

Backtesting Value at Risk and Expected Shortfall

Backtesting Value Expected Shortfall Bestmasters

**Sander Barendse, Erik Kole, Dick van
Dijk**



Backtesting Value Expected Shortfall Bestmasters:

Backtesting Value at Risk and Expected Shortfall Simona Roccioletti, 2015-12-04 In this book Simona Roccioletti reviews several valuable studies about risk measures and their properties in particular she studies the new and heavily discussed property of Elicitability of a risk measure More important she investigates the issue related to the backtesting of Expected Shortfall The main contribution of the work is the application of Test 1 and Test 2 developed by Acerbi and Szekely 2014 on different models and for five global market indexes *Backtesting Extreme Value Theory Models of Expected Shortfall* Alfonso Novales Cinca, 2017 We use stock market data to analyze the quality of alternative models and procedures to estimate Expected Shortfall ES at different significance levels We consider conditional models applied to the full distribution of returns as well as models that focus on tail events using extreme value theory EVT under the two step procedure proposed by McNeil Frey 2000 The performance of the different models is assessed using a variety of ES backtests recently proposed in the literature Our results suggest that conditional EVT based models produce more accurate 1 and 10 day ES forecasts than non EVT based models Under either approach asymmetric probability distributions for return innovations are clearly more appropriate These qualitative results are also valid for the recent crisis period even though all models then undervalue the level of risk Filtered Historic Simulation narrows the range of numerical forecasts obtained from alternative models thereby reducing model risk Combining EVT and FHS seems to be the best approach to obtain accurate ES forecasts

Backtesting Value-at-Risk and Expected Shortfall in the Presence of Estimation Error Sander Barendse, Erik Kole, Dick van Dijk, 2019 We investigate the effect of estimation error on backtests of multi period expected shortfall ES forecasts These backtests are based on first order conditions of a recently introduced family of jointly consistent loss functions for Value at Risk VaR and ES We provide explicit expressions for the additional terms in the asymptotic covariance matrix that result from estimation error and propose robust tests that account for it Monte Carlo experiments show that the tests that ignore these terms suffer from size distortions which are more pronounced for higher ratios of out of sample to in sample observations Robust versions of the backtests perform well although this also depends on the choice of conditioning variables In an application to VaR and ES forecasts for daily FTSE 100 index returns as generated by AR GARCH AR GJR GARCH and AR HEAVY models we find that estimation error substantially impacts the outcome of the backtests *Multinomial VAR Backtests* Marie Kratz, 2017 Under the Fundamental Review of the Trading Book FRTB capital charges for the trading book are based on the coherent expected shortfall ES risk measure which show greater sensitivity to tail risk In this paper it is argued that backtesting of expected shortfall or the trading book model from which it is calculated can be based on a simultaneous multinomial test of value at risk VaR exceptions at different levels an idea supported by an approximation of ES in terms of multiple quantiles of a distribution proposed in Emmer et al 2015 By comparing Pearson Nass and likelihood ratio tests LRTs for different numbers of VaR levels N it is shown in a series of simulation experiments that multinomial tests with

N 4 are much more powerful at detecting misspecifications of trading book loss models than standard binomial exception tests corresponding to the case N 1 Each test has its merits Pearson offers simplicity Nass is robust in its size properties to the choice of N the LRT is very powerful though slightly over sized in small samples and more computationally burdensome A traffic light system for trading book models based on the multinomial test is proposed and the recommended procedure is applied to a real data example spanning the 2008 financial crisis

Backtesting VaR Models Timotheos Angelidis, 2018 Academics and practitioners have extensively studied Value at Risk VaR to propose a unique risk management technique that generates accurate VaR estimations for long and short trading positions and for all types of financial assets However they have not succeeded yet as the testing frameworks of the proposals developed have not been widely accepted A two stage backtesting procedure is proposed to select a model that not only forecasts VaR but also predicts the losses beyond VaR Numerous conditional volatility models that capture the main characteristics of asset returns asymmetric and leptokurtic unconditional distribution of returns power transformation and fractional integration of the conditional variance under four distributional assumptions normal GED Student t and skewed Student t have been estimated to find the best model for three financial markets long and short trading positions and two confidence levels By following this procedure the risk manager can significantly reduce the number of competing models that accurately predict both the VaR and the Expected Shortfall ES measures

Individual and Flexible Expected Shortfall Backtesting Marcelo Righi, 2014 In this paper we propose an expected shortfall ES backtesting approach that uses the dispersion of a truncated distribution by the estimated value at risk VaR upper limit does not limit the approach to the Gaussian case and allows us to test if each individual VaR violation is significantly different from the ES Moreover we present a Monte Carlo simulation algorithm to determine the significance of the backtest We provide an empirical illustration that demonstrates the advantages that our backtests provide especially the fact that there is no need to wait for a whole backtest period in order to prove the prediction that the ES test is inefficient

Backtesting Marginal Expected Shortfall and Related Systemic Risk Measures Denisa Banulescu, Christophe Hurlin, Jérémy Leymarie, Olivier Scaillet, 2019 *Backtesting General Spectral Risk Measures with Application to Expected Shortfall* Nick Costanzino, 2015 In this note we present a simple practical and easily implementable coverage test to backtest any spectral risk measure Our test gives a single decision at a specified confidence level and is perfectly consistent with the binomial test for VaR Particular attention is given to the special case of Expected Shortfall

Backtesting Expected Shortfall Marcel Jäger, 2015 **A Simple Traffic Light Approach to Backtesting Expected Shortfall** Nick Costanzino, 2017 We propose a Traffic Light approach to backtesting Expected Shortfall which is completely consistent and analogous to the Traffic Light approach to backtesting VaR initially proposed by the Basel Committee on Banking Supervision in their 1996 consultative document The approach relies on the generalized coverage test for Expected Shortfall developed in

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