

PART II SCHWESER'S QuickSheet

CRITICAL CONCEPTS FOR THE 2024 FRM[®] EXAM

MARKET RISK MEASUREMENT AND MANAGEMENT

Value at Risk (VaR)

VaR for a given confidence level occurs at the cutoff point that separates the tail losses from the remaining distribution.

Historical simulation approach orders return observations and finds the observation that corresponds to the VaR loss level.

Parametric estimation approach assumes a distribution for the underlying observations.

- Normal distribution assumption:

$$\text{VaR} = (-\mu_n + \sigma_n \times z_{\alpha,n})$$

- Lognormal distribution assumption:

$$\text{VaR} = [1 - e^{(-\mu_n - \sigma_n^2/2) \times z_{\alpha,n}}]$$

Expected Shortfall

Estimates tail loss by averaging VaRs for increasing confidence levels in the tail.

Weighted Historical Simulation

Approaches

- *Age-weighted* adjusts the most recent (distance) observations to be more (less) heavily weighted.
- *Volatility-weighted* replaces historic returns with volatility-adjusted returns; actual procedure of estimating VaR is unchanged.
- *Correlation-weighted* updates the variance-covariance matrix between assets in the portfolio.
- *Filtered historical simulation* relies on bootstrapping of standardized returns based on volatility forecasts; able to capture conditional volatility, volatility clustering, and/or data asymmetry.

Peaks-Over-Threshold (POT)

Application of extreme value theory (EVT) to the distribution of excess losses over a high threshold.

The POT approach can be used to compute VaR. From estimates of VaR, we can derive the expected shortfall (ES).

Backtesting VaR

- Computes the number of instances when losses exceed the VaR level (exceptions) with the number predicted by the model at the chosen level of confidence.
- *Failure rate* = number of exceptions/number of observations.
- The Basel Committee requires backtesting at the 99% confidence level over one year; establishes scores for the number of exceptions with corresponding penalties (increases in the capital multiplier).

Mapping

Mapping involves finding common risk factors among positions in a given portfolio. It may be difficult and time consuming to manage the risk of each individual position. One can evaluate the value of portfolio positions by mapping them onto common risk factors.

Mean Reversion

- Implies that over time variables or returns regress back to the mean or average return.

- Mean reversion rate, α , is expressed as:

$$S_t - S_{t-1} = \alpha(S_t - S_{t-1})$$

- The β coefficient of a regression is equal to the negative of the mean reversion rate.

Autocorrelation

- Measures the degree that a variable's current value is correlated to past values.
- Has the exact opposite properties of mean reversion.
- The sum of the mean reversion rate and the one-period autocorrelation rate will always equal one.

Correlation Swap

- Used to trade a fixed correlation between two or more assets with a realized correlation.
- Realized correlation for a portfolio of n assets:

$$\rho_{\text{realized}} = \frac{2}{n^2 - n} \sum_{i < j} \rho_{i,j}$$

- Payoff for correlation swap buyer: $(\rho_{\text{realized}} - \rho_{\text{fixed}})$

Gaussian Copula Model

- Indirectly defines a correlation relationship between two variables.
- Maps the marginal distribution of each variable to a standard normal distribution (done on percentile-to-percentile basis).
- The new joint distribution is a multivariate standard normal distribution.
- A Gaussian default time copula can be used for measuring the joint probability of defaults between two assets.

Regression-Based Hedge

$$F^R = F^N \times \left(\frac{DVO1^N}{DVO1^R} \right) \times D$$

where:

F^R = face amount of hedging instrument

F^N = face amount of initial position

Bond Valuation Using Binomial Tree

Using backward induction, the value of a bond at a given node in a binomial tree is the average of the present values of the two possible values from the next period. The appropriate discount rate is the forward rate associated with the node under analysis. There are three basic steps to valuing an option on a fixed-income instrument using a binomial tree.

Step 1: Price the bond value at each node using the projected interest rates.

Step 2: Calculate the intrinsic value of the derivative at each node at maturity.

Step 3: Calculate the expected discounted value of the derivative at each node using the risk-neutral probabilities and work backward through the tree.

Interest Rate Expectations

Expectations play an important role in determining the shape of the yield curve and can be illustrated by examining yield curves that are flat, upward-sloping, and downward-sloping. If expected 1-year spot rates for the next three years are r_1 , r_2 , and r_3 , then the 2-year and 3-year spot rates are computed as follows.

$$1(t) = \sqrt{(1 + r_1)(1 + r_2)} - 1$$

$$1(3) = \sqrt[3]{(1 + r_1)(1 + r_2)(1 + r_3)} - 1$$

Convexity Effect

All else held equal, the value of convexity increases with maturity and volatility.

Term Structure Models

Model 1: assumes no drift and that interest rates are normally distributed.

$$dr = \sigma dw$$

Model 2: adds a positive drift term to Model 1 that can be interpreted as a positive risk premium associated with longer time horizons.

$$dr = \lambda dt + \sigma dw$$

where:

λ = interest rate drift

Ho-Lee Model generalizes drift to incorporate time-dependency.

$$dr = \lambda(t)dt + \sigma dw$$

Market Model assumes a mean-reverting process for short-term interest rates.

$$dr = k(\theta - r)dt + \sigma dw$$

where:

k = a parameter that measures the speed of reversion adjustment

θ = long-run value of the short-term rate

r = current interest rate level

Model 3: assigns a specific parameterization of time-dependent volatility.

$$dr = \lambda(t)dt + \sigma(t)dw$$

where:

σ = volatility at $t = 0$, which decreases exponentially to 0 for $\alpha > 0$

Cox-Ingersoll-Ross (CIR) model mean-reverting model with constant volatility, σ , and basis-point volatility, $\sigma\sqrt{r}$, that increases at a decreasing rate.

$$dr = k(\theta - r)dt + \sigma\sqrt{r}dw$$

Model 4 (lognormal model): yield volatility,

σ , is constant, but basis-point volatility, σr , increases with the level of the short-term rate.

There are two lognormal models of importance:

(1) lognormal with deterministic drift and

(2) lognormal with mean reversion.

Put-Call Parity

$$c - p = S - Xe^{-rT}$$

where:

c = price of a call

p = price of a put

S = price of the underlying security

r = risk-free rate

T = time left to expiration expressed in years

Volatility Smiles

Currency options: implied volatility is lower for at-the-money options than it is for away-from-the-money options. If the implied volatilities for actual currency options are greater for away-from-the-money than at-the-money options, currency traders must think there is a greater

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