

**SNA Chapter 38 Thematic and Extended Accounts:  
Annotated Outline**



# SNA Chapter 38 Thematic and Extended Accounts: Annotated Outline<sup>1</sup>

(Replaces chapter 29)

## I. Introduction

- This replacement for Chapter 29 of the 2008 SNA will explain the role of thematic accounts and extended accounts in providing complementary information and provide guidelines for developing a thematic account. This chapter does not imply any changes in the framework of the 2008 SNA, but the terminology in other places where the 2008 SNA refers to satellite accounts, including in chapter 23 Non-profit Institutions (which will become chapter 31), will need updating.
- The introduction section of the chapter will motivate the chapter by briefly discussing user demands and needs for complementary data. It will then introduce extended accounts, thematic accounts and supplementary tables (discussed in GN CM.3) as options for providing this sort of information. Finally, it will note that guidance for recommended thematic and extended accounts is also provided in other chapters, and that the primary objective of this chapter is the provision of generic guidelines for compiling a thematic account. This section will first and foremost draw on the [\*In-depth Review of Satellite Accounting Report of the Bureau of the Conference of European Statisticians\*](#) (Statistics Canada, 2019), chapter 29 of the 2008 SNA, GNs WS.1 and CM.3, and [\*Developing thematic satellite accounts The example of a thematic satellite account for transport, OECD Statistics Working Papers 2021/02.\*](#)
- The introduction section will outline the organization of the rest of the chapter in two sections: Section II on the purposes and content of extended and thematic accounts, and Section III on guidelines for developing a thematic account.

## II. Relation between Extended Accounts and Thematic Accounts

- This section will first review the benefits and purposes of extended accounts and thematic accounts as formats that provide flexibility for reporting complementary information that gives a broader or more complete perspective or that allows insight into a key activity.
- This section will then discuss extended accounts as a way to provide information on broader concepts with potentially expanded boundaries of production, income, consumption, investment, assets and liabilities, while noting the need to maintain consistency between production, income and expenditures. The examples of extended accounts in chapters 16 (human capital), 22 (free digital products), 34 (unpaid household activity, health) and 35 (natural resources and the environment) will also be referenced.
- The section will next discuss thematic accounts as a way of showing the impact of a particular activity on an economy by presenting alternative aggregations and more detailed decompositions.

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- This discussion will also note that the distinction between thematic accounts and extended accounts is based on their primary purpose. If the primary purpose of the account is to increase the visibility of a certain activity included in standard national accounts aggregates, or provide additional detail on its composition, it is a thematic account regardless of whether it also includes supplementary information on expanded boundaries. If the primary purpose of the account is to show the effects of expanding the standard national accounts boundary of production, consumption, income, and/or wealth, it is typically referred to as an extended account.
- This section will mainly draw on the [In-depth Review of Satellite Accounting](#), SNA 2008 chapter 29, and GNs WS.1, WS.3, WS.4 and WS.5.

### III. Developing a Thematic Account

- Part 1 of this section will give examples of the types of thematic accounts, including popular themes for the thematic accounts published by many countries. It will also include references to the thematic account on the digital economy recommended in GN DZ.5 and discussed in chapter 22 of the updated SNA.
- Part 2 of this section will identify the steps to develop a thematic account, starting with determining the design of the account needed to address the questions and data needs raised by users. The design process will include specifying the elements included in the definition of the segment of the economy covered by the account and the indicators to be compiled.
- Part 2 of this section will next discuss the steps of disaggregation and rearrangement of the values reported in supply and use tables and the integration of data from other sources as needed to show the sources of supply and demand for the products associated with the activity, and other relevant indicators, such as taxes and subsidies, employment, investment, and income flows generated by the activity.
- In addition, the discussion will note the possible need for an analysis of the income and wealth associated with the theme via a further decomposition of the relevant income, expenditure, and financing in the institutional sector accounts.
- The discussion will also note that measures based on an expanded production or asset boundary and further decompositions of employment and investment may help to complete the picture of the phenomenon targeted by the thematic account.
- A table or sequence of tables with an example will illustrate these steps.
- The section will draw on [Developing thematic satellite accounts The example of a thematic satellite account for transport](#), on the [In-depth Review of Satellite Accounting](#), and on chapter 29 of the 2008 SNA.

## Schematic overview:

I	<p>Introduction</p> <p>User demands and needs for complementary data</p> <p>Options for providing complementary data</p> <p>This chapter will explain steps to compile a thematic account; other chapters' cover the recommended thematic and extended accounts</p> <p>Organization of the rest of the chapter</p>
II	<p>Relation between Extended and Thematic Accounts</p> <p>Benefits and purposes of extended and thematic accounts</p> <p>Extended accounts as a way of showing broader concepts with expanded boundaries</p> <p>Thematic accounts as a way of showing the impact of a particular activity on an economy by presenting alternative aggregations and further decompositions</p> <p>Distinction between a thematic account and an extended account based on the account's primary purpose</p>
III	<p>Developing a Thematic Account</p> <p>Examples of the types of thematic accounts, including those most frequently compiled</p> <p>Designing a Thematic Account</p> <p>Steps to construct a thematic account</p> <p>Tables with an example to illustrate the steps</p>

## References

- 2008 SNA chapter 29
- [In-depth Review of Satellite Accounting](#), Report of the Bureau of the Conference of European Statisticians, (Statistics Canada, 2019) and
- [Developing thematic satellite accounts The example of a thematic satellite account for transport](#), OECD Statistics Working Papers 2021/02 (van de Ven, 2021)
- GNs WS.1 and CM.3.
- GNs WS.3, WS.4 and WS.5

## Key Stakeholders Consulted

- SNA and BPM Editors
- IMF Statistics Department GO/FI