

**Title:** *A Preliminary R&D Satellite Account for Germany*

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In this paper the outline of an R&D satellite account for Germany is presented. According to the discussion about the revision of the SNA 1993, R&D activities are treated as capital formation in this satellite account. Both by conceptual discussion and preliminary calculations it is shown,

- how available R&D data are transformed into the concepts of national accounts,
- how R&D output, value added and capital formation are calculated, and
- what is the impact of the capitalisation of R&D on national accounts' aggregates.

Following the opportunities of satellite systems to deviate from the core system, different methods to calculate R&D capital formation, consumption of fixed capital etc. are presented and discussed.

**Keywords:** National Accounts, R&D, Investment, Germany

**JEL classifications:** C40, C81, E01, E22, O47