

In recent years, important steps have been taken to improve the harmonisation of the statistical units applied in the European Statistical System, which is based on a regulation adopted in 1993. However, despite considerable progress, the situation is still far from ideal, for several reasons. The definition and choice of statistical unit types of Business Statistics has never really been harmonised with those of National Accounts; the 1993 regulation did not take the international dimension into account; economic structures have changed; and the definition of the enterprise allows for various interpretations.

The paper looks at the harmonisation of statistical units from the perspective of National Accounts. It starts with describing the situation of National Accounts anno 2016 in respect of statistical units, in particular concerning the state of harmonisation. The current situation has to be understood in a historic context. Drivers for change are identified. These include changing views on how to deal with the need for data that are homogeneous in terms of activity and changes in the inputs for National Accounts. The role of the institutional unit and the (local) kind-of-activity unit will be central in the paper. Regional Accounts are taken into account, as are the needs for Balance of Payments statistics. Since Business Statistics are a key data source for National Accounts, the relationship between the statistical unit types of National Accounts and Business Statistics are also discussed. Finally, the international dimension is increasingly relevant to National Accounts, and its consequences for statistical units is covered as well.