

List of laws, regulations, and documents that serve as the basis for questions used in testing questionnaires

No.	Source	Head of Insurer (except Chief Accountant)	Head of Credit Union (except Chief Accountant)	Chief Accountant of Insurer	Chief Accountant of Credit Union	Chief Internal Auditor of Insurer	Chief Compliance Officer (CCO) of Insurer	Chief Risk Officer (CRO) of Insurer	Chief Internal Auditor of Credit Union	Chief Compliance Officer (CCO) of Credit Union	Chief Risk Officer (CRO) of Credit Union	Heads of Other Providers of Financial Services (separate documents shall be selected taking into account the type of provider of financial services)	Chief Accountant of Other Providers of Financial Services	Internal Auditor of Providers of Financial Services (separate documents shall be selected taking into account the type of provider of financial services)	Chief Compliance Officer (CCO) of Providers of Financial Services (separate documents shall be selected taking into account the type of provider of financial services)	Chief Risk Officer (CRO) of Providers of Financial Services (separate documents shall be selected taking into account the type of provider of financial services)	Actuary in the field of insurance
1	Tax Code of Ukraine			+	+								+				
2	Law of Ukraine On Joint Stock Companies / Law of Ukraine On Limited and Additional Liability Companies	+															
3	Law of Ukraine On Credit Unions		+						+	+	+	+			+	+	
4	Law of Ukraine On Financial Services and Financial Companies	+	+			+		+	+	+	+	+		+	+	+	
5	Law of Ukraine On Insurance	+					+	+		+				+	+	+	+
6	Law of Ukraine On Prevention and Counteraction to Legalsiding (Laundering) the Proceeds from Crime, Terrorism Financing, and Financing the Proliferation of Weapons of Mass Destruction	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	
7	Law of Ukraine On Accounting and Financial Reporting in Ukraine												+				
8	Law On Audit of Financial Statements and Audit Activity						+			+					+		
9	Law of Ukraine On Collateral						+			+					+		
10	Law of Ukraine On Consumer Lending						+	+		+	+	+			+	+	
11	Civil Code of Ukraine																
12	Law of Ukraine On Financial Leasing						+	+		+	+	+			+	+	
13	Regulations on Authorization of Financial Service Providers and the Conditions for their Activities in the Provision of Financial Services, approved by NBU Board Resolution No. 199 dated 28 December 2023	+	+			+		+	+	+	+	+	+	+	+	+	
14	Regulation on Requirements for the Ownership Structure of Providers of Financial Services approved by NBU Board Resolution No. 38 dated 14 April 2021	+										+					
15	Rules for Drawing Up and Submitting Reports by Non-Banking Financial Services Market Participants to the National Bank of Ukraine approved by NBU Board Resolution No. 123 dated 25 November 2021	+															
16	Regulation on Implementation of Agricultural Products Insurance Activities with State Support approved by NBU Board Resolution No. 108 dated 20 October 2021	+															+
17	Procedure for Submitting Financial Statements approved by Resolution of the Cabinet of Ministers of Ukraine No. 419 dated 28 February 2020						+			+					+		
18	Regulation on Implementation of Financial Monitoring by Institutions approved by NBU Board Resolution No. 107 dated 28 July 2020	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	
19	Rules for Organization of Statistical Reporting Submitted to the National Bank of Ukraine approved by NBU Board Resolution No. 120 dated 13 November 2018	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	
20	Conceptual Framework for Financial Reporting			+								+	+				
21	IFRS 7 Financial Instruments: Disclosures												+				
22	IAS 34 Interim Financial Reporting												+				
23	IAS 10 Events After The Reporting Period			+									+				
24	IFRS 9 Financial Instruments			+	+								+				
25	IAS 32 Financial Instruments: Presentation												+				
26	IAS 16 Property, Plant and Equipment			+	+								+				
27	IFRS 5 Non-current Assets Held for Sale and Discontinued Operations			+	+								+				
28	IAS 1 Presentation of Financial Statements			+	+												
29	IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors																
30	IAS 21 The Effects of Changes in Foreign Exchange Rates			+	+												
31	IAS 16 Property, Plant and Equipment			+	+												
32	IAS 37 Provisions, Contingent Liabilities and Contingent Assets			+													
33	IAS 36 Impairment of Assets			+													
34	IFRS 17 Insurance contracts			+													
35	Regulation on Authorization of Persons who have the Right to Carry out Actuarial Activities in the Field of Insurance and Persons who Perform the Duties of a Responsible Actuary, approved by NBU Board Resolution No. 187 dated 25 December 2023																+
36	Regulation on Procedure for Supervision of Non-Banking Financial Groups on a Consolidated Basis, approved by NBU Board Resolution No. 202 dated 28 December 2023	+	+			+	+	+	+	+	+	+		+	+	+	
37	Regulation on Implementation of On-Site Supervision of the Activity of Providing Financial and Accompanying Services, approved by NBU Board Resolution No. 188 dated 14 December 2023	+	+			+	+	+	+	+	+	+		+	+	+	
38	Regulation On Application by the NBU of Corrective Actions, Early Intervention Measures, Enforcement Measures in the State Regulation of Activities in the Nonbank Financial Services Markets, approved by NBU Board Resolution No. 193 dated 26 December 2023	+	+			+	+	+	+	+	+	+		+	+	+	+
39	Regulation on Requirements for the Management System of Insurers, approved by NBU Board Resolution No. 194 dated 27 December 2023	+				+	+	+									+
40	Regulation On the Procedure for Insurers' Accounting of Contracts Related to Insurance Activities and Requirements for Protection of Insurers' Information approved by NBU Board Resolution No. 204 dated 29 December 2023	+															
41	Regulation On the Specifics of the Activities of United Credit Unions approved by NBU Board Resolution No. 205 dated 29 December 2023		+						+	+							
42	Regulation On Prudential Requirements for Finance Companies approved by NBU Board Resolution No. 192 dated 29 December 2023											+		+	+	+	
43	Regulation On Regulating Activities of Finance Companies Authorized to Provide Guarantees approved by NBU Board Resolution No. 191 dated 27 December 2023											+		+	+	+	
44	Regulation On the Oversight of Payment Infrastructure in Ukraine approved by NBU Board Resolution No. 189 dated 24 August 2022													+	+	+	
45	Instruction On Cashless Payments in Domestic Currency of Payment Services Users approved by NBU Board Resolution No. 188 dated 29 July 2022													+			
46	Internal Auditing International Standard 2500 – Monitoring Progress													+			
47	Regulation On the Use of Enhanced Authentication in the Payment Market approved by NBU Board Resolution No. 58 dated 3 May 2023														+	+	
48	IAS 40 Investment Property				+												
49	Regulation On the Investor's Voluntary Exit From the Market and Transfer of the Insurance Portfolio by the Insurer approved by NBU Board Resolution No. 184 dated 25 December 2023	+				+	+	+									
50	Regulation On Procedure for Regulation of Credit Union Activities in Ukraine approved by NBU Board Resolution No. 14 dated 2 February 2020		+						+	+	+						
51	Regulation On Procedure for Reporting, Implementing, and Terminating Temporary Administration at Insurers and Credit Unions approved by NBU Board Resolution No. 178 dated 23 December 2023	+	+				+	+	+	+	+						
52	Regulation On Procedure for Licensing FX Transactions approved by NBU Board Resolution No. 43 dated 21 March 2023											+		+	+	+	
53	Regulation On Procedure for Forming Technical Provisions by Insurers approved by NBU Board Resolution No. 203 dated 29 December 2023																+
54	Regulation On Establishing Requirements for Ensuring Insurer's Solvency and Investment Activities approved by NBU Board Resolution No. 201 dated 29 December 2023	+															
55	Regulation On Issuing and Acquiring Payment Instruments approved by NBU Board Resolution No. 164 dated 29 July 2022	+										+					

Note. Testino may include practice questions