

12th Conference ACN, June 2008, Session 1, (Wednesday June 4 morning)

- Session 1: The 2008 update of the SNA 1993

- SNA 2023: Long-term Research agenda

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While the current revision of the SNA is not yet closed and is even far from being implemented, national accountants have already a list of items to discuss for the next round of revision (2023?). The paper lists and presents these items, with a special focus on issues that are common to the SNA and to international standards for business accounting (IFRS) such as holding gains, provisions, or intangible “intellectual” assets.