

In this thesis stochastic claims reserving under the model of randomly truncated data is presented. For modelling the claims, a compound Poisson process is assumed. Introducing a random variable representing the delay between occurrence and reporting of a claim, a probability model of IBNR claims is built. The fact that some claims are incurred but not reported yet leads to truncated data. Basic results of non-parametric statistical estimation under the model of randomly truncated data are shown, which can be used to obtain an estimate of IBNR claims reserves. Theoretical background is then used for application on real data from Czech Insurers' Bureau.