

THE EVALUATION OF FINANCIAL INSTRUMENTS

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***Summary:** The paper aims to present the initial and subsequent evaluation of the financial instruments; definition of the four categories of financial assets. Regarding the evaluation techniques, these must take into account the hypothesis that the market participants will use regarding the rate of the foresee payments, the rates of the losses from loans, the interest and the discount rates.*

Keywords: financial instruments; evaluation techniques, financial assets

JEL codes: G10, G12