

参考文献

- Abraham, Katharine G. (2010a). Accounting for Investments in Formal Education. Washington, D.C. Bureau of Economic Analysis. Paper presented to the Bureau of Economic Analysis Advisory Committee.
- _____(2010b). Accounting for Investment in Formal Education. Survey of Current Business, vol. 90, No. 6 (June), pp. 42-53.
- Arrow, Kenneth J., and others (2010). Sustainability and the measurement of wealth. NBER Working Paper No. 16599.
- _____(2012a). Sustainability and the measurement of wealth. Environment and Development Economics, vol. 17, No. 3, pp. 317-53.
- _____(2012b). Appendix to Sustainability and the measurement of wealth. Environment and Development Economics, vol. 17, No. 3, 317-53.
- Arslan, Cansin, and others (2014). A New Profile of Migrants in the Aftermath of the Recent Economic Crisis. OECD Social, Employment and Migration Working Papers, No.160. Paris: OECD.
- Awano, Gaganan, and others (2010). Measuring investment in intangible assets in the UK: results from a new survey. Economic and Labour Market Review, vol. 4, No. 7, pp. 66-71.
- Baldassarini, Antonella, and Alessandra Righi (2012). Verso un conto del capitale umano. In Leonello Tronti, ed. Capitale umano Definizione e Misurazioni. Padua: Cedam.
- Barro, Robert J., and Jong Wha Lee (2013a). A new data set of educational attainment in the world, 1950-2010. Journal of Development Economics, vol. 104 (September), pp.184-198.
- _____(2013b). Barro-Lee educational attainment data set. Available from <http://www.barrolee.com>. Accessed October 2013.
- Becker, Gary S. (1964). Human Capital: A Theoretical and Empirical Analysis, with Special Reference to Education. New York: Columbia University Press.
- Behrman, Jere R., and Nancy Birdsall (1983). The quality of schooling: quantity alone is misleading. American Economic Review, vol. 73, No. 5, pp. 928-946.
- Boarini, Romina, Marco Mira d'Ercole, and Gang Liu (2012). Approaches to Measuring the Stock of Human Capital: A Review of Country Practices. OECD Statistics Working Papers, 2012/04, Paris: OECD.
- Bos, Frits (2011). A National Accounts Satellite for Human Capital and Education. Eagle Economic and Statistics Working Paper 2011-01.
- Christian, Michael S. (2009). Human Capital Accounting in the United States: 1994-2006. Paper presented at the Bureau of Economic Analysis, 14 December.

- _____. (2010). Human Capital Accounting in the United States, 1994-2006. *Survey of Current Business*, vol. 90, No. 6 (June), pp. 31-36.
- _____. (2011). Human Capital Accounting in the United States: 1994-2006. Manuscript, University of Wisconsin.
- _____. (2014). Human Capital Accounting in the United States: Context, Measurement, and Application. In Dale W. Jorgenson, J. Steven Landefeld, and Paul Schreyer, eds. *Measuring Economic Sustainability and Progress. Studies in Income and Wealth*, vol. 72. Chicago: University of Chicago Press.
- Conference Board of Canada (2011). *Learning and Development Outlook 2011: Are Organizations Ready for Learning 2.0?* Ottawa, Canada.
- Coremberg, Ariel (2010). The Economic Value of Human Capital and Education in an Unstable Economy: The Case of Argentina. Paper prepared for the 31st General Conference of the International Association for Research in Income and Wealth, St. Gallen, Switzerland, 22-28 August.
- Corrado, Carol A, Charles R. Hulten, and Daniel E. Sichel (2004). *Measuring Capital and Technology: An Expanded Framework*. Finance and Economics Discussion Series, Divisions of Research & Statistics and Monetary Affairs. Federal Reserve Board: Washington, D.C. Available from <https://www.federalreserve.gov/pubs/feds/2004/200465/200465pap.pdf>.
- _____. (2005). *Measuring Capital and Technology: An Expanded Framework*. In Carol A, Corrado, John Haltiwanger, and Daniel E. Sichel, eds. *Measuring Capital in the New Economy. Studies in Income and Wealth*, vol. 65. Chicago: University of Chicago Press.
- _____. (2006). *Intangible capital and economic growth*. Working Paper 11948 (January), Cambridge, MA: National Bureau of Economic Research.
- _____. (2009). *Intangible Capital and U.S. Economic Growth*. *Review of Income and Wealth*, vol. 55, No. 3, pp. 661-85.
- De Grip, Andries (2004). *Evaluating human capital obsolescence*. Maastricht, Netherlands: Research Centre for Education and the Labour Market, Maastricht University.
- De Grip, Andries, and Jasper van Loo (2002). *The Economics of Skills Obsolescence: A Review*. *Research in Labor Economics*, vol. 21, pp. 1-26.
- De Haan, Mark, and Myriam van Rooijen-Horsten with Dirk van den Bergen and Ronald de Jong (2003). *Knowledge Indicators Based on Satellite Accounts Final Report for NESIS – Work Package 5.1*. Statistics Netherlands, Division of Macro-Economic Statistics and Dissemination, Development and Support Department, BPA Number 2097-3-M00, 26 August.
- Di Veroli, Nadia, and Francesca Tartamella (2010). *The Challenge of Building Education Satellite Account and the Link with Human Capital Account*. Paper prepared for the 31st General Conference of the International Association for Research in Income and Wealth – IARIW St. Gallen, Switzerland, 22-28 August.

- Diewert, W. E. (2011). Measuring Productivity in the Public Sector: Some Conceptual Programs. *Journal of Productivity Analysis*, vol. 36, No. 2, pp. 177-191.
- Eisner, Robert (1980). Capital gains and income: real changes in the value of capital in the United States, 1946-1977. In Dan Usher, ed. *The Measurement of Capital. Studies in Income and Wealth*, vol. 45. Chicago: University of Chicago Press.
- _____(1985). The Total Incomes System of Accounts. *Survey of Current Business*, vol. 65, No.1, p. 24-48.
- _____(1988). Extended Accounts for National Income and Product. *Journal of Economic Literature*, vol. 26, No. 2, pp. 1611-84.
- _____(1989). *The Total Incomes System of Accounts*. Chicago: University of Chicago Press.
- Ervik, Astrid Oline, Torbjørn Hægeland, and Erling Holmøy (2003). A Theory-Based Measure of the Output of the Education Sector. Discussion Paper No. 353. Oslo: Statistics Norway.
- European Centre for the Development of Vocational Training (CEDEFOP) (2014). *Macroeconomic benefits of vocational education and training*. CEDEFOP Research paper 40. Luxembourg: European Union.
- European Commission, Organisation for Economic Co-operation and Development, International Monetary Fund, United Nations, and World Bank (1994). *System of National Accounts 1993*. New York: United Nations.
- _____(2009). *System of National Accounts 2008*. New York: United Nations.
- Eurostat (2001). *Handbook on Price and Volume Measures in National Accounts*. Luxembourg: Office for Official Publications of the European Communities.
- _____(2002a). *European social statistics. Continuing vocational training survey data 1999*. Luxembourg: European Union.
- _____(2002b). *SERIEE Environmental Protection Expenditure Accounts - Compilation Guide*. Luxembourg. Catalogue no. KS-BE-02-001-EN-N.
- _____(2013). *European system of accounts ESA 2010. Theme: Economy and Finance Collection: Manual and Guidelines*. Luxembourg: European Union.
- Ewerhart, Georg (2001). *Humankapital in Deutschland - Bildungsinvestitionen, Bildungsvermögen und Abschreibungen auf Bildung. Erweiterte Input-Output-Arbeitsmarktanalyse (Human capital formation in Germany: investment, education and asset write-downs on formation. Extended input-output analysis, labour market)*. Contributions to the Labour Market and Employment Research, vol. 247, p. 77.
- _____(2003). *Ausreichende Bildungsinvestitionen in Deutschland? Bildungsinvestitionen und Bildungsvermögen in Deutschland 1992-1999 (Sufficient investment in education in Germany? Investment in education and training capacity in Germany, 1992-1999)*. Contributions to the Labour Market and Employment Research, vol. 266, p. 65.
- Fraumeni, Barbara M. (1997). The Measurement of Depreciation in the U.S. National Income and Product Accounts. *Survey of Current Business*, vol. 77, No. 7 (July), pp. 7-23.

- _____ (2008). Human Capital and Investment in Education: A Streamlined Approach. Paper presented at the OECD workshop on The Measurement of Human Capital in Turin, Italy, 3-4 November. Available from http://www.powershow.com/view/132efc-OTZLY/Barbara_M_Fraumeni_flash_ppt_presentation.
- _____ (2009). Construction of human capital accounts in the measurement of sustainable development. Paper for UNECE Conference for European Statisticians, Geneva, 23- 24 September 2009. Muskie School of Public Service / University of Southern Maine / NBER / China Center for Human Capital and Labor Market Research.
- _____ (2011). Human capital accounts: choice of rates and construction of volume indices. NBER Working Paper 16895 (March).
- Fraumeni, Barbara M., Michael S. Christian, and Jon D. Samuels (2015). Accumulation of Human and Nonhuman Capital, Revisited. Paper presented at the IARIW Special Conference W(h)ither the SNA in Paris, France, 17 April.
- Fraumeni, Barbara M., and others (2008). Price and Real Output Measures of the Function of Government: Exploratory Estimates for Primary and Secondary Education. NBER Working Paper no. 14099. Cambridge, MA: National Bureau of Economic Research.
- Goldin, Claudia (2001). Human Capital Century and American Leadership: Virtues of the Past. *Journal of Economic History*. vol. 61, No. 2 (June), pp. 263-292.
- Graham, John W., and Roy H. Webb (1979). Stocks and depreciation of human capital: new evidence from a present-value perspective. *Review of Income and Wealth*, vol. 25, No. 2, pp. 209-224.
- Greaker, Mads, and Gang Liu (2008). Measuring the stock of human capital for Norway – A lifetime labour income approach. Paper presented at the OECD workshop on The Measurement of Human Capital in Turin, Italy, 3-4 November.
- Groot, Wim (1998). Empirical estimates of the rate of depreciation of education. *Applied Economics Letters*, vol. 5, No. 8, pp. 535-8.
- Gu, Wulong, and Ambrose Wong (2009). Human Development and its Contribution to the Wealth Accounts in Canada. Paper presented at the Canadian Economic Association Annual Conference, 29 May.
- _____ (2010). Estimates of Human Capital in Canada: The Lifetime Income Approach. *Statistics Canada Catalogue no. 11F0027M. Economic Analysis Research Paper Series. No. 62.* Ottawa: Statistics Canada.
- _____ (2015). Productivity and Economic Output of the Education Sector. *Journal of Productivity Analysis*. vol. 43, No. 2, pp 165-182.
- Gundimeda, Haripriya, and others (2007). Estimating the Value of Educational Capital Formation in India. Monograph 5, Green Accounting for Indian States Project. New Delhi, India: TERI Press.
- Hall, Robert E., and Charles I. Jones (1999). Why Do Some Countries Produce So Much More Output Per Worker Than Others? *The Quarterly Journal of Economics*, vol. 114, No. 1, pp. 83-116.

- Hamilton, Kirk (2013). Estimating the Value of Human Capital with Limited Data. Unpublished draft, 22 July.
- Hansson, Bo (2008). Job-related Training and Benefits for Individuals. OECD: Paris.
- Hanushek, Eric A., and Dennis D. Kimko (2000). Schooling, Labor Force Quality, and the Growth of Nations. *American Economic Review*, vol. 90, No. 5, pp. 1184-1208.
- Haveman, Robert H., Andrew Bershadker, and Jonathan A. Schwabish (2003). Human capital in the United States from 1975 to 2000: Patterns of growth and utilization. Michigan: W. E. Upjohn Institute for Employment Research.
- Heckman, James J. (1976). A life-cycle model of earnings, learning, and consumption. *Journal of Political Economy*, vol. 84, No. 4, pp. S11-44.
- Her Majesty's Treasury (2003). Green Book: Appraisal and Evaluation in Central Government. London: The Stationery Office.
- Hill, Peter (2002). Intellectual Capital Formation in the SNA. Unpublished paper.
- Hulten, Charles R., and Frank C. Wykoff (1996). Issues in the Measurement of Economic Depreciation. *Economic Inquiry*, vol. 34, No. 1, pp. 10-23.
- International Institute for Educational Planning, United Nations Educational, Scientific and Cultural Organization Institute for Statistics, and International Institute for Educational Planning/Pôle de Dakar (2016). Methodology of National Education Accounts (forthcoming). Montréal: UNESCO Institute for Statistics.
- International Labour Organization, International Monetary Fund, Organisation for Economic Co-operation and Development, United Nations Economic Commission for Europe, Eurostat, and World Bank (2004). Consumer price index manual: Theory and practice. Geneva: International Labour Organization.
- _____(2004). Producer price index manual: Theory and practice. Geneva: International Labour Organization.
- Istituto nazionale di statistica (2013). Il valore dello stock di capitale umano in Italia. Paper presented at the Conference 'Misurare il capitale umano. Esperienze e prospettive', Rome, Italy, 18 January.
- _____(2014). Il valore dello stock di capitale umano in Italia, anni 1998-2008. Rome: Stealth.
- Jeljoul, Martine, Jean-Pierre Dalous, and Luc Brière (2011). The French Education Account. Principles and methods. Paris: Department of National Education, Youth and Associations.
- Jones, Richard, and Blessing Chiripanhura (2010). Measuring the UK's human capital stock. *Economic and Labour Market Review*, UK Office for National Statistics, November, 36-63.
- Jorgenson, Dale W. (1996). Empirical Studies of Depreciation. *Economic Inquiry*, vol. 34, No. 1, pp. 24-42.

- _____(1999). New methods for measuring capital. Paper presented to the meeting of the Canberra 1 Group on Capital Measurement, Washington, D.C.
- Jorgenson, Dale W., and Barbara M. Fraumeni (1989). The accumulation of human and non-human capital, 1948-1984. In Robert E. Lipsey and Helen S. Tice, eds. *The Measurement of Savings, Investment and Wealth Studies in Income and Wealth*, vol. 52. Chicago: University of Chicago Press.
- _____(1992a). Investment in Education and U.S. Economic Growth. *Scandinavian Journal of Economics*, vol. 94, Supplement, pp. 51-70.
- _____(1992b). The Output of the Education Sector. In Zvi Griliches, ed. *Output Measurement in the Service Sectors*. *Studies in Income and Wealth*, vol. 56. Chicago: University of Chicago Press.
- Kendrick John W. (1976). *The Formation and Stock of Total Capital*. New York: Columbia University Press.
- Klenow, Peter J., and Andrés Rodríguez-Clare (2005). Externalities and Growth. In Philippe Aghion and Steven M. Durlauf, eds. *Handbook of Economic Growth*. Amsterdam: North Holland.
- Knighton, Tamara, and others (2009). *Lifelong Learning Among Canadians Aged 18 to 64 Years: First Results from the 2008 Access and Support to Education and Training Survey*, Statistics Canada Catalogue no. 81-595.
- Kokkinen, Arto (2008). *Human Capital and Finland's Economic Growth in 1910-2000: Assessing Human Capital Accumulation by Education inside the National Accounts Framework*. Paper presented at the 30th General Conference of the International Association for Research in Income and Wealth, Poster Session I: National Accounts Issues, 24-30 August, Portoroz, Slovenia.
- _____(2010). *Assessing Human Capital in the National Accounts – Is there a Feedback to Theory?* Paper presented at the 31st General Conference of the International Association for Research in Income and Wealth (IARIW). Session 8C, 22-28 August, St. Gallen, Switzerland.
- Lavy, Victor (2002). Evaluating the Effect of Teacher Performance Incentives on Students' Achievements. *Journal of Political Economy*, vol. 10, No. 6, pp. 1286-1318.
- Le, Trinh Van Thi, John Gibson, and Les Oxley (2005). Measuring the Stock of Human Capital in New Zealand. *Mathematics and Computers in Simulation*, volume 68, No. 5-6 (May), pp. 485-98.
- Li, Haizheng, and others (2012). *Human Capital in China*. China Center for Human Capital and Labor Market Research, Central University of Finance and Economics, Beijing, China, December.
- _____(2013). *Human Capital in China*. China Center for Human Capital and Labor Market Research, Central University of Finance and Economics, Beijing, China, October.
- Li, Haizheng, and others (2010). China's Human Capital Measurement and Index Construction. *Economic Research Journal*, in Chinese, August, pp. 42-54.

- _____ (2013). Human Capital in China, 1985-2008. *Review of Income and Wealth*, vol. 59, No. 2 (June), pp. 212-234.
- Liu, Gang (2011). *Measuring the Stock of Human Capital for Comparative Analysis: An Application of the Lifetime Income Approach to Selected OECD Countries*. Statistics Working Paper no. 6., 10 October. Paris: OECD.
- _____ (2015). *A Stylized Satellite Account for Human Capital*. Discussion Paper no. 816. Oslo: Statistics Norway.
- Liu, Gang, and Mads Greaker (2009). *Measuring the stock of human capital for Norway – A lifetime labour income approach*. Document 2009/12. Oslo: Statistics Norway.
- Luy, Marc (2012). Estimating mortality differences in developed countries from survey information on maternal and paternal orphanhood. *Demography*, vol. 49, No. 2, pp.607-27.
- Luy, Marc, Paola di Giulio, and Graziella Caselli (2011). Differences in life expectancy by education and occupation in Italy, 1980-94: Indirect estimates from maternal and paternal orphanhood. *Population Studies*, vol. 65, No. 2, pp.137-155.
- McFadden, Daniel (2008). Human Capital Accumulation and Depreciation. T. W. Shultz Lecture, *Review of Agriculture Economics*, vol. 30, No. 3 pp. 379-385.
- Mincer, Jacob A. (1958). Investment in Human Capital and Personal Income Distribution. *The Journal of Political Theory*, vol. 66, No.4, pp. 281-302.
- _____ (1962). On the Job Training: Costs, Returns, and Some Implications. *Journal of Political Economy*, vol. 70, No. 5, pp. 50-79.
- _____ (1974). *Schooling, Experience and Earnings*. New York: Columbia University Press for National Bureau of Economic Research.
- Mincer, Jacob A., and Solomon W. Polachek (1974). Family Investment in Human Capital: Earnings of Women. *Journal of Political Economy*, vol. 82, No. 3, pp. S76-108.
- Mulligan, Casey B. and Xavier Sala-i-Martin (2000). Measuring Aggregate Human Capital. *Journal of Economic Growth*, vol. 5, No. 3, pp. 215-52.
- O'Mahony, Mary (2012). Human Capital Formation and Continuous Training: Evidence for European Countries. *Journal of Productivity Analysis*, vol. 58. No. 3, pp. 531-549.
- Organisation for Economic Co-operation and Development (2007a) *PISA 2006: Science Competencies for Tomorrow's World*. Paris: OECD.
- _____ (2007b). *Education at a Glance: OECD Indicators – 2007 Edition*. Paris: OECD.
- _____ (2009). *Measuring Capital - OECD Manual 2009*. Second edition. Paris: OECD.
- _____ (2010). *The OECD Human Capital Project: Progress Report*. Paris: OECD.
- _____ (2011). *Education at a Glance: OECD Indicators – 2011 Edition*. Paris: OECD.

- _____ (2012). Renewing the skills of ageing workforces: The role of migration. In Organisation for Economic Co-operation and Development (2012). *International Migration Outlook 2012, Part II*. Paris: OECD.
- _____ (2013). *Education at a Glance: OECD Indicators– 2013 Edition*. Paris: OECD.
- _____ (2014a). *OECD skills outlook 2013: First results from the survey of adult skills*. Paris: OECD.
- _____ (2014b). *PISA 2012 results: Creative problem solving: Students’ skills in tackling real-life problems. Vol. V*. Paris: OECD.
- Available from <http://www.oecd.org/pisa/keyfindings/pisa-2012-results-volume-v.htm>.
- _____ (undated) *OECD skills surveys*. Available from <http://www.oecd.org/site/piaac/>.
- Organisation for Economic Co-operation and Development, Eurostat, and World Health Organization (2011). *A System of Health Accounts*. Paris: OECD.
- Psacharopoulos, Gerge (1994). Returns to investment in education: A global update. *World Development*, vol. 22, No. 9, pp. 1325-1343.
- Quintela, Maria Isabel. (2007). *Satellite Account for Education for Portugal: Implementation Process and Links with the National Accounts and Questionnaire UOE*, OECD Statistics Directorate, *Workshop on measuring Education and Health*, vol. 6 -7 June, Paris: OECD.
- Reitz, Jeffrey G. (2001). Immigrant skill utilization in the Canadian labour market: Implications of human capital research. *Journal of International Migration and Integration*, vol. 2, No. 3, pp. 347-378.
- Rensman, Marieke (2013). *Human capital in the Netherlands. Discussion Paper 2013-14*. The Hague: Statistics Netherlands. Available from <https://www.cbs.nl/nl-nl/achtergrond/2013/48/human-capital-in-the-netherlands>.
- Ruta, Giovanni, and Kirk Hamilton (2007). The capital approach to sustainability. In Giles Atkinson, Simon Dietz and Eric Neumayer, eds., *Handbook of Sustainable Development*. Cheltenham: Edward Elgar.
- Schreyer, Paul (2010). *Towards Measuring the Volume Output of Education and Health Services: A Handbook*. OECD Statistics Working Papers, vol. 2. Paris: OECD.
- _____ (2012). Output, Outcome and Quality Adjustment in Measuring Health and Education Services. *Review of Income and Wealth*, vol. 58, No. 2, pp. 257-277.
- Schultz, Theodore W. (1960). Capital Formation by Education. *Journal of Political Economy*, vol. 68, No. 6, pp. 571–583.
- _____ (1961). Investment in Human Capital. *American Economic Review*, vol. 51, No. 1, pp. 1-17.
- Shaffer, Harry G. (1961). Investment in human capital: comment. *American Economic Review*, vol. 51, No. 5, pp. 1026-1034.

- Squicciarini Mariagrazia, Luca Marcolin, and Peter Horvát (2015) Estimating Investment in Formal, On-the-job and Informal Training: An Experimental Methodology using PIAAC Data. STI Working Papers.
- Stiglitz Joseph E., Amartya Sen, and Jean-Paul Fitoussi. (2009). Report by the Commission on the Measurement of Economic Performance and Social Progress. Available from http://www.stiglitz-sen-fitoussi.fr/documents/rapport_anglais.pdf.
- Tronti, Leonello, ed. (2012). Capitale umano. Definizione e Misurazioni. Padua: Cedam.
- United Nations Economic Commission for Europe (2009). Measuring Sustainable Development. ECE/CES/77.
- _____ (2013) Guidelines for Harmonizing Time-Use Surveys. ECE/CES/24.
- United Nations Educational, Scientific and Cultural Organization, Organisation for Economic Co-operation and Development, and Eurostat. (2012) UOE Data Collection on Education Systems, Volume 1 Manual: Concepts, Definitions and Classifications. Montreal, Paris, Luxembourg: UOE.
- United Nations University – International Human Dimensions Programme, and United Nations Environment Programme (2012). Inclusive Wealth Report 2012. Measuring progress toward sustainability. Cambridge: Cambridge University Press.
- _____ (2014). Inclusive Wealth Report 2014. Measuring progress toward sustainability. Cambridge: Cambridge University Press.
- Van Rooijen-Horsten, Myriam, and others (2008). Intangible capital in the Netherlands: Measurement and contribution to economic growth. Discussion paper no. 08016. The Hague/Heerlen: Statistics Netherlands. Available from <https://www.cbs.nl/nl-nl/achtergrond/2008/41/intangible-capital-in-the-netherlands-measurement-and-contribution-to-economic-growth>.
- Van Rooijen-Horsten, Myriam, Dirk van den Bergen, and Murat Tanriseven (2008). Intangible capital in the Netherlands: A Benchmark. Discussion paper no. 08001. Voorburg/Heerlen: Statistics Netherlands. Available from <https://www.cbs.nl/nl-nl/achtergrond/2008/05/intangible-capital-in-the-netherlands-a-benchmark>.
- Vandenberghe, Vincent, and Olivier Debande (2007). Deferred and Income-Contingent Tuition Fees: an empirical assessment using Belgian, German and UK data. Education Economics, vol. 15, No. 4, pp. 421-440.
- Wei, Hui (2004). Measuring the Stock of Human Capital for Australia. Working Paper No. 1351.0.55.001, Australian Bureau of Statistics.
- _____ (2007). Measuring Australia's Human Capital Development: The Role of Post-School Education and the Impact of Population Ageing. Statistical Journal of the IAOS, S24, pp. 183-191.
- _____ (2008a). Developments in the Estimation of the Value of Human Capital in Australia. Paper presented at the OECD workshop on The Measurement of Human Capital in Turin, Italy, 3-4 November.
- _____ (2008b). Measuring Human Capital and Its Applications for Australia. Thesis submitted for the degree of doctor of philosophy of the University of Canberra.
- _____ (2008c). Measuring Human Capital Flows for Australia. Working Paper No.1351.0.55.023, Australian Bureau of Statistics.

Weisbrod, Burton A. (1961). The Valuation of Human Capital. *Journal of Political Economy*, vol. 69, No. 5, pp. 425-436.

World Bank (2006). *Where is the Wealth of Nations?* Washington, D.C.: World Bank.

_____ (2011). *The Changing Wealth of Nations: Measuring sustainable development in the new millennium*. Washington, D.C.: World Bank.

人的資本の測定に関する指針

個々人が持っている知識や能力を資産（人的資産）として見ようとする考え方は18世紀まで遡ることができる。しかし、人的資本は、定義することも測定することも難しいものである。政策当局者にとって、経済を成長させるにはどうすべきか、労働市場を活性化するにはどうすべきということについてより深く理解するために、人的資本を理解し数値化する方法を求めている。それは、その国の長期にわたる持続的成長経路を想定するためであり、また、教育部門の成果及び生産性を測定するためである。人的資本が先進諸国の全資本ストックの中で最も重要な要素であるという研究があるように、人的資本ストックの貨幣評価のために頑健な手法を考案することは特に重要である。

人的資本の測定に関する指針は、概念上の、方法論上の、そして、作業上の論点及び今後の課題について述べている。この指針は、経済すべてにわたって比較することを可能にしている国民経済計算の原則と整合的な方法で、人的資本を推計し記録する方法を示している。

この指針は、教育訓練サテライト勘定の開発を提案するとともに、人的資本を、国内総生産、投資、消費、貯蓄及び国富の価額と対比させることにより、その大きさを明らかにする事例を提供するものである。この指針は、人的資本が特定の国においてどのように測定されてきたか、そして、人的資本の国際比較が行われてきたかについて、さらにいくつかの事例を提供している。この指針は、各国の統計局が、どうすれば人的資本サテライト勘定の構築に取り組むことができるかについても示している。