

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

III: Accumulation accounts

III.3: Other changes in assets accounts

III.3.2: Revaluation account

III.3.2.1: Neutral holding gains/losses account

Changes in assets			Changes in liabilities and net worth		
K.11.1	Neutral holding gains (+)/losses (-):		K.11.1	Neutral holding gains (-)/losses (+):	
AN	Non-financial assets	101	AF	Liabilities	36
AN.1	Produced assets	60	AF.2	Currency and deposits	1
AN.11	Fixed assets	58	AF.3	Securities other than shares	1
AN.12	Inventories	2	AF.4	Loans	18
AN.13	Valuables	1	AF.5	Shares and other equity	14
AN.2	Non-produced assets	41	AF.6	Insurance technical reserves	0
AN.21	Tangible non-produced assets	40	AF.7	Other accounts payable	3
AN.22	Intangible non-produced assets	1			
AF	Financial assets	18			
AF.2	Currency and deposits	8			
AF.3	Securities other than shares	2			
AF.4	Loans	1			
AF.5	Shares and other equity	4			
AF.6	Insurance technical reserves	1			
AF.7	Other accounts receivable	3			
			B.10.31	Changes in net worth due to neutral holding gains/losses	82