

Glossary: Entrepreneurial income account

Statistics Explained

The purpose of the **entrepreneurial income account** is to determine a **balancing item** corresponding to the concept of current profit before distribution and income tax, as normally used in business accounting.

Entrepreneurial income corresponds to the **operating surplus** or mixed income (on the resources side):

- plus property income receivable in connection with financial and other assets belonging to the **enterprise** (on the resources side);
- minus interest on debts payable by the enterprise and rents payable on land and other non-produced tangible assets rented by the enterprise (on the uses side).

Property income payable in the form of **dividends** or reinvested earnings on **direct foreign investment** is not deducted from entrepreneurial income.

Related concepts

- [Enterprise](#)