Deconstructing Pyatt’s Apportioning Procedure. A real case scenario: the official Andalusian SAM.(MCSAN-05)

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The goal of this paper is to tackle the multipliers analysis with a Social Accounting Matrix (SAM) that has the official SNA format. To that end, we have tried to use the usually applied apportioning procedure proposed by Pyatt (1985) on the Andalusian Official SAM (MCSAN-05). We have concluded that the conversion of the SNA format to the common formats used by SAMs and the Apportioning procedure are not necessary, and also that the results reached this way are not economically sound. We propose the use of a simple extended formalization of the SAM multipliers method, well adapted to the official format.