

Table A.IV.3 Full sequence of accounts for non-financial corporations

III: Accumulation accounts

III.1: Capital account

III.1.2: Acquisition of non-financial assets account

Changes in assets		Changes in liabilities and net worth	
P.51	Gross fixed capital formation	250	
P.511	Acquisitions less disposals of tangible fixed assets	209	
P.5111	Acquisitions of new tangible fixed assets	211	
P.5112	Acquisitions of existing tangible fixed assets	4	
P.5113	Disposals of existing tangible fixed assets	-6	
P.512	Acquisitions less disposals of intangible fixed assets	21	
P.5121	Acquisitions of new intangible fixed assets	21	
P.5122	Acquisitions of existing intangible fixed assets	1	
P.5123	Disposals of existing intangible fixed assets	-1	
P.513	Additions to the value of non-produced non-financial assets	20	
P.5131	Major improvements to non-produced non-financial assets	3	
P.5132	Costs of ownership transfer on non-produced non-financial assets	17	
K.1	Consumption of fixed capital	-137	
P.52	Changes in inventories	26	
P.53	Acquisitions less disposals of valuables	2	
K.2	Acquisitions less disposals of non-produced non-financial assets	-7	
K.21	Acquisitions less disposals of land and other tangible non-produced assets	-6	
K.22	Acquisitions less disposals of intangible non-produced assets	-1	
B.9	<i>Net lending (+) / net borrowing (-)</i>	-69	
			B.10.1 <i>Changes in net worth due to saving and capital transfers</i> 65