

Fair Value



Average
153.20

Downside
-13.8%

Uncertainty
LOW

Spread
124.18 - 172.26

Market Range

52 weeks



Analyst Targets

41 analysts



Investing Models

14 models



Financial Health

Health Details

Financial Health for Annie is determined by ranking the company on over 100

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Fair Value Of Insurance Business

California



Fair Value Of Insurance Business:

The Fair Value of Insurance Business Irwin T. Vanderhoof, Edward I. Altman, 2012-12-06 Insurance companies as well as banks and thrift institutions have traditionally reported assets and liabilities on the basis of their amortized cost or book value. But following the turmoil in securities markets due to highly volatile interest rate fluctuations in the 1980s and the early 1990s and problems caused by inadequate liquidity in the mid 1990s the Financial Accounting Standards Board FASB issued a new ruling calling for financial intermediaries to report the fair or market value of most assets. Called FAS 115 this new standard is the first step in the eventual change to valuing all the assets and liabilities belonging to financial intermediaries under the fair value accounting method. Thus these changes will pose tremendous future implications for three key business measures of a financial intermediary: Solvency if the fair values of assets and liabilities are out of step then healthy companies may report negative net worth and insolvent companies may appear to be in sound financial condition; Reported Earnings if the fair values of assets and liabilities are out of step then reported earnings will not accurately represent the financial operations of the company; Risk Management FASB recently postponed the implementation of its new rules on accounting for the use of derivatives instruments. However if the final set of rules for figuring the fair value of derivatives is not carefully crafted it may be possible that companies prudently hedging their risks are subject to penalties in their financial reports while companies taking greater risks appear to have less volatile financial performance. Compared to banks and other financial intermediaries life insurance companies have the longest term and most complex liabilities and hence the new FASB requirement poses the most severe challenges to the life insurance industry. The lessons learned from the debate among life insurance academics and professionals about how to respond to the fair value reporting rule will be instructive to their counterparts in other sectors of the insurance industry as well as those involved with other financial institutions. Of particular note are the two papers which comprise Part III. The first provides examples of the fair valuing of annuity contracts while the second offers examples of the fair valuing of term insurance products. As the papers collected in *The Fair Value of Insurance Business* extend and update some of the issues treated in a previous Salomon Center conference volume *The Fair Value of Insurance Liabilities* this new volume may be viewed as a companion to the earlier book *The Fair Value of Insurance Liabilities* Irwin T. Vanderhoof, Edward Altman, 1998-01-31. This book explores theoretical and practical implications of reflecting the fair value of liabilities for insurance companies. In addition the contributions discuss the disclosure of these values to the financial and regulatory communities and auditing firms which are actually calculating this illusive but important variable. It combines contributions by distinguished practitioners from the insurance accounting and finance fields with those of prominent academics. One of the central themes of the collection is that adequate disclosure of the true economic value of insurance company liabilities is both possible and desirable. Wherever possible the insurance valuation process is wedded with modern financial theory. For example the use of option pricing theory is applied to

insurance companies where the true value of the firm's liabilities is a critical variable. Methods such as cash flow, earned profit, and indirect discount are explored.

Annual Report South Carolina. Insurance Department, 1927

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Essentials of the Fire Insurance Business Edward Augustus Ketcham, Mrs. Murray Ketcham Kirk, 1922

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Report of the Royal Commission on Insurance Canada. Royal Commission on Life Insurance, 1907

Insurance Laws of the State of California California, 1910

Laws of Maryland Relating to Insurance and Insurance Companies, Fraternal, Beneficiary and Workmen's Compensation Associations Maryland, 1922

Annual Insurance Report of the Insurance Superintendent, of the State of Illinois Illinois. Office of the Insurance Superintendent, 1916

Report of the Superintendent of Insurance for Canada Canada. Department of Insurance, 1898

Report of the Superintendent of Insurance of the Dominion of Canada Canada. Department of Insurance, 1925

Best's Insurance Reports, 1908

The Commercial & Financial Chronicle ..., 1916

The Insurance Year Book, 1927

The Market World and Chronicle, 1914

Fair Value Of Insurance Business Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Fair Value Of Insurance Business**," published by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect our existence. Throughout this critique, we will delve to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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