

Learning Module 2

Forward Commitment and Contingent Claim Features and Instruments

- ✓ LO2B: Define forward contracts, futures contracts, swaps, options (calls and puts), and credit derivatives and compare their basic characteristics.
- ✓ LO3B: Determine the value of acquisition and profit from a long or a short position in each option.
- ✓ LO3B: Contrast forward commitments with contingent claims.

Forwards, Futures, and Swaps

- ✓ LO2B: 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 or contingent on exercise |
| Cost of participation | Usually no cost to either party | Buyer pays premium to seller |
| Example | 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 forward futures contract is a forward commitment.
- Fixed-for-floating interest rate swaps: Counterparties commit to exchange a stream of fixed interest payments from the firm-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 seller is compelled to take the other side of the trade that results from the exercise. For contingent claims, sellers must hold their contingent liabilities on the contract holders exercising their rights.

Forwards

Exhibit 2: Forward commitment derivatives

| Trading venue | Futures | Forward | Swaps |
|----------------------|------------------------|---------------|---------------------------------|
| Legal counterparty | Exchange clearinghouse | Counterparty | Counterparty |
| Contract terms | Standard | Negotiated | Negotiated |
| Settling realization | 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 predetermined 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 dealers and managers to manage the exposure risk in their absolute positions and without paying.

At maturity, the payoff for the buyer is $(S_T - F_0)/F_0$, and the payoff for the seller is $(F_0 - S_T)/F_0$:

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

Example 1: Forward Market Settlement

An investor enters a cash-settled forward contract to purchase 1000 shares of gold at a forward price (F_0/F_0) of \$1,077 in 3 months. Today's spot price for gold is \$1,060.00, and at maturity, the spot price (S_T) is \$1,070.

The payoff is $(S_T - F_0)/F_0$, or $(1070 - 1077)/1077 = -0.07$ per ounce.

The investor would receive \$1,060.00/1077 = \$0.98 from the financial intermediary.

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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,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 Zimmerman 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

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