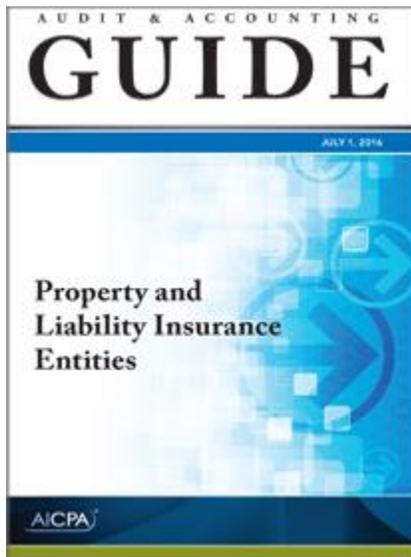


Publications

Property and Liability Insurance Entities - Audit and Accounting Guide



Publisher: [AICPA](#)

-  Paperback (2016)
- This guide will keep you up to date on current GAAP and statutory accounting and audit guidance. The guide also 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, 2016, is covered, including FASB ASU No. 2015-09 and updates to SSAP No. 107, which have a major impact on insurance entities.

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 ASU 2015-09, Financial Services—Insurance (Topic 944): Disclosures about Short-Duration Contracts
- SSAP No. 107, Risk-Sharing Provisions of the Affordable Care Act
- SSAP No. 103R, Securities Lending Transactions, update on short sales

- SSAP No. 97, Investments in Subsidiary, Controlled, and Affiliated Entities, update for investments in SCA entities
- SSAP No. 106, Affordable Care Act Section 9010 Assessment, update for INT 16-01: ACA Section 9010 Assessment 2017 Moratorium
- SSAP No. 107, Accounting for the Risk-Sharing Provisions of the Affordable Care Act, update for risk corridors

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