

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 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 $(F_0/S_T) - 1$.

- If $S_T > F_0/S_T$, then the buyer has a positive payoff since she is paying less for the asset than its price at that date.
- If $S_T < F_0/S_T$, 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/S_T) 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 = \$0.99 from the financial intermediary.

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