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~~Generally Accepted Accounting Principles, otherwise known as GAAP, refers to the widely accepted guidelines for accounting and financial reporting. GAAP compliance is especially important for publicly-traded companies as many investors and lenders also rely on (and prefer to trust) GAAP-compliant reporting when making their decisions.~~

~~Accounting 101: The Ultimate Guide to Accounting Basics~~

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~~The GAAP guidance can be 1) adopted; 2) adopted with modification; or 3) rejected for statutory accounting. Information regarding the decision for GAAP guidance can be found in the various SSAPs (Statements of Statutory Accounting Principles) and collectively in Appendix D - GAAP Cross-reference to SAP.~~

~~Statutory Accounting Principles~~

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~~The Comments column provides references to sections of Accounting Standards Codification (ASC) which complement or supersede a particular Audit and Accounting Guide. The ASC is published by the Financial Accounting Standards Board, and access to the ASC is free through the Basic View on the FASB web site.~~

~~List of AICPA Audit and Accounting Guides | Wikipedia~~

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~~Income Taxes (ASC 740) guide: PwC~~

~~Accounting guide The Utilities and power companies guide provides accounting guidance for reporting entities in the utility and power industry to consider in the preparation of financial statements in accordance with US GAAP. This guide was partially updated in December 2018. Download the guide Utilities and power companies~~

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~~Our financial reporting guide, Financial statement presentation, details the financial statement presentation and disclosure requirements for common balance sheet and income statement accounts. It also discusses the appropriate classification of transactions in the statement of cash flows, and addresses the requirements related to the statements of stockholders' equity and other comprehensive income.~~

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~~Appendix A to this City of New York Standard Audit Process Guide ("Guide"), and activates automatic email notification feature to confirm receipt. D. Within 10 business days from the City Agency's Audit Announcement letter, the audit firm emails to the provider an Entrance Conference and Field Visit letter, attached as Appendix B~~