

**Assets** are economic resources that have some value or usefulness (usually convertible in cash) and that are owned by [enterprises](#) or individuals, for example a piece of machinery or a house. According to the *International Accounting Standards Board*, assets are a result of past events and are expected to provide future economic benefits.

According to [ESA 2010](#) (paragraph 7.15), economic assets are defined as "a store of value representing the benefits accruing to the economic owner by holding or using the entity over a period of time. It is a means of carrying forward value from one accounting period to another."

Assets can be further divided into the following three main categories:

- produced non-financial assets (AN.1),
- [non-produced non-financial assets](#) (AN.2) and
- financial assets (A.F.A).

## Statistical data

- [National accounts and GDP](#)
- [Government finance statistics](#)