that should be included in this standard? Are there some included here that should not be?	

	General Comments on the ISAP 1 Exposure Draft
	<p>The proposed revision of ISAP 2 is inappropriate because the word of ISAP 1A still remains. We believe descriptions concerning ISAP 1A should be deleted. The same applies to all the standards, i.e., currently existing ISAP 2, ISAP 3 and ISAP 5, and recently proposed ISAP 6. In our comments to the ASC dated September 18, 2016, we pointed out that it is important for the ASC to try to develop ISAPs as “a set of standards” that are consistent with each other. With these exposure drafts, we are sorry that the ASC might have developed them without such an attitude.</p> <p>ISAP2 の改定案は、ISAP1A の語が残っているので不適切である。ISAP1A に関する記述は削除されるべきである。同じことが ISAP3 以降のすべての基準にも指摘される。2016.9.18 付の当会から ASC へのコメントで、ISAPs 全体を a set of standards と捉えて、常に整合性を保ちながら開発する姿勢が重要であることを指摘したが、今回の Exposure Draft でも、ASC にこの姿勢が欠けていることを残念に思う。</p>



Comments on specific paragraphs of the ISAP 1 Exposure Draft		
Full paragraph reference	Change proposed to the paragraph (markup preferred)	Reason the change is needed (can be kept very brief or left blank if obvious from the change)

Comments on specific definitions in the Exposure Draft of the updated Glossary		
Note that only the proposed revisions are open for comment		
Defined Term	Change proposed to the definition (markup preferred)	Reason the change is needed (can be kept very brief or left blank if obvious from the change)

Comments on the change to ISAP 2 (i.e. change in paragraph 2.1)	