

**Accounting Practices and Procedures Manual
As of March 2013**

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Statements of Statutory Accounting Principles (SSAP) - Volume I

In October 2010, the Statutory Accounting Principles (S) Working Group adopted a proposal to remove 100% superseded SSAPs and nullified interpretations (INTs) from Volume I of the Manual and include these items within a new Appendix H in Volume III. Under this approach, only current authoritative guidance is located in Volume I of the Manual, while preserving the historical reference needed for accounting purposes. If a SSAP or interpretation has been superseded, it is included in Appendix H.

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Operating Policies and Procedures Manual for Medical Practices Bette A. Warn, Elizabeth W. Woodcock, 2001 *Audit and Accounting Guide: Property and Liability Insurance Entities 2018* AICPA, 2018-12-12 Get authoritative accounting and auditing guidance Educate staff on the property and liability insurance industry its products and regulatory issues and the related transaction cycles an insurance entity is involved with This guide contains updates on current GAAP and statutory accounting and audit guidance as well as relevant guidance contained in standards issued through September 1 2018 which have a major impact on insurance entities including FASB ASU No 2016 01 and AICPA Q A Section 7100 15 Insurance Companies and the Definition of Public Business Entity Revenue Recognition Implementation Issue Considerations for Applying the Scope Exception in FASB ASC 606 10 15 2 and 606 10 15 4 to Contracts Within the Scope of FASB ASC 944

2021 Accounting Practices and Procedures Manual Naic, 2021-03 **Property and Liability Insurance Entities 2019** AICPA, 2020-02-06 Stay up to date on current GAAP and statutory accounting and audit guidance for property and liability insurance entities This guide provides a good grounding on the industry its products and regulatory issues and the related transaction cycles that a property and liability insurance entity is involved with Relevant guidance contained in standards issued through September 1 2019 is covered including the following FASB ASU No 2017 12 Derivatives and Hedging Topic 815 Targeted Improvements to Accounting for Hedging Activities SSAP No 26R Bonds SSAP No 43R Loan backed and Structured Securities SSAP No 97 Investments in Subsidiary Controlled and Affiliated Entities Revised for SSAP No 101 Income Taxes and NAIC INT 18 03 Additional Elements Under the Tax Cuts and Jobs Act Key topics covered Understand current GAAP and statutory accounting for property and liability insurance entities Get authoritative accounting and auditing guidance applicable to property and liability Understand current GAAP and statutory accounting for property and liability insurance entities Get authoritative accounting and auditing guidance applicable to property and liability insurance entities Properly develop an audit plan for auditing loss reserves Easily educate your staff on property and liability insurance **"Code of Massachusetts regulations, 2012"** ,2012 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 *Accounting Practice and Procedure Manual* New Jersey. State Highway Department. Division of Accounting and Administrative Services, 1964

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