## Testing heterogeneity in ESUTs with econometric analysis

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This paper illustrates how firms data can be theoretically linked directly to multipliers without the need to compile input-output tables. This framework is appropriate for rectangular Supply and Use tables with more industries (broken down by size, ownership, etc.) than products, as is the case for Extended Supply and Use Tables. Therefore, by using firms data and the appropriate regressions, input-output multipliers can be derived econometrically, also testing whether those multipliers are significantly different across firms in terms of size, ownership, exporter status, etc. The outcome of this analysis can serve ESUT compilers as guidance for identifying those industries that would deserve additional efforts to break them down by size, ownership, etc.