



Households as Corporate Firms: An Analysis of Household Finance Using Integrated Household Surveys and Corporate Financial Accounting (Econometric Society Monographs)

Krislert Samphantharak, Robert M. Townsend

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This investigation proposes a conceptual framework for measurement necessary for an analysis of household finance and economic development. The authors build on and, where appropriate, modify corporate financial accounts to create balance sheets, income statements, and statements of cash flows for households in developing countries, using an integrated household survey. The authors also illustrate how to apply the accounts to an analysis of household finance that includes productivity of household enterprises, capital structure, liquidity, financing, and portfolio management. The conceptualization of this analysis has important implications for measurement, questionnaire design, the modeling of household decisions, and the analysis of panel data.

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