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Sommario/riassunto	International Financial Reporting Standard 9 "Financial Instruments" introduced a new model for determination of write-downs for financial assets and for recognition of provisions for financial guarantees and loan commitments, known as the expected credit loss model (ECL model). The new solution takes into account not only the occurrence of default and identified credit losses, but also the entity's expectations regarding future credit losses, along with changes in the financial situation of contractors and macroeconomic factors. The book addresses those issues, mainly discussing conceptual premises of expected credit loss model, its consistence with concept of credit risk, and its application to different items and transactions. In the book there presented also the results of research referring to the impact of ECL model on companies listed on Warsaw Stock Exchange in 2018.