

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 a result, the spot price (S_T) is \$1,090.

The payoff is $S_T - F_0(T)$, or $1090 - 1077 = \$13$ per ounce.

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

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Teresa Anguera, José Luis Losada, Judith Schoonenboom, 2025-10-27 Having started as a small movement in the 1980s the study of mixed methods research burst onto the scene around the beginning of the second millennium After decades of intense dispute between supporters of the qualitative perspective and their quantitative counterparts with both sides having grown deeply entrenched in their respective views a complementary approach promising the possibility of integration had finally been proposed By that time however the vast majority of researchers had committed to one stance or the other very few of us argued that the two approaches could be complementary Since then the number of publications scientific meetings and other activities devoted to the mixed methods approach has increased exponentially throughout the world At a substantive level we are pleased to see that a growing number of fields are generating mixed methods research and we are eager to assist in promoting this trend But naturally the field has experienced some growing pains a certain degree of heterogeneity in terms of approaches differences of opinion regarding certain conceptualizations for example mixed methods vs multimethods numerous design taxonomies multiple ways of integrating qualitative and quantitative elements and various positions on how best to overcome the enduring lack of symmetry between qualitative and quantitative aspects The methodological and substantive spectrum is vast and broad possibly because the mixed methods approach has become obligatory for much research not only in psychology but in practically all branches of the social sciences *Building the Digital Enterprise* Mark Skilton, 2016-04-29 The digital economy is at a tipping point This practical book defines digital ecosystems discusses digital design using converging technologies of social networking mobility big data and cloud computing and provides a methods for linking digital technologies together to meet the challenges of building a digital enterprise in the new economy *CFA Program Readings, Level II, 2007*, 2007 *Positive Psychology and Learning a Second or Third Language* Amado M. Padilla, Xinjie Chen, J. Lake, 2020-12-28 This eBook is a collection of articles from a Frontiers Research Topic Frontiers Research Topics are very popular trademarks of the Frontiers Journals Series they are collections of at least ten articles all centered on a particular subject With their unique mix of varied contributions from Original Research to Review Articles Frontiers Research Topics unify the most influential researchers the latest key findings and historical advances in a hot research area Find out more on how to host your own Frontiers Research Topic or contribute to one as an author by contacting the Frontiers Editorial Office frontiersin.org/about/contact **International Business** Shad Morris, James Oldroyd, 2020-07-21 Leveraging their extensive background at multi national corporations co authors Shad Morris and James Oldroyd created an International Business course that is current concise and easy to implement As instructors themselves the authors focused on engaging pedagogy that prepares students for the global marketplace and created interactive resources to deepen the learning experience This second edition of International Business includes extensive updates including coverage on important topics like COVID 19 Brexit and the US China trade war Additionally the WileyPLUS course provides just in time resources like chapter introductory videos whiteboard animations cases case

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