

TOPIC: CLASSIFICATION AND TERMINOLOGY OF NONFINANCIAL ASSETS

- (a) **Comment by the SCN:** The SCN agrees with the AEG.
- (b) **Comment by the SCN:** The SCN does not agree. A detailed classification of intangible assets is very useful for purposes of conceptual classification.
- (c) **Comment by the SCN:** The SCN agrees with the proposal. However, it recommends against transferring ownership costs to nonproduced assets because it is difficult in practice to make the necessary separation. [c]
- (d) **Comment by the SCN:** The SCN agrees with the breakdown. It has no opinion, however, on the classification of “Military government and strategic inventory.” [d]
- (e) **Comment by the SCN:** The SCN agrees with the AEG.
- (f) **Comment by the SCN:** The SCN agrees with the AEG.
- (g) **Comment by the SCN:** No opinion.
- (h) **Comment by the SCN:** The SCN agrees with the AEG.
- (i) **Comment by the SCN:** The SCN agrees with the AEG.

[c] *Translator's note:* In the original Spanish text, the English expression “Costs of ownership transfer on nonproduced assets” contained in the background document has been rendered in Spanish as if it read “Ownership costs are transferred to nonproduced assets.” The comment by the SCN appears to be rooted in this mistranslation.

[d] *Translator's note:* Sic. In the original Spanish text, the English expression “Government military and strategic inventories” contained in the background document has been rendered in Spanish as if it read “Military government and strategic inventory.”