

**Accounting Practices and Procedures Manual  
As of March 2013**

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**Statements of Statutory Accounting Principles (SSAP) - Volume I**

*In October 2010, the Statutory Accounting Principles (S) Working Group adopted a proposal to remove 100% superseded SSAPs and nullified interpretations (INTs) from Volume I of the Manual and include these items within a new Appendix H in Volume III. Under this approach, only current authoritative guidance is located in Volume I of the Manual, while preserving the historical reference needed for accounting purposes. If a SSAP or interpretation has been superseded, it is included in Appendix H.*

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# Accounting Practices And Procedures Manual 2011

**Joacim Rocklöv**



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