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## National Accounts

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European system of national and regional accounts ESA 2010 is the most up-to-date internationally comparable accounting framework EU for systematic and detailed description of economy. It is implemented since 1st September 2014 and after this date data transmission from Member States to Eurostat is regulated by rules of Data Transmission Programme ESA 2010.

Changes in methodology of the system of national accounts ESA 2010 in comparison with previously used system ESA 95 are oriented on capturing changes of economic reality in conditions of increasing globalisation. Changes in methodology ESA 2010 leads to further improvements of the whole system of national accounts, i.e. stricter application of change of ownership principle, research and development expenditures are considered as investment, change in approach regarding recording of military expenditures, changes in classification of the institutional sectors, non-financial and financial assets, transactions and other flows.

ESA 2010 structure is consistent with worldwide guidelines on national accounting set in methodology of System of national accounts 2008 (SNA 2008), with the exception of some differences in presentation and high grade of precision of some terminology in ESA 2010, which are specifically used for EU purposes.

Methodology ESA 2010 is focused on conditions and data needs within the European Union. Similarly to SNA 2008, ESA 2010 is in accordance with definitions and classifications used in many other social and economic statistics (i.e. labour statistics, business statistics and foreign trade statistics). ESA 2010 therefore serves as central reference framework for social and economic statistics of EU and its Member States.