

# Confirmation

Directors Academy Financial Services hereby confirms that

has successfully completed the module

„Basic knowledge for supervisory  
and administrative boards of financial institutions.“

Duration: Four half days á 4 hours



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Management Directors Academy Financial Services

## Lectures and contents:

### Lecture 1: Special features of banks

- Supervisory board in a bank. What does that mean?
- Task and role of the supervisory board of a bank
- What you personally as a supervisory board member of a bank should know and consider

### Lecture 2: Function and responsibility of the members of the Supervisory Board

- A case from practice – Function and Responsibility
- What requirements does the KWG set for the Supervisory Board?
- Co-Determination
- What requirements does BaFin set for the Supervisory Board?
- Compulsory Committees
- Rights to Information
- Tasks and Separation of the Supervisory Board from the Management
- Information for the Supervisory Board
- Efficiency reviews for banks
- Supervisory Board liability in Stock Corporations
- To whom is the Supervisory Board liable?
- Supervisory Board Liability of a Stock Corporation – Business Judgement Rule
- Liability Avoidance: Concrete Measures
- Does the supervisory board have to undergo further training?

### Lecture 3: Cooperation with the Supervisory Authority

- A case from practice – Supervisory Authority
- How should the supervisory board cooperate with BaFin?
- Who is responsible for monitoring a bank?
- Where can I get more information about BaFin?
- Duty to provide information and audits according to §44 German Banking Act (KWG)

### Lecture 4: Minimum Requirements for Risk Management (MaRisk)

- What are the MaRisk?
- What Role and Responsibilities does the Supervisory board have with Regard to MaRisk?
- What are the Risks the Supervisory Board has to consider?
- What are Sustainability Risks?

### Lecture 5: Compliance and Institute Remuneration Ordinance

- A case from practice – Compliance
- Compliance at Credit Institutions
- How is compliance organized?
- How is compliance monitored? The compliance report.
- Compliance – The Role of the Supervisory Board
- The Transparency Register
- What is the Institute Remuneration Ordinance?
- Orientation towards Corporate Strategy
- Qualitative Criteria
- What does the supervisory board need to know about the Remuneration Ordinance for Institutes?
- What is the role of the Remuneration Committee?
- Institute Remuneration Ordinance – Significant Institutions
- Implementation of the Institute Remuneration Ordinance

### Lecture 6: Accounting Principles and Financial Reporting

- Accounting and Loan Loss Provisions in Credit Business
- Financial Instruments – Securities and Derivatives
- Loss-free Valuation of the Banking Book
- What do Supervisory Boards need to know about Currency Translation?
- What is Negative Interest?

### Lecture 7: Current and further topics

- Objectives of the 2017 Low Interest Survey – Classification and Overview
- Results of the Low Interest Survey in Short Form
- Detailed Results of the Low Interest Rate Survey: Profitability of the Institutions
- Detailed results of the Low Interest Survey: Competition encourages Merger Plans
- Consequences for the Supervision by the Board of Directors