



National Association of Insurance Commissioners

ACCOUNTING
PRACTICES AND
PROCEDURES MANUAL



AS OF MARCH 2007

VOLUME III

ISSUE PAPERS 55 THROUGH 128
APPENDICES F AND G

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NAIC Accounting Practices and Procedures Manual, as of March 2010 NAIC Staff,2010-03 **2019 Accounting Practices and Procedures Manual Naic**,2019-03-15 **NAIC Accounting Practices and Procedures Manual, As of March 2015** ,2015-03-20 2021 Accounting Practices and Procedures Manual Naic,2021-03 **Accounting Practices and Procedures Manual, as of March 2011** Naic,2011-03 **Accounting Practices and Procedures Manual - Version 2005** Brady Kelley,2005-03 *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 Accounting Practices and Procedures Manual (2009) NAIC Staff,2009-04 *Accounting Practices and Procedures Manual As Of 2013* Naic,2013-04 **Audit and Accounting Guide: Life and Health Insurance Entities 2018** AICPA,2018-11-13 This book helps simplify the complexities of insurance entity regulatory compliance Whether performing audit engagements or management at an insurance entity the 2018 edition of this guide is a must have resource to keep abreast of recent regulatory changes related to the life and health insurance industry its products and regulatory issues and the related transaction cycles that an insurance entity is involved with New to the 2018 edition This edition covers recent regulatory updates related to the Affordable Care Act and provides guidance for new standards that impact life and health insurance including revenue recognition financial instruments leases and more

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