

**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.3.2.2: Real holding gains/losses account**

Changes in assets			Changes in liabilities and net worth		
K.11.2 Real holding gains(+)/losses(-):			K.11.2 Real holding gains(-)/losses(+):		
AN	Non-financial assets	43	AF	Liabilities	-18
AN.1	Produced assets	3	AF.2	Currency and deposits	-1
AN.11	Fixed assets	0	AF.3	Securities other than shares	1
AN.12	Inventories	3	AF.4	Loans	-18
AN.13	Valuables	0	AF.5	Shares and other equity	3
AN.2	Non-produced assets	40	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	0			
AF	Financial assets	-10			
AF.2	Currency and deposits	-8			
AF.3	Securities other than shares	1			
AF.4	Loans	-1			
AF.5	Shares and other equity	1			
AF.6	Insurance technical reserves	-1			
AF.7	Other accounts receivable	-3			
			B.10.32 <i>Changes in net worth due to real holding gains/losses</i>		
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