

Accounting Practices and Procedures Manual  
As of March 2013

## TABLE OF CONTENTS

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*In October 2010, the Statutory Accounting Principles (S) Working Group adopted a proposal to remove 100% superseded SSAPs and modified interpretations (INTs) from Volume I of the Manual and include these items within a new Appendix II in Volume III. Under this approach, only current authoritative guidance is located in Volume I of the Manual, while preserving the historical reference needed for accounting purposes. If a SSAP or interpretation has been superseded, it is included in Appendix II.*

| No. | Title   | Page  |
|-----|---|-------|
| 1   | Preamble .....  | P-1   |
| 1   | Disclosure of Accounting Policies, Risks & Uncertainties, and Other Disclosures .....   | 1-1   |
| 2   | Cash, Drafts, and Short-term Investments .....  | 2-1   |
| 3   | Accounting Changes and Corrections of Errors .....  | 3-1   |
| 4   | Assets and Nonadmitted Assets .....   | 4-1   |
| 5R  | Liabilities, Contingencies and Impairments of Assets .....  | 5R-1  |
| 6   | Uncollected Premium Balances, Bills Receivable for Premiums, and Amounts Due<br>From Agents and Brokers .....   | 6-1   |
| 7   | Asset Valuation Reserve and Interest Maintenance Reserve .....  | 7-1   |
| 9   | Subsequent Events .....   | 9-1   |
| 11  | Postemployment Benefits and Compensated Absences .....  | 11-1  |
| 12  | Employee Stock Ownership Plans .....  | 12-1  |
| 15  | Debt and Holding Company Obligations .....  | 15-1  |
| 16R | Electronic Data Processing Equipment and Accounting for Software .....  | 16R-1 |
| 17  | Preoperating and Research and Development Costs .....   | 17-1  |
| 19  | Furniture, Fixtures and Equipment; Leaschold Improvements Paid by the Reporting<br>Entity as Lessee; Depreciation of Property and Amortization of Leaschold<br>Improvements ..... | 19-1  |
| 20  | Nonadmitted Assets .....  | 20-1  |
| 21  | Other Admitted Assets .....   | 21-1  |
| 22  | Leases .....  | 22-1  |
| 23  | Foreign Currency Transactions and Translations .....  | 23-1  |
| 24  | Discontinued Operations and Extraordinary Items .....   | 24-1  |
| 25  | Accounting for and Disclosures about Transactions with Affiliates and Other Related<br>Parties .....  | 25-1  |
| 26  | Bonds, Excluding Loan-Backed and Structured Securities .....  | 26-1  |
| 27  | Disclosure of Information about Financial Instruments with Off-Balance-Sheet Risk<br>and Financial Instruments with Concentrations of Credit Risk .....                           | 27-1  |
| 29  | Prepaid Expenses .....  | 29-1  |
| 30  | Investments in Common Stock (excluding investments in common stock of<br>subsidiary, controlled, or affiliated entities) .....  | 30-1  |
| 32  | Investments in Preferred Stock (including investments in preferred stock of<br>subsidiary, controlled, or affiliated entities) .....  | 32-1  |
| 34  | Investment Income Due and Accrued .....   | 34-1  |
| 35R | Guaranty Fund and Other Assessments .....   | 35R-1 |
| 36  | Troubled Debt Restructuring .....   | 36-1  |
| 37  | Mortgage Loans .....  | 37-1  |
| 38  | Acquisition, Development and Construction Arrangements .....  | 38-1  |

# Accounting Practices And Procedures Manual 2011

**AICPA**

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## **Table of Contents Accounting Practices And Procedures Manual 2011**

1. Understanding the eBook Accounting Practices And Procedures Manual 2011
  - The Rise of Digital Reading Accounting Practices And Procedures Manual 2011
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Practices And Procedures Manual 2011
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Accounting Practices And Procedures Manual 2011
  - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Practices And Procedures Manual 2011
  - Personalized Recommendations
  - Accounting Practices And Procedures Manual 2011 User Reviews and Ratings
  - Accounting Practices And Procedures Manual 2011 and Bestseller Lists
5. Accessing Accounting Practices And Procedures Manual 2011 Free and Paid eBooks

- Accounting Practices And Procedures Manual 2011 Public Domain eBooks
- Accounting Practices And Procedures Manual 2011 eBook Subscription Services
- Accounting Practices And Procedures Manual 2011 Budget-Friendly Options

6. Navigating Accounting Practices And Procedures Manual 2011 eBook Formats

- ePUB, PDF, MOBI, and More
- Accounting Practices And Procedures Manual 2011 Compatibility with Devices
- Accounting Practices And Procedures Manual 2011 Enhanced eBook Features

7. Enhancing Your Reading Experience

- Adjustable Fonts and Text Sizes of Accounting Practices And Procedures Manual 2011
- Highlighting and Note-Taking Accounting Practices And Procedures Manual 2011
- Interactive Elements Accounting Practices And Procedures Manual 2011

8. Staying Engaged with Accounting Practices And Procedures Manual 2011

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Accounting Practices And Procedures Manual 2011

9. Balancing eBooks and Physical Books Accounting Practices And Procedures Manual 2011

- Benefits of a Digital Library
- Creating a Diverse Reading Collection Accounting Practices And Procedures Manual 2011

10. Overcoming Reading Challenges

- Dealing with Digital Eye Strain
- Minimizing Distractions
- Managing Screen Time

11. Cultivating a Reading Routine Accounting Practices And Procedures Manual 2011

- Setting Reading Goals Accounting Practices And Procedures Manual 2011
- Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Accounting Practices And Procedures Manual 2011

- Fact-Checking eBook Content of Accounting Practices And Procedures Manual 2011
- Distinguishing Credible Sources

13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development

- Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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