

French GAAP, "PLAN COMPTABLE GENERAL", Art. 831-4

Borrowing costs included in the cost of intangible and tangible fixed assets

Headings (a) (b)	Amount included during the financial year
Intangible fixed assets	
Tangible fixed assets	

(a) To be developed if necessary.

(b) Where applicable, indicate for each category of assets the capitalization rate used to determine the amount of borrowing costs included.



[MAIN PAGE](#)

[SUMMARY OF ACCOUNTS](#)

[CHART OF ACCOUNTS](#)

[CLASSIFICATION OF ACCOUNTS](#)

[FUNCTIONING OF ACCOUNTS](#)

[FINANCIAL STATEMENTS](#)

[ACCOUNTING AND FINANCIAL TERMS](#)