

## **Statement of Statutory Accounting Principles No. 82**

### **Accounting for the Costs of Computer Software Developed or Obtained for Internal Use and Web Site Development Costs**

#### **STATUS**

Type of Issue:	Common Area
Issued:	Finalized March 26, 2001
Effective Date:	January 1, 2002
Affects:	No other pronouncements
Affected by:	Paragraph 4 superseded by SSAP No. 87 Fully superseded by SSAP No. 16R



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contained in the Glossary. Nonoperating system software is a nonadmitted asset in accordance with SSAP No. 16.

4. In accordance with the reporting ent