

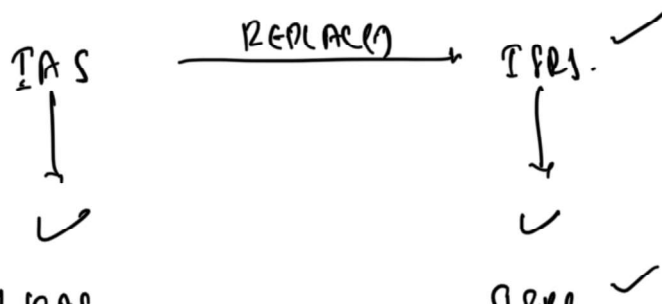
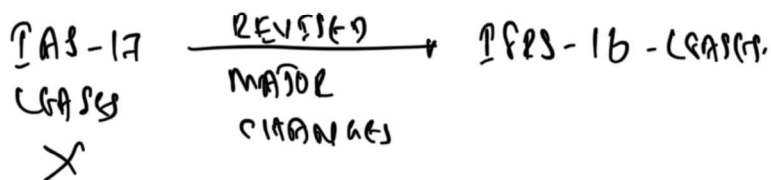
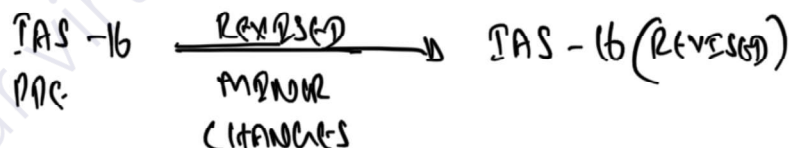
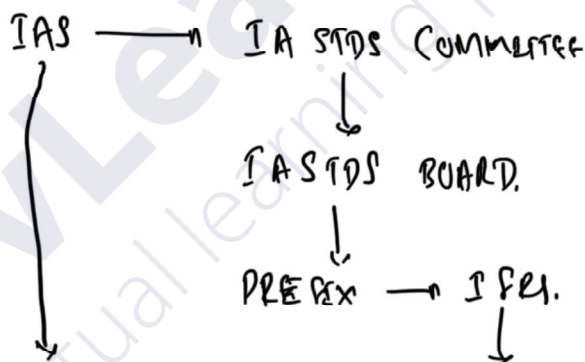
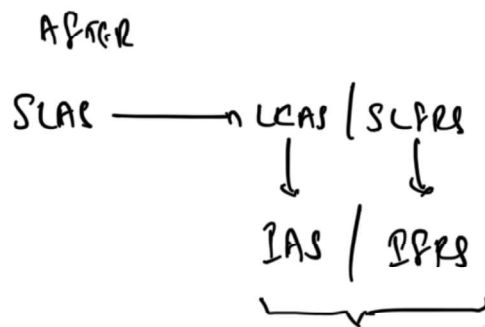
18.09.2022 SLFRS 9 class room discussions



FINANCIAL INSTRUMENTS



← PRIOR TO 2012
↓
SLAS
↓
FI STD WAS NOT PART OF SLAS.



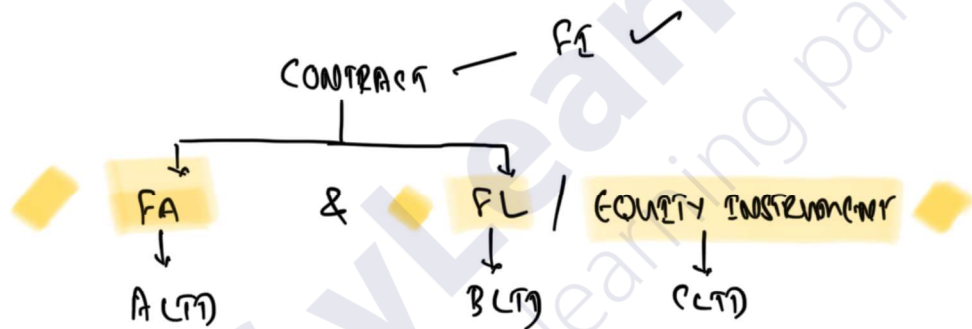
LIAB

STOCK

FI:
IAS - 39 - RECOGNITION & MEASUREMENT → IFRS - 9 - IN 2018 ✓
IAS - 32 - PRESENTATION, } EXIST ✓
IFRS - 7 - DISCLOSURES. }

DEFINITIONS

① FI -

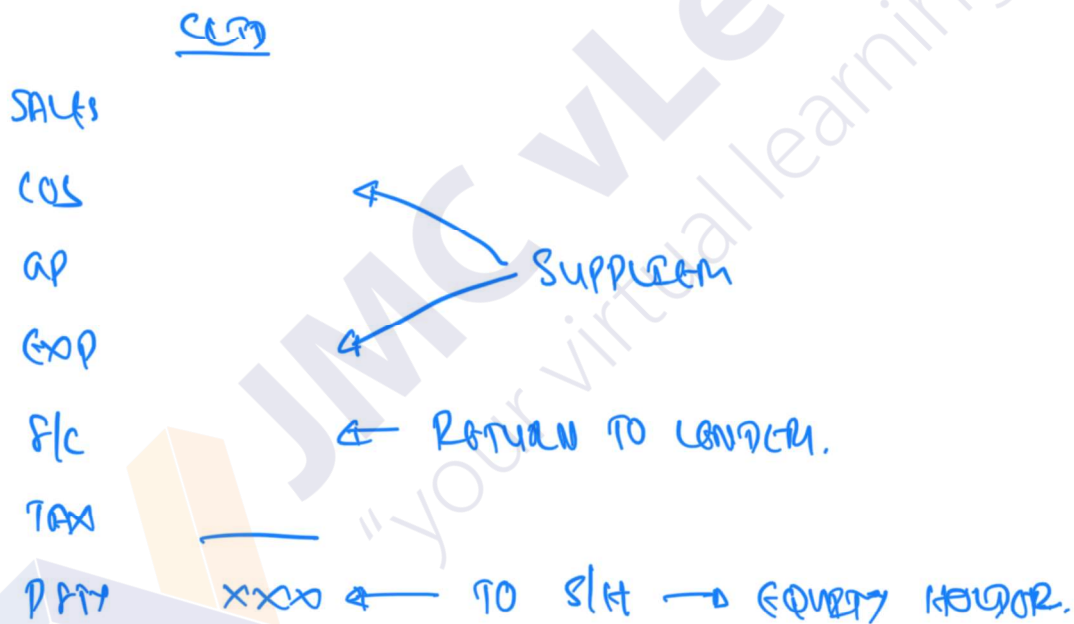
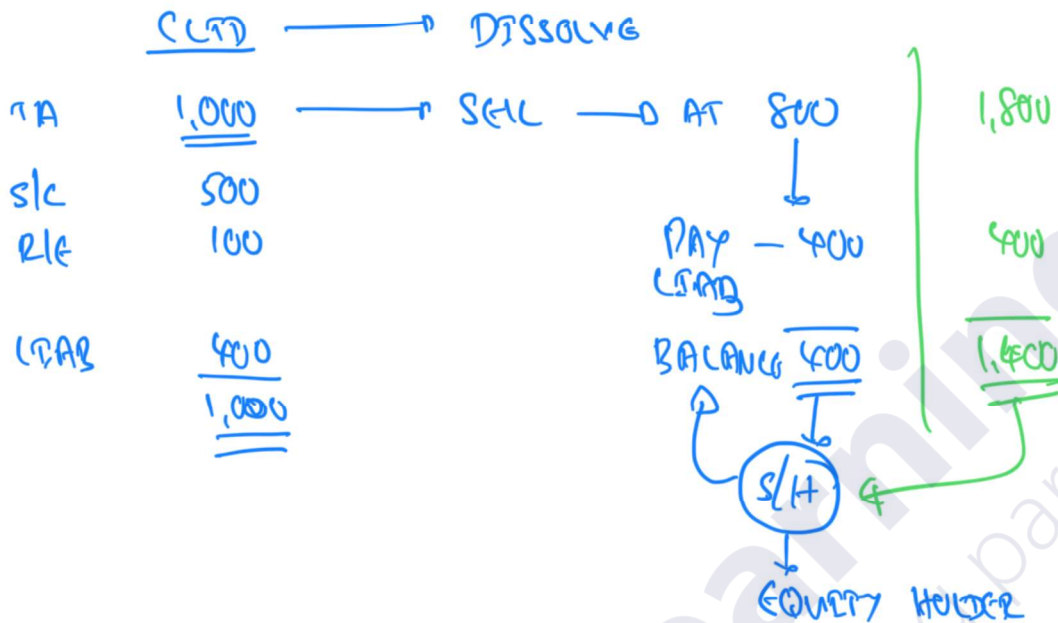


FA - CASH / RIGHT TO RECEIVE CASH / EQUITY INSTRUMENT OF ANOTHER ENTITY
↓ ↓ ↓
NOTES & COBNS. TR / LOAN SHARES

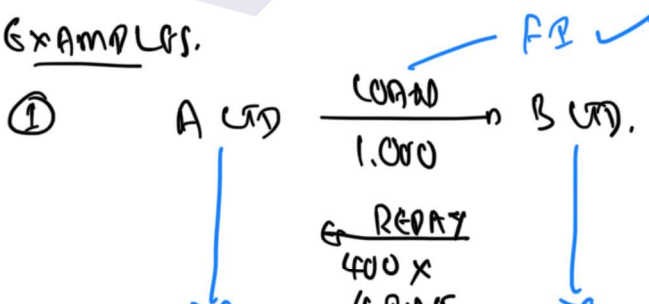
FL - OBLIGATION TO PAY CASH
↓
TP / LOANS OBTAINED / DEBENTURES ISSUED

EQUITY INSTRUMENT - A CONTRACT THAT GIVES RESIDUAL INTEREST
TO AN ENTITY

↓
ORDINARY SHAREH.



EXAMPLES.



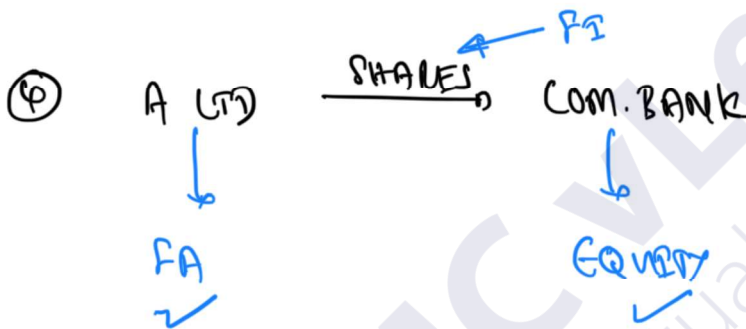
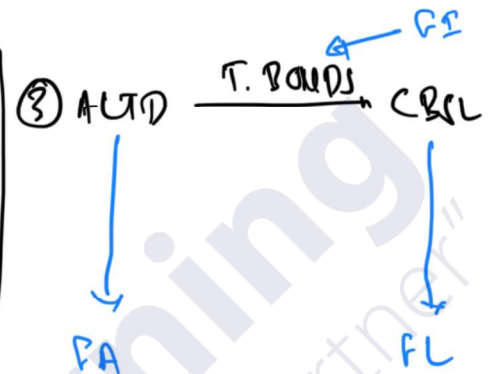
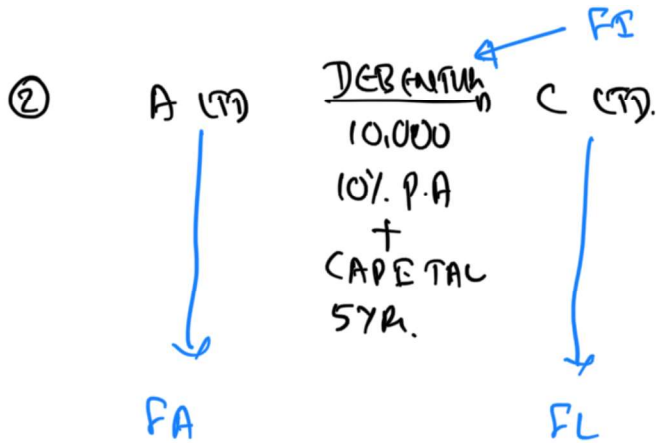
✓ TEND. ✓

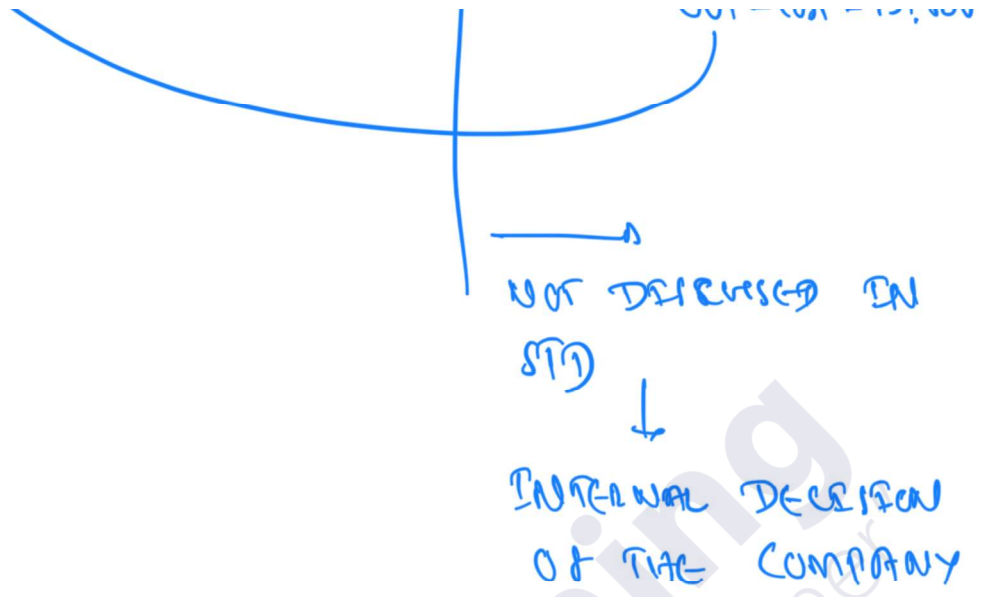
RECEIVE
CASH

✓

OBLIGATION
TO PAY CASH

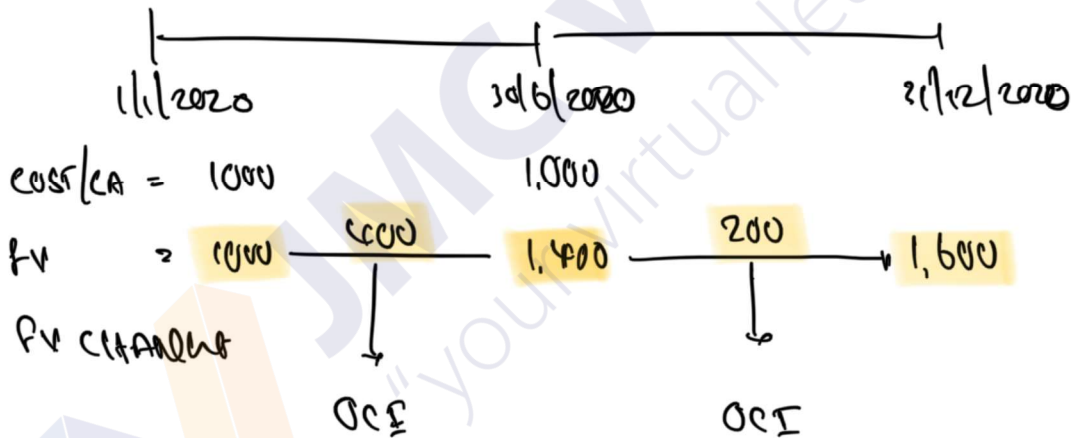
✓



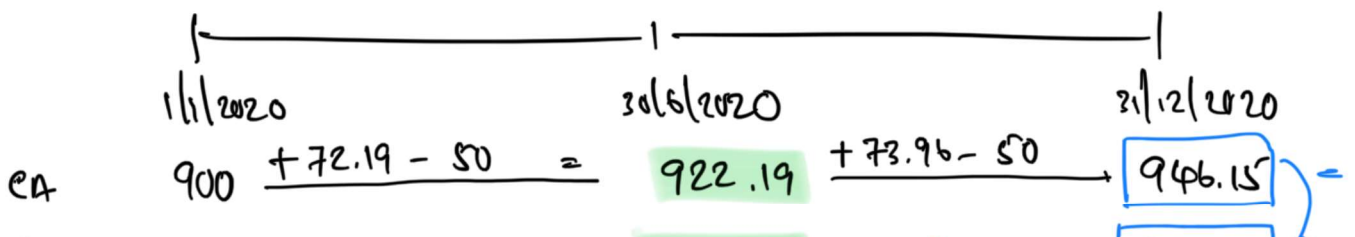


T. BONDS - FV TO CI

SHARES



T. BOND



FY 900

$$\begin{array}{r} 934.99 \\ \underline{12.80} \\ \hline 972.69 \end{array} \quad \begin{array}{r} 26.54 \\ \underline{12.80} \\ \hline 13.74 \end{array}$$

BID RATE VS ASK RATE

