

Research Agenda

The list below is based on the research agenda described in Annex 4 of the 2008 SNA.

A- Basic Accounting rules

1. The relationship of SNA and IASB
2. Consolidation of enterprise groups
3. Trusts
4. Final consumption of corporations
5. Measuring the output of government services
6. The treatment of social transfers in kind to the rest of the world
7. Output of central banks: taxes and subsidies on interest rates applied by central banks
8. The treatment of establishments in the SNA
9. The inclusion of international organizations in the SNA

B- The concept of income

10. Clarification of income concept in the SNA
11. GDP at basic prices
12. The role of taxes in the SNA
13. Life insurance
14. Reinvested earnings
15. Accruing interest in the SNA
16. Calculation of FISIM
17. High inflation
18. The measurement of neutral and real holding gains and losses
19. Income arising from assets

C- Issues involving financial instruments

20. Issues arising from a financial crisis
21. Recognition of social security entitlements as liabilities
22. Wider use of fair value for loans
23. Provisions
24. Debt concessionality
25. Equity valuation and its implications
26. Reverse transactions

D- Issues involving non-financial assets

28. Tradable emission permits
29. Leases to use or exploit natural resources
30. Broadening the fixed asset boundary to include other intellectual property assets
31. Costs of ownership transfer of valuables and non-produced assets
32. Distinction between current maintenance and capital repairs
33. Treatment of Private-Public Partnerships
34. Transfer of ownership of an asset during its life