

**Table A.IV.4 Full sequence of accounts for 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	9	B.10.1	<i>Changes in net worth due to saving and capital transfers</i>
P.511	Acquisitions less disposals of tangible fixed assets	8		4
P.5111	Acquisitions of new tangible fixed assets	7		
P.5112	Acquisitions of existing tangible fixed assets	1		
P.5113	Disposals of existing tangible fixed assets	0		
P.512	Acquisitions less disposals of intangible fixed assets	1		
P.5121	Acquisitions of new intangible fixed assets	1		
P.5122	Acquisitions of existing intangible fixed assets	0		
P.5123	Disposals of existing intangible fixed assets	0		
P.513	Additions to the value of non-produced non-financial assets	0		
P.5131	Major improvements to non-produced non-financial assets	0		
P.5132	Costs of ownership transfer on non-produced non-financial assets	0		
K.1	Consumption of fixed capital	- 10		
P.52	Changes in inventories	0		
P.53	Acquisitions less disposals of valuables	0		
K.2	Acquisitions less disposals of non-produced non-financial assets	0		
K.21	Acquisitions less disposals of land and other tangible non-produced assets	0		
K.22	Acquisitions less disposals of intangible non-produced assets	0		
B.9	<i>Net lending (+) / net borrowing (-)</i>	5		