



Handbook on Deriving Capital Measures of Intellectual Property Products

By OECD Organisation for Economic Co-operation and Development

OECD Publishing. Paperback. Book Condition: New. Paperback. 168 pages. Dimensions: 10.5in. x 7.4in. x 0.1in. The latest System of National Accounts (the 2008 SNA) explicitly recognises, for the first time, that expenditures on research and experimental development (R and D) should be recorded as capital formation. This is a natural extension to the 1993 SNA, which recommends recording many acquisitions of software and databases, mineral exploration, and entertainment, artistic and literary originals as capital formation, too. These products have a common characteristic, namely that their value reflects the underlying intellectual property they embody, which is why they are referred to collectively in this publication as intellectual property products (IPPs). But they also share another important characteristic: their measurement is not straightforward, and in the absence of clear guidance it is highly likely that estimates will not be comparable between countries. This Handbook is designed to provide that guidance by considering IPPs collectively, based on their common characteristics, by type, based on any specificities, such as data availability, and by detailed transaction - for example the valuation of IPPs that have been produced for internal use by their developers, the valuation of unsuccessful IPPs, and the production of IPPs produced and made...

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