

Seminár

## IAS 32 - Presentation of financial instruments

[Martin Svitek](#)

The course covers definitions in the area of financial instruments – financial assets, financial liabilities and equity instruments. The main focus is on explaining principles whether issuers of financial instruments treat them as financial liabilities, equity or compound instruments. This distinction is also important from investors' perspective.

The training describes principles for assessment of non-derivative instruments with a separate explanation of instruments convertible into shares of the issuer. Also, principles for presentation of derivatives settled with own shares are discussed. The course includes examples for accounting for equity instruments, compound instruments and derivatives settled with own shares. The presentation requirements are also explained in light of instruments commonly issued by banks.

---

### Termíny a prihláška

Dátum	Čas	Miesto	Cena	
<b>K tomuto semináru nie sú v súčasnej dobe vypísané žiadne termíny.</b> O novo vypísaných termínoch Vám radi napíšeme, pokiaľ nám necháte <a href="#">kontakt</a> .				

Ceny sú bez DPH 20 %.

### Lektor

[Martin Svitek](#)

Martin Svitek graduated from University of Economics in Bratislava, Slovakia in 1999. He continued with postgraduate study during which he was teaching courses on accounting in banking and finance. In 2004 he switched to banking practice and has been working as an IFRS expert since. His main focus are financial instruments. Most of the time he has...

---

Copyright © 1997 - 2020 by Dashöfer Holding, Ltd. a [Verlag Dashöfer, vydavateľstvo, spol. s r. o.](#)  
Železničarska 13, Bratislava 811 04  
e-mail: [info@dashofer.sk](mailto:info@dashofer.sk)