

Learning Module 2

Forward Commitment and Contingent Claim Features and Instruments



LO1: Define forward contracts, futures contracts, swaps, options (calls and puts), and credit derivatives and compare their basic characteristics.

LO2: Determine the value at expiration and profit from a long or a short position in a call or a put.

LO3: Contrast forward commitments with contingent claims.

Forwards, Futures, and Swaps



LO1: Define forward contracts, futures contracts, swaps, options (calls and puts), and credit derivatives and compare their basic characteristics.

Exhibit 1: Derivative contract comparison

	Forward commitments	Contingent claims
Contract	Exchange of obligations	Consequence of rights
Counterparty	Both obligated to perform	Buyer has the right, but no obligation, to exercise; seller's obligation is contingent on exercise
Cost at initiation	Usually no cost to either party	Buyer pays premium to seller
Examples	Futures, forwards, most swaps	Options, credit default swaps, total return swaps

Derivative contracts are designated as either forward commitment contracts or contingent claims.

A forward commitment contract is an exchange of obligations between the counterparties. Examples of forward commitment contracts include:

- Forward or futures contracts: Counterparties commit to exchange an asset for a specified price at a specified time in the future. A bond futures contract is a forward commitment.
- Fixed-for-floating interest rate swaps: Counterparties commit to exchange a stream of fixed interest payments from the fixed-rate payer for a stream of floating interest payments from the floating-rate receiver.

Contingent claims are derivatives that give holders the right to trade the underlying asset at a specified price at a future date. Contract holders do not have to exercise that right, but if they do, the original contract will either be required to take the other side of the trade that results from the exercise. For contingent claims, writers must hold their obligations contingent on the contract holders exercising their rights.

Forwards

Exhibit 2: Forward commitment derivatives

	Futures	Forward	Swaps
Trading venue	Exchange-traded	Over-the-counter	Over-the-counter
Legal counterparty	Exchange clearinghouse	Contract counterparty	Contract counterparty
Contract terms	Standardized	Negotiated	Negotiated
Settlement	Daily settlement	At expiration	Periodically (e.g., semiannual)

Forwards, futures, and swaps are the most common derivative contracts that represent a firm commitment for both counterparties.

A forward contract is an over-the-counter (OTC) derivative; two counterparties agree that the buyer will purchase an underlying from the seller at a prearranged fixed price. As OTC derivatives, forwards offer greater flexibility and customization than exchange-traded derivatives, but they usually involve more counterparty risk. Forwards are useful for importers and exporters to manage the currency risk in their accounts receivable and accounts payable.

At delivery, the payoff for the buyer is $S_T - F_0/T_0$, and the payoff for the seller is $F_0/T_0 - S_T$.

- If $S_T > F_0/T_0$, then the buyer has a positive payoff since she is paying less for the asset than its price on that date.
- If $S_T < F_0/T_0$, then the seller has a positive payoff since she has sold the asset for more than its price on that date.



Example 1: Forward Market Settlement

An investor enters a cash-settled forward contract to purchase 100 pounds of gold at a forward price (F_0/T_0) of \$1,077 in 6 months. Today's spot price for gold is \$1,000.00, and at maturity, the spot price (S_T) is \$1,090.

The payoff is $S_T - F_0/T_0$, or $1090 - 1077 = \$13$ per ounce.

The investor would receive $\$1,300$ ($\$13 \times 100$) from the financial intermediary.

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Zvi Bodie,Alex Kane,Alan Marcus



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Table of Contents Cfa Level 1 Guide

1. Understanding the eBook Cfa Level 1 Guide
 - The Rise of Digital Reading Cfa Level 1 Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying Cfa Level 1 Guide
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Cfa Level 1 Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from Cfa Level 1 Guide
 - Personalized Recommendations
 - Cfa Level 1 Guide User Reviews and Ratings
 - Cfa Level 1 Guide and Bestseller Lists

5. Accessing Cfa Level 1 Guide Free and Paid eBooks
 - Cfa Level 1 Guide Public Domain eBooks
 - Cfa Level 1 Guide eBook Subscription Services
 - Cfa Level 1 Guide Budget-Friendly Options
6. Navigating Cfa Level 1 Guide eBook Formats
 - ePub, PDF, MOBI, and More
 - Cfa Level 1 Guide Compatibility with Devices
 - Cfa Level 1 Guide Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Cfa Level 1 Guide
 - Highlighting and Note-Taking Cfa Level 1 Guide
 - Interactive Elements Cfa Level 1 Guide
8. Staying Engaged with Cfa Level 1 Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Cfa Level 1 Guide
9. Balancing eBooks and Physical Books Cfa Level 1 Guide
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Cfa Level 1 Guide
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Cfa Level 1 Guide
 - Setting Reading Goals Cfa Level 1 Guide
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Cfa Level 1 Guide
 - Fact-Checking eBook Content of Cfa Level 1 Guide
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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