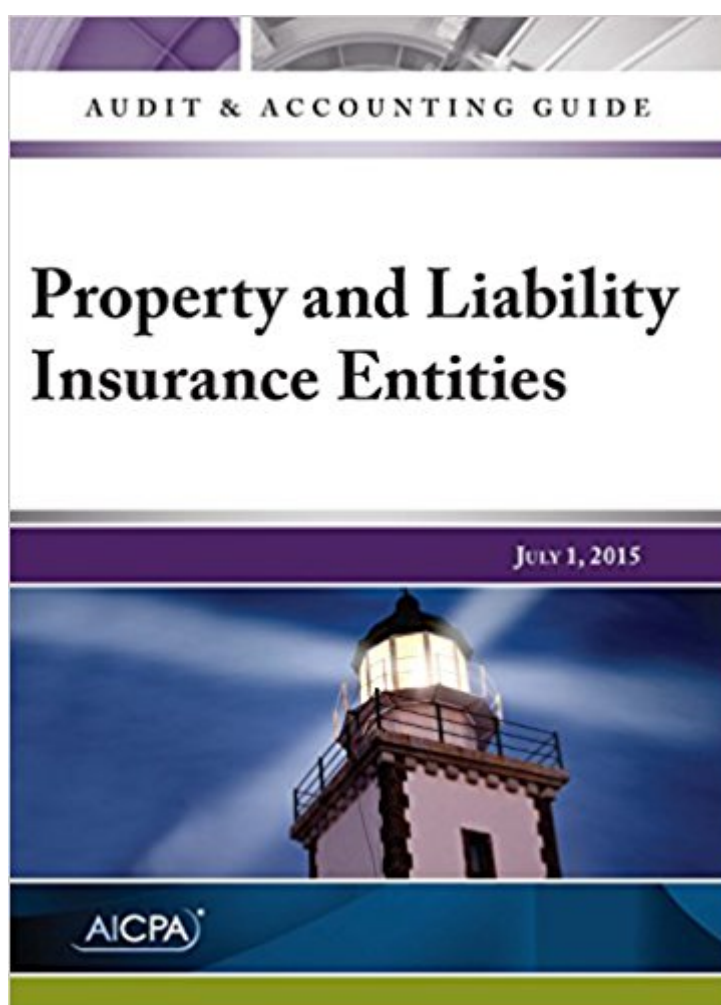


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# Auditing And Accounting Guide: Property And Liability Insurance Entities, 2015 (AICPA Audit And Accounting Guide)



## Synopsis

This property and liability insurance guide will keep you up-to-date on current GAAP and Statutory accounting and audit guidance, and provides a good grounding on the industry, its products and regulatory issues, and the related transaction cycles that an insurance entity is involved with.

Relevant guidance contained in standards issued through July 1, 2015 is included. Key Benefits:

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  
Updates: FASB Accounting Standards Update (ASU) No. 2015-09, Financial

Services - Insurance (Topic 944), Disclosures about Short-Duration Contracts SSAP No. 40R, Real

Estate Investments  
Accounting and auditing issues related to the Patient Protection and Affordable

Care Act for assessments and premium stabilization programs (FASB ASC 720-50, SSAP No.106,

Affordable Care Act Section 9010 Assessment, and SSAP No. 107, Accounting for the Risk-Sharing

Provisions of the Affordable Care Act) AICPA NAIC Task Force and the NAIC/AICPA Working

Group document, Best Practices: Insurance Regulator Access to Audit Documentation. Who Will

Benefit: CFOs, Financial managers and staff at property and liability insurance entities

Practitioners with property and liability insurance clients  
Users of property and liability insurance  
entity financial statements

## Book Information

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