

Module Handbook

TUK MODHB Homepage

Course WIW-FUB-BM1-K-7

Bank Management I: Bank Calculation and Banking Supervision (2V+2U, 4.5 LP)

Course Type

SWS	Type	Course Form	CP (Effort)	Presence-Time / Self-Study
-	K	Lecture with exercise classes (V/U)	4.5 CP	
2	V	Lecture		30 h 60 h
2	U	Case studies		15 h 30 h
(2V+2U)			4.5 CP	45 h 90 h

Basedata

SWS	2V+2U
CP, Effort	4.5 CP = 135 h
Position of the semester	1 Sem. in WiSe
Level	[7] Master (Advanced)
Language	[DE] German
Lecturers	Hölscher, Reinhold, Prof. Dr. (PROF DEPT: WIW)
Area of study	[WIW-FUB] Financial Services and Financial Management
Additional informations	Informations about the course
Lifecycle-State	[NORM] Active

Contents

In the module "Bank Calculation and Banking Supervision", one key aspect is the calculation of banking transactions as loans

and inlays from a periodic and present value perspective. Furthermore the Supervision System of a Bank is analyzed in the course.

Structure:

A. Basic Information of Banking Business

B. Management Accounting of Banking Transactions

- The Market Interest Rate Method from a periodic view
- The Present Value approach of the Market Interest Rate Method
- Calculation of further operating figures
- Special questions of Bank Calculation

C. Supervision of Financial Institutes

- Structure of the Supervising System
- Rules to Assure a sufficient Liquidity Management
- Capital Requirements Regulation

The Case Studies are designed to allow students an intensive insight into the challenges of Bank Calculation and Banking Supervision. The main goal is to apply the content and the theories of the lecture as well as a critical reflection of the results.

Literature

- Bieg, H./ Krämer, G./ Waschbusch, G.: Bankenaufsicht in Theorie und Praxis, 4. Auflage, Frankfurt am Main 2011.
- Hölscher, R./ Altenhain, T. (Hrsg.): Handbuch Aufsichts- und Verwaltungsräte in Kreditinstituten, Berlin 2013.
- Schierenbeck, H./ Hölscher, R.: BankAssurance, Institutionelle Grundlagen der Bank- und Versicherungslehre, 4. Auflage, Stuttgart 1998.
- Schierenbeck, H./ Lister, M./ Kirmße, S.: Ertragsorientiertes Bankmanagement, Band 1: Messung von Rentabilität und Risiko im Bankgeschäft, 9.Auflage, Wiesbaden 2014.
- Schierenbeck, H./ Lister, M./ Kirmße, S.: Ertragsorientiertes Bankmanagement, Band 2: Risiko-Controlling und integrierte Rendite-Risikosteuerung, 9.Auflage, Wiesbaden 2008.
- Der Offenlegungsbericht als Informationsinstrument von Kreditinstituten: Aufsichtsrechtliche Vorgaben zur Berichterstattung über die Risiko- und Kapitalstruktur und ihre Umsetzung bei Sparkassen und Genossenschaftsbanken, in: Die Wirtschaftsprüfung, 72. Jg., Heft 2, 2019, S. 98- 108

Materials

Olat Course with Lecture notes, Case Studies and additional information.

Requirements for attendance (informal)

None

Requirements for attendance (formal)

None

References to Course [WIW-FUB-BM1-K-7]

Module	Name	Context	
[WIW-FUB-BM1-M-7]	Bank Management I: Bank Calculation and Banking Supervision	P: Obligatory	2V+2U, 4.5 LP