



Other accounts receivable (AF.8)

Domain: Macroeconomic statistics

Circuit: National accounts

Last actualization: 08/14/2024

Term Other accounts receivable (AF.8)

Area of use National accounts

Definition Other accounts receivable are financial assets that are created as a counterpart of a financial or a non-financial transaction in cases where there is a timing difference between this transaction and the corresponding payment. Other accounts receivable include financial claims created as a result of the timing difference between accrued transactions and payments made in respect of, for example:

1. wages and salaries
 2. taxes and social contributions
 3. dividends
 4. rent and
 5. purchase and sale of securities.
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Source Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (ESA 2010)

Unit of measure Euro (EUR)

Method of calculation

Legal basis

Relation to international standards

Related terms

Synonyms

Context

Other links

Remarks
