

Learning Module 2 Forward Commitment and Contingent Claim Features and Instruments



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

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

LOS: Contrast forward commitments with contingent claims.

Forwards, Futures, and Swaps



LOE: 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 consent 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 consent 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 seller is obligated to take the other side of the trade that results from the exercise. For contingent claims, sellers must hold their contracts 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 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 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 $S_T - F_0(T)$, and the payoff for the seller is $F_0(T) - S_T$.

- If $S_T > F_0(T)$, then the buyer has a positive payoff since she is paying less for the asset than its price on that date.
- If $S_T < F_0(T)$, 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 ($F_0(T)$) of \$1,077 in 6 months. Today's spot price for gold is \$1,000/oz, and, as initially, the spot price (S_T) is \$1,050.

The payoff is $S_T - F_0(T)$, or $1050 - 1077 = -27.0$ per ounce.

The investor would receive \$1,050 (S_T) + 100 from the financial intermediary.

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