



Riesgo Operacional en el Marco de Solvencia II (Spanish Edition)

Ana Belen Herrero Brañas

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El riesgo operacional es un tipo más de riesgo al que las compañías están expuestas en su actividad empresarial. Sin embargo, otros como el riesgo de mercado, de crédito o de liquidez le han quitado protagonismo; las entidades se han preocupado más por protegerse de estos últimos a través de mecanismos de gestión de riesgos adecuados a sus propias necesidades. No obstante, en los últimos años y como consecuencia de los importantes cambios en los mercados debidos a la globalización y al auge tecnológico, entre otros motivos, se ha producido un cambio en la concepción del riesgo operacional pasando de ser un "cajón de sastre", donde se reflejaba todo aquello que no era ni riesgo de crédito ni de mercado, a configurarse con un marco de gestión propio donde se identifican eventos y fuentes que pueden dar lugar a pérdidas importantes de tipo operacional. Tal es su importancia que la actividad bancaria y, posteriormente, la aseguradora -con la entrada en vigor de Basilea II y Solvencia II, respectivamente- ha experimentado un importante cambio normativo cuyo eje principal es el tratamiento del riesgo operacional. Por todos estos motivos, resulta conveniente realizar un análisis en profundidad que permita el conocimiento del riesgo operacional y la importancia que un adecuado tratamiento del mismo representa dentro de la gestión de riesgos. A pesar de que es un riesgo inherente a cualquier actividad económica el desconocimiento del mismo ha propiciado que su desarrollo sea relativamente reciente y, debido a esto, resulta imprescindible conocer en qué se basa y cómo se estructura la gestión de riesgos, en general, para poder profundizar en el tratamiento del riesgo operacional. Así, este trabajo se estructura en tres partes: La primera está dedicada al análisis y gestión del riesgo. Se tratan temas tan importantes como: su definición, la evolución de la adminis

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