



Terms used in official statistics



Current assets

Definition:

Current assets are part of unit-controlled property resources used in operating activities of a reliably determined fair value, arising from past events that will provide the unit with economic benefits in the future.

They include stocks (current tangible assets) and short-term: receivables, investments and prepayments and accruals.

Source:

- Act of 29 September 1994 on Accounting
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Low-level terms:

- [Materials](#)

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