

Measuring and marking counterparty risk

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Introduction

The volume of outstanding OTC derivatives has grown exponentially over the past 15 years. Market surveys conducted by the International Swaps and Derivatives Association (ISDA) show notional amounts of outstanding interest rate and currency swaps reaching US\$866 billion in 1987, US\$17.7 trillion in 1995, and US\$99.8 trillion in 2002; an astonishing compounded growth rate of 37.2% per year.¹ Derivatives have expanded the opportunities to transfer risks, allowing for substantially improved risk sharing. They have also created connections among markets and market participants that are only just starting to be understood.

Counterparty risk, an example of one such connection, is the risk that a party to an OTC derivatives contract may fail to perform on its contractual obligations, causing losses to the other party. Losses are usually quantified in terms of the replacement cost of the defaulted derivatives and include, beyond mid-market values, the potential market impact of large and/or illiquid positions. Counterparty risks are bilateral – ie, both parties may face exposures depending on the value of the positions they hold against each other. Counterparty risks have mushroomed in the financial markets due to (a) the usual practice of ‘offsetting’ rather than ‘unwinding’ derivative positions and (b) the array of inter-dealer trades required to connect final risk-takers.

OTC derivatives and counterparty risks are focal points for market participants, policy-makers, regulators, accountants, tax authorities and many others. This chapter is an overview of the key issues relating to the measurement and pricing of counterparty risks.

Counterparty exposures

Definitions

- *Counterparty exposure* is the larger of zero and the market value of the portfolio of derivative positions with a counterparty that would be lost if the counterparty were to default and there were zero recovery. Counterparty exposures created by OTC derivatives are usually only a small fraction of the total notional amount of trades with a counterparty.
- *Current exposure* (CE) is the current value of the exposure to a counterparty.
- *Potential future exposure* (PFE) is the maximum amount of exposure expected to occur on a future date with a high degree of statistical confidence. For example, the 95% PFE is the

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Handbook of Financial Stress Testing J. Doyne Farmer, Alissa M. Kleinnijenhuis, Til Schuermann, Thom Wetzer, 2022-04-14
Stress tests are the most innovative regulatory tool to prevent and fight financial crises Their use has fundamentally changed the modeling of financial systems financial risk management in the public and private sector and the policies designed to prevent and mitigate financial crises When financial crises hit stress tests take center stage Despite their centrality to public policy the optimal design and use of stress tests remains highly contested Written by an international team of leading thinkers from academia the public sector and the private sector this handbook comprehensively surveys and evaluates the state of play and charts the innovations that will determine the path ahead It is a comprehensive and interdisciplinary resource that bridges theory and practice and places financial stress testing in its wider context This guide is essential reading for researchers practitioners and policymakers working on financial risk management and financial regulation

Third International Conference on Credit Analysis and Risk Management Joseph Callaghan, Hong Qian, 2015-09-04 Held at Oakland University School of Business Administration Department of Accounting and Finance This book provides a summary of state of the art methods and research in the analysis of credit As such it offers very useful insights into this vital area of finance which has too often been under researched and little taught in academia Including an overview of processes that are utilized for estimating the probability of default and the loss given default for a wide array of debts the book will also be useful in evaluating individual loans and bonds as well as managing entire portfolios of such assets Each chapter is written by authors who presented and discussed their contemporary research and knowledge at the Third International Conference on Credit Analysis and Risk Management held on August 21 22 2014 at the Department of Accounting and Finance School of Business administration Oakland University This collection of writings by these experts in the field is uniquely designed to enhance the understanding of credit analysis in a fashion that permits a broad perspective on the science and art of credit analysis

Measuring a Counterparty Credit Exposure to a Margined Counterparty Michael S. Gibson, 2005 Firms active in OTC derivative markets increasingly use margin agreements to reduce counterparty credit risk Making several simplifying assumptions I use both a quasi analytic approach and a simulation approach to quantify how margining reduces counterparty credit exposure Margining reduces counterparty credit exposure by over 80 percent using baseline parameter assumptions I show how expected positive exposure EPE depends on key terms of the margin agreement and the current mark to market value of the portfolio of contracts with the counterparty I also discuss a possible shortcut that could be used by firms that can model EPE without margin but cannot achieve the higher level of sophistication needed to model EPE with margin

Financial Risk Management Steve L. Allen, 2012-12-19 A top risk management practitioner addresses the essential aspects of modern financial risk management In the Second Edition of Financial Risk Management Website market risk expert Steve Allen offers an insider sview of this discipline and covers the strategies principles

and measurement techniques necessary to manage and measure financial risk Fully revised to reflect today's dynamic environment and the lessons to be learned from the 2008 global financial crisis this reliable resource provides a comprehensive overview of the entire field of risk management Allen explores real world issues such as proper market to market valuation of trading positions and determination of needed reserves against valuation uncertainty the structuring of limits to control risk taking and a review of mathematical models and how they can contribute to risk control Along the way he shares valuable lessons that will help to develop an intuitive feel for market risk measurement and reporting Presents key insights on how risks can be isolated quantified and managed from a top risk management practitioner Offers up to date examples of managing market and credit risk Provides an overview and comparison of the various derivative instruments and their use in risk hedging Companion Website contains supplementary materials that allow you to continue to learn in a hands on fashion long after closing the book Focusing on the management of those risks that can be successfully quantified the Second Edition of Financial Risk Management Website is the definitive source for managing market and credit risk

Contemporary Finance Allan M. Malz, 2024-10-29 A clear new finance textbook that explains essential models and practices and how the financial world works now Contemporary Financial Markets and Institutions Tools and Techniques to Manage Risk and Uncertainty is an ideal introduction to finance for professionals and students It covers the basic finance theory required to understand the contemporary financial world and builds on it to present finance in a detailed yet comprehensible way It explains markets and institutions and the central bank and government policies that influence how they operate The book begins with an overview of basic finance theory including investments asset return behavior derivatives pricing and credit risk It discusses topics that have dominated markets in recent decades such as extreme events liquidity currency and debt crises and radical changes in monetary policy and regulation The concepts are presented alongside examples strange market episodes and data from recent experience Contemporary Financial Markets and Institutions covers advanced credit topics like securitization in a straightforward succinct way without advanced mathematics but with detailed examples using real market data It integrates financial and macroeconomic content seamlessly The book is suitable for use by undergraduate and graduate students and by practitioners of all backgrounds Abundant pedagogical resources in the book and online facilitate teaching This book will help students and practitioners Learn the basic concepts and models in finance including investment asset pricing uncertainty and risk monetary policy and the regulatory system Explore recent developments from the expansion of central banks to the chaos in commercial banking to changes in financial technology that are dominating markets worldwide Gain knowledge of risk types models and measurement methods and the impact of regulation Prepare yourself for a successful career in finance or update your existing knowledge base with this comprehensive reference guide Ideal as a sole or supplementary textbook for beginning and advanced finance courses as well as for practitioners in finance related fields this book takes a unique market focused

approach that will serve readers well in our turbulent and puzzling times

The Handbook of Fixed Income Securities, Ninth Edition Frank J. Fabozzi, Steven V. Mann, Francesco Fabozzi, 2021-07-09 The definitive guide to fixed income securities updated and revised with everything you need to succeed in today's market The Handbook of Fixed Income Securities has been the most trusted resource for fixed income investing for decades providing everything sophisticated investors need to analyze value and manage fixed income instruments and their derivatives But this market has changed dramatically since the last edition was published so the author has revised and updated his classic guide to put you ahead of the curve With chapters written by the leading experts in their fields The Handbook of Fixed Income Securities Ninth Edition provides expert discussions about Basics of Fixed Income Analytics Treasuries Agency Municipal and Corporate Bonds Mortgage Backed and Asset Backed Securities The Yield Curve and the Term Structure Valuation and Relative Value Credit Analysis Portfolio Management and Strategies Derivative Instruments and their Applications Performance Attribution Analysis The Handbook of Fixed Income Securities is the most inclusive up to date source available for fixed income facts and analyses Its invaluable perspective and insights will help you enhance investment returns and avoid poor performance in the fixed income market

Alternative Investments H. Kent Baker, Greg Filbeck, 2013-03-06 A comprehensive guide to alternative investments that reveals today's latest research and strategies Historically low interest rates and bear markets in world stock markets have generated intense interest in alternative investments With returns in traditional investment vehicles relatively low many professional investors view alternative investments as a means of meeting their return objectives Alternative Investments Instruments Performance Benchmarks and Strategies can put you in a better position to achieve this difficult goal Part of the Robert W Kolb Series in Finance Alternative Investments provides an in depth discussion of the historic performance benchmarks and strategies of every major alternative investment market With contributions from professionals and academics around the world it offers valuable insights on the latest trends research and thinking in each major area Empirical evidence about each type of alternative investment is featured with research presented in a straightforward manner Examines a variety of major alternative asset classes from real estate private equity and commodities to managed futures hedge funds and distressed securities Provides detailed insights on the latest research and strategies and offers a thorough explanation of historical performance benchmarks and other critical information Blends knowledge from the conceptual world of scholars with the pragmatic view of practitioners in this field Alternative investments provide a means of diversification risk control and return enhancement and as such are attractive to many professional investors If you're looking for an effective way to hone your skills in this dynamic area of finance look no further than this book

GARP Risk Review, 2001

Bounding Wrong-Way Risk in Measuring Counterparty Risk Paul Glasserman, 2015 Counterparty risk measurement integrates two sources of risk market risk which determines the size of a firm's exposure to a counter party and credit risk which reflects the likelihood that the counterparty will default on its

obligations Wrong way risk refers to the possibility that a counterparty's default risk increases with the market value of the exposure We investigate the potential impact of wrong way risk in calculating a credit valuation adjustment CVA to a derivatives portfolio CVA has become a standard tool for pricing counterparty risk and setting associated capital requirements We present a method introduced in our earlier work for bounding the impact of wrong way risk on CVA The method holds fixed marginal models for market and credit risk while varying the dependence between them Given simulated paths of the two models we solve a linear program to find the worst case CVA resulting from wrong way risk The worst case can be overly conservative so we extend the procedure by penalizing deviations of the joint model from a baseline model By varying the penalty for deviations we can sweep out the full range of possible CVA values for different degrees of wrong way risk Our method addresses an important source of model risk in counterparty risk measurement

Measuring Counterparty Risk Michael Kratochwil, 2020*

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