
Aktiva

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Aktiva

Project Title

Evaluation of environmental assets with a focus on the subsoil assets 247/2002/A-EK/COZP (in 2002) and 275/2002/A-EK/COZP (in 2003)

Analysis of accounting approaches for environmental assets with a particular focus on subsoil assets. Application of SEEA-2003 and derivation of resource rent for the Czech Republic.

Donor

GA UK – Grant Agency of Charles University in Prague

Project duration

2004 – 2005

Project coordinator

Milan Ščasný

Keywords

environmental accounting; national accounts; subsoil assets; resource rent; depletion; SEEA; SNA; ESA

Project description

The project included accounting for environmental assets and subsoil assets particularly in the standardised accounting frameworks of SNA-1993, ESA-1995 and in the integrated environmental and economic accounting system SEEA-2003. Furthermore, the calculation of resource rent using the perpetual inventory method (PIM), capital services flows and the appropriateness method for the Czech Republic; analysis of stocks and flows including stock lifetime in the Czech Republic.