

# 國富統計 純資産額の 적정평가방법 모색

## Exploring a Method of the Proper Valuation under the Restricted Data in the Korean National Wealth Survey

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### Abstract

The Korean National Wealth Survey has two valuation methods which are gross value and net value. The gross value added to a depreciation is the net value. The present valuation method of the net value adopted the service life and the depreciation in tax and accounting is weak logically, and the net value is underestimated. This article suggested the proper methods to solve the problems as follows :

1. the proper method of the service life by Iowa curve (including another methods in perpetual inventory)
2. the economic depreciation by Hulten-Wykoff and T-factor.