

Abstract

Satellite accounts provide the ability to make links between non-monetary statistics and the standard national accounts. The first type involves a rearrangement of central classifications and the possible introduction of complementary elements. Such satellite accounts largely cover specific accounts data fields, such as expenditure on education, health care, tourism and environmental protection and might be considered as an extension of key sectors. They may involve some differences from the central system, such as an alternative treatment of ancillary activities, but does not change in a fundamental way the basic concepts of System of National Accounts (SNA). The second type of analysis through satellite accounts is mainly based on concepts that are alternatives to those of the SNA. Often, several alternative concepts can be used simultaneously. The second type of satellite accounts analysis may involve, similar to the first type, changes in classifications, but this type mainly focuses on alternative concepts. Using these alternative concepts may give rise to partial complementary units, whose purpose is to supplement the central system. We conceptually analyzed all described international and European satellite accounts, highlighting their characteristics and degree of implementation. For Romania, the introduction of satellite accounts is far away of being realised.

Key words: satellite accounts, European Union, Romania