

## 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
<b>Contract</b>	Exchange of obligations	Consequence of rights
<b>Counterparty</b>	Both obligated to perform	Buyer has the right, but no obligation, to exercise; seller's obligation is contingent on exercise
<b>Cost at initiation</b>	Usually no cost to either party	Buyer pays premium to seller
<b>Examples</b>	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
<b>Trading venue</b>	Exchange-traded	Over-the-counter	Over-the-counter
<b>Legal counterparty</b>	Exchange clearinghouse	Contract counterparty	Contract counterparty
<b>Contract terms</b>	Standardized	Negotiated	Negotiated
<b>Settlement</b>	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 ounces 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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Zschocke, Verena Peters, 2017-05-02 JIMD Reports publishes case and short research reports in the area of inherited metabolic disorders Case reports highlight some unusual or previously unrecorded feature relevant to the disorder or serve as an important reminder of clinical or biochemical features of a Mendelian disorder **Fostering self-regulated learning**

Slavica Šimić Šašić, Orna Heaysman, Barbara Otto, 2025-11-25 In recent years scientific research work and literature have paid great attention to the ability of students to self regulate their learning Numerous theories and models of self regulated learning have been developed Boekaerts 2011 Butler and Cartier 2018 Efklides 2011 Hadwin J rvel and Miller 2017 Pintrich 2000 Winne and Hadwin 1998 Zimmmerman 2000 The authors agree that self regulated learning is a cyclical multidimensional process that includes the interaction of personal cognitive metacognitive motivational emotional behavioral and environmental factors Panadero 2017 which enable students to better manage their learning The ability to self regulate learning contributes to positive educational outcomes but also to the development of lifelong learning skills which facilitate coping with the demands of modern society However the learning of a significant part of students is not optimally self regulated Kramarski and Michalsky 2009 Teachers as agents of self regulated learning SRL can promote SRL in a variety of direct and indirect ways by teaching students effective learning strategies or by structuring stimulating learning environments Dignath van Ewijk and van der Werf 2012 Most teachers agree that students need help to become self regulated learners and express positive beliefs about SRL However they feel uncertain about how to promote students SRL and stimulate SRL to a limited extent Dignath and B ttner 2018 Dignath van Ewijk et al 2012 Karlen et al 2020 Kistner et al 2015 Perry et al 2008 Spruce and Bol 2015 imi a i et al 2023 Vandeveld et al 2012 Teaching students how to self regulate their learning improves their performance However it is still not clear which specific learning strategies should be taught and how they should be taught in order to improve student performance Research shows that different strategies are effective in different disciplines reading writing mathematics science de Boer et al 2012 Encouraging SRL depends on numerous factors related to the teacher teacher beliefs gender teaching experience competences etc class school subject but also the students themselves abilities age SES etc Chatzistamatiou et al 2013 De Smul et al 2018 Dignath van Ewijk 2016 Dignath van Ewijk and van der Wert 2012 Elmas et al 2011 Fauzi and Widjajanti 2018 Hargreaves 2005 Karlen et al 2023 Lombaerts et al 2007 Lombaerts et al 2009 Moos and Ringdal 2012 Peeters et al 2015 imi a i et al 2021 imi a i et al 2023 Vandeveld et al 2012 Yan 2018 The results of these studies are often inconclusive Therefore the goal of this Research Topic is to gather new knowledge about the factors that influence the activation of SRL from the perspective of teachers students classes schools and even from the perspective of educational policies of different educational systems countries Of particular interest is to examine the effects of different strategies for improving SRL considering different characteristics of students fields disciplines and level of education early childhood primary secondary or higher education and to examine the mechanisms of these effects It is necessary to investigate how students and teachers perceive the effectiveness of different methods of

encouraging SRL Most studies of teachers promotion of SRL were conducted on preservice teachers as part of the evaluation of teacher training programs for the promotion of SRL but there is little research in the area of in service teachers practice to promote SRL Therefore this Research Topic aims to offer a synthesis of the latest research on fostering SRL and to collect original contributions that can offer new insights and incentives for future research This collection of articles welcomes both theoretical and empirical qualitative and or quantitative papers that contribute to the consolidation of current knowledge highlight limitations and critical issues of current research or offer new ideas and thinking to support future research Original empirical research from different parts of the world including validation of instruments in cultures where they have not yet been tested is welcome and cross cultural comparisons are especially appreciated We also welcome review papers systematic reviews and meta analyses that have a significant impact on understanding the relationship between fostering self regulated learning and self regulation of learning and the relationship with learning outcomes Papers within this research topic should offer a synthesis of the latest knowledge in this research area and stimulate future research Wiley 11th Hour Guide for 2015 Level II CFA Exam Wiley,2015-03-04 Final Review Guide for Level I CFA Exam Wiley 11th Hour Guide for 2015 Level II CFA Exam compacts all sixty readings tested on the 2015 CFA exam into one portable volume Organized in order from Reading 1 to 60 this best selling guide has helped thousands of candidates from over one hundred countries pass the CFA exam Designed to boil it all down to the crucial concepts formulas and rules this guide ensures candidates are familiar with the most important testable information It s difficult to go over multiple books in the last few weeks before the exam so Wiley 11th Hour Guide does the work for you condensing each reading down to two to five pages Enter the exam room with confidence and reinforce your knowledge and preparation This comprehensive guide complements Wiley s CFA Study Guides sold separately but may be used with any review course An effective efficient study guide this book prepares you to reach the next level in your career Passing the Level II exam is the only way to sit for the third and final examination associated with the CFA designation so it is imperative that you leverage the most effective study materials when preparing for your Level II exam Access targeted relevant information in a condensed form Efficiently optimize your study time with high impact notes Achieve clearer understanding via comments and tips from trusted instructors Review the most important concepts and formulas Wiley 11th Hour Guide for 2015 Level II CFA Exam is an essential resource for CFA candidates preparing to take the Level II examination Cfa 2015 CFA Institute,2014-06-01 **CFA Program Readings, Level II, 2007** ,2007

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## **Table of Contents Cfa Level 2 Study Guide 2015**

1. Understanding the eBook Cfa Level 2 Study Guide 2015
  - The Rise of Digital Reading Cfa Level 2 Study Guide 2015
  - Advantages of eBooks Over Traditional Books
2. Identifying Cfa Level 2 Study Guide 2015
  - 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 2 Study Guide 2015
  - User-Friendly Interface
4. Exploring eBook Recommendations from Cfa Level 2 Study Guide 2015
  - Personalized Recommendations
  - Cfa Level 2 Study Guide 2015 User Reviews and Ratings
  - Cfa Level 2 Study Guide 2015 and Bestseller Lists
5. Accessing Cfa Level 2 Study Guide 2015 Free and Paid eBooks
  - Cfa Level 2 Study Guide 2015 Public Domain eBooks
  - Cfa Level 2 Study Guide 2015 eBook Subscription Services
  - Cfa Level 2 Study Guide 2015 Budget-Friendly Options

6. Navigating Cfa Level 2 Study Guide 2015 eBook Formats
  - ePub, PDF, MOBI, and More
  - Cfa Level 2 Study Guide 2015 Compatibility with Devices
  - Cfa Level 2 Study Guide 2015 Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Cfa Level 2 Study Guide 2015
  - Highlighting and Note-Taking Cfa Level 2 Study Guide 2015
  - Interactive Elements Cfa Level 2 Study Guide 2015
8. Staying Engaged with Cfa Level 2 Study Guide 2015
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Cfa Level 2 Study Guide 2015
9. Balancing eBooks and Physical Books Cfa Level 2 Study Guide 2015
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Cfa Level 2 Study Guide 2015
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Cfa Level 2 Study Guide 2015
  - Setting Reading Goals Cfa Level 2 Study Guide 2015
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Cfa Level 2 Study Guide 2015
  - Fact-Checking eBook Content of Cfa Level 2 Study Guide 2015
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements



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