



## Accounting for Obsolescence: An Evaluation of Current Nipa Practice

By Arnold J Katz

Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.The Bureau of Economic Analysis (BEA) makes estimates of consumption of fixed (CFC) that are used in its estimates of the nation s net income and product. These estimates reflect expected obsolescence and are adjusted for quality change in the underlying capital assets. Recently, some papers have attempted to measure obsolescence. This work raises questions about what obsolescence is and whether it is properly accounted for in BEA s methodology. This paper addresses those questions.



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