



National Association of Insurance Commissioners

ACCOUNTING PRACTICES AND PROCEDURES MANUAL

AS OF MARCH 2007



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AICPA Audit and Accounting Manual ,1998 **AICPA Technical Practice Aids** American Institute of Certified Public Accountants,2007

Property and Liability Insurance Entities 2019 AICPA,2020-02-07 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 *Valuation of Life Insurance Liabilities* Louis J. Lombardi,2006 **2021 Accounting Practices and Procedures Manual** Naic,2021-03 **Proceedings of the**

National Association of Insurance Commissioners National Association of Insurance Commissioners. Meeting,1995
Checklists and Illustrative Financial Statements AICPA - Accounting and Auditing Publications,2010-09 Opinions of the Attorney General of Ohio Ohio. Attorney General's Office,2007 *Checklists and Illustrative Financial Statements* Aicpa,2010-09 **Proceedings of the National Association of Insurance Commissioners** National Association of Insurance Commissioners,National Association of Insurance Commissioners. Meeting,1989 Vols for 1914 include adjourned meetings *Health Care Industry Developments* ,2001 *Audits of Property and Liability Insurance Companies* ,1998
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