Calculation of a coherent matrix of intermediate consumption in a situation of incomplete product information

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According to the data transmission programme of the ESA 1995 the EU member states have to compile annual supply and use tables at a level of 64 activities and 64 products. For several parts of the system product information on a more detailed level is available. This paper shows a way to create a coherent matrix of intermediate consumption which fulfils the necessary balancing conditions for the production and product accounts of the SU-framework and which respects the boundaries given by the detailed product information. The method described in this paper utilizes special information like results of primary statistics, annual accounts or other information and integrates it into a matrix of intermediate consumption classified on the CPA-6-digit-level for the product dimension while the activity dimension remains on the standard NACE-64-level. After the description of the method a simple example shows the process of compilation. The main advantage of this approach is to get a more detailed view on intermediate consumption than provided in the official use tables. On the one hand the obtained information can be used for the annual balancing process. Especially for the balancing at constant prices a very detailed product breakdown is helpful. On the other hand for analytical purposes a transparent transformation of single business data into aggregated data like national accounts is achieved.