



Terms used in official statistics



Stocks

Definition:

Stocks are tangible current assets, which include: materials – raw materials, primary and auxiliary materials, semi-finished third-party products, packaging, spare parts and waste; finished products – final articles, performed services, completed works, including construction and assembly works, research and development works, design works, geodetic and cartographic works, etc.; semi-finished products and work in progress – unfinished production, i.e. production (services, including construction works) in progress and semi-finished products of own production; goods for resale – tangible current assets acquired for resale in unchanged form; advances for deliveries.

Source:

- Act of 29 September 1994 on Accounting

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Low-level terms:

- [Materials](#)
- [Semi-finished products and work in progress](#)
- [Finished products](#)
- [Stocks of goods for resale](#)

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