

## **Methodological issues of macroeconomic accounting (Review)**

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### **Abstract**

The paper presents three trends in the research of methodological issues of macroeconomic accounting. Emphasizing the need to harmonize indicators at micro and macro levels, the author undertakes a historical overview of macro statistical accounting. Special attention is given to the difference in the definition of the concept of income in the SNA and accounting. The author compares the international accounting standard for revenue with the methodology of the system of national accounts, systematizes the differences in the content and assessment of products, costs, profits, assets in accounts and in the national accounts. The author believes that the practical use of accounting data for the national accounts should be based on the harmonization of two accounting systems, treating each system as a separate one. © IDOSI Publications, 2013.

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### **Keywords**

Double entry, Income, Macroeconomic accounting, System of national accounts