

MW44: Bank Accounting				Study Programme:	M
Module Type:	ECTS Credits:	Workload:	Study semester:	Module Duration:	
Compulsory Elective	8	240 h	1.+2. or 3.+4.	2 semesters	
Courses (HPW=hours per week):			Contact hours:	Self-study	Planned Group Size:
Course 1: Bank Accounting – Lecture (2 HPW)			30h	90h	15-20
Course 2: Bank Accounting – Seminar (2 HPW)			30h	90h	15-20
Intended Learning Outcomes (ILOs):					
<p>By the end of the module, students will be able to</p> <p>Course 1:</p> <ul style="list-style-type: none"> - reliably apply the accounting regulations applicable to banks and financial services institutions; - assess the balance sheet policy as well as the leeway in the accounting of banking and financial services (e.g., reclassification of securities, presentation of securities results, establishment and dissolution of provision reserves); - independently develop approaches for resolving accounting issues; - Accurately and securely account for selected banking transactions (e.g., pension transactions, securities lending transactions, derivative transactions, hedges) in accordance with legal and auditing standards; - Identify and resolve peculiarities and specific issues related to the accounting of financial instruments; - Classify the accounting character of complex financing forms (e.g., securitizations, structured financial products) and assess the associated accounting effects. <p>Course 2:</p> <ul style="list-style-type: none"> - The focus is on a thorough engagement with the lecture content through the completion of a seminar paper with a maximum length of 20 standard pages. The seminar addresses current, practical issues in bank accounting according to Commercial Code (HGB) and International Financial Reporting Standards (IFRS), possibly in the context of banking regulations. - The number of participants is limited to a maximum of 20 students. - The seminar begins with a joint introductory event where individual topics are presented, and substantive background information is provided. - The seminar concludes with a joint closing event where the results for each topic are presented (group presentation per topic). - The assessment is weighted as follows: 50% for the seminar paper and 50% for the final presentation. 					
Key competencies:					
<ul style="list-style-type: none"> - Independent work - Problem-solving ability 					

- Critical thinking
- Analytical skills
- Ability for knowledge transfer
- Willingness to learn and perform
- Diligence
- Decision-making ability
- Capacity for criticism
- Communication skills

Description/Contents:

Course 1:

1. Accounting for trading inventories
2. Securities for liquidity reserves
3. Provision reserves according to 340f and 340g of the German Commercial Code (HGB)
4. Cross-netting
5. Accounting for valuation units
6. Currency translation
7. Loss-free valuation of the banking book
8. Accounting for derivatives
9. Reclassification of securities
10. Specific and general value adjustments
11. Accounting for structured financial instruments (e.g., securitizations)

Course 2:

Seminar Paper and Presentation

Language:

The module is taught in German.

Teaching Methods:

Seminar-style lecture, self-study, term paper

Module Applicability:

M.Sc. Business Administration; M. Sc. Economics; M.Sc. Business Chemistry; M.Sc. Financial and Actuarial Mathematics; M.A. Art Mediation and Cultural Management.

Pre-requisites/Requirements:

Admission to the master programs in Business Administration, Economics, Business Chemistry, Financial and Actuarial Mathematics or Art Mediation and Cultural Management as well as knowledge of accounting as taught in an undergraduate program in business or economics.

Examination Types:

The module's final examination is conducted through other forms of assessment, involving the completion of a seminar paper and a presentation during a closing event (grading weight: 50% for the seminar paper; 50% for the presentation).

Requirements for Award of Credit Points:

Successful participation in the exam. The exam will be passed if the mark is at least „sufficient“ (4,0).

Availability:

Annually; Course 1 usually takes place each academic year in the winter term. Course 2 is scheduled for the summer term.

Assessment:

This course will be graded and is part of the calculation for the overall grade of your master degree. Particular information concerning the calculation of the overall grade can be gathered in the respective examination regulations.

Person Responsible and Main Lecturer:

Prof. Dr. Christoph J. Börner and Prof. Dr. Christian Gaber

Further Information:

To prepare for the lecture material, detailed literature recommendations are provided in advance. The course is based on the work „Gaber, C.: Bankbilanz nach HGB, 2. Aufl., Stuttgart 2018“.

State: 22.11.2023