

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*In October 2010, the Statutory Accounting Principles (S) Working Group adopted a proposal to remove 100% superseded SSAPs and modified interpretations (INTs) from Volume I of the Manual and include these items within a new Appendix II in Volume III. Under this approach, only current authoritative guidance is located in Volume I of the Manual, while preserving the historical reference needed for accounting purposes. If a SSAP or interpretation has been superseded, it is included in Appendix II.*

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# Accounting Practice Procedures Manual

**L Towne**

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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

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