Part of Statistics Canada's *Econnections: linking the environment and the economy* statistical series, this publication describes in detail the conceptual frameworks, data sources and empirical methods used to compile the Canadian System of Environmental and Resource Accounts (CSERA). Designed to be compatible with the accounting frameworks of the System of National Accounts, the CSERA allows users to easily analyze the linkages between economic activity and the environment in terms of material and energy flows, environmental expenditures and natural resource stocks. This publication will be of interest to researchers in both the economic and environmental fields who want to familiarize themselves with the accounting concepts of the CSERA. It is a companion volume to *Environment-economy indicators and detailed statistics* (catalogue no. 16-200-XKE), another product in the *Econnections* series.

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