Statistics Poland

Terms used in official statistics

Current assets

Definition:
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
  Place of publication: (Dz. U. z 2023 r. poz. 120, z późn. zm.)

Low-level terms:

- Materials

Contact person on methodology:
GUS – Departament Przedsiębiorstw
e-mail: Sekretariat-PZ@stat.gov.pl