

COMPUSTAT[®] (Global) Data Guide

By Standard & Poor's

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Comprehensive Financial & Market Data

For more than 35 years, Standard & Poor's has been recognized as the industry's leading provider of fundamental financial information on publicly held companies around the world. Our specialized expertise in collecting, standardizing and presenting financial data, coupled with our commitment to quality, customer support and service, has earned us a level of trust and confidence unsurpassed in the financial information industry.

The Global database provides comprehensive financial and market data on more than 14,500 public non-U.S. and con-Canadian companies plus over 5,600 public U.S. and Canadian mid- and large-cap companies (active and inactive). Our comprehensive coverage includes:

- Over 90% of the world's capitalization represented by companies from over 80 countries
- Monthly pricing data on more than 90 local market indexes
- Currency files with cross-translation tables for more than 110 currencies
- Complete histories including income statements, balance sheets, and market data
- Up to 12 years of historical data

Giving You a World of Reliable Data

One of the features our clients have come to rely on with our database products is data standardization. Through standardization, we align reporting methods so our customers can perform more meaningful financial comparisons among publicly traded companies.

Just as the U.S. has its own set of generally accepted accounting principals (GAAP), countries throughout the world follow their own accounting standards and practices. These accounting practices vary considerably, making accurate comparisons of as-reported data somewhat difficult.

Conceivably, one country's set of accounting principles could be adopted as the standard for collecting data from all countries. However, this approach would introduce a specific country bias. Instead, we have created consistent sets of financial data items within the Global database by examining financial statements from a variety of countries and identifying items that are widely reported by companies, regardless of their geographic location, business activity or accounting practices. Within these uniform data sets, we normalize the data to local accounting principles, disclosure methods and data item definitions. When known differences in the definition of an item exist, the differences are indicated in this manual.

As a result, Global data allows you to make more meaningful comparisons among industries and countries.

Database Population Categories

Global data is categorized into sets of companies, issues, indexes and currencies. These categories are identified in the software as \$ Sets. Some examples of sets in Research Insight are shown below:

Set	Description
\$G	Data for active industrial companies around the world
\$F	Data for active financial companies around the world
\$L	Index data for active and inactive companies
\$GI	Issue data for active industrial companies around the world
\$N	All currencies in the COMPUSTAT (Global) database.
\$GISP500	All companies in the S&P 500 Index
\$GICAC40	Set based on a local market index in France

Glossary

The following terms are inherent to the Global database and you will see them frequently throughout this manual.

Term	Definition
CINC	Country of incorporation codes are 3-character alpha codes that represent the country in which a company is incorporated. You will find a list of the codes in Chapter 16.
Combined figure	A combined figure is a value for 2 or more data items that is reported as a single value by the company. When this occurs, Global shows the combined figure in one item and places the @CF data code in the component item(s).
Concepts	Concepts are mathematical or logical combinations of items such as growth rates, ratios, and market returns.
Currencies	Currencies are the monetary systems of nations. Companies select the currencies they use to report their financial and market data. A company may or may not select the currency of its country of incorporation. Also, a company may report its market data in one currency, and its financial data in a different currency.
Financial Services	The Financial Services category identifies companies operating within the financial industry including Banks, Insurance companies, Broker/Dealers, Real Estate companies, and other financial services companies. This category of companies is identified in the software as \$F.
Footnotes	Footnotes are 2-character codes that provide additional textual information about a data item. If a data item has footnotes, they are identified in a table at the end of the item's full definition within this manual.
GVKEY	The GVKEY is a retrieval key that we assign to each company (issue, currency, index) in the database. It is a company (issue, currency, index) identifier similar to a "ticker" symbol.
Indexes	Indexes are weighted composites of companies, which represent an industry or market as a whole. The Global database includes many indexes from around the world.
Industrial	The Industrial category identifies companies operating within any commercial industry other than Financial Services. A few examples include manufacturing, retail, and construction. This category of companies is identified in the software as \$G.
Industry	An industry is the business group, such as automobile manufacturing, in which a company operates.
ISO codes	ISO codes are developed by the International Standards Organization (ISO) to label currencies. The software uses these codes to identify both the currencies and the currency translation rate items available in the database.
Items	Items are pieces of information (financial, market, or other) contained in the database.
Issues	Issues are stock securities traded on a public exchange or by security brokers.

Term	Definition
Mnemonics	Mnemonics are abbreviated names consisting of numerical and alpha characters assigned to data items, concepts, reports, etc.
SIC codes	SIC codes are 4-digit numerical codes that identify a company's primary business. A company's primary business is the industry from which the company derives its greatest revenue.
\$ Sets	\$ Sets are categories or groupings within the database. Each category (company, issue, currency, index) belongs to a different \$ Set in the database. For example, the \$G category contains all active Industrial companies in the database.

About this guide

This guide provides complete definitions for all of the data items available in the Global database. There are hundreds of data items in the database, including financial statement items, market items, ratios, and calculations. Data items are listed in alphabetical order or by the financial statement model to which they belong.

On-line Help

The comprehensive on-line help files provided with our software are your best resource for the most current and accurate data item definitions. Along with data definitions, on-line help provides detailed explanations of your Standard & Poor's software along with sample applications.

To access data definitions in on-line help, select **Help** from the menu bar and then select **Data Definitions**.

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Notes:

Financial Services Data Items Listed by Industry

This document lists all of the Financial Services (\$F) data items in financial statement order. The specific industries to which each item applies are identified with a check mark.

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
	Balance Sheet					
	<i>Assets</i>					
CH	Cash and Due From Banks	✓	✓	✓	✓	✓
CHS	Cash and Deposits – Segregated			✓		
IVST	Short-Term Investments – Total	✓	✓	✓	✓	✓
FFS	Federal Funds Sold	✓				
RAGR	Resale Agreements	✓		✓		
STIO	Short-Term Investments – Other	✓		✓		
LCABG	Loans/Claims/Advances – Banks & Government – Total	✓				
LCAT	Loans/Claims/Advances – Banks – Total	✓				
LCAST	Loans/Claims/Advances – Short-term (Bank)	✓				
LCALT	Loans/Claims/Advances – Long-term (Bank)	✓				
LCAG	Loans/Claims/Advances – Government	✓				
IATI	Investment Assets – Total (Insurance)		✓			
IASTI	Investment Assets – Securities – Total (Insurance)		✓			
IAFXI	Investment Assets – Fixed Income Securities (Insurance)		✓			

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
IAEQI	Investment Assets – Equity Securities (Insurance)		✓			
IASSI	Investment Assets – Securities – Sundry (Insurance)		✓			
IALTI	Investment Assets – Loans – Total (Insurance)		✓			
IAMLI	Investment Assets – Mortgage Loans (Insurance)		✓			
IAPLI	Investment Assets – Policy Loans (Insurance)		✓			
IALOI	Investment Assets – Loans – Other (Insurance)		✓			
IAREI	Investment Assets – Real Estate (Insurance)		✓			
IAOI	Investment Assets – Other (Insurance)		✓			
TDST	Trading/Dealing Account Securities – Total	✓		✓		✓
TDSNG	Trading/Dealing Account Securities – National Governments			✓		
TDSLGL	Trading/Dealing Account Securities – Local Governments			✓		
TDSO	Trading/Dealing Account Securities – Other			✓		
TDSCD	Trading/Dealing Account Securities – Corporate Debt			✓		
TDSCE	Trading/Dealing Account Securities – Corporate Equity			✓		
TDSMM	Trading/Dealing Account Securities – Money Market			✓		

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
TDSS	Trading/Dealing Account Securities – Sundry			✓		
IST	Investment Securities – Total	✓		✓		✓
ISNG	Investment Securities – National Governments	✓				✓
ISLG	Investment Securities – Local Governments	✓				✓
ISOTH	Investment Securities – Other	✓				✓
ISFI	Investment Securities – Fixed Income	✓				✓
ISEQ	Investment Securities – Equity	✓				✓
ISSU	Investment Securities – Sundry	✓				✓
LCACU	Loans/Claims/Advances – Customers	✓		✓	✓	✓
LCACR	Loans/Claims/Advances – Consumer	✓				✓
LCACL	Loans/Claims/Advances – Commercial	✓				✓
LCAM	Loans/Claims/Advances – Mortgage	✓				✓
LCAL	Loans/Claims/Advances – Lease	✓				✓
LCAO	Loans/Claims/Advances – Other	✓				✓
RCL	Reserve for Credit Losses (Assets)	✓				✓
UI	Unearned Income	✓				✓
IP	Investment Property				✓	✓
ARTFS	Accounts Receivable/Debtors – Total	✓	✓	✓	✓	✓
RECTR	Accounts Receivable/Debtors – Trade		✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
ARB	Accounts Receivable/Debtors – Brokers, Dealers & Clearing Organizations			✓		
ARC	Accounts Receivable/Debtors – Customer			✓		
AROFS	Accounts Receivable/Debtors – Other		✓	✓	✓	✓
RATI	Reinsurance Assets – Total (Insurance)		✓			
RARI	Reinsurance Assets – Receivables/Debtors (Insurance)		✓			
RLRI	Reinsurance Assets – Reinsurers' Liability for Reserves (Insurance)		✓			
RADP	Reinsurance Assets – Deposits and Other (Insurance)		✓			
INVT	Inventories/Stocks – Total				✓	✓
INVREH	Inventories/Stocks – Real Estate Held for Development				✓	
INVREI	Inventories/Stocks – Real Estate Under Development				✓	
INVRES	Inventories/Stocks – Real Estate Held for Sale				✓	
INVOFS	Inventories/Stocks – Other				✓	
IVPT	Investments – Permanent – Total	✓	✓	✓	✓	✓
IVAEQ	Investments and Advances – Equity Method	✓	✓	✓	✓	✓
IVPAC	Investments – Permanent – Associated Companies	✓	✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
IVPO	Investments – Permanent – Other	✓	✓	✓	✓	✓
PPENT	Property, Plant, and Equipment (Net) – Total	✓	✓	✓	✓	✓
FATP	Fixed Assets (Tangible) – Property	✓	✓	✓	✓	✓
FATB	Fixed Assets (Tangible) – Buildings	✓	✓	✓	✓	✓
FATE	Fixed Assets (Tangible) – Equipment and Other	✓	✓	✓	✓	✓
FATL	Fixed Assets (Tangible) – Assets for Lease	✓	✓	✓	✓	✓
DPACT	Depreciation and Amortization (Accumulated)	✓	✓	✓	✓	✓
IVGOD	Investment Grants and Other Deductions	✓	✓	✓	✓	✓
INTAN	Intangibles	✓	✓	✓	✓	✓
GDWL	Goodwill	✓	✓	✓	✓	✓
INTAO	Intangible Assets – Other	✓	✓	✓	✓	✓
DFPAC	Deferred Policy Acquisition Costs		✓			
SAA	Separate Account Assets		✓			
FEA	Foreign Exchange Assets		✓			
CA	Customers' Acceptances		✓			
SC	Securities in Custody			✓		
AO	Assets – Other	✓	✓	✓	✓	✓
XPP	Prepaid Expense	✓	✓	✓	✓	✓
TSA	Treasury Stock (Assets)	✓	✓	✓	✓	✓
UNL	Unappropriated Net Loss	✓	✓	✓	✓	✓
EA	Exchange Adjustments (Assets)	✓	✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
DC	Deferred Charges	✓	✓	✓	✓	✓
AOX	Assets – Other – Excluding Deferred Charges	✓	✓	✓	✓	✓
AT	Assets – Total	✓	✓	✓	✓	✓
	<i>Liabilities</i>					
RVTI	Reserves – Total (Insurance)		✓			
RVBTI	Reserve for Benefits – Life – Total (Insurance)		✓			
RVBPI	Reserve for Benefits – Life – Policy (Insurance)		✓			
RVBCI	Reserve for Benefits – Life – Claims (Insurance)		✓			
CRVNLI	Reserve for Claims (Losses) – Nonlife (Insurance)		✓			
RVUPI	Reserve for Unearned Premiums (Insurance)		✓			
RVRI	Reserves – Reinsurance (Insurance)		✓			
RVSI	Reserves – Sundry (Insurance)		✓			
DPTC	Deposits – Total – Customer	✓		✓		✓
DPDC	Deposits – Demand – Customer	✓				✓
DPSC	Deposits – Savings – Customer	✓				✓
DPTIC	Deposits – Time – Customer	✓				✓
DPTB	Deposits – Total – Banks	✓				
DPSTB	Deposits – Short-term (Demand) – Banks	✓				
DPLTB	Deposits – Long-term Time – Banks	✓				

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
DLC	Debt in Current Liabilities	✓	✓	✓	✓	✓
DD1	Long-term Debt Due in One Year	✓	✓	✓	✓	✓
FDFR	Federal Funds Purchased	✓				
RPAG	Repurchase Agreements	✓		✓		
CMP	Commercial Paper	✓	✓	✓	✓	✓
STBO	Short-term Borrowings – Other	✓	✓	✓	✓	✓
DLTT	Long-term Debt – Total	✓	✓	✓	✓	✓
DLTSUB	Long-term Debt – Subordinated	✓	✓	✓	✓	✓
DLTO	Long-term Debt – Other	✓	✓	✓	✓	✓
MTL	Loans from Securities Finance Companies for Margin Transaction			✓		
AP	Accounts Payable	✓	✓	✓	✓	✓
APB	Accounts Payable/Creditors – Brokers, Dealers, and Clearing Organizations			✓		
APC	Accounts Payable/Creditors – Customers			✓		
RLT	Reinsurance Liabilities – Total		✓			
RLP	Reinsurance Liabilities – Payables/Creditors		✓			
RLO	Reinsurance Liabilities – Other		✓			
RVUTX	Reserves – Untaxed	✓	✓	✓	✓	✓
PVT	Provisions – Total	✓	✓	✓	✓	✓
TXDB	Deferred Taxes (Balance Sheet)	✓	✓	✓	✓	✓
PVPL	Provisions – Pension Liabilities	✓	✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
PVCL	Provision – Credit Losses (Balance Sheet)	✓				✓
PVO	Provisions – Other	✓	✓	✓	✓	✓
SAL	Separate Account Liabilities		✓			
FEL	Foreign Exchange Liabilities	✓				
ACCO	Acceptances Outstanding	✓				
SSNP	Securities Sold Not Yet Purchased			✓		
SBDC	Securities Borrowed and Deposited by Customers			✓		
LO	Liabilities – Other	✓	✓	✓	✓	✓
AEDI	Accrued Expenses and Deferred Income	✓	✓	✓	✓	✓
TXP	Taxes Payable	✓	✓	✓	✓	✓
APOFS	Accounts Payable/Creditors – Other	✓	✓	✓	✓	✓
PRODV	Proposed Dividends	✓	✓	✓	✓	✓
GOVGR	Government Grants	✓	✓	✓	✓	✓
UNNPL	Unappropriated Net Profit (Liabilities)	✓	✓	✓	✓	✓
EXCADJ	Exchange Adjustments (Liabilities)	✓	✓	✓	✓	✓
LS	Liabilities – Sundry	✓	✓	✓	✓	✓
LT	Liabilities – Total	✓	✓	✓	✓	✓
MIB	Minority Interest (Balance Sheet)	✓	✓	✓	✓	✓
	<i>Shareholders' Equity</i>					
PSTK	Preferred Stock – Total	✓	✓	✓	✓	✓
PSTKR	Preferred Stock – Redeemable	✓	✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
PSTKN	Preferred Stock – Nonredeemable	✓	✓	✓	✓	✓
CSTK	Common Stock	✓	✓	✓	✓	✓
PRC	Participation Rights Certificates	✓	✓	✓	✓	✓
SCO	Share Capital – Other	✓	✓	✓	✓	✓
TSTK	Treasury Stock – All Capital – Total	✓	✓	✓	✓	✓
CAPS	Capital Surplus/Share Premium Reserve	✓	✓	✓	✓	✓
RVEQT	Equity Reserves – Total	✓	✓	✓	✓	✓
RVDT	Reserves – Distributable – Total	✓	✓	✓	✓	✓
RE	Retained Earnings	✓	✓	✓	✓	✓
RVDO	Reserves – Distributable – Other	✓	✓	✓	✓	✓
RVNT	Reserves – Nondistributable – Total	✓	✓	✓	✓	✓
REVRV	Revaluation Reserves	✓	✓	✓	✓	✓
SECU	Securities Gains/Losses – Unrealized	✓	✓	✓	✓	✓
RVNO	Reserves – Nondistributable – Other	✓	✓	✓	✓	✓
TRANSA	Cumulative Translation Adjustment	✓	✓	✓	✓	✓
SEQ	Shareholders' Equity – Total	✓	✓	✓	✓	✓
LSE	Liabilities and Shareholders' Equity – Total	✓	✓	✓	✓	✓
	<i>Supplementary Information – Assets</i>					
RDP	Regulatory Deposits	✓				
RECD	Receivables – Estimated Doubtful	✓	✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
SIF	Statutory Insurance Funds (Assets)		✓			
NPAT	Nonperforming Assets – Total	✓				
NPANL	Nonperforming Assets – Nonaccrual Loans	✓				
NPARL	Nonperforming Assets – Restructured Loans	✓				
NPAORE	Nonperforming Assets – Other Real Estate Owned	✓				
LLOT	LDC Loans Outstanding – Total	✓				
LLOML	LDC Loans Outstanding – Medium and Long-term	✓				
LLOO	LDC Loans Outstanding – Other	✓				
CLRLL	Credit Loss Reserve Allocated for LDC Loans	✓				
IATCI	Investment Assets – Securities – Total (Cost) (Insurance)		✓			
IAFICI	Investment Assets – Fixed Income Securities (Cost) (Insurance)		✓			
IAEQCI	Investment Assets – Equity Securities (Cost) (Insurance)		✓			
IASCI	Investment Assets – Securities – Sundry (Cost) (Insurance)		✓			
IATMI	Investment Assets – Securities – Total (Market) (Insurance)		✓			
IAFXMI	Investment Assets – Fixed Income Securities (Market) (Insurance)		✓			

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
IAEQMI	Investment Assets – Equity Securities (Market) (Insurance)		✓			
IASMI	Investment Assets – Securities – Sundry (Market) (Insurance)		✓			
ISTC	Investment Securities – Total (Cost)	✓		✓		✓
ISNGC	Investment Securities – National Governments (Cost)	✓				✓
ISLGC	Investment Securities – Local Governments (Cost)	✓				✓
ISOTC	Investment Securities – Other (Cost)	✓				✓
ISFXC	Investment Securities – Fixed Income (Cost)	✓				✓
ISEQC	Investment Securities – Equity (Cost)	✓				✓
ISSC	Investment Securities – Sundry (Cost)	✓				✓
ISTM	Investment Securities – Total (Market)	✓		✓		✓
ISNGM	Investment Securities – National Governments (Market)	✓				✓
ISLGM	Investment Securities – Local Governments (Market)	✓				✓
ISOTM	Investment Securities – Other (Market)	✓				✓
ISFXM	Investment Securities – Fixed Income (Market)	✓				✓
ISEQM	Investment Securities – Equity (Market)	✓				✓
ISSM	Investment Securities – Sundry (Market)	✓				✓
IPC	Investment Property (Cost)				✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
IPV	Investment Property (Valuation)				✓	✓
IALI	Investment Assets – Listed Securities – Total (Insurance)			✓		
IAUI	Investment Assets – Unlisted Securities – Total (Insurance)		✓			
ISLT	Investment Securities – Listed – Total	✓		✓		✓
ISUT	Investment Securities – Unlisted – Total	✓		✓		✓
	<i>Supplementary Information – Liabilities</i>					
CLT	Contingent Liabilities – Total	✓				
CLL	Contingent Liabilities – Letters of Credit	✓				
CLG	Contingent Liabilities – Guarantees	✓				
CLLC	Contingent Liabilities – Loan Commitments	✓				
CLFX	Contingent Liabilities – Foreign Exchange Commitments	✓				
CLFC	Contingent Liabilities – Forward and Future Contracts	✓				
CLIS	Contingent Liabilities – Interest Rate Swaps	✓				
CLO	Contingent Liabilities – Other	✓				
DCVT	Convertible Debt	✓	✓	✓	✓	✓
SRVT	Special Reserves – Total (Japan)			✓		
SRVTL	Special Reserves – Securities Transaction Liabilities (Japan)			✓		

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
SRVPL	Special Reserves – Possible Trading Losses (Japan)			✓		
	<i>Supplementary Information – Equity</i>					
LRV	Legal Reserves	✓	✓	✓	✓	✓
RVTXR	Reserves – Tax – Regulated	✓	✓	✓	✓	✓
GEQRV	Grants – Equity Reserves	✓	✓	✓	✓	✓
CRV	Consolidation Reserves	✓	✓	✓	✓	✓
UNNP	Unappropriated Net Profit (Shareholders' Equity)	✓	✓	✓	✓	✓
TSTKC	Treasury Stock – Dollar Amount – Common	✓	✓	✓	✓	✓
TSTKP	Treasury Stock – Dollar Amount – Preferred	✓	✓	✓	✓	✓
TSO	Treasury Stock – Share Capital Other	✓	✓	✓	✓	✓
	<i>Supplementary Information – Miscellaneous</i>					
CEQ	Common/Ordinary Equity	✓	✓	✓	✓	✓
ICAPT	Invested Capital	✓	✓	✓	✓	✓
	<i>Income Statement</i>					
REVT	Revenue – Total		✓	✓	✓	✓
IPTI	Insurance Premiums – Total (Insurance)		✓			
IVI	Investment Income – Total (Insurance)		✓			
IRII	Interest and Related Income (Insurance)		✓			

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
CGTI	Capital Gains – Total (Insurance)		✓			
CGRI	Capital Gains – Realized (Insurance)		✓			
CGUI	Capital Gains – Unrealized (Insurance)		✓			
IOI	Income – Other (Insurance)		✓			
IIRE	Investment Income (Real Estate)				✓	
DVRRE	Development Revenue (Real Estate)				✓	
CFERE	Commissions and Fees (Real Estate)				✓	
IORE	Income – Other (Real Estate)				✓	
PTRAN	Principal Transactions			✓		
IBKI	Investment Banking Income			✓		
CFBD	Commissions and Fees (Broker/Dealer)			✓		
IOBD	Income – Other (Broker/Dealer)			✓		
IDIT	Interest and Dividend Income – Total	✓		✓	✓	✓
IDIST	Interest and Dividend Income – Short-term Investments	✓				✓
IDILB	Interest and Dividend Income – Loans/Claims/Advances – Banks	✓				✓
IDILC	Interest and Dividend Income – Loans/Claims/Advances – Customers	✓				✓
IDITS	Interest and Dividend Income – Trading Securities	✓				✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
IDIIS	Interest and Dividend Income – Investment Securities	✓				✓
IDIS	Interest and Dividend Income – Sundry	✓				✓
INITB	Income – Noninterest – Total (Bank)	✓				
CFO	Commissions and Fees – Other	✓				✓
TDSG	Trade/Deal Securities – Gain (Loss)	✓				✓
ISGT	Investment Securities Gain (Loss) – Total	✓				✓
ISGR	Investment Securities Gain (Loss) – Realized	✓				✓
ISGU	Investment Securities Gain (Loss) – Unrealized	✓				✓
RIS	Revenue/Income – Sundry	✓	✓	✓	✓	✓
XT	Expense – Total		✓	✓	✓	✓
BCT	Benefits and Claims – Total (Insurance)		✓			
DVPDP	Dividends and Bonuses Paid to Policyholders		✓			
XCOMI	Commissions Expense		✓			
ADPAC	Amortization of Deferred Policy Acquisition Costs		✓			
XIVI	Investment Expense – Insurance		✓			
XOI	Expense – Other (Insurance)		✓			
XIVRE	Expense – Investment (Real Estate)				✓	
XDVRE	Expense – Development (Real Estate)				✓	
XORE	Expense – Other (Real Estate)				✓	

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
BCEF	Brokerage, Clearing, and Exchange Fees			✓		
XCOM	Communications Expense			✓		
XOBD	Expense – Other (Broker/Dealer)			✓		
XINT	Interest Expense – Total	✓	✓	✓	✓	✓
XINDC	Interest Expense – Deposits – Customer	✓				✓
XINDB	Interest Expense – Deposits – Banks	✓				✓
XINST	Interest Expense – Short-term Borrowings	✓				✓
XINTD	Interest Expense on Long-term Debt	✓				✓
XINS	Interest Expense – Sundry	✓				✓
XNITB	Expense – Noninterest – Total (Bank)	✓				
PCL	Provision – Credit Losses (Income Account)	✓				✓
XAGT	Administrative and General Expense – Total		✓		✓	
XSTF	Staff Expense – Total	✓		✓		✓
XEQO	Equipment and Occupancy Expense	✓		✓		✓
XAGO	Administrative and General Expense – Other	✓		✓		✓
CFPDO	Commission and Fees Paid – Other	✓	✓	✓	✓	✓
XS	Expense – Sundry	✓	✓	✓	✓	✓
FCA	Foreign Currency Adjustment	✓	✓	✓	✓	✓
SPI	Special Items	✓	✓	✓	✓	✓
PVON	Provisions – Other (Net)	✓	✓	✓	✓	✓
PI	Pretax Income	✓	✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
AUTXR	Appropriations to Untaxed Reserves	✓	✓	✓	✓	✓
TXT	Income Taxes – Total	✓	✓	✓	✓	✓
TXC	Income Taxes – Current	✓	✓	✓	✓	✓
TXDI	Deferred Taxes (Income Account)	✓	✓	✓	✓	✓
TXDO	Income Taxes – Other	✓	✓	✓	✓	✓
MII	Minority Interest (Income Account)	✓	✓	✓	✓	✓
NIT	Net Items – Total	✓	✓	✓	✓	✓
CGA	Capital Gains – After tax	✓	✓			
EIEA	Equity in Earnings – Aftertax	✓	✓	✓	✓	✓
NIO	Net Items – Other	✓	✓	✓	✓	✓
IB	Income Before Extraordinary Items	✓	✓	✓	✓	✓
XI	Extraordinary Items	✓	✓	✓	✓	✓
	<i>Supplementary Information – Income</i>					
NIINT	Net Interest Income	✓				
CSTKE	Savings Due to Common/Ordinary Stock Equivalents	✓	✓	✓	✓	✓
DO	Discontinued Operations	✓	✓	✓	✓	✓
CDPAC	Capitalized Deferred Policy Acquisition Costs		✓			
INTC	Interest Capitalized	✓	✓	✓	✓	✓
ESUB	Equity in Earnings – Unconsolidated Subsidiary	✓	✓	✓	✓	✓
TF	Trust Fees	✓	✓	✓	✓	✓
LI	Leasing Income	✓	✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
FATD	Fixed Assets (Tangible) and Investments – Disposals – Gain (Loss)	✓	✓	✓	✓	✓
NFSR	Nonfinancial Service Revenue	✓	✓	✓	✓	✓
XNF	Nonfinancial Service Operating Expense	✓	✓	✓	✓	✓
DP	Depreciation and Amortization – Total	✓	✓	✓	✓	✓
DFXA	Depreciation of Fixed Assets (Tangible)	✓	✓	✓	✓	✓
AM	Amortization of Intangibles	✓	✓	✓	✓	✓
AMGW	Amortization of Goodwill	✓	✓	✓	✓	✓
AMDC	Amortization of Deferred Charges	✓	✓	✓	✓	✓
GWO	Goodwill Written Off	✓	✓	✓	✓	✓
LLRCI	Loan Loss Recoveries – Credited to Income	✓				✓
LLRCR	Loan Loss Recoveries – Credited to Reserves	✓				✓
LLWOCI	Loan Losses Written Off – Charged to Income	✓				✓
LLWOCR	Loan Losses Written Off – Charged to Reserves	✓				✓
DVRPIV	Dividends Received from Permanent Investments	✓	✓	✓	✓	✓
IRLI	Interest and Related Income – Life (Insurance)	✓	✓	✓	✓	✓
IRNLI	Interest and Related Income – Nonlife (Insurance)	✓	✓	✓	✓	✓
IREI	Interest and Related Income – Reinsurance (Insurance)	✓	✓	✓	✓	✓

Mnemonic	Data Item	Bank	Insurance	Broker/ Dealer	Real Estate	Other Finl Svcs
IRSI	Interest and Related Income – Sundry (Insurance)	✓	✓	✓	✓	✓
TXFO	Income Taxes – Foreign	✓	✓	✓	✓	✓
XLR	Labor and Related Expense	✓	✓	✓	✓	✓
XSTFWS	Staff Expense – Wages and Salaries	✓	✓	✓	✓	✓
XSTFO	Staff Expense – Other	✓	✓	✓	✓	✓
XPR	Pension and Retirement Expense	✓	✓	✓	✓	✓
EMOL	Directors' Emoluments	✓	✓	✓	✓	✓
RMUN	Auditors' Remuneration	✓	✓	✓	✓	✓
DVPD	Cash Dividends Paid	✓	✓	✓	✓	✓
DVT	Dividends – Total	✓	✓	✓	✓	✓
DVC	Dividends – Common/Ordinary	✓	✓	✓	✓	✓
DVP	Dividends – Preferred/Preference	✓	✓	✓	✓	✓
DVSCO	Dividends – Share Capital – Other	✓	✓	✓	✓	✓
DVDNP	Dividends Declared and Not Provided	✓	✓	✓	✓	✓
CSHR	Common/Ordinary Shareholders	✓	✓	✓	✓	✓
EMP	Employees	✓	✓	✓	✓	✓

Income Statement Models

This chapter presents a number of financial statement models for the Balance Sheet, Income Statement, and Statement of Cash Flows. The models identify where specific COMPUSTAT (Global) data items are located in each statement.

Income Statement – Model 5 – Hybrid Format

This model is an example of one of the income statements available for Industrial companies (\$G). The mnemonic for this income statement is GISM5.

Data item name	Mnemonic
Sales/Turnover (Net)	SALE
Operating Revenues – Other	OPRO
Revenue – Total	REVT
Operating Expense	
Cost of Goods Sold	COGS
Selling, General, and Administrative Expense	XSGA
Raw Materials, Supplies and Merchandise	RAWMSM
Change in Stocks (–)	STKCH
Capitalized Costs (–)	CAPCST
Staff Expense – Total	XSTF
Operating Expense – Other	XOPRO
Operating Expense	XOPR
Depreciation of Fixed Assets (Tangible)	DFXA
Amortization of Intangibles	AM
Depreciation and Amortization – Total	DP
Operating Income	OPINC
Interest Expense – Total	XINT
Nonoperating Income (Expense)	
Interest Capitalized	INTC
Interest and Dividend Income – Total	IDIT
Nonoperating Income (Expense) – Other	NOPIO
Nonoperating Income (Expense) – Total	NOPI

Data item name	Mnemonic
Pretax Income	PI
Appropriations to Untaxed Reserves	AUTXR
Income Taxes	
Income Taxes – Current	TXC
Deferred Taxes (Income Account)	TXDI
Income Taxes – Other	TXO
Income Taxes – Total	TXT
Minority Interest (Income Account)	MII
Net Items	
Equity in Earnings – After Tax	EIEA
Preacquisition Profits	PACQP
Net Items – Other	NITO
Net Items – Total	NIT
Income Before Extraordinary Items	IB
Extraordinary Items	XI
Dividends	
Dividends – Preferred	DVP
Dividends – Common/Ordinary	DVC
Dividends – Share Capital – Other	DVSCO
Dividends – Total	DVT

Financial Services Income Statement – Combined Industry Format

This model is an example of one of the income statements available for Financial Services companies (\$F). The mnemonic for this income statement is GFISC.

Data item name	Mnemonic
Revenues	
Insurance Premiums – Total (Insurance)	IPTI
Interest and Related Income (Insurance)	IRII
Capital Gains – Realized (Insurance)	CGR I
Capital Gains – Unrealized (Insurance)	CGUI
Capital Gains – Total (Insurance)	CGTI
Investment Income – Total (Insurance)	IVI
Income – Other (Insurance)	IOI
Investment Income (Real Estate)	IIRE
Development Revenue (Real Estate)	DVRRE
Commissions and Fees (Real Estate)	CFERE
Income – Other (Real Estate)	IORE
Principal Transactions	PTRAN
Investment Banking Income	IBKI
Commissions and Fees (Broker/ Dealer)	CFBD
Income – Other (Broker/Dealer)	IOBD
Interest and Dividend Income	
Interest and Dividend Income – Short Term Investments	IDIST
Interest and Dividend Income – Loans/Claims/Advances – Banks	IDILB
Interest and Dividend Income – Loans/ Claims/Advances – Customers	IDILC
Interest and Dividend Income – Trading Securities	IDITS
Interest and Dividend Income – Investment Securities	IDIIS
Interest and Dividend Income – Sundry	IDIS
Interest and Dividend Income – Total	IDIT

Data item name	Mnemonic
Commissions and Fees – Other	CFO
Trading/Dealing Securities – Gain (Loss)	TDSG
Investment Securities – Gain (Loss) – Realized	ISGR
Investment Securities – Gain (Loss) – Unrealized	ISGU
Investment Securities – Gain (Loss) – Total	ISGT
Revenue/Income – Sundry	RIS
Revenue – Total	REVT
Expenses	
Benefits and Claims – Total (Insurance)	BCT
Dividends and Bonuses Paid to Policyholders	DVPDP
Commissions Expense (Insurance)	XCOMI
Amortization of Deferred Policy Acquisition Costs	ADPAC
Investment Expense (Insurance)	XIVI
Expense – Other (Insurance)	XOI
Expense – Investment (Real Estate)	XIVRE
Expense – Development (Real Estate)	XDVRE
Expense – Other (Real Estate)	XORE
Brokerage, Clearing, and Exchange Fees	BCEF
Communications Expense	XCOM
Expense – Other (Broker/Dealer)	XOBD
Interest Expense	
Interest Expense – Deposits – Customer	XINDC
Interest Expense – Deposits – Banks	XINDB
Interest Expense – Short-term Borrowings	XINST
Interest Expense on Long-term Debt	XINTD
Interest Expense – Sundry	XINS
Interest Expense – Total	XINT
Provision – Credit Losses (Income Account)	PCL

Data item name	Mnemonic
Administrative and General Expense	
Staff Expense – Total	XSTF
Equipment and Occupancy Expense	XEQO
Administrative and General Expense – Other	XAGO
Administrative and General Expense – Total	XAGT
Commissions and Fees Paid – Other	CFPDO
Expense – Sundry	XS
Expense – Total	XT
Foreign Currency Adjustment	FCA
Special Items	SPI
Provisions – Other	PVO
Pretax Income	PI
Appropriations to Untaxed Reserves	AUTXR
Income Taxes	
Income Taxes – Current	TXC
Deferred Taxes (Income Account)	TXDI
Income Taxes – Other	TXDO
Income Taxes – Total	TXT
Minority Interest (Income Account)	MII
Net Items	
Capital Gains – After Tax	CGA
Equity in Earnings – After Tax	EIEA
Net Items – Other	NIO
Net Items – Total	NIT
Income Before Extraordinary Items	IB
Extraordinary Items	XI

Supplementary Income Statement Information

This model identifies the data items that are supplementary to the income statement for Industrial companies (\$G). The mnemonic for this statement is GISS.

Data item name	Mnemonic
Equity in Earnings – Unconsolidated Subsidiary	ESUB
Savings Due to Common Stock Equivalents	CSTKE
Staff Expense – Wages and Salaries	XSTFWS
Staff Expense – Other	XSTFO
Labor and Related Expense	XLR
Pension and Retirement Expense	XPR
Directors' Emoluments	EMOL
Auditors' Remuneration	RMUN
Value-Added Taxes	TXVA
Excise Taxes	TXE
Income Taxes – Other	TXO
Income Taxes – Foreign	TXFO
Research and Development Expense	XRD
Rental Expense	XRENT
Rental Income	IRENT
Amortization of Deferred Charges	AMDC
Foreign Currency Adjustment	FCA
Special Items	SPI

Data item name	Mnemonic
Fixed Assets (Tangible) and Investments – Disposals – Gain (Loss)	FATD
Discontinued Operations	DO

Balance Sheet Models

Full Detail Balance Sheet

This model is an example of one of the balance sheets available for Industrial companies (\$G). The mnemonic for this balance sheet is GBSDETL.

Data item name	Mnemonic
Assets	
Cash and Due from Banks	CH
Short-term Investments – Total	IVST
Cash and Short-term Investments	CHSTI
Accounts Receivable/Debtors – Trade	RECTR
Accounts Receivable/Debtors – Other	RECCO
Accounts Receivable/Debtors – Total	RECT
Inventories/Stocks	
Inventories/Stocks – Raw Materials	INVRM
Inventories/Stocks – Work in Progress	INVWIP
Inventories/Stocks – Finished Goods	INVFG
Inventories/Stocks – Other	INVO
Inventories/Stocks – Total	INVT
Current Assets – Other	
Prepaid Expense	XPP
Treasury Stock (Current Assets)	TSCA
Current Assets – Other Excluding Prepaid Expense	ACOX
Current Assets – Other – Total	ACO
Current Assets – Total	ACT

Data item name	Mnemonic
Fixed Assets – Total	
Property, Plant, and Equipment (Gross) – Total	PPEGT
Depreciation and Amortization (Accumulated) (–)	DPACT
Investment Grants and Other Deductions (–)	IVGOD
Property, Plant, and Equipment (Net) – Total	PPENT
Investments and Advances – Equity Method	IVAEQ
Investments and Advances – Other	IVAO
Intangibles	INTAN
Assets – Other	
Deferred Charges	DC
Treasury Stock (Long-term Assets)	TSTLTA
Unappropriated Net Loss	UNL
Exchange Adjustments (Assets)	EA
Assets – Other – Excluding Deferred Charges	AOX
Assets – Other	AO
Assets – Total	AT
Liabilities	
Long-term Debt Due in One Year	DD1
Notes Payable	NP
Debt in Current Liabilities	DLC
Accounts Payable	AP

Data item name	Mnemonic
Current Liabilities – Other	
Accrued Expenses	XACC
Taxes Payable	TXP
Accounts Payable/Creditors – Other	APO
Proposed Dividends	PRODV
Current Liabilities – Other – Excluding Accrued Expense	LCOX
Current Liabilities – Other	LCO
Current Liabilities – Total	LCT
Deferred Taxes (Balance Sheet)	TXDB
Long-term Debt – Total	DLTT
Minority Interest (Balance Sheet)	MIB
Reserves – Untaxed	RVUTX
Liabilities – Other	
Accrued Expense & Deferred Income	AEDI
Government Grants	GOVGR
Taxes – Noncurrent	TXNC
Provision – Pension Liabilities	PVPL
Provisions – Other	PVO
Exchange Adjustments (Liabilities)	EXCADJ
Unappropriated Net Profit (Shareholders' Equity)	UNNPL
Liabilities – Sundry	LS
Liabilities – Other	LO
Liabilities – Total	LT
Shareholders' Equity	
Preferred Stock – Redeemable	PSTKR
Preferred Stock – Nonredeemable	PSTKN
Preferred Stock – Total	PSTK
Common Stock	CSTK
Share Capital – Other	SCO

Data item name	Mnemonic
Participation Rights Certificates	PRC
Treasury Stock – All Capital – Total	TSTK
Capital Surplus/Share Premium Reserve	CAPS
Revaluation Reserve	RVLRV
Retained Earnings	RE
Unappropriated Net Profit (Shareholders' Equity)	UNNP
Equity Reserves – Other	ERO
Cumulative Translation Adjustment	TRANSA
Shareholders' Equity – Total	SEQ

Financial Services Balance Sheet – Combined Industry Format

This model is an example of one of the balance sheets available for Financial Services companies (\$F). The mnemonic for this balance sheet is GFBSC.

Data item name	Mnemonic
Assets	
Cash and Due from Banks	CH
Cash and Deposits – Segregated	CHS
Short-term Investments	
Federal Funds Sold	FFS
Resale Agreements	RAGR
Short-term Investments – Other	STIO
Short-term Investments – Total	IVST
Loans/Claims/Advances	
Loans/Claims/Advances – Short-term (Banks)	LCAST
Loans/Claims/Advances – Long-term (Banks)	LCALT
Loans/Claims/Advances – Total (Banks)	LCAT
Loans/Claims/Advances – Government	LCAG
Loans/Claims/Advances – Banks and Government – Total	LCABG
Investment Assets	
Investment Assets – Fixed Income Securities (Insurance)	IAFXI
Investment Assets – Equity Securities (Insurance)	IAEQI

Data item name	Mnemonic
Investment Assets – Securities – Sundry (Insurance)	IASSI
Investment Assets – Securities – Total (Insurance)	IASTI
Investment Assets – Mortgage Loans (Insurance)	IAMLI
Investment Assets – Policy Loans (Insurance)	IAPLI
Investment Assets – Loans – Other (Insurance)	IALOI
Investment Assets – Loans – Total (Insurance)	IALTI
Investment Assets – Real Estate (Insurance)	IAREI
Investment Assets – Other (Insurance)	IAOI
Investments Assets – Total (Insurance)	IATI
Trading/Dealing Account Securities	
Governments Trading/Dealing Account Securities – National	TDSNG
Trading/Dealing Account Securities – Local Governments	TDSLG
Trading/Dealing Account Securities – Corporate Debt	TDSCD
Trading/Dealing Account Securities – Corporate Equity	TDSCE
Trading/Dealing Account Securities – Money Market	TDSMM
Trading/Dealing Account Securities – Sundry	TDSS
Trading/Dealing Account Securities – Other	TDSDO
Trading/Dealing Account Securities – Total	TDST
Investment Securities	
Investment Securities – National Governments	ISNG
Investment Securities – Local Governments	ISLG
Investment Securities – Fixed Income	ISFI
Investment Securities – Equity	ISEQ
Investment Securities – Sundry	ISSU
Investment Securities – Other	ISOTH
Investment Securities – Total	IST
Loans/Claims/Advances	
Loans/Claims/Advances – Consumer	LCACR
Loans/Claims/Advances – Commercial	LCACL
Loans/Claims/Advances – Mortgage	LCAM

Data item name	Mnemonic
Loans/Claims/Advances – Lease	LCAL
Loans/Claims/Advances – Other	LCAO
Reserves for Credit Losses (Assets)	RCL
Unearned Income	UI
Loans/Claims/Advances – Customers	LCACU
Investment Property	IP
Accounts Receivable/Debtors	
Accounts Receivable/Debtors – Brokers, Dealers, and Clearing Org.	ARB
Accounts Receivable/Debtors – Customer	ARC
Accounts Receivable/Debtors – Trade	RECTR
Accounts Receivable/Debtors – Other	AROFS
Accounts Receivable/Debtors – Total	ARTFS
Reinsurance Assets	
Reinsurance Assets – Receivables/Debtors (Insurance)	RARI
Reinsurers' Liability for Reserves (Insurance)	RLRI
Reinsurance Assets – Deposits and Other (Insurance)	RADP
Reinsurance Assets – Total (Insurance)	RATI
Inventories/Stocks	
Inventories/Stocks – Real Estate Held for Development	INVREH
Inventories/Stocks – Real Estate Under Development	INVREI
Inventories/Stocks – Real Estate Held for Sale	INVRES
Inventories/Stocks – Other	INVOFS
Inventories/Stocks – Total	INVT
Investments – Permanent	
Investments and Advances – Equity Method	IVAEQ
Investments – Permanent – Associated Companies	IVPAC
Investments – Permanent – Other	IVPO
Investments – Permanent – Total	IVPT

Data item name	Mnemonic
Fixed Assets	
Fixed Assets (Tangible) – Property	FATP
Fixed Assets (Tangible) – Buildings	FATB
Fixed Assets (Tangible) – Equipment and Other	FATE
Fixed Assets (Tangible) – Assets for Leases	FATL
Depreciation and Amortization (Accumulated) (–)	DPACT
Investment Grants and Other Deductions (–)	IVGOD
Property, Plant, and Equipment (Net) – Total	PPENT
Goodwill	GDWL
Intangible Assets – Other	INTAO
Intangibles	INTAN
Deferred Policy Acquisition Costs	DFPAC
Separate Account Assets	SAA
Foreign Exchange Assets	FEA
Customers' Acceptances	CA
Securities in Custody	SC
Assets – Other	
Prepaid Expenses	XPP
Treasury Stock (Assets)	TSA
Unappropriated Net Loss	UNL
Exchange Adjustments (Assets)	EA
Deferred Charges	DC
Assets – Other – Excluding Deferred Charges	AOX
Assets – Other – Total	AO
Assets – Total	AT
Liabilities	
Reserves	
Reserves – For Benefits – Life – Policy (Insurance)	RVBPI
Reserves – For Benefits – Life – Claims (Insurance)	RVBCI

Data item name	Mnemonic
Reserves – For Benefits – Life – Total (Insurance)	RVBTI
Reserves – For Claims (Losses) – Nonlife (Insurance)	CRVNLI
Reserves – For Unearned Premiums (Insurance)	RVUPI
Reserves – Reinsurance (Insurance)	RVRI
Reserves – Sundry (Insurance)	RVSI
Reserves – Total (Insurance)	RVTI
Deposits	
Deposits – Demand – Customer	DPDC
Deposits – Savings – Customer	DPSC
Deposits – Time – Customer	DPTIC
Deposits – Total – Customer	DPTC
Deposits – Short Term Demand – Bank	DPSTB
Deposits – Long Term Time – Banks	DPLTB
Deposits – Total Banks	DPTB
Short-term Borrowings	
Long-term Debt Due in One Year	DD1
Federal Funds Purchased	FDFR
Repurchase Agreements	RPAG
Commercial Paper	CMP
Short-term Borrowings – Other	STBO
Debt in Current Liabilities	DLC
Long-term Debt Subordinated	DLTSUB
Long-term Debt – Other	DLTO
Long-term Debt – Total	DLTT
Loans from Securities Finance Companies for Margin Transactions	MTL
Accounts Pay/Cred–Brokers,Dealers,Clearing Organizations	APB
Accounts Pay/Creditors – Customers	APC
Accounts Payable	AP

Data item name	Mnemonic
Reinsurance Liabilities – Payables/Creditors	RLP
Reinsurance Liabilities – Other	RLO
Reinsurance Liabilities – Total	RLT
Reserves – Untaxed	RVUTX
Provisions	
Deferred Taxes (Balance Sheet)	TXDB
Provisions – Pension Liabilities	PVPL
Provisions – Credit Losses (Balance Sheet)	PVCL
Provisions – Other	PVO
Provisions – Total	PVT
Separate Account Liabilities	SAL
Foreign Exchange Liabilities	FEL
Acceptances Outstanding	ACCO
Securities Sold Not Yet Purchased	SSNP
Securities Borrowed & Deposited by Customers	SBDC
Liabilities – Other	
Accrued Expense and Deferred Income	AEDI
Taxes Payable	TXP
Accounts Payable/Creditors – Other	APOFS
Proposed Dividends	PRODV
Government Grants	GOVGR
Unappropriated Net Profit (Liabilities)	UNNPL
Exchange Adjustments (Liabilities)	EXCADJ
Liabilities – Sundry	LS
Liabilities – Other	LO
Liabilities – Total	LT
Minority Interest	MIB
Shareholders' Equity	
Preferred Stock – Redeemable	PSTKR

Data item name	Mnemonic
Preferred Stock – Nonredeemable	PSTKN
Preferred Stock – Total	PSTK
Common Stock	CSTK
Participation Rights Certificates	PRC
Share Capital – Other	SCO
Treasury Stock – All Capital – Total	TSTK
Capital Surplus/Share Premium Reserve	CAPS
Equity Reserves	
Retained Earnings	RE
Reserves – Distributable – Other	RVDO
Reserves – Distributable – Total	RVDT
Revaluation Reserve	REVRV
Securities Gains (Losses) – Unrealized	SECU
Reserves – Nondistributable – Other	RVNO
Reserves – Nondistributable – Total	RVNT
Equity Reserves – Total	RVEQT
Cumulative Translation Adjustment	TRANSA
Shareholders' Equity – Total	SEQ

Supplementary Balance Sheet Information

This model identifies the data items that are supplementary to the balance sheet for Industrial companies (\$G). The mnemonic for this balance sheet is GBSS.

Data item name	Mnemonic
Assets	
Goodwill	GDWL
Liabilities	
Debt and Creditors – Current – Total	DCCT
Legal Reserves	LRV

Data item name	Mnemonic
Reserves – Tax–Regulated	RVTXR
Grants – Equity Reserves	GEQRV
Consolidation Reserves	CRV
Additions to Fixed Assets	AFXA
Common/Ordinary Equity	CEQ
Invested Capital	ICAPT

Miscellaneous

Common/Ordinary Shareholders	CSHR
Employees	EMP
Treasury Stock – Dollar Amount – Common	TSTKC
Treasury Stock – Dollar Amount – Preferred	TSTKP
Treasury Stock – Share Capital Other	TSO

Statement of Cash Flows Model

Statement of Cash Flows – Format 7

This model is an example of one of the Statement of Cash Flows available for Industrial companies (\$G). The mnemonic for this statement is GCFLF7.

Data item name	Mnemonic
Indirect Operating Activities	
Income Before Extraordinary Items	IBC
Depreciation and Amortization	DPC
Extraordinary Items and Discontinued Operations	XIDOC
Deferred Taxes	TXDC
Sale of Fixed Assets (Tangible) and Sale of Investments – Disposals	SPPIV
– Gain (Loss)	
Provisions (Flow of Funds)	PRV
Reserves	RV
Funds from Operations – Other	FOPO
Accounts Receivable/Debtors – Decrease (Increase)	RECCH
Inventories/Stocks – Decrease (Increase)	INVCH
Accounts Payable & Accrued Liabilities – Increase (Decrease)	APALCH
Income Taxes – Accrued – Increase (Decrease)	TXACH
Assets and Liabilities – Other (Net Change)	AOLOCH

Data item name	Mnemonic
Operating Activities – Net Cash	OANCF
Investing Activities	
Increase in Investments	IVCH
Investments – Decrease	SIV
Short-term Investments – Change (Statement of Cash Flows)	IVSTCH
Capital Expenditures	CAPX
Sale of Property, Plant, and Equipment	SPPE
Acquisitions	AQC
Investing Activities – Other	IVACO
Investing Activities – Net Cash Flow	IVNCF
Financing Activities	
Purchase of Common and Preferred Stock	PRSTKC
Equity Stock – Addition	SSTK
Cash Dividends	DV
Long-term Debt – Issuance	DLTIS
Long-term Debt – Reduction	DLTR
Taxation	TX
Current Debt – Change	DLCCH
Financing Activities – Other	FIAO
Financing Activities – Net Cash Flow	FINCF
Exchange Rate Effect	EXRE
Cash and Cash Equivalents – Increase (Decrease)	CHECH
Direct Operating Activities	
Income Taxes Paid	TXPD
Interest Paid (Net)	INTPN

Rest of World Cash Flow Statement by Activity – Format 10

This model is an example of one of the Statement of Cash Flows available for Industrial companies (\$G). The mnemonic for this statement is GCFLF10.

Data item name	Mnemonic
Operating Activities	
Net Income/(Loss)	IBC
Minority Interest	MIC
Equity Interest in Earnings of Associated Companies	EIEAC
Depreciation and Amortization	DPC
Extraordinary Items	XIDOC
Deferred Taxes	TXDC
Provisions	PRV
Sale of Fixed Assets and Sale of Investments – Disposals (Gain) Loss	SPPIV
Reserves	RV
Taxation – Operating Activities	TXOP
Interest and Dividend Adjustments – Operating Activities	INTOACT
Funds from Operating Activities – Other	FOPO
Working Capital/Net Operating Assets – Change	WCAPOPC
Accounts Receivable/Debtors – Decrease/(Increase)	RECCH
Inventories/Stocks – Decrease/(Increase)	INVCH
Accounts Payable/Creditors – Increase/(Decrease)	APCH
Accrued Liabilities – Increase/(Decrease)	ACCLI
Customer Advances	CUSTADV
Working Capital Changes – Other	AOLOCH
Operating Activities – Net Cash Flow	OANCF
Investing Activities	
Investments – Increase	IVCH
Investments – (Decrease)	SIV
Short-term Investments – Change	IVSTCH
Assets – Other – Change	ATOCH
Capital Expenditures	CAPX

Data item name	Mnemonic
Intangible Assets – Purchase	INTANP
Proceeds from Sale of Fixed Assets	PSFIX
Acquisitions	AQC
Interest and Dividend Adjustments – Investing Activities	INTIACT
Investing Activities – Other	IVACO
Investing Activities – Net Cash Flow	IVNCF
Financing Activities	
Equity Stock – Addition	SSTK
Equity Stock – Reduction	PRSTKC
Purchase of Treasury Shares	PURTSR
Cash Dividends	DV
Long-term Debt – Change	LTDCH
Current Debt – Change	DLCCH
Taxation	TX
Pension Liabilities – Change	PLIACH
Minority Interest in Shareholders' Equity – Change	MISEQ
Interest and Dividend Adjustments – Financing Activities	INTFACT
Financing Activities – Other	FIAO
Financing Activities – Net Cash Flow	FINCF
Exchange Rate Effect	EXRE
Cash Flow Adjustments – Other	CFLAOTH
Cash and Cash Equivalents – Increase (Decrease)	CHECH
Cash and Cash Equivalents at Beginning of Year	CHEB
Cash and Cash Equivalents at End of Year	CHEE
Debt at Beginning of Year	DBTB
Debt at End of Year	DBTE
Other Net Balances at Beginning of Year	ONBALB
Other Net Balances at End of Year	ONBALE
Supplemental Items	
Income Taxes Paid (Cash Flow)	TXPD
Interest Paid (Cash Flow)	INTPN

Rest of World Cash Flow Statement by Source and Use – Format 11

This model is an example of one of the Statement of Cash Flows available for Industrial companies (\$G). The mnemonic for this statement is GCFLF11.

Data item name	Mnemonic
Source of Funds/Working Capital	
Depreciation and Amortization	DPC
Minority Interest	MIC
Deferred Taxes	TXDC
Provisions	PRV
Reserves	RV
Sale of Fixed Assets and Sale of Investments – Disposals (Gain) Loss	SPPIV
Exchange Rate Effect – Source of Funds	EXRES
Extraordinary Items	XIDOC
Sources of Operating Funds – Other	FSRCOPO
Source of Funds From Operations – Total	FSRCOPT
Equity Stock – Addition	SSTK
Current Debt – Source of Funds	DCSFD
Long-term Debt – Issuance	DLTIS
Long-term Liabilities – Other Increase (Decrease)	LTLO
Proceeds from Sale of Fixed Assets and Sale of Investments	PROSAI
Working Capital Change – Source of Funds	WCAPS
Sources of Funds – Other	FSRCO
Source of Funds – Total	FSRCT
Use of Funds/Working Capital	
Capital Expenditures	CAPX
Intangible Assets – Purchase	INTANP
Investments – Increase	IVCH
Current Debt – Use of Funds	DCUFD
Long-term Debt – Reduction	DLTR
Equity Stock – Reduction	PRSTKC
Cash Dividends	DV
Taxation	TX
Acquisitions	AQC
Exchange Rate effect – Use of Funds	EXREU
Working Capital Change – Use of Funds	WCAPU
Uses of Funds – Other	FUSEO
Use of Funds – Total	FUSET

Data item name	Mnemonic
Working Capital Change (Separate Account)	WCAPSA
Exchange Rate Effect	EXRE
Source and Use of Funds/Working Capital Adjustments – Other	WCAPSU
Working Capital/Cash/Net Funds Change – Total	WCAPSA
Movements in Funds/Working Capital	
Cash/Cash Equivalents/Net Funds – Increase (Decrease)	CHENFD
Current Debt – Change	DLCCH
Long-term Debt/Liabilities – Change	LTDLCH
Accounts Receivable/Debtors – Decrease (Increase)	RECCH
Inventories/Stocks – Decrease (Increase)	INVCH
Creditors – Change	APALCH
Working Capital Change – Other	WCAPCH

U.K. (revised FRS 1) Cash Flow Statement – Format 12

This model is an example of one of the Statement of Cash Flows available for Industrial companies (\$G).
The mnemonic for this statement is GCFLF12.

Data item name	Mnemonic
Operating Activities	
Operating Profit	OPPRFT
Depreciation and Amortization	DPC
Working Capital – Change	WCAPCHC
Inventories/Stock – Decrease (Increase)	INVCH
Accounts Receivable/Debtors – Decrease (Increase)	RECCH
Accounts Payable/Creditors – Increase (Decrease)	APCH
Working Capital Changes – Other	AOLOCH
Exchange Rate Effect	EXRE
Sale of Fixed Assets – (Gain) Loss	SPPCH
Disposals – Other – (Gain) Loss	DISPOCH
Equity Interest in Earnings of Associated Companies	EIEAC
Provisions	PRV
Discontinued Operations	DOC
Extraordinary Items	XIDOC
Funds from Operating Activities – Other	FOPO
Operating Activities – Net Cash Flow	OANCF
Related to Continuing Operating	OANCFC
Related to Discontinued Operations	OANCFD
Returns on Investments and Servicing of Finance	
Interest Received	INTRC
Interest Paid	INTPD
Interest Element of Finance Leases	INTFL
Non-equity and Minority Interest Dividends Paid	NEQMI
Dividends Received	DVREC
Funds from Investment and Finance Activities – Other	FINVAO
Investments and Servicing of Finance – Net Cash Flow	INVSVC
Taxation	TX
Capital Expenditure and Financial Investment	
Capital Expenditures	CAPX

Data item name	Mnemonic
Intangible Assets – Purchase	INTANP
Investments – Increase	IVCH
Sale of Fixed Assets	STFIXA
Intangible Assets – Disposal	INTAND
Investments – Disposal	INVDSP
Loans (Made) Repaid	LNMD
Investing Activities – Other	IVACO
Capital Expenditure and Financial Investment – Net Cash Flow	CAPXFI
Acquisitions and Disposals	
Subsidiary Undertakings – Purchase	SUBPUR
Net Overdrafts Acquired with Subsidiaries	NOASUB
Associated Undertakings – Investment	ASINV
Subsidiary Undertakings – Disposal	SUBDIS
Associated Undertakings – Disposal	ASDIS
Acquisitions and Disposals – Other	ACQDISO
Acquisitions and Disposals – Net Cash Flow	ACQDISN
Equity Dividends Paid	EQDIVP
Net Cash Flow Before Management of Liquid Resources and Financing	NCFLIQ
Management of Liquid Resources	
Loans and Deposits – Increase (Decrease)	LNDEP
Short Term Investments – (Increase) Decrease	STINV
Liquid Resources – Other Movements	LIQRESO
Management of Liquid Resources – Net Cash Flow	LIQRESN
Financing Activities	
Equity Stock Addition	SSTK
Equity Stock Reduction	PRSTKC
Share Capital Transactions – Other	SHRCAP
Financing Increase	FININC
Loan Increase/Additions	LNINC
Finance Lease Increases	FINLE
Financing Repayments/Reductions	FINRE

Data item name	Mnemonic
Loan Repayments/Reductions	LNREP
Capital Element of Finance Lease Rental Payments	CAPFL
Financing Activities – Other	FIAO
Financing Activities – Net Cash Flow	FINCF
Cash and Cash Equivalents – Increase (Decrease)	CHECH

Japan Non–Consolidated Cash Flow Statement – Format 13

This model is an example of the Statement of Cash Flows available for Industrial companies (\$G). The mnemonic for this statement is GCFLF13.

Note: Standard & Poor's collection of Japan Non-Consolidated data ended in February 2002

Data item name	Mnemonic
Operating Activities	
Operating Income	OPINCJ
Income–Other	INCOJ
Dividends and Interest Received	DIVINTJ
Income – Sundry	INCSUNJ
Net Income (Loss)	NINCJ
Proceeds from Sale of Fixed Assets/Investments	PFATIJ
Proceeds from Sale of Tangible Fixed Assets	PTFATJ
Proceeds from Sale of Investments	PINVJ
Collection on Loans	COLLECTJ
Proceeds – Other	OPPOTHJ
Operating Activities – Cash Inflow	OPACTIJ
Operating Expenses	OPXJ
Raw Materials/Inventories – Purchase	RAWMATJ
Personnel Expenses – Other	PRSLXJ
Operating Expenses – Other	OPXOJ
Expenses – Other	XOTHJ
Interest Paid and Discounts	INTPDJ
Expenses – Sundry	XSUNJ
Total Operating and Other Expenses	TOPXJ
Purchase of Tangible Fixed Assets/Investments	PTANJ
Tangible Fixed Assets – Purchase	TANGJ
Investments – Purchase	INVPJ
Loans Made	LNMJ
Purchases/Investments – Other	PINVOJ
End–Of–Year Expenses	XENDYRJ
Dividends Paid	DVPKJ
Income Taxes Paid	INCTXPDJ
Year–End Expenses – Other	XENDOJ

Data item name	Mnemonic
Operating Activities – Cash Outflow	OPACTOJ
Operating Activities – Net Cash Flow	OPACTNJ
Financing Activities	
Total Proceeds	TPROJ
Proceeds from Short-term Loans	PSTLNJ
Proceeds from Notes Payable	PNTPJ
Proceeds from Long-term Loans	PLTLNJ
Proceeds from Bonds Payable	PBDPJ
Share Capital Increase	SHRCJ
Proceeds – Other	FPOTHJ
Total Payments	TPAYJ
Short-term Debt – Payment	STDPJ
Long-term Debt – Payment	LTDPJ
Redemption of Bonds	REDBJ
Payments – Other	PAYOTJ
Financing Activities – Net Cash Flow	FACTJ
Cash and Cash Equivalents – Increase (Decrease)	CHECHJ
Unrealized loss	UNRLJ
Cash and Cash Equivalents at Beginning of Year	CHEBJ
Cash and Cash Equivalents at End of Year	CHEEJ
Cash at End of Year	CHEOJ
Marketable Securities at End of Year	MKTSEJ
Treasury Stock at End of Year	TSTKT

'A' Data Definitions

Acceptances Outstanding

Acceptances Outstanding

Mnemonic	Item number	Category
ACCO	G154	Financial Services

This item is for banks only.

This item represents unmatured drafts and bills of exchange accepted by a bank. It also represents the bank's liability for the accepted draft. A bank finances imports and exports by accepting drafts drawn by customers for payment to a third party. The customer's liability for repayment is reported in the Assets section.

This item is a component of Liabilities - Total (LT).

This item includes:

1. Acceptances and guarantees
2. Own acceptances and promissory notes outstanding

This item excludes:

1. Banker's acceptances reported as short-term debt (included in Short-Term Borrowings - Other [STBO])
2. Contingent liabilities not reported on the Balance Sheet (included in Contingent Liabilities - Total [CLT])

Accounting Method

Accounting Method

Mnemonic	Item number	Category
AMTH	G716	Industrial Financial Services

This identifies the method a company uses to value the fixed assets represented on the statements. It consists of a one-character alpha code.

The following lists the applicable codes and accounting methods:

Code	Accounting Method
C	Current Cost
H	Historic Cost (company does not revalue fixed assets)
M	Modified Historic Cost (company states assets at cost in its statements but assumes replacement cost for depreciation)

Accounting Standard - Note

Accounting Standard - Note

Mnemonic	Item number	Category
ASTD	GF66	Industrial Financial Services

This identifies the accounting standard a company uses in presenting its financial statements. A domestic standard is assumed if a company omits reference to a specific standard. It consists of a two-character alpha code.

The following lists the applicable codes and accounting standards:

Code	Accounting Standard
C	Current Cost
H	Historic Cost (company does not revalue fixed assets)
M	Modified Historic Cost (company states assets at cost in its statements but assumes replacement cost for depreciation)
DA	Domestic standards generally in accordance with International Accounting Standards Committee (IASC) and Organization for Economic Cooperation and Development (OECD) guidelines
DD	Domestic standards for parents and domestic subsidiaries. Native country or United States' standards for overseas subsidiaries
DI	Domestic standards generally in accordance with IASC guidelines
DO	Domestic standards generally in accordance with OECD guidelines
DR	Accounts reclassified to show allowance for doubtful accounts and/or accumulated depreciation as a reduction of assets rather than liabilities
DS	Domestic standards
DT	Domestic standards in accordance with principles generally accepted in the in the United States
DU	Domestic Standards generally in accordance with United States GAAP
LJ	Combination DR and MI
MI	Accounts reclassified by SPC to combine separate life insurance and nonlife insurance accounts
MU	Modified United States' standards (Japanese companies' financial statements translated into English)
US	United States' standards

Accounts Payable

Accounts Payable

Mnemonic	Item number	Category
AP	G141	Industrial Financial Services
APF	GF19	footnote

Industrial definition

This item represents trade obligations due within one year.

This item is a component of Current Liabilities - Total (LCT).

This item includes:

1. Accounts and notes payable (when no breakout is available)
2. Accounts payable due to unconsolidated subsidiaries and associate companies (when reported as trade accounts payable)
3. Bills of exchange
4. Bills payable
5. Cash overdrafts (when included by the company)
6. Checks outstanding (when included by the company)
7. Oil and gas companies' distributions payable, production proceeds payable, production receipts, and royalties payable)
8. Trade acceptance
9. Trade accounts payable not yet billed (when reported as current)
10. Trade notes payable

This item excludes:

1. Accounts due to factoring companies (included in Accounts Payable/Creditors - Other [APO])
2. Accounts payable to parent companies and consolidated subsidiaries (included in Accounts Payable/Creditors - Other [APO])
3. Advance payments (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])
4. Airline companies' air traffic liability (included Current Liabilities - Other - Excluding Accrued Expense [LCOX])
5. Other accounts payable (included in Accounts Payable/Creditors - Other [APO])
6. Oil and gas companies' production payables

France This item includes all accounts payable for the year, including trade creditors, taxes, and other creditors (*dettes fournisseurs*).

This item excludes operating debts or current liabilities (*dettes d'exploitation*).

When an amount is reported and no breakout of the components is available, this item contains a Combined Figure data code (@CF).

Germany Accounts payable related to a customer/supplier may be offset against accounts receivable from the same when both accounts have identical maturities.

This item includes:

1. Trade accounts payable or current liabilities to suppliers and delivers (Verbindlichkeiten aus Lieferungen und Leistungen)
2. Trade notes payable (Verbindlichkeiten aus der Annahme gezogener Wechsel und Ausstellung eigener Wechsel)

Italy This item includes debts to suppliers (*debiti fornitori*).

Spain This item excludes other operating payables (included in Accounts Payable/Creditors - Other [APO]).

Financial Services definition

This item represents trade obligations not classified as deposits or reinsurance liabilities.

This item is a component of Liabilities - Total (LT).

This item is the *sum* of:

1. Accounts Payable/Creditors - Brokers, Dealers, and Clearing Organizations (APB)
2. Accounts Payable/Creditors - Customers (APC)

This item includes:

1. Accounts and notes payable (when no breakout is available)
2. Accounts payable due to unconsolidated subsidiaries and associated companies (when reported as trade accounts payable)
3. Bills of exchange
4. Bills payable
5. Cash overdrafts (when included by the company)
6. Checks outstanding (when included by the company)
7. Trade acceptances
8. Trade accounts payable not yet billed
9. Trade creditors
10. Trade debtors
11. Trade notes payable
12. Customer payables for brokers/dealers
13. Payables to brokers, dealers, and clearing organizations
14. Accounts payable for insurance companies on direct business to agents, policyholders, and others
15. Insurance payables
16. Payables to agencies
17. Payables to insurance companies
18. Amounts due from tenants for real estate companies.

This item excludes:

1. Accounts payable to parent companies and consolidated subsidiaries (included in Accounts Payable/Creditors - Other [APOFS])
2. Advance payments (included in Liabilities - Sundry [LS])
3. Customer deposits (included in Deposits - Total - Customer [DPTC])
4. Interbank deposits (included in Deposits - Total - Banks [DPTB])
5. Other accounts payable (included in Accounts Payable/Creditors - Other [APOFS])
6. Reinsurance payables (included in Reinsurance Liabilities - Total [RLT])

France This item includes all accounts payable for the year, including trade creditors, taxes, and other creditors (*dettes fournisseurs*).

This item excludes operating debts or current liabilities (*dettes d'exploitation*).

When an amount is reported and no breakout of the components is available, this item contains a Combined Figure data code (@CF).

Germany Accounts payable related to a customer/supplier may be offset against accounts receivable from the same when both accounts have identical maturities.

This item includes:

1. Trade accounts payable or current liabilities to suppliers and deliverers (Verbindlichkeiten aus Lieferungen und Leistungen)
2. Trade notes payable (Verbindlichkeiten aus der Annahme gezogener Wechsel und Ausstellung eigener Wechsel)

Italy This item includes debts to suppliers (*debiti fornitori*).

Footnote Code

Code	Description
BK	Includes other expenses

Accounts Payable/Creditors

Accounts Payable/Creditors - Brokers, Dealers, and Clearing Organizations

Mnemonic	Item number	Category
APB	G139	Financial Services

This item is for brokers/dealers only.

This item represents obligations of a securities broker/dealer to other brokers, dealers, and securities clearing organizations.

This item is a component of Accounts Payable (AP).

This item includes:

1. Amounts received for securities loaned
2. Clearing account for securities transactions
3. Liabilities to brokers and dealers
4. Payables for securities purchased
5. Payables to brokers and dealers
6. Payables to clearing organizations
7. Securities failed to receive

This item excludes:

1. Insurance payables to brokers and agents (included in Accounts Payable/Creditors - Customers [APC])
2. Payables due to customers (included in Accounts Payable/Creditors - Customers [APC])

France This item includes securities transactions (*opérations sur titres*)

Accounts Payable/Creditors - Customers

Mnemonic	Item number	Category
APC	G140	Financial Services

This item represents all other trade obligations not due to brokers, dealers, and clearing organizations.

This item is a component of Accounts Payable (AP).

This item includes factoring liabilities.

This item excludes payables of a securities broker/dealer to other brokers, dealers, and clearing organizations (included in Accounts Payable/Creditors - Brokers, Dealers, and Clearing Organizations [APB]).

Belgium This item includes uncalled liability on shares (montants à libérer sur titres/nog te storten bedragen op fondsen en participaties).

France This item includes unpaid liabilities (versements à effectuer).

Japan This item includes domestic exchange settlement account

Accounts Payable/Creditors - Increase (Decrease) (FOF)

Mnemonic	Item number	Category
APCH	Not Applicable	Industrial

This item represents the total increase/decrease in accounts payable reported in the Operating Activities section of the Cash Flow Statement.

This item contains a Combined Figure data code (@CF) when:

1. Accounts receivable are reported net of accounts payable. The combined total is included in Accounts Receivable/Debtors - Decrease/(Increase) [RECCH]
2. Changes in accounts payable are not reported on the Statement of Cash Flows but are disclosed on the Balance Sheet

Format code 10

This item is a component of Working Capital/Net Operating Assets - Change (WCAPOPC).

Format code 12

This item is a component of Working Capital - Change (WCAPCHC).

Japan This item includes:

1. Change in trade payables (net)
2. Change in other payables and accrued expenses (net)

This item is provided by TOYO KEIZAI, Inc.

Accounts Payable/Creditors - Other

Mnemonic	Item number	Category
APO	G648	Industrial
APOFS	G162	Financial Services

Industrial definition

This item represents nontrade obligations of the company.

This item is a component of Current Liabilities - Other (LCO).

This item includes:

1. Accounts payable due to parent companies and consolidated subsidiaries
2. Accounts payable due to unconsolidated subsidiaries and associated companies (when not reported as trade accounts payable)
3. Amounts due to factoring companies
4. Contracts payable

This item excludes This item excludes billings in excess of cost (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX]).

Canada This item contains a Not Available data code (@NA).

France This item excludes payables or liabilities (*dettes*) (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

Japan This item includes:

1. Trade notes payable for facilities
2. Other accounts payable for facilities
3. Accrued expenses (when no breakout is available)

This item is provided by TOYO KEIZAI, Inc.

Spain This item includes other operating payables.

United States This item contains a Not Available data code (@NA).

Financial Services definition

This item represents nontrade obligations of the company.

This item is a component of Liabilities - Other (LO).

This item includes:

1. Accounts payable due to parent companies and consolidated subsidiaries
2. Accounts payable due to unconsolidated subsidiaries and associated companies (when not reported as trade accounts payable)
3. Amounts due to factoring companies
4. Contracts payable

This item excludes billings in excess of cost (included in Liabilities - Sundry [LS]).

Accounts Payable/Creditors and Accrued Liabilities

Accounts Payable/Creditors and Accrued Liabilities - Increase/(Decrease)

Mnemonic	Item Number (for North America)	Category
APALCH	G689	Industrial

Format Codes 1-3, 5, and 6

This item contains a Not Available data code (@NA).

Format Code 7

This item represents the increase (decrease) in accounts payable and accrued liabilities as reported in the Operating Activities section of a Statement of Cash Flows (Format Code = 7).

This item is a component of Operating Activities - Net Cash Flow (OANCF).

This item includes increase (decrease) in:

1. Accounts payable reported separately (when no changes in accrued expense are reported in the Operating Activities section)
2. Accrued expense reported separately (when no changes in accounts payable are reported in the Operating Activities section)
3. Accrued taxes (when increase [decrease] in income taxes is reported separately)
4. Current liabilities classified by SPC as trade accounts payable or accrued liabilities

This item excludes increase (decrease) in:

1. Accruals not included in accrued expense on the Balance Sheet
2. Accrued income taxes
3. Accrued taxes (when increase [decrease] in income taxes is not reported separately)
4. Payables not included in accounts payable on the Balance Sheet
5. This item contains a Combined Figure data code (@CF) when:
6. Accounts payable and accrued expense are reported outside the Operating Activities section
7. Changes in accounts payable and accrued expense are not reported on the Statement of Cash Flows, but the Balance Sheet reports a change between the current and prior year
8. Changes in some or all accounts payable or accrued liabilities are combined with changes to another asset or liability within the Operating Activities section (included in Assets and Liabilities - Other [Net Change] [AOLOCH])

Format Code 11

This item represents the total increase (decrease) in accounts payable as reported in the Movement in Funds/Working Capital section of the Rest of World Cash Flow Statement by Source and Use.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease) (CHENFD).

This item contains a Combined Figure data code (@CF) when accounts receivable are reported net of accounts payable. The combined total is included in Accounts Receivable/Debtors - Increase (Decrease) (RECCH).

Accounts Receivable/Debtors

Accounts Receivable/Debtors - Brokers, Dealers, and Clearing Organizations

Mnemonic	Item number	Category
ARB	G55	Financial Services

This item is for brokers/dealers only

This item represents the monetary value of claims due to a securities broker/dealer from other brokers, dealers, and securities clearing organizations. It is reported net of reserves for uncollectible accounts when the reserves can be allocated to accounts receivable components. (Refer to the footnote for Accounts/Receivable/Debtors - Total [ARTFS].)

This item includes:

1. Receivables for securities borrowed
2. Receivables for securities sold
3. Receivables from brokers and dealers
4. Receivables from clearing organizations
5. Securities failed to deliver
6. Securities transactions clearing account

This item excludes:

1. Adjustments for doubtful account reserves reported in the Liabilities section (included in Provisions - Other [PVO])
2. Insurance receivables due from brokers and agents (included in Accounts Receivable/Debtors - Customer [ARC])
3. Receivables due from customers (included in Accounts Receivable/Debtors - Customer [ARC])

France This item includes securities transactions (*opérations sur titres*)

Accounts Receivable/Debtors - Customer

Mnemonic	Item number	Category
ARC	G56	Financial Services

This item represents the monetary value of claims due from customers for services provided in the ordinary course of business. It is reported net of reserves for uncollectible accounts when the reserves can be allocated to accounts receivable components. (Refer to the footnote for Accounts Receivable/Debtors - Total [ARTFS].)

This item includes trade receivables.

This item excludes:

1. Adjustments for doubtful account reserves reported in the Liabilities section (included in Provisions - Other [PVO])
2. Receivables due to a securities broker/dealer from other brokers, dealers, and clearing organizations (included in Accounts Receivable/Debtors - Brokers, Dealers, and Clearing Organizations [ARB])

Japan This item includes domestic exchange settlement account.

Accounts Receivable/Debtors - Decrease (Increase)

Mnemonic	Item Number (for North America)	Category
RECCH	G687	Industrial

Format codes 1-3, 5, and 6

This item contains a Not Available data code (@NA).

Format code 7

This item represents the decrease (increase) in accounts receivable as reported in the Operating Activities section of the Cash Flow Statement.

This item is a component of Operating Activities - Net Cash (OANCF).

This item includes decrease (increase) in:

1. All current assets classified by Standard & Poor's Compustat as receivables (when reported in the Operating Activities section)
2. Contracts in progress and costs in excess of related billings classified by Standard & Poor's Compustat as accounts receivable
3. Long-term receivables (when reported in the Operating Activities section)

This item excludes decrease (increase) in:

1. Current and long-term receivables (when reported in the Investing Activities section)
2. Income taxes receivable
3. Provisions for losses on accounts receivable

This item contains a Combined Figure data code (@CF) when:

1. Changes in current receivables are not reported on the Statement of Cash Flows, but the Balance Sheet shows a change between the current and prior year
2. Changes in some or all receivables are combined with changes to another asset or liability (included in Assets and Liabilities - Other [Net Change] [AOLOCH])
3. Receivables are reported outside the Operating Activities section

Format codes 10 and 12

This item represents the decrease (increase) in accounts receivable as reported in the Operating Activities section of the Cash Flow Statement.

This item is a component of Working Capital/Net Operating Assets - Change (WCAPOPC) on a Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Working Capital - Change (WCAPCHC) on a U.K. (revised FRS 1) Cash Flow Statement (Format Code 12).

This item contains a Combined Figure data code (@CF) when:

1. Accounts payable are reported net of accounts receivable. The combined total is included in Accounts Payable/Creditors - Increase (Decrease) (APCH)
2. Changes in accounts receivable are not reported on the Cash Flow Statement, but are disclosed on the Balance Sheet

Format code 11

This item represents the decrease (increase) in accounts receivable as reported in the Movements in Funds/Working Capital section of the Cash Flow Statement.

This item contains a Combined Figure data code (@CF) when accounts payable are reported net of accounts receivable. The combined total is included in Creditors - Change (APALCH).

Accounts Receivable/Debtors - Other

Mnemonic	Item number	Category
RECCO	G630	Industrial
AROFS	G58	Financial Services

Industrial definition

This item represents claims against others collectible in cash and usually due within one year of the Balance Sheet date.

This item is a component of Accounts Receivable/Debtors - Total (RECT).

This item includes:

1. Accrued interest
2. Amounts due from officers and employees (when reported as current)
3. Claims against others
4. Claims in litigation
5. Commercial paper issued by unconsolidated subsidiaries to parent company
6. Dividends receivable
7. Income tax refund claims
8. Investment in bank participation notes
9. Money due from sale of securities
10. Notes receivable (when reported separately from accounts receivable/debtors and not reported as trade notes receivables)
11. Other debtors and prepayments (when no breakout is available)
12. Pension trust fund payments recoverable from employees
13. Receivables due from unconsolidated subsidiaries
14. Recoverable or refundable income taxes
15. Sundry and miscellaneous receivables (when a breakout is available)
16. Taxes receivable
17. Trade receivables (when no breakout from current receivables is available)

This item excludes:

1. Advances on material purchases (included in Inventories/Stocks - Raw Material [INVRM])
2. Deferred or prepaid taxes (included in Current Assets - Other [ACO])
3. Estimated future income tax benefits (included in Current Assets - Other [ACO])
4. Future tax benefits (included in Current Assets - Other [ACO])
5. Trade receivables/debtors (included in Accounts Receivable/Debtors - Trade [RECTR])

This item contains a Combined Figure data code (@CF) (when no breakout is available between current and long-term nontrade receivables/debtors on an unclassified Balance Sheet) (included in Investments and Advances Other [IVAO]).

Germany This item includes:

1. Loans to officers and executives under Article 89 of the Stock Corporation Law (Forderungen aus Krediten nach Abschnitt 89 Aktien-Gesetz [AktG])
2. Other assets (sonstige Vermögensgegenstände)

Japan This item includes:

1. Other receivables
2. Short-term loans
3. Amounts due from affiliates

This item is provided by TOYO KEIZAI, Inc.

United Kingdom This item excludes Advance Corporation Tax recoverable (included in Current Assets - Other [ACO]).

Financial Services definition

This item represents the monetary value of claims against others, excluding claims for services provided in the ordinary course of business and receivables classified as loans or reinsurance assets. It is reported net of reserves for uncollectible accounts when the reserves are reported as a contra asset.

This item is a component of Accounts Receivable/Debtors - Total (ARTFS).

This item includes:

1. Accrued interest
2. Amounts due from officers and employees
3. Claims against others
4. Claims in litigation
5. Dividends receivable
6. Income tax refund claims
7. Other accounts receivable (when not clearly trade-related)
8. Other current and long-term receivables
9. Other debtors and prepayments (when no breakout is available)
10. Pension trust fund payments recoverable from employees
11. Recoverable or refundable income taxes
12. Sundry and miscellaneous receivables (when no breakout is available)
13. Taxes receivable
14. Accrued investment income for insurance companies

This item excludes:

1. Adjustments for doubtful account reserves reported in the Liabilities section (included in Provisions - Other [PVO])
2. Deferred taxes (included in Assets - Other - Excluding Deferred Charges [AOX])
3. Estimated future income tax benefits (included in Assets - Other - Excluding Deferred Charges [AOX])
4. Finance receivables (included in Loans/Claims/Advances - Customers [LCACU])
5. Future tax benefits (included in Assets - Other - Excluding Deferred Charges [AOX])
6. Lease receivables (included in Loans/Claims/Advances - Customers [LCACU])
7. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])
8. Loans to customers (included in Loans/Claims/Advances - Customers [LCACU])
9. Prepaid taxes (included in Prepaid Expense [XPP])
10. Receivables from unconsolidated subsidiaries and associated companies (included in Investments - Permanent - Total [IVPT])
11. Reinsurance receivables (included in Reinsurance Assets - Total [Insurance [RATI])
12. Trade receivables/debtors (included in Accounts Receivable/Debtors - Trade [RECTR])

France This item includes:

1. Checks and bills receivable (cheques, effets a l'encaissement)
2. Subscribed capital - called, not paid (capital souscrit appelé non versé)

Germany This item includes:

1. Accrued interest on long-term mortgage bank lendings (Zinsen für langfristige Ausleihungen im Hypothekenbankgeschäft)
2. Capital subscriptions receivable (Ausstehende Einlagen auf das gezeichnete Kapital)
3. Interest and rent receivable (Zins- und Mietforderungen)
4. Loans to officers and executives under Articles 89 of the Stock Corporation Law (Forderrungen aus Krediten nach 89 Aktien-Gesetz [AktG])
5. Loans to officers and executives under Article 115 of the Stock Corporation Law (Forderrungen aus Krediten nach 115 Aktien-Gesetz [AktG])

Japan This item includes housing loans to employees.

Sweden This item includes National Savings Plan Account (when reported in the Assets section).

United Kingdom This item excludes Advance Corporation Tax recoverable (included in Assets - Other - Excluding Deferred Charges [AOX]).

United States This item includes interest and fees receivable.

Accounts Receivable/Debtors - Total

Mnemonic	Item number	Category
RECT	G629	Industrial
ARTFS	G59	Financial Services
RECF	GF7	Financial Services footnote

Industrial definition

This item represents all receivables due within one year.

This item is a component of Current Assets - Total (ACT).

This item is the sum of:

1. Accounts Receivable/Debtors - Other (RECCO)
2. Accounts Receivable/Debtors - Trade (RECTR)
3. This item includes debtors and Item type and notes receivable

Germany This item includes:

1. Accounts due from subsidiaries (Forderungen an verbundene Unternehmen)
2. Other assets (sonstige Vermögensgegenstände)

Financial Services definition

This item represents the monetary value of all claims due from others not classified as loans or reinsurance assets. It is reported net of reserves for uncollectible accounts.

This item is a component of Assets - Total (AT).

This item is the *sum of*:

1. Accounts Receivable/Debtors - Other (AROFS)
2. Accounts Receivable/Debtors - Trade (RECTR)

This item includes:

1. Current and long-term receivables
2. Debtors and prepayments (when no breakout is available)

This item excludes:

1. Adjustments for doubtful account reserves reported in the Liabilities section (included on Provisions - Other [PVO])
2. Finance receivables (included in Loans/Claims/Advances - Customers [LCACU])
3. Lease receivables (included in Loans/Claims/Advances - Customers [LCACU])
4. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])
5. Loans to customers (included in Loans/Claims/Advances - Customers [LCACU])
6. Receivables due from unconsolidated subsidiaries or associated companies included in Investments - Permanent - Total [IVPT])
7. Reinsurance receivables (included in Reinsurance Assets - Total [Insurance] [RATI])

Footnote Code

Code	Description
EJ	Components are reported gross

Accounts Receivable/Debtors - Trade

Mnemonic	Item number	Category
RECTR	G57	Industrial Financial Services

Industrial definition

This item represents amounts on open accounts (net of applicable reserves) owed by customers for goods and services sold in the ordinary course of business.

This item is a component of Accounts Receivable/Debtors - Total (RECT).

This item contains a Combined Figure data code (@CF) (when no breakout is available between current and long-term trade receivables/debtors on an unclassified Balance Sheet) (included in Investments and Advances - Other [IVAO]).

This item includes:

1. Accounts and notes receivable (when reported as trade accounts and notes receivable)
2. Allowances for doubtful accounts (when reported as a contra asset)
3. Amounts due to factoring companies
4. Billed and unbilled trade receivables/debtors
5. Bills receivable
6. Construction companies' construction contracts and retainages
7. Contract receivables (billed, unbilled, in progress, government, etc.)
8. Customer receivables
9. Dealer accounts receivable
10. Equity in installment accounts sold to finance subsidiaries
11. Expenditures to clients for advertising agencies
12. Installment contracts or current portion of installment accounts
13. Leasing companies' investment in finance and sales-type leases
14. Oil companies' receivables from partnerships, affiliates, and joint ventures (when reported as a normal part of operations)
15. Proceeds of cash sales due from lessors
16. Promissory notes from customers
17. Receivables (when not classified by type)
18. Reserves for losses (when reported as a contra asset)
19. Reserves for unearned charges on commercial installment and equipment lease receivables (when reported as a contra asset)
20. Retail department stores' layaways
21. Retainages
22. Shipping companies' accrued operating differential subsidy
23. Trade accounts receivable
24. Trade debtors and prepayments (when no breakout is available)
25. Trade notes and acceptances receivable
26. Unbilled and accrued operating revenues
27. This item excludes:
28. Bank and finance receivables (included in Cash and Due From Banks [CH])
29. Receivables due from an unconsolidated subsidiary, associate or parent company, affiliate, officer, or employee (included in Accounts Receivable/Debtors - Other [AROF])
30. Receivables due from unconsolidated subsidiary, associated, or parent company, affiliate, officer, or employee, unless specified as trade receivables (included in Accounts Receivable/Debtors - Other [RECCO]).

Financial Services definition

This item represents the monetary value of claims due for services provided in the ordinary course of business not classified as loans or reinsurance assets. It is reported net of reserves for uncollectible accounts when the reserves can be allocated to the accounts receivable components. (Refer to the footnote for Accounts Receivable/Debtors - Total [ARTFS].)

This item is a component of Accounts Receivable/Debtors - Total [ARTFS].

This item is the sum of:

1. Accounts Receivable/Debtors - Brokers, Dealers, and Clearing Organizations (ARB)
2. Accounts Receivable/Debtors - Customer (ARC)

This item includes:

1. Accounts and notes receivable (when reported as trade accounts and notes)
2. Billed and unbilled trade receivables/debtors
3. Contract receivables
4. Current and long-term trade receivables
5. Customer receivables
6. Receivables (when not classified by type)
7. Trade accounts receivable
8. Trade debtors and prepayments (when no breakout is available)
9. Trade notes and acceptances receivable
10. Unbilled and accrued operating revenues
11. Receivables from brokers, dealer and clearing organizations for broker/dealers
12. Accounts receivable on direct business from agents, policyholders, and others for insurance companies
13. Insurance receivables
14. Premiums in course of collection
15. Premiums receivable
16. Receivables from agents and policyholders

This item excludes:

1. Adjustments for doubtful account reserves reported in the Liabilities section (included in Provisions - Other [PVO])
2. Finance receivables (included in Loans/Claims/Advances - Customers [LCACU])
3. Lease receivables (included in Loans/Claims/Advances - Customers [LCACU])
4. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])
5. Loans to customers (included in Loans/Claims/Advances - Customers [LCACU])
6. Other accounts receivable/debtors (unless clearly trade receivables) (included in Accounts Receivable/Debtors - Other [AROFs])
7. Receivables due from officers or employees (included in Accounts Receivable/Debtors - Other [AROFs])
8. Receivables due from unconsolidated subsidiaries or associated companies (included in Investments - Permanent - Total [IVPT])
9. Reinsurance receivables (included in Reinsurance Assets - Total [Insurance] [RATI])

Accrued Expense

Accrued Expense

Mnemonic	Item number	Category
XACC	G647	Industrial

This item represents current time period adjustments for projected expenses and income to be realized in the next year.

This item is a component of Current Liabilities - Other (LCO).

This item includes:

1. Accrued costs on contracts
2. Accrued liabilities
3. Accrued taxes (when a breakout from income taxes is available)
4. Current pension obligations

This item excludes:

1. Accrued income taxes (included in Income Taxes Payable [TXP])
2. Accrued or payable dividends (included Current Liabilities - Other - Excluding Accrued Expense [LCOX])
3. Accrued taxes (when no breakout from income taxes is available) (included in Income Taxes Payable [TXP])
4. Advances (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])
5. Dividends payable (included in Proposed Dividends [PRODV])
6. Other liabilities (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

This item contains a Combined Figure data code (@CF) when:

1. Accrued expense, deferred income, and other expenses are reported together (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])
2. Accrued expense, deferred income, and trade accounts payable (debtors) are reported together (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

Belgium This item includes:

1. Adjustment accounts - liabilities (compte de regularisation - passif)
2. Deferred income (produits constatés d'avance)

Canada This item includes:

1. Employee withholding
2. Interest payable
3. Rents payable
4. Salaries payable

France This item includes:

1. Adjustment accounts - liabilities (compte de regularisation - passif)
2. Deferred income (produits constatés d'avance)

Germany This item excludes deferred items or accrued payables (*Rechnungsabgrenzungsposten - Passiva*) (included in Accrued Expense and Deferred Income - Long-Term [AEDI]).

United States This item includes:

1. Employee withholding
2. Interest payable
3. Rents payable
4. Salaries payable

Accrued Expense and Deferred Income

Accrued Expense and Deferred Income

Mnemonic	Item number	Category
AEDI	G160	Industrial Financial Services

Industrial definition

This item represents noncurrent time period adjustments for projected expenses and income to be realized beyond the next normal operating cycle.

This item is a component of Liabilities - Other (LO).

This item includes:

1. Accrued noncurrent costs on contracts
2. Accrued noncurrent liabilities
3. Accrued noncurrent taxes (when a breakout from income taxes is available)

This item excludes:

1. Accrued noncurrent income taxes (included in Taxes - Noncurrent [TXNC])
2. Deferred grants (included in Government Grants [GOVGR])

Belgium This item excludes:

1. Adjustment accounts - liabilities (compte de regularisation - passif) (included in Accrued Expense [XACC])
2. Deferred income (produits constatés d'avance) (included in Accrued Expense [XACC])

Canada This item contains a Not Available data code (@NA). When the company reports noncurrent accrued expense, it is included in Liabilities - Sundry (LS).

France This item excludes:

1. Adjustment accounts - liabilities (compte de regularisation - passif) (included Accrued Expense [XACC])
2. Deferred income (produits constatés d'avance) (included in Accrued Expense [XACC])

Germany This item includes deferred items or accrued payables (*Rechnungsabgrenzungsposten - Passiva*).

United States This item contains a Not Available data code. When the company reports noncurrent accrued expense, it is included in Liabilities - Sundry (LS).

Financial Services definition

This item represents time period adjustments for projected expenses and income carried forward as a liability until earned.

This item is a component of Liabilities - Other (LO).

This item includes:

1. Accrued costs on contracts
2. Accrued interest
3. Accrued liabilities
4. Accrued taxes (when a breakout from income taxes is available)
5. Employee withholding
6. Pension obligations
7. Rents payable
8. Salaries payable

This item excludes:

1. Accrued income taxes (included in Taxes Payable [TXP])
2. Accrued taxes (when no breakout from income taxes is available) (included in Taxes Payable [TXP])
3. Advances (included in Liabilities - Sundry [LS])
4. Deferred grants (included in Government Grants [GOVGR])
5. Dividends payable (included in Proposed Dividends [PRODV])
6. Other liabilities (included in Liabilities - Sundry [LS])

Germany This item includes deferred items (*Rechnungsabgrenzungsposten - Passiva*).

Spain This item includes unearned income (*productos cobrados no devengados*).

Accrued Liabilities

Accrued Liabilities - Increase/(Decrease) (FOF)

Mnemonic	Item number	Category
ACCLI	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents the increase (decrease) in accrued liabilities as reported in the Operating Activities section of the Cash Flow Statement.

This item is a component of Working Capital/Net Operating Assets - Change (WCAPOPC).

This item includes:

1. Increase (decrease) in accrued income taxes
2. Other accrued liabilities

This item contains a Combined Figure data code (@CF) when changes in accrued liabilities are reported outside the Operating Activities section of the Cash Flow Statement, or are disclosed on the Balance Sheet.

Japan (Consolidated)

This item includes the increase (decrease) in accrued income taxes.

This item is a component of Operating Activities - Net Cash Flow (OANCF).

This item contains a Combined Figure data code (@CF) when:

1. There is no detailed break-out between accrued taxes and other accrued liabilities. The combined total is included in Working Capital Changes - Other (AOLOCH)
2. Changes in accrued income taxes are reported outside the Operating Activities section, or are disclosed on the Balance Sheet

Acquisition Method

Acquisition Method - Note

Mnemonic	Item number	Category
AQMTH	G738	Industrial Financial Services

This item identifies the method a company uses to account for acquisitions.

The following lists the applicable codes and acquisition methods:

Code	Acquisition Method
AE	Combination of purchase method and pooling of interest method
AI	Pooling of interest method of acquisition
AP	Purchase method of acquisition

Acquisitions

Acquisitions

Mnemonic	Item number (for North America)	Category
AQC	G681	Industrial

This item represents funds used for and/or relating to acquisition of the company in the current year, or effects of an acquisition in a prior year carried over to the current year.

This item includes:

1. Acquisition of additional ownership (decrease in minority interest)
2. Additional investment in a consolidated company
3. Cost in excess of net assets of an acquired company (goodwill)
4. Long-term debt assumed in an acquisition (when reported as a use of funds)
5. Net assets of an acquired company
6. Tangible fixed assets of an acquired company

Format code 1-3, 5-7

This item is a component of Uses of Funds - Total (FUSET) on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code = 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6).

This item is a component of Investing Activities - Net Cash (IVNCF) on a Statement of Cash Flows (Format Code = 7).

This item contains a Combined Figure data code (@CF) when:

1. Acquisitions are included with another item within the Investing Activities section on a Statement of Cash Flows (Format Code = 7)
2. Acquisitions are reported outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)
3. Stock is issued and/or debt is assumed for an acquisition and no figure is reported the Uses section of all statements except a Statement of Cash Flows (Format Code = 7)
4. The period footnote, Comparability Status, indicates an acquisition or major merger has occurred

Format codes 10 and 11

This item is a component of Investing Activities - Net Cash (IVNCF) on a Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Use of Funds - Total (FUSET) on a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item contains a Combined Figure data code (@CF) when acquisitions are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company's report.

Acquisitions and Disposals

Acquisitions and Disposals - Net Cash Flow (FOF)

Mnemonic	Item number	Category
ACQDISN	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total net cash inflow (outflow) from acquisitions and disposals reported in the Cash Flow Statement.

- Before adoption of FRS 1

This item is equal to the sum of:

1. Subsidiary Undertakings - Purchase (SUBPUR)
2. Associated Undertakings - Investment (ASINV)
3. Subsidiary Undertakings - Disposal (SUBDIS)
4. Associated Undertakings - Disposal (ASDIS)

- After adoption of FRS 1

This item is a component of Net Cash Flow before Management of Liquid Resources and Financing (NCFLIQ).

This item includes the four components above PLUS:

1. Net Overdrafts Acquired with Subsidiaries (NOASUB)
2. Acquisitions and Disposals - Other (ACQDISO)

Acquisitions and Disposals - Other (FOF)

Mnemonic	Item number	Category
ACQDISO	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents acquisition and disposal activities other than those relating to subsidiary and associated undertakings.

This item is a component of Acquisitions and Disposals - Net Cash Flow (ACQDISN).

This item contains a Combined Figure data code (@CF) when other acquisitions and/or disposals during the year are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company's report.

Additions to Fixed Assets

Additions to Fixed Assets

Mnemonic	Item number	Category
AFXA	G659	Industrial
AFXAF	GF60	footnote

This item usually represents funds used for additions to the company's property, plant, and equipment. Since European countries often consider all long-term assets to be fixed assets, this item may include expenditures other than property, plant, and equipment.

This is a supplementary Balance Sheet item.

This item includes:

1. Expenditures for capital leases
2. Exploration expenditures for oil and gas and mining companies
3. Increase in funds for construction
4. Reclassification of inventory to fixed assets

This item excludes:

1. Acquisition of intangible assets
2. Acquisition of long-term financial investments
3. Capital expenditures of discontinued operations
4. Changes in fixed assets due to foreign currency fluctuations
5. Net assets of an acquired company
6. Tangible fixed assets of an acquired company

Footnote Code

Code	Description
QB	Net of current years sales, retirements, and/or disposals

Address

Address City

Mnemonic	Category
CITY	Industrial Financial Services

This item is the city of the company's corporate headquarters or home office.

Address Country

Mnemonic	Category
COUNTRY	Industrial Financial Services

This item is the country code of the company's corporate headquarters or home office.

Address Line 1

Mnemonic	Category
ADD1	Industrial Financial Services

This item is the first line of the street address for the company's corporate headquarters or home office.

Address Line 2

Mnemonic	Category
ADD2	Industrial Financial Services

This item is the second line of the street address for the company's corporate headquarters or home office.

Address Line 3

Mnemonic	Category
ADD3	Industrial Financial Services

This item is the third line of the street address for the company's corporate headquarters or home office.

Address Line 4

Mnemonic	Category
ADD4	Industrial Financial Services

This item is the fourth line of the street address for the company's corporate headquarters or home office.

Address Province

Mnemonic	Category
PROVINCE	Industrial Financial Services

This item is the province, county, prefecture, region, or state of the company's corporate headquarters or home office.

Postal Code

Mnemonic	Category
POSTAL	Industrial Financial Services

This item is the postal code or zip code of the company's corporate headquarters or home office.

Adjustment Factor

Adjustment Factor

Adjustment Factor - Cumulative - Ex-Date

Adjustment Factor - Cumulative - Payable Date

Adjustment Factor - Cumulative

Adjustment Factor - Cumulative - Ex-Date

Mnemonic	Periodicity	Category
AJXI1	Annual	Issue
AJXQI1	Quarterly	Issue
AJXMI1	Monthly	Issue
AJXWI1	Weekly	Issue
AJXDI1	Daily	Issue
AJXSI1	Scalar	Issue
AJXI2	Annual	Issue

AJXQI2	Quarterly	Issue
AJXMI2	Monthly	Issue
AJXWI2	Weekly	Issue
AJXDI2	Daily	Issue
AJXSI2	Scalar	Issue
AJX1F		footnote
AJXM1F		footnote

This item represents the ratio used to adjust per-share and share data for all stock splits that have occurred subsequent to the end of a given time period. By default Research Insight adjusts all data for stock splits, using either the Per-Share General Method or Common Share Shares.

This item is available for different periodicities (annual, monthly, daily) to match the periodicity of the item which is adjusted. For example, the item Price Close - Monthly is a per-share data item. Research Insight uses the monthly per-share cumulative adjustment factor item, AJXMI1, to adjust Price Close - Monthly data.

The Cumulative Adjustment Factors for all time periods are changed whenever a stock split or stock dividend occurs. The change will be reflected when you receive your next CD. The Cumulative Adjustment Factors can also be changed manually.

The factors are carried to six decimal places in order to minimize rounding errors. For example, if a 2-for-1 split occurred in fiscal 1993, the adjustment factor for 1992 would be indicated as 2.000000. In addition, if a 2 percent stock dividend occurred in 1993, the adjustment factor for 1992 would be indicated as 2.040000 (2.000000 X 1.020000).

The adjustment factors are indicated as 1.000000 when no changes in capitalization have occurred due to splits and dividends.

The ex-dividend date is used in the determination of adjustment of per-share data.

The Cumulative Adjustment Factors can be used to manually unadjust per-share and share data to its originally reported state. Multiply all per-share data (price, earnings per share, dividends per share) and divide all share data (shares traded, common shares outstanding) by the Cumulative Adjustment Factor.

Quarterly, weekly, and daily items will be blank or contain Not Available data codes (@NA), but are available for user input.

**General Per-Share Method
Items Used to Adjust Per-
Share Data (Prices, EPS,
Dividends)**

Mnemonic	Periodicity
AJXI1	Annual
AJXQI1	Quarterly
AJXMI1	Monthly
AJXWI1	Weekly
AJXDI1	Daily
AJXSI1	Scalar

**Common Share Shares
Method Items Used to Adjust
Share Data (Shares Traded,
Shares Outstanding)**

Mnemonic	Periodicity
AJXI2	Annual
AJXQI2	Quarterly
AJXMI2	Monthly
AJXWI2	Weekly
AJXDI2	Daily
AJXSI2	Scalar

Footnote Code

Code	Description
JH	Reflects a distribution of stock or a rights offering in another issue
JN	Reflects recapitalization
JP	Reflects the exchange of shares in a reorganization of the capital structure. Not all data between periods is comparable
JS	Reflects a distribution of stock from another issue. Not all data between periods is comparable
JT	Canada and the United States: Reflects only the stock distribution when both a stock distribution and a reorganization of the capital structure have occurred Other than Canada and the United States: Reflects both a stock distribution and a reorganization of the capital structure
JU	Combination JP and OR
JV	Combination JH and JS
NJ	Combination JN and OR
NK	Combination JH and OR
OR	Reflects a rights offering

Adjustment Factor - Cumulative - Payable Date

Mnemonic	Periodicity	Category
AJPI1	Annual	Issue
AJPQ1	Quarterly	Issue
AJPM1	Monthly	Issue
AJPW1	Weekly	Issue
AJPD1	Daily	Issue
AJPS1	Scalar	Issue
AJPI2	Annual	Issue
AJPQ2	Quarterly	Issue
AJPM2	Monthly	Issue
AJPW2	Weekly	Issue
AJPD2	Daily	Issue
AJPS2	Scalar	Issue
AJP1F		footnote
AJPM1F		footnote

These items are identical to Company Adjustment Factor - Cumulative by Ex-Date with the following exceptions:

1. The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends Per Share - Paydate
2. Dividends Per Share - Paydate is the only item to which the factor is applied.

Canada No adjustment is made for rights offerings.

United Kingdom This item contains a 1.000000 adjustment factor for special rights offerings. Special rights issues are marked ex entitlement rather than ex rights by the International Stock Exchange in London.

United States No adjustment is made for rights offerings.

**Per-Share General Method
Items Used to Adjust Per-
Share Data (Prices, EPS,
Dividends)**

Mnemonic	Periodicity
AJPI1	Annual
AJPQ1	Quarterly
AJPM1	Monthly
AJPW1	Weekly
AJPD1	Daily
AJPS1	Scalar

**Common Share Shares
Method Items Used to Adjust
Share Data (Shares Traded,
Shares Outstanding)**

Mnemonic	Periodicity
AJPI2	Annual
AJPQ2	Quarterly
AJPM2	Monthly
AJPW2	Weekly
AJPD2	Daily
AJPS2	Scalar

Footnote Code

Code	Description
JH	Reflects a distribution of stock or a rights offering in another issue
JN	Reflects recapitalization
JP	Reflects the exchange of shares in a reorganization of the capital structure. Not all data between periods is comparable
JS	Reflects a distribution of stock from another issue. Not all data between periods is comparable
JT	Canada and the United States: Reflects only the stock distribution when both a stock distribution and a reorganization of the capital structure have occurred Other than Canada and the United States: Reflects both a stock distribution and a reorganization of the capital structure
JU	Combination JP and OR
JV	Combination JH and JS
NJ	Combination JN and OR
NK	Combination JH and OR
OR	Reflects a rights offering

Administrative and General Expense

Administrative and General Expense - Other

Mnemonic	Item number	Category
XAGO	G352	Financial Services

This item represents all administrative and general expense not allocated to another expense component.

This item is a component of Administrative and General Expense - Total (XAGT).

This item includes:

1. Advertising expense
2. Auditors' remunerations
3. Directors' emoluments
4. Expenses associated with other real estate owned
5. Marketing expense
6. Office supplies and postage expense
7. Other administrative and general expense
8. Research and development expense
9. Software expense
10. Taxes (other than income and property)
11. Advertising, publicity, and market development for Broker/Dealers
12. Miscellaneous underwriting expense for Insurance companies

This item excludes:

1. Brokerage, clearing, and exchange fees attributed to broker/dealer operations (included in Brokerage, Clearing, and Exchange Fees [BCEF])
2. Communications expense attributed to broker/dealer operations (included in Communications Expense [XCOM])
3. Service commissions and fees paid (included in Commissions and Fees Paid Other [CFPDO])

Japan This item includes enterprise tax (when a breakout from income taxes is available).

Administrative and General Expense - Total

Mnemonic	Item number	Category
XAGT	G353	Financial Services

This item represents the aggregate amount of indirect operating costs incurred that are not allocated to another expense component.

This item is a component of Expense - Noninterest - Total (Bank) (XNITB) Expense - Total (XT).

This item is the sum of:

1. Administrative and General Expense - Other (XAGO)
2. Equipment and Occupancy Expense (XEQO)
3. Staff Expense - Total (XSTF)

This item includes:

1. Advertising expense for brokers/dealers
2. Publicity and market development for insurance companies
3. Other underwriting expense
4. Staff expense other than agents' commissions for real estate companies
5. Selling, general, and administrative expense

ALPHA Calculation

ALPHA Calculation

$$\bar{Y} - b \bar{X}$$

Y = 1st variable

X = 2nd variable

b = Beta (slope)

Amortization of Deferred Charges

Amortization of Deferred Charges

Mnemonic	Item number	Category
AMDC	G401	Financial Services

This item represents noncash charges to income for the systematic write-off of deferred charges over the period for which there is an economic benefit.

This item includes:

1. Amortization of debt acquisition costs
2. Amortization of debt discount and expense
3. Amortization of deferred financing costs
4. Amortization of research and development expense
5. Amortization of start-up costs
6. Amortization of stock insurance costs

This item excludes:

1. Amortization of deferred policy acquisition costs
2. Amortization of items classified as intangible assets

Netherlands (Insurance) This item includes amortization of capitalized interest rate rebates.

Amortization of Deferred Policy Acquisition Costs

Amortization of Deferred Policy Acquisition Costs

Mnemonic	Item number	Category
ADPAC	G332	Financial Services

This item is available for insurance companies only.

This item represents charges to income for the systematic write-off of deferred costs associated with writing insurance policies. Policy acquisition costs include agent's commissions, underwriting expense, medical fees, and marketing expense.

This item is a component of Expense - Total (XT).

Amortization of Deferred Policy Acquisition Costs to Insurance Premium Revenues - Total

Mnemonic	Concept Calculation	Category
AMRPRM	$(ADPAC/IPTI) * 100$	Financial Services

This item is available for insurance companies only.

This concept is defined as Amortization of Deferred Policy Acquisition Costs *divided by* Insurance Premium Revenues - Total. The result is *multiplied by* 100.

Amortization of Deferred Policy Acquisition Costs to Revenue - Total

Mnemonic	Concept Calculation	Category
AMRREV	$(ADPAC/REVT) * 100$	Financial Services

This item is available for insurance companies only.

This concept is defined as Amortization of Deferred Policy Acquisition Costs *divided by* Revenue - Total. The result is *multiplied by* 100.

Amortization of Goodwill

Amortization of Goodwill

Mnemonic	Item number	Category
AMGW	G400	Financial Services

This item represents noncash charges to income for the systematic write-off of the excess of cost over equity of an acquired company over the period for which there is an economic benefit.

This item includes:

1. Amortization of adjustments resulting from consolidations
2. Amortization of consolidation differences
3. Amortization of excess of cost or premium on acquisition (except unconsolidated subsidiaries)
4. Amortization of excess of cost over equity upon consolidation
5. Amortization of goodwill to income

This item excludes:

1. Amortization of goodwill against reserves
2. Amortization of goodwill on unconsolidated subsidiaries (when reported as a separate item on the Income Statement)
3. Amortization of negative goodwill (when reported as a separate item on the Income Statement)
4. Write-offs of goodwill

Australia Purchased goodwill is amortized through the Income Statement and not against reserves. The amortization period for goodwill is its useful economic life, not to exceed 20 years.

Belgium Goodwill is reported at the lower of acquisition cost or valuation and is amortized over its useful economic life, not to exceed five years.

Canada Predominant practice is to amortize goodwill to income over its useful economic life, not to exceed 40 years.

Finland Goodwill can be reported on the Balance Sheet at cost but must be amortized over its useful life, not to exceed 10 years.

Germany Goodwill can be considered as an asset only if it was acquired from another party. It must be amortized over a period not to exceed five years.

Italy Goodwill can be reported on the Balance Sheet only if it resulted from the acquisition of a company. It must be amortized over a period not to exceed five years.

Japan Purchased goodwill is reported on the Balance Sheet and must be amortized within five years.

Netherlands Purchased goodwill can be written off directly against retained earnings upon acquisition or it can be amortized over a period not to exceed five years (in special cases ten years). There is no predominant practice.

Spain Goodwill is reported at cost and is amortized over five years.

Sweden Purchased goodwill must be amortized over a period not to exceed ten years.

United Kingdom Predominant practice is to write off goodwill against reserves upon acquisition. A company has the option of capitalizing goodwill and amortizing it over its estimated useful economic life, not to exceed 40 years.

United States Goodwill must be capitalized and is amortized over its useful economic life, not to exceed 40 years.

Amortization of Intangibles

Amortization of Intangibles

Mnemonic	Item number	Category
AM	G398	Industrial Financial Services
AMIF	GF42	footnote

Industrial definition

This item represents noncash charges to income for the systematic write-off of intangible assets over the period for which there is an economic benefit.

This item is a component of Depreciation and Amortization - Total (DP).

This item excludes:

1. Amortization of deferred charges (included in Cost of Goods Sold [COGS]) or Operating Expense - Other [XOPRO])
2. Amortization of negative intangibles (when reported as a separate item on the Income Statement) (included in Nonoperating Income [Expense] - Other [NOPIO])
3. Amortization of research and development costs (included in Selling, General, and Administrative Expense [XSGA] or Operating Expense - Other [XOPRO])
4. Amortization of software costs (included in Selling, General, and Administrative Expense [XSGA] or Operating Expense - Other [XOPRO])
5. Depreciation and amortization of financial and other assets (included in Nonoperating Income [Expense] - Other [NOPIO])
6. Write-offs of intangibles (included in Nonoperating Income [Expense] - Other [NOPIO])

This item is not available for fiscal periods ending prior to June 1994 for countries other than Canada and the United States.

Financial Services definition

This item represents noncash charges to income for the systematic write-off intangible assets over the period for which there is an economic benefit.

This item is a component of Depreciation and Amortization - Total (DP).

This item includes:

1. Amortization of goodwill
2. Amortization of intangibles to income

This item excludes:

1. Amortization of deferred charges
2. Amortization of intangibles against reserves
3. Amortization of negative intangibles (when reported as a separate item on the Income Statement)
4. Amortization of research and development costs
5. Amortization of software costs
6. Amortization of start-up costs
7. Depreciation and amortization of financial and other assets
8. Write-offs of intangibles

Belgium Intangibles cannot be revalued and are amortized over their useful economic lives, not to exceed five years.

Finland Intangibles can be reported on the Balance Sheet at cost but must be amortized over their useful economic lives, not to exceed ten years.

France This item usually contains a zero. Intangibles are generally written off in the current year.

Germany Intangibles must be amortized over their useful economic lives.

Italy Intangibles can be reported on the Balance Sheet and must be amortized over their useful economic lives, not to exceed five years.

Spain Intangibles are carried at cost and are amortized over five years.

Sweden Intangibles are amortized over a period not to exceed five years.

United Kingdom Predominant practice is to write off goodwill against reserves upon acquisition. A company does have the option of capitalizing goodwill and amortizing it over its estimated useful economic life, not to exceed forty years.

United States Intangibles must be capitalized and are amortized over their useful economic lives, not to exceed forty years.

(Banks) This item includes amortization of deposit based premium amounts.

(Insurance) This item includes amortization of purchase value of insurance in force.

Footnote Code

Code	Description
IL	Includes amortization of deferred charges

Appropriations to Untaxed Reserves

Appropriations to Untaxed Reserves

Mnemonic	Item number	Category
AUTXR	G366	Industrial

Industrial definition

This item represents yearend allocations from income to untaxed reserves held as long-term liabilities on the Balance Sheet. Under national tax regulations, some countries allow these reserves to strengthen the company's financial position by deferring taxes.

This item is a component of Income Before Extraordinary Items (IB).

This item excludes appropriations to reserves (included in Shareholders' Equity [SEQ]).

This item includes movement to and from provisions before taxes.

Austria This item includes:

1. Investment reserve according to Article 9 of the Income Tax law (Investitionsrücklage gemäß § 9 Einkommensteuergesetz (EStG))
2. Tax-deductible investment reserve according to Article 10 of the Income Tax law (Investitionsrücklage gemäß § 10 Einkommensteuergesetz (EStG))

This item excludes:

1. Free reserves (Freie Rücklagen)
2. Statutory reserves (gesetzliche Rücklagen)

Finland This item includes:

1. Extraordinary funding of pension scheme
2. Inventory reserve
3. Investment reserve
4. Operating reserve
5. Other untaxed reserves

Germany This item includes:

1. Reserves according to Article 35 of the Income Tax Guideline (Rücklagen gemäß Abschnitt 35 Einkommensteuer -Richtlinien [EStR])
2. Reserves according to Section 1 of the Developing Countries Tax Law (Rücklagen gemäß § 1 Entwicklungsländer-Steuer-gesetz)
3. Reserves according to Section 3 of the Foreign Investment Law (Rücklagen gemäß § 3 Auslandsinvestitionsgesetz)
4. Reserves according to Sections 6b and 7c of the Income Tax Law (Rücklagen gemäß § 6b und § 7c Einkommensteuergesetz [EStG])
5. Reserves according to Section 52, Article 5 of the Income Tax Law (Rücklagen gemäß § 52 Abschnitt 5 Einkommensteuergesetz [EStG])
6. Reserves according to Section 74 of the Income Tax Regulations (Rücklagen gemäß § 74 Einkommensteuer- Durchführungs-Verordnung [EStDV])

Japan This item excludes the effect of accumulated tax-allowed reserves on the Income Statement. From 1984 forward, this item and Reserves - Untaxed (RVUTX) contain zeros. In prior years, these items may contain either numbers or zeros.

Some Japanese companies presenting parent company accounts continue to report untaxed reserves and the related effects on the Income Statement. For these companies, the relevant items may contain either numbers or zeros.

When reported, this item includes:

1. Excess depreciation
2. Overseas investment loss
3. Overseas market development

Norway This item includes:

1. Allocation to pension fund
2. Capital reserve
3. Classification reserve
4. Conditional tax-exempt allocations (betinget skattefrie avsetninger)
5. Consolidation fund (konsolideringsfond)
6. Extraordinary depreciation
7. Inventory tax reserve
8. Investment reserves (anleggsreserver)
9. Other tax-related reserves
10. Profits on sales allocated conditionally
11. Regional development fund (distriktsutbyggingsfond)
12. Reserve for environmental protection

Sweden This item includes:

1. Consolidation reserves
2. Depreciation in excess of plan (avskrivningar utover plan)
3. Development reserves (förnyelsefonder)

4. Exchange reserves (valutakursreserver)
5. General/statutory and special investment reserves
6. Internal profit reserve
7. Inventory reserves (lagerrserver)
8. Renewal reserves
9. Reserves for contingencies
10. Statutory renewal reserves

Financial Services definition

This item represents yearend allocations from income to untaxed reserves held as long-term liabilities on the Balance Sheet. Under national tax regulations, some countries allow these reserves to strengthen a company's financial position by deferring taxes.

This item is a component of Income Before Extraordinary Items (IB).

This item excludes:

1. Appropriations to reserves reported in the Shareholders' Equity section (included in Provisions - Other [Net] [PVON])
2. Other provisions for losses and expenses (included in Provisions - Other [Net] [PVON])

This item contains a zero for countries not listed below:

Austria This item includes:

1. Investment reserve according to Article 9 of the Income Tax law (Investitionsrücklage gemäß § 9 Einkommensteuergesetz [EStG])
2. Tax-deductible investment reserve according to Article 10 of the Income Tax law (Investitionsrücklage gemäß § 10 Einkommensteuergesetz [EStG])

This item excludes:

1. Free reserves (Freie Rücklagen)
2. Statutory reserves (gesetzliche Rücklagen)

Finland This item includes:

1. Extra depreciation
2. Extraordinary funding of pension scheme
3. Inventory reserve
4. Investment reserve
5. Operating reserve
6. Other untaxed reserves

Germany This item includes special items with reserve elements or tax-favored reserves (*Sonderposten mit Rücklageanteil*):

1. Reserves according to Article 35 of the Income Tax Guidelines (Rücklagen gemäß Abschnitt 35 Einkommensteuer-Richtlinien [EStR])
2. Reserves according to Section 1 of the Developing Countries Tax Law (Rücklagen gemäß § 1 Entwicklungsländer-Steueigesetz)
3. Reserves according to Section 3 of the Foreign Investment Law (Rücklagen gemäß § 3 Auslandsinvestitionsgesetz)
4. Reserves according to Sections 6b and 7c of the Income Tax Law (Rücklagen gemäß § 6b und § 7c Einkommensteuergesetz [EStG])
5. Reserves according to Section 52, Article 5 of the Income Tax Law (Rücklagen gemäß § 52 Abschnitt 5 Einkommensteuergesetz [EStG])
6. Reserves according to Section 74 of the Income Tax Regulations (Rücklagen gemäß § 74 Einkommensteuer-Durchführungs-Verordnung [EStDV])

Japan This item excludes the effect of accumulated tax-allowed reserves on the Income Statement. From 1984 forward, this item and Reserves - Untaxed (RVUTX) contain zeros. In prior years, these items may contain either numbers or zeros.

Some Japanese companies presenting parent company accounts continue to report untaxed reserves and the related effects on the Income Statement. For these companies, the relevant items may contain either numbers or zeros.

When reported, this item includes:

1. Excess depreciation
2. Overseas investment loss
3. Overseas market development

Norway This item includes:

1. Allocation to pension fund
2. Capital reserve
3. Classification reserve
4. Conditional tax-exempt allocations (betinget skattefrie avsetninger)
5. Consolidation fund (konsolideringsfond)
6. Extraordinary depreciation
7. Inventory tax reserve
8. Investment reserves (anleggsreserver)
9. Other tax-related reserves
10. Profits on conditional sales
11. Regional development fund (distriktsutbyggingsfond)
12. Reserve for environmental protection

Sweden This item includes:

1. Consolidation reserves
2. Depreciation in excess of plan (avskrivningar utöver plan)
3. Development reserves (förnyelsefonder)
4. Exchange reserves (valutakursreserver)
5. General/statutory and special investment reserves
6. Internal profit reserve
7. Inventory reserves (lagerreserver)
8. Renewal reserves
9. Reserves for contingencies
10. Statutory renewal reserves

Asset - Total Turnover

Asset - Total Turnover

Mnemonic	Concept Calculation	Category
ATTO	REVT/@PAVG(AT, -1,0)	Industrial Financial Services

This item represents Revenue - Total *divided by* the average of the current year's Total Assets and prior year's Total Assets.

Assets - Other

Assets - Other

Mnemonic	Item number	Category
AO	G105	Industrial Financial Services

Industrial definition

This item represents noncurrent assets that cannot be classified as tangible fixed assets, investments and advances, or intangible assets.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total (AT).

This item is the *sum* of:

1. Assets - Other - Excluding Deferred Charges (AOX)
2. Deferred Charges (DC)
3. Exchange Adjustments (Assets) (EA)
4. Treasury Stock (Long-Term Assets) (TSTLTA)
5. Unappropriated Net Losses (UNL)

Financial Services definition

This item represents the value of all assets not allocated to another asset component.

This item is a component of Assets - Total (AT).

This item is the *sum* of:

1. Assets - Other - Excluding Deferred Charges (AOX)
2. Deferred Charges (DC)
3. Exchange Adjustments (Assets) (EA)
4. Prepaid Expense (XPP)
5. Treasury Stock (Assets) (TSA)
6. Unappropriated Net Loss (UNL)

Assets - Other - Change (FOF)

Mnemonic	Item number	Category
ATOCH	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents changes in assets other than short- or long-term investments and tangible fixed assets, reported in the Investing Activities section of the Cash Flow Statement.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

This item includes proceeds from the sale of assets other than tangible fixed assets, intangibles or investments.

This item excludes foreign currency exchange effects reported within the Investing Activities section of the Cash Flow Statement.

Assets - Other - Excluding Deferred Charges

Mnemonic	Item number	Category
AOX	G104	Industrial Financial Services

Industrial definition

This item represents other assets that cannot be classified as deferred charges, treasury stock, unappropriated net loss, exchange adjustments, prepaid expense, or accrued income.

This item is a component of Assets - Other (AO).

This item includes:

1. Advances to sales staff
2. Amounts due from directors, officers, and principal holders of equity securities (other than unconsolidated subsidiaries)
3. Assets of discontinued operations
4. Cash on deposit pursuant to loan agreements
5. Cash surrender value of life insurance policies
6. Claims in litigation
7. Computer software or software costs (when not included in tangible fixed assets on the Balance Sheet)
8. Contracts
9. Deferred taxes
10. Deposits
11. Excess of cost or premium on acquisition of unconsolidated subsidiaries
12. Film distribution systems (for motion picture companies)
13. Idle land
14. Long-term inventory
15. Long-term receivables (including receivables from parent companies)
16. Materials and supplies
17. Minority interest in consolidated subsidiaries
18. Motion picture companies' film distribution systems
19. Pension or other special funds
20. Property not used in operations
21. Purchased technology
22. Restricted cash
23. Timberlands (for companies with no forest or paper operations)

This item excludes:

1. Computer software or software costs (included in Fixed Assets [Tangible] - Total [Gross] [FXTT])
2. Timberlands (for companies with forest or paper operations) (included in Fixed Assets [Tangible] - Total [Gross] [FXTT] and Property, Plant, and Equipment (Net) - Total [PPENT])

Australia This item includes:

1. Guarantee deposits
2. Loans to directors

Belgium This item includes guarantee deposits (*depots de garantie*).

Canada This item includes:

1. Investments in the company's own securities
2. Treasury stock reported as a long-term asset

This item excludes long-term receivables (including long-term receivables from parent companies) (included in Investments and Advances - Other [IVA0]).

Germany This item includes:

1. Electric power production companies' nuclear fuels loaded or in process
2. Loans to officers and executives under Article 89 of the Stock Corporation Law (Forderungen aus Krediten nach Abschnitt 89 Aktien-Gesetz [AktG])
3. Loans to officers and executives under Article 115 of the)Stock Corporation Law (Forderungen aus Krediten nach Abschnitt 115 Aktien-Gesetz [AktG])

Italy This item includes guarantee deposits (*depositi cauzionale*).

Japan This item includes:

1. Deposits
2. Long-term trade receivables
3. Insurance reserve
4. Other investments in fixed assets
5. Consolidation adjustment (Chosei-kanjo)
6. Accrued loss on investment (-)
7. Allowance for bad debts (-)

This item is provided by TOYO KEIZAI, Inc.

Sweden This item includes blocked/restricted accounts with the Swedish Central Bank (*Riksbank*).

United States This item includes:

1. Investments in the company's own securities
2. Treasury stock reported as a long-term asset

This item excludes long-term receivables (including long-term receivables from parent companies) (included in Investments and Advances - Other [IVA0]).

Financial Services definition

This item represents other assets that cannot be classified as deferred charges, treasury stock, unappropriated net loss, exchange adjustments, prepaid expense, or accrued income.

This item is a component of Assets - Other (AO).

This item includes:

1. Advances to sales staff
2. Assets of discontinued operations
3. Cash surrender value of life insurance policies
4. Claims in litigation
5. Computer software or software costs (when not included in tangible fixed assets on the Balance Sheet)
6. Contracts
7. Deferred and prepaid taxes (when presented together)
8. Deferred taxes
9. Estimated future income tax benefits
10. Excess of cost or premium on acquisition of unconsolidated subsidiaries
11. Idle land
12. Lease deposits
13. Minority interest in consolidated subsidiaries
14. Other short-term and long-term assets
15. Payments received on account
16. Pension or other special funds
17. Property not used in operations (other real estate owned)
18. Purchased technology

19. Sundry debit balances
20. Real estate properties acquired (other real estate owned) for Banks
21. Guarantee lease deposits paid to lessors for Real Estate Companies
22. Option deposits on real estate

This item excludes:

1. Computer software or software costs (when included in tangible fixed assets on the Balance Sheet) (included in Property, Plant, and Equipment (Net) - Total [PPENT])
2. Prepaid taxes (included in Prepaid Expense [XPP])
3. Supplies (when reported separately from inventory) (included in Prepaid Expense [XPP])

Australia (Insurance) This item includes statutory insurance funds reported in the Assets section.

Austria This item includes transmitted loans at third-party risk (*durchlaufende Kredite (Treuhandgeschäfte)*).

Belgium This item includes guarantee deposits (*dépôts de garantie*).

France This item includes suspense accounts.

Germany This item includes:

1. Loans on a trust basis at third-party risk (*durchlaufende Kredite (nur Treuhandgeschäfte)*)
2. Loans to officers and executives under Article 89 of the Stock Corporation Law (Forderungen aus Krediten nach Abschnitt 89 Aktien-Gesetz [AktG])

Italy This item includes reserves/funds in accordance with Law #516 of 1982 (Tax Amnesty Law).

Japan This item includes capitalized interest rate discounts.

Spain This item includes interim dividends (*dividendo activa a cuenta*).

Sweden This item includes blocked/restricted accounts with the Swedish Central Bank (*Riksbank*).

United Kingdom This item includes Advance Corporation Tax recoverable.

(Insurance) This item includes:

1. Net assets of life insurance statutory funds
2. Value of long-term insurance business

United States This item includes estimated claims and other liabilities under Chapter XI bankruptcy proceedings.

Assets - Other (Jointly Operated Money Trusts)

Mnemonic	Item number	Category
AOJMT	G457	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of other investments made with funds from the jointly operated money trusts of a Japanese trust bank.

This item is a component of Assets - Total (Jointly Operated Money Trusts) (ATJMT).

Assets - Other (Loan Trusts)

Mnemonic	Item number	Category
AOLT	G467	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of other investments made with funds from the loan trusts of a Japanese trust bank.

This item is a component of Assets - Total (Loan Trusts) (ATLT).

Assets - Other (Parent)

Mnemonic	Item number	Category
AOP	G478	Financial Services

This item is available for U.S. bank holding companies only.

This item represents assets attributed to the parent bank holding company not allocated to another asset component.

This item is a component of Assets - Total (Parent) (ATP).

This item includes:

1. Intangible assets
2. Investment securities
3. Other investments
4. Premises and equipment
5. Taxes paid for subsidiaries

Assets - Other (Trust Account)

Mnemonic	Item number	Category
AOTH	G439	Financial Services

This item is available for Japanese trust banks only.

This item represents all assets attributed to the trust account of a Japanese trust bank not allocated to another trust account component. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Assets - Total (Trust Account) (ATT).

Assets - Total

Assets - Total

Mnemonic	Item number	Category
AT	G107	Industrial Financial Services

Industrial definition

This item represents the total value of assets reported on the Balance Sheet.

Liabilities and Shareholders' Equity - Total represents the total amount of liabilities and shareholders' equity reported on the Balance Sheet.

Assets - Total is the *sum* of:

1. Assets - Other (AO)
2. Current Assets - Total (ACT)
3. Property, Plant, and Equipment (Net) - Total (PPENT)
4. Intangible Assets (INTAN)
5. Investments and Advances - Equity Method (IVAEQ)
6. Investments and Advances - Other (IVAO)

Liabilities and Shareholders' Equity - Total is the *sum* of:

1. Liabilities - Total (LT)
2. Shareholders' Equity (SEQ)

Financial Services definition

This item represents the total value of all items included in the Assets section.

This item is the *sum* of:

1. Accounts Receivable/Debtors - Total (ARTFS)
2. Assets - Other - Total (AO)
3. Cash and Deposits - Segregated (CHS)
4. Cash and Due From Banks (CH)
5. Customers' Acceptances (CA)
6. Deferred Policy Acquisition Costs (DFPAC)
7. Property, Plant, and Equipment (Net) - Total (PPENT)
8. Foreign Exchange Assets (FEA)
9. Intangibles (INTAN)
10. Inventories/Stocks - Total (INVT)
11. Investment Assets - Total (Insurance) (IATI)
12. Investment Property (IP)
13. Investment Securities - Total (IST)
14. Investments - Permanent - Total (IVPT)
15. Loans/Claims/Advances - Banks and Government - Total (LCABG)
16. Loans/Claims/Advances - Customers (LCACU)
17. Reinsurance Assets - Total (Insurance) (RATI)
18. Securities In Custody (SC)
19. Separate Account Assets (SAA)
20. Short-Term Investments - Total (IVST)
21. Trading/Dealing Account Securities - Total (TDST)

This item excludes contingencies reported supplementary to the Balance Sheet.

Assets - Total - Interim

Mnemonic

ATIS

Category

Industrial

Financial Services

This item represents Assets - Total on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents the total value of assets reported on the Balance Sheet.

Liabilities and Shareholders' Equity - Total represents the total amount of liabilities and shareholders' equity reported on the Balance Sheet.

Assets - Total is the *sum* of:

1. Assets - Other
2. Current Assets - Total
3. Property, Plant, and Equipment (Net) - Total
4. Intangible Assets
5. Investments and Advances - Equity Method
6. Investments and Advances - Other

Liabilities and Shareholders' Equity - Total is the *sum* of:

1. Liabilities - Total
2. Shareholders' Equity

Financial Services definition

This item represents the total value of all items included in the Assets section.

This item is the *sum* of:

1. Accounts Receivable/Debtors - Total
2. Assets - Other - Total
3. Cash and Deposits - Segregated
4. Cash and Due From Banks
5. Customers' Acceptances
6. Deferred Policy Acquisition Costs
7. Property, Plant, and Equipment (Net) - Total
8. Foreign Exchange Assets
9. Intangibles
10. Inventories/Stocks - Total
11. Investment Assets - Total (Insurance)
12. Investment Property
13. Investment Securities - Total
14. Investments - Permanent - Total
15. Loans/Claims/Advances - Banks and Government - Total
16. Loans/Claims/Advances - Customers
17. Reinsurance Assets - Total (Insurance)
18. Securities In Custody
19. Separate Account Assets

- 20. Short-Term Investments - Total
- 21. Trading/Dealing Account Securities - Total

This item excludes contingencies reported supplementary to the Balance Sheet.

Assets - Total - Preliminary

Mnemonic	Category
ATPS	Industrial
	Financial Services

This item represents Assets - Total on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents the total value of assets reported on the Balance Sheet.

Liabilities and Shareholders' Equity - Total represents the total amount of liabilities and shareholders' equity reported on the Balance Sheet.

Assets - Total is the *sum* of:

1. Assets - Other
2. Current Assets - Total
3. Property, Plant, and Equipment (Net) - Total
4. Intangible Assets
5. Investments and Advances - Equity Method
6. Investments and Advances - Other

Liabilities and Shareholders' Equity - Total is the *sum* of:

1. Liabilities - Total
2. Shareholders' Equity

Financial Services definition

This item represents the total value of all items included in the Assets section.

This item is the *sum* of:

1. Accounts Receivable/Debtors - Total
2. Assets - Other - Total
3. Cash and Deposits - Segregated
4. Cash and Due From Banks
5. Customers' Acceptances
6. Deferred Policy Acquisition Costs
7. Property, Plant, and Equipment (Net) - Total
8. Foreign Exchange Assets
9. Intangibles
10. Inventories/Stocks - Total
11. Investment Assets - Total (Insurance)
12. Investment Property
13. Investment Securities - Total
14. Investments - Permanent - Total
15. Loans/Claims/Advances - Banks and Government - Total

16. Loans/Claims/Advances - Customers
17. Reinsurance Assets - Total (Insurance)
18. Securities In Custody
19. Separate Account Assets
20. Short-Term Investments - Total
21. Trading/Dealing Account Securities - Total

This item excludes contingencies reported supplementary to the Balance Sheet.

Assets - Total (Jointly Operated Money Trusts)

Mnemonic	Item number	Category
ATJMT	G458	Financial Services

This item is available for Japanese trust banks only.

This item represents total assets attributed to the jointly operated money trusts of a Japanese trust bank. These trust accounts include funds reinvested from other trusts that are excluded from the Statement of Trust Assets and Liabilities.

This item is the *sum* of:

1. Assets - Other (Jointly Operated Money Trusts) (AOJMT)
2. Loans and Bills Discounted (Jointly Operated Money Trusts) (LBDJMT)
3. Securities (Jointly Operated Money Trusts) (SJMT)

Assets - Total (Loan Trusts)

Mnemonic	Item number	Category
ATLT	G468	Financial Services

This item is available for Japanese trust banks only.

This item represents total assets attributed to the loan trusts of a Japanese trust bank. These loan trust accounts include funds reinvested from other trusts that are excluded from the Statement of Trust Assets and Liabilities.

This item is the *sum* of:

1. Assets - Other (Loan Trusts) (AOLT)
2. Loans and Bills Discounted (Loan Trusts) (LBDLT)
3. Securities (Loan Trusts) (SLT)

Assets - Total (Parent)

Mnemonic	Item number	Category
ATP	G479	Financial Services

This item is available for U.S. bank holding companies only.

This item represents total assets attributed to the parent bank holding company.

This item is the *sum* of:

1. Assets - Other (Parent) (AOP)
2. Cash and Short-Term Investments (Parent) (CSTIP)
3. Investments and Advances to Subsidiaries - Banks (Parent) (IASBP)
4. Investments and Advances to Subsidiaries - Other (Parent) (IASOP)

Assets - Total (Trust Account)

Mnemonic	Item number	Category
ATT	G440	Financial Services

This item is available for Japanese trust banks only.

This item represents total assets attributed to the trust account of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from commercial banking accounts.

This item is the *sum* of:

1. Assets - Other (Trust Account) (AOTH)
2. Call Loans (Trust Account) (CLNT)
3. Due From Banking Account (Trust Account) (DBAT)
4. Loans and Bills Discounted (Trust Account) (LBDT)
5. Securities (Trust Account) (ST)
6. Securities Held for Trust Accounts (Trust Account) (SHTAT)
7. Securities Lent (Trust Account) (SCLT)

Assets - Total as a Percentage of Common Equity

Mnemonic	Concept Calculation	Category
ATCEQ	AT/CEQ	Industrial Financial Services

This item represents Assets - Total *divided by* Common Equity - Total.

Assets - Total as a Percentage of Total Equity

Mnemonic	Concept Calculation	Category
ATSEQ	AT/SEQ	Industrial Financial Services

This item represents Assets - Total *divided by* Stockholders' Equity.

Assets and Liabilities - Other

Assets and Liabilities - Other (Net Change)

Mnemonic	Item number (for North America)	Category
AOLOCH	G691	Industrial

This item represents the amount of miscellaneous changes in Balance Sheet accounts reported within the Operating Activities section on the Statement of Cash Flows.

Format codes 1-3, 5, and 6

This item contains a Not Available data code (@NA).

Format code 7

This item is a component of Operating Activities - Net Cash (OANCF).

This item includes increase (decrease) in:

1. Assets and liabilities (when reported as an entity)
2. Changes in current deferred taxes
3. Other asset and liability accounts
4. Other items (when reported as an entity)

This item excludes:

1. Accrued taxes
2. Any expense or income item
3. Any item not reported as a change in assets or liabilities
4. Asset or liability changes not reported in the Operating Activities section
5. Miscellaneous items not reported as changes in other assets and liabilities
6. Provision for losses on accounts receivable

Format code 10

This item is a component of Working Capital/Net Operating Assets - Change (WCAPOPC) in the Rest of World Cash Flow Statement by Activity.

Japan (Consolidated)

This item includes:

1. Changes in guarantee deposits made/received by the company
2. Changes in accrued expenses and liabilities not elsewhere classified
3. Changes in current and non-current assets not elsewhere classified

Format code 12

This item is a component of Working Capital - Change (WCAPCHC) in the U.K. (revised FRS 1) Cash Flow Statement.

Assets for Sale as a Percentage of Total Assets

Assets for Sale as a Percentage of Total Assets

Mnemonic	Concept Calculation	Category
AHSA	INVT/AT*100	Industrial Financial Services

This item represents Inventories - Total *divided by* Assets - Total *multiplied by* 100.

Associated Undertakings

Associated Undertakings - Disposal (FOF)

Mnemonic	Item number	Category
ASDIS	Not Applicable	Industrial
ASDISF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the inflow of cash or funds derived from the disposal of associated undertakings, reported in the Acquisitions and Disposals section of the Cash Flow Statement.

This item is a component of Acquisitions and Disposals - Net Cash Flow (ACQDISN).

This item contains a Combined Figure data code (@CF) when:

1. Purchases of associates are reported net of disposals. The combined total is included in Associated Undertakings - Investment (ASINV)
2. There is no detailed break-out between disposals of subsidiary and associated undertakings The combined total is included in Subsidiary Undertakings - Disposal (SUBDIS)
3. Disposals of associated undertakings during the year are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company's report.

Footnote Code

Code	Description
QO	Reported net

Associated Undertakings - Investment (FOF)

Mnemonic	Item number	Category
ASINV	Not Applicable	Industrial
ASINVF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the outflow of cash or funds used for the acquisition of associated undertakings.

This item is a component of Acquisitions and Disposals - Net Cash Flow (ACQDISN).

This item contains a Combined Figure data code (@CF) when:

1. Disposals of associates are reported net of purchases. The combined total is included in Associated Undertakings - Disposal (ASDIS)
2. There is no detailed break-out between acquisitions of subsidiary and associated undertakings. The combined total is included in Subsidiary Undertakings - Purchase (SUBPUR)
3. Acquisitions of associated undertakings during the year are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company's report

Footnote Code

Code	Description
QO	Reported net

Auditor

Auditor

Mnemonic	Item number	Category
AUO1	G727	Industrial Financial Services
AUO2	G729	Industrial Financial Services
AUO3	G731	Industrial Financial Services

These identify the firm or firms auditing a company's financial statements.

These can be used in conjunction with the Auditor Opinion items to match the auditor to the opinion. Up to three auditors may be represented for one period.

The following lists the auditor codes and auditor names:

Code	Auditor Name
00	Unaudited
01	Arthur Andersen
02	Arthur Young (prior to October 1, 1989)
03	Coopers & Lybrand (known as Coopers & Lybrand Deloitte in the United Kingdom since April 29, 1990; Coopers & Lybrand merged with Price Waterhouse on July 1, 1998)
04	Ernst & Young (Ernst & Whinney from July 1, 1989 to September 29, 1989; Ernst & Ernst prior to July 1, 1989)
05	Deloitte & Touche (Deloitte, Haskins, and Sells prior to December 4, 1989; Haskins & Sells prior to May 1, 1978)
06	KPMG (Peat, Marwick, Mitchell prior to April 1, 1987)
07	PricewaterhouseCoopers (Price Waterhouse prior to July 1, 1998 merger with Coopers & Lybrand)
08	Touche Ross (merged with Deloitte, Haskins, and Sells on December 4, 1989)

09	Other
10	Altschuler, Melvoin, and Glasser
11	Binder, Dijker, Otte (known as BDO Seidman in North America) (Seidman and Seidman prior to September 1, 1988)
12	Baird, Kurtz, and Dobson
13	Cherry, Bekaert, and Holland
14	Clarkson, Gordon
15	Clifton, Gunderson
16	Crowe Chizek
17	Grant Thornton
18	J H Cohn
19	Kenneth Leventhal
20	Laventhol and Horwath
21	McGladrey and Pullen (McGladrey, Hendrickson, and Pullen prior to May 1988)
22	Moore Stephens
23	Moss Adams
24	Pannell Kerr Foster
25	Plante & Moran
26	Richard A. Eisner
27	Spicer & Oppenheim

Auditor Opinion

Mnemonic	Item number	Category
AUOP1	G728	Industrial Financial Services
AUOP2	G730	Industrial Financial Services
AUOP3	G732	Industrial Financial Services

The following lists opinion codes, opinions, and descriptions:

Code	Opinion	Description
0	Unaudited	This code indicates that the financial statements were not audited because they represent consolidated accounts and the auditor's letter refers only to parent accounts.
1	Unqualified	This code indicates the financial statements are presented fairly and the auditing firm approves of the accounting principles reflected in the financial

		statements, the consistency of their application, and the adequacy of financial disclosure.
2	Qualified	This code indicates the financial statements are presented fairly but the auditing firm is concerned about either limitation on the scope of the examination or unsatisfactory financial statement presentations.
3	No opinion	This code indicates that the auditing firm does not express an opinion regarding the company's capability to continue business operations.
4	Unqualified	This code indicates an auditing firm's opinion is unqualified but explanatory language has been added to the standard report.
5	Adverse opinion	This code indicates that the financial statements are <u>not</u> presented fairly and the auditing firm does <u>not</u> approve of the accounting principles reflected in the financial statements, the consistency of their applications, or the adequacy of financial disclosure.

Auditors' Remuneration

Mnemonic	Item number	Category
RMUN	G420	Industrial Financial Services

This item represents amounts charged by auditors for auditing and other services.

This is a supplementary Income Statement item.

This item contains a Not Available data code (@NA) for the following countries:

Austria	Belgium	Canada
Denmark	Finland	France
Germany	Italy	Japan
Luxembourg	Netherlands	Norway
Spain	Sweden	United States

Available for Interest

Available for Interest

Mnemonic	Concept Calculation	Category
AFI	PI+XINT	Industrial

This item is the *sum* of Pretax Income, which is operating and nonoperating income before provisions for income taxes and minority interest, *plus* Interest Expense, or the periodic expense to the company of securing short- and long-term debt.

Average Collection Period

Average Collection Period

Mnemonic	Concept Calculation	Category
COLLECT	@PAVG(RECT,-1,0)/ (REVT/360)	Industrial

This item is the average of the most recent two years of Receivables - Total *divided by* the *sum* of Revenue - Total *divided by* 360.

Average Interest

Average Interest - Bearing Liabilities

Mnemonic	Item number	Category
IBLAVG	G568	Financial Services

This item is available for U.S and Canadian banks only.

This item represents the average daily balance of a bank's interest-bearing liabilities.

This item is a component of Average Total Assets (ATAVG).

This item includes:

1. Federal funds purchased and repurchase agreements
2. Interest-bearing deposits (savings and time)
3. Long-term borrowings
4. Short-term borrowings

This item excludes:

1. Acceptances outstanding (included in Average Noninterest-Bearing Liabilities [NBLAVG])
2. Noninterest-bearing deposits (demand) (included in Average Noninterest-Bearing Liabilities [NBLAVG])
3. Other noninterest-bearing liabilities (included in Average Noninterest-Bearing Liabilities [NBLAVG])

Average Interest - Earning Assets

Mnemonic	Item number	Category
EAAVG	G565	Financial Services

This item is available for U.S. and Canadian banks only.

This item represents the average daily balance of a bank's earning assets.

This item is a component of Average Total Assets (ATAVG).

This item includes:

1. Federal funds sold and resale agreements
2. Interest-bearing deposits with banks
3. Investment securities
4. Lease financing
5. Loans (including nonaccrual loans)
6. Short-term investments
7. Trading account securities

This item excludes:

1. Bank premises and equipment (included in Average Noninterest-Earning Assets [NIEAVG])
2. Cash and due from banks (included in Average Noninterest-Earning Assets [NIEAVG])
3. Customers' liability for acceptances (included in Average Noninterest-Earning Assets [NIEAVG])
4. Other nonearning assets (included in Average Noninterest-Earning Assets [NIEAVG])
5. Reserve for credit losses (included in Average Noninterest-Earning Assets [NIEAVG])

Average Noninterest

Average Noninterest - Bearing Liabilities

Mnemonic	Item number	Category
NBLAVG	G569	Financial Services

This item is available for U.S and Canadian banks only.

This item represents the average daily balance of a bank's noninterest-bearing liabilities.

This item is a component of Average Total Assets (ATAVG).

This item includes:

1. Acceptances outstanding
2. Noninterest-bearing deposits (demand)
3. Other noninterest-bearing liabilities

This item excludes:

1. Federal funds purchased and repurchase agreements (included in Average Interest-bearing Liabilities [IBLAVG])
2. Interest-bearing deposits (savings and time) (included in Average Interest-bearing Liabilities [IBLAVG])
3. Long-term borrowings (included in Average Interest-Bearing Liabilities [IBLAVG])
4. Short-term borrowings (included in Average Interest-Bearing Liabilities [IBLAVG])

Average Noninterest - Earning Assets

Mnemonic	Item number	Category
NIEAVG	G566	Financial Services

This item is available for U.S and Canadian banks only.

This item represents the average daily balance of a bank's nonearning assets.

This item includes:

1. Bank premises and equipment
2. Cash and due from banks
3. Customers' liability for acceptances
4. Other nonearning assets
5. Reserve for credit losses

This item excludes:

1. Federal funds sold and resale agreements (included in Average Interest-Earning Assets [EAAVG])
2. Interest-bearing deposits with banks (included in Average Interest-Earning Assets [EAAVG])
3. Investment securities (included in Average Interest-Earning Assets [EAAVG])
4. Lease financing (included in Average Interest-Earning Assets [EAAVG])
5. Loans (included in Average Interest-Earning Assets [EAAVG])
6. Short-term investments (included in Average Interest-Earning Assets [EAAVG])
1. Trading account securities (included in Average Interest-Earning Assets [EAAVG])

Average Shareholders' Equity

Average Shareholders' Equity

Mnemonic	Item number	Category
SEQAVG	G570	Financial Services

This item is available for U.S. and Canadian banks only.

This item represents the average daily balance of a bank's shareholders' equity.

This item is a component of Average Total Assets (ATAVG).

This item includes:

1. Common/ordinary equity
2. Preferred/preference stock

Average Total Assets

Average Total Assets

Mnemonic	Item number	Category
ATAVG	G567	Financial Services

This item is available for U.S. and Canadian banks only.

This item represents the average daily balance of a bank's total assets.

This item is the *sum* of:

1. Average Interest-Earning Assets (EAAVG)
2. Average Noninterest-Earning Assets (NIEAVG)

‘B’ Data Definitions

Bad Debt Reserve Ratio

Bad Debt Reserve Ratio

Mnemonic	Concept Calculation	Category
RECDR	$\text{RECD}/(\text{ARTFS}+\text{RECD}) \times 100$	Financial Services

This item represents Receivables - Estimated Doubtful, *divided by* the *sum* of Accounts Receivable - Total *plus* Receivables - Estimated Doubtful. This total is *multiplied by* 100.

Balance Sheet Presentation Code - Note

Balance Sheet Presentation Code - Note

Mnemonic	Item number	Category
BSPCD	G719	Industrial Financial Services

This identifies a company's use of either a classified or unclassified Balance Sheet. It also identifies the presence of long-term assets or liabilities in short-term accounts or short-term assets or liabilities in long-term accounts. It consists of a 2-character alpha code.

The following lists the Balance Sheet Presentation Codes and descriptions:

Code	Description
GB	The company reports an unclassified Balance Sheet.
GM	The Balance Sheet is produced on a cyclical basis rather than on a liquidity basis. Current liabilities have an initial term of less than four years including that portion of long-term liabilities due within four years.
GN	Liability components are not classified according to their long- or short-term nature.
GO	Current assets and liabilities are stated for a one year period or are presented as a notation by the company. They may be either current or circulating but may contain amounts considered to be long-term. This also holds true for noncurrent amounts which are defined as short-term.
GX	Balance sheet has a "GB" presentation and all financial statements have been monetarily corrected to the final day of the fiscal year.
GY	Balance sheet has a "GN" presentation and all financial statements have been monetarily corrected to the final day of the fiscal year.
GZ	Balance sheet has a "GO" presentation and all financial statements have been monetarily corrected to the final day of the fiscal year.

France When the Balance Sheet Presentation Code is *GN*, liabilities are presented as financial debt or other debt. In this instance, financial debt is classified as long-term debt and components of other debt are classified into relevant items within the Current Liabilities section.

Benefits - Life - Total

Benefits - Life - Total (Business Line)

Mnemonic	Item number	Category
BLTBL	G541	Financial Services

This item is available for insurance companies only.

This item represents benefits and surrenders incurred for all lines of life insurance written. This item includes benefits for life policies, health policies, and annuities.

This item is a component of Benefits and Claims - Total (Business Line) (BCLTBL).

This item is the *sum* of:

1. Group Benefits (Business Line) (GBBL)
2. Individual Benefits (Business Line) (IBBL)

This item includes:

1. Annuity benefits
2. Group health benefits
3. Group life benefits
4. Individual health benefits
5. Individual life benefits

Benefits and Claims

Benefits and Claims - Other (Business Line)

Mnemonic	Item number	Category
BCTBL	G544	Financial Services

This item is available for insurance companies only.

This item represents benefits and claims incurred that are not attributed to the life, nonlife, or reinsurance divisions of the company.

This item is a component of Benefits and Claims - Total (Business Line) (BCLTBL).

This item includes benefits and claims incurred by a separate international division.

Benefits and Claims - Reinsurance (Business Line)

Mnemonic	Item number	Category
BCRBL	G540	Financial Services

This item is available for insurance companies only.

This item represents benefits and claims incurred by the reinsurance division of an insurance company.

This item is a component of Benefits and Claims - Total (Business Line) (BCLTBL).

This item includes benefits and claims incurred by a separate reinsurance division.

Benefits and Claims - Total (Business Line)

Mnemonic	Item number	Category
BCLTBL	G546	Financial Services
BCLTF	GF52	footnote

This item is available for insurance companies only.

This item represents benefits and claims incurred for all lines of insurance policies written. Its components include benefits and claims for reinsurance premiums assumed and are net of benefits and claims for reinsurance premiums ceded.

This item is the *sum* of:

1. Benefits and Claims - Other (Business Line) (BCTBL)
2. Benefits and Claims - Reinsurance (Business Line) (BCRBL)
3. Benefits - Life - Total (Business Line) (BLTBL)
4. Claims - Nonlife - Total (Business Line) CNLTBL)

Footnote Code

Code	Description
IF	Includes reinsurance ceded
LY	Combination IF and XC
XC	Excludes reinsurance assumed

Benefits and Claims - Total (Insurance)

Mnemonic	Item number	Category
BCT	G328	Financial Services

This item is available for insurance companies only.

This item represents the total benefits and claims paid for all policy lines, including adjustments in the claims reserve. It is net of benefits and claims for reinsurance premiums ceded.

This item is a component of Expense - Total (XT).

This item includes:

1. Benefits and claims for reinsurance premiums assumed
2. Changes in claims and policy reserves
3. Claims incurred by a separate international division
4. Claims incurred by a separate reinsurance division
5. Life benefits
6. Nonlife claims
7. Property and casualty claims

This item excludes other insurance underwriting expenses incurred.

Germany This item includes:

1. Change in claims equalization reserve
2. Income from reduction in underwriting funds and provisions for net account (Erträge aus der Verminderung versicherungstechnischer Netto-Rückstellungen)
3. Increase (decrease) in underwriting funds and provisions (Aufwendungen aus der Erhöhung versicherungstechnischer Netto-Rückstellungen)

Italy This item includes:

1. Changes in life insurance reserves during the year
2. Changes in nonlife insurance reserves during the year

Japan This item includes:

1. Increase (decrease) in reserve for outstanding claims
2. Loss adjustment expense
3. Net losses and claims paid

This item excludes:

1. Adjustment to premium reserve (included in Insurance Premiums - Total [Insurance] [IPTI])
2. Adjustment to reserve for deposits by policyholders (included in Income - Other [(Insurance) [IOI]])

Netherlands This item includes:

1. Increase (decrease) in technical provisions (life insurance)
2. Life benefits paid and surrenders

Switzerland This item includes:

1. Changes in life insurance reserves for own account
2. Changes in reserves for outstanding claims
3. Life benefits and surrenders paid
4. Nonlife insurance claims paid

United Kingdom This item includes:

1. General insurance claims incurred
2. Long-term insurance benefits, claims, and surrenders

United States This item includes current and future benefits.

Benefits Assumed

Benefits Assumed - Life (Reinsurance)

Mnemonic	Item number	Category
BALR	G556	Financial Services

This item is available for insurance companies only.

This item represents benefits paid on life reinsurance business assumed from other insurance companies.

This item is a component of Benefits Assumed - Total (Reinsurance) (BATR).

This item includes:

1. Health and accident reinsurance benefits assumed
2. Life reinsurance benefits assumed

This item excludes:

1. Nonlife reinsurance benefits assumed (included in Benefits Assumed - Nonlife [Reinsurance] [BANLR])
2. Property and casualty reinsurance benefits assumed (included in Benefits Assumed - Nonlife [Reinsurance] [BANLR])
3. Reinsurance benefits ceded (included in Benefits Ceded - Total [Reinsurance] [BCTR])

Benefits Assumed - Nonlife (Reinsurance)

Mnemonic	Item number	Category
BANLR	G557	Financial Services

This item is available for insurance companies only.

This item represents claims paid on nonlife reinsurance business assumed from other insurance companies.

This item is a component of Benefits Assumed - Total (Reinsurance) (BATR).

This item includes:

1. Nonlife reinsurance benefits assumed
2. Property and casualty reinsurance benefits assumed

This item excludes:

1. Health and accident reinsurance benefits assumed (included in Benefits Assumed -Life [Reinsurance] [BALR])
2. Life reinsurance benefits assumed (included in Benefits Assumed - Life [Reinsurance] [BALR])
3. Reinsurance benefits ceded (included in Benefits Ceded - Total [Reinsurance] [BCTR])

Benefits Assumed - Total (Reinsurance)

Mnemonic	Item number	Category
BATR	G558	Financial Services

This item is available for insurance companies only.

This item represents total benefits and claims paid on all reinsurance business assumed from other insurance companies.

This item is a component of Benefits and Claims - Total (Insurance) (BCT).

This item is the *sum* of:

1. Benefits Assumed - Life (Reinsurance) (BALR)
2. Benefits Assumed - Nonlife (Reinsurance) (BANLR)

This item excludes:

1. Health and accident reinsurance benefits assumed
2. Life reinsurance benefits assumed
3. Nonlife reinsurance benefits assumed
4. Property and casualty reinsurance benefits assumed

This item excludes reinsurance benefits ceded (included in Benefits Ceded - Total [Reinsurance] [BCTR])

Benefits Ceded

Benefits Ceded - Life (Reinsurance)

Mnemonic	Item number	Category
BCLR	G559	Financial Services

This item is available for insurance companies only.

This item represents recovery of benefits paid for life reinsurance business ceded to other insurance companies.

This item is a component of Benefits Ceded - Total (Reinsurance) (BCTR).

This item includes:

1. Health and accident reinsurance benefits ceded
2. Life reinsurance benefits ceded

This item excludes:

1. Nonlife reinsurance benefits ceded (included in Benefits Ceded - Nonlife [Reinsurance] [BCNLR])
2. Property and casualty reinsurance benefits ceded (included in Benefits Ceded - Nonlife [Reinsurance] [BCNLR])
3. Reinsurance benefits assumed (included in Benefits Assumed - Total [Reinsurance] [BATR])

Benefits Ceded - Nonlife (Reinsurance)

Mnemonic	Item number	Category
BCNLR	G560	Financial Services

This item is available for insurance companies only.

This item represents recovery of claims paid for nonlife reinsurance business ceded to other insurance companies.

This item is a component of Benefits Ceded - Total (Reinsurance) (BCTR).

This item includes:

1. Nonlife reinsurance benefits ceded
2. Property and casualty reinsurance benefits ceded

This item excludes:

1. Health and accident reinsurance benefits ceded (included in Benefits Ceded - Life [Reinsurance] [BCLR])
2. Life reinsurance benefits ceded (included in Benefits Ceded - Life [Reinsurance] [BCLR])
3. Reinsurance benefits assumed (included in Benefits Assumed - Total [Reinsurance] [BATR])

Benefits Ceded - Total (Reinsurance)

Mnemonic	Item number	Category
BCTR	G561	Financial Services

This item is available for insurance companies only.

This item represents recovery of benefits and claims paid for all reinsurance business ceded to other insurance companies. This item is netted against Benefits and Claims - Total (Insurance) (BCT).

This item is the *sum* of:

1. Benefits Ceded- Life (Reinsurance) (BCLR)
2. Benefits Ceded- Nonlife (Reinsurance) (BCNLR)

This item includes:

1. Health and accident reinsurance benefits ceded
2. Life reinsurance benefits ceded
3. Nonlife reinsurance benefits ceded
4. Property and casualty reinsurance benefits ceded

This item excludes reinsurance benefits assumed (included in Benefits Assumed - Total [Reinsurance] [BATR]).

BETA Calculation

Beta

Mnemonic	Concept Calculation	Units
BETA	@BETA(PRCCM/PRCCM[-1],-36,0,@CMAX (PRCCM/PRCCM[-1],@SET(\$LI,@CHGCO (COMPANY):PINDEX=CINC)))	Decimal

The monthly fundamental beta is a measurement of the sensitivity of a company's stock price to the overall fluctuation in the preselected index for that company's country. For example, a beta of 1.5 indicates that a company's stock price tends to rise (or fall) 1.5%, with a 1% rise (or fall) in the index value.

Beta is calculated for a 3-year (36-month) time period, ending in the current month. If less history is available, Beta will be calculated for as few as 24 months. Month-end closing prices (including dividends) are used in the calculation. You can access updated beta information from a user database on the CD-ROM. Click [here](#) for instructions on how to create this user database.

Indexes Please note that the item PRCCM for any index in this calculation, represents a closing monthly value rather than a closing monthly price. Because there is no direct correlation between an index value and a currency code, if a currency translation is applied to an index value, it will create a misleading result.

This item calculates BETA for companies in the COMPUSTAT (Global) database. It regresses a company's stock price against a "target index value." An index has been selected for the following countries:

Country	ISO	Index	GVKEY
Argentina	ARG	Buenos Aires S.E. General Index	150080
Australia	AUS	Australian S.E. All-Ordinaries Index	150061
Austria	AUT	Vienna S.E. Index (WBI)	150014
Belgium	BEL	Belgian General Return Index	150084
Brazil	BRA	Sao Paulo S.E. Index (BOVESPA)	150086
Canada	CAN	S&P/TSX Composite Index (formerly TSE 300)	10
Chile	CHL	HSBC Securities - Chile	150038
Colombia	COL	HSBC Securities - Colombia	150054
Denmark	DNK	Copenhagen S.E. All-Share Index	150020

Finland	FIN	Helsinki S.E. General Index (HEX)	150022
France	FRA	SBF 250 Index	150021
Germany	DEU	DAX Composite Index (DAX 300)	150007
Greece	GRC	Athens S.E. General Index	150098
Hong Kong	HKG	Hang Seng Index	150051
India	IND	Bombay S.E. National Index	150012
Indonesia	IDN	Jakarta S.E. Composite Index	150029
Ireland	IRL	Irish S.E. General Index	150017
Israel	ISR	Tel Aviv S.E. Mishtanim Index	150031
Italy	ITA	BCI All Share Index (COMIT)	150003
Japan	JPN	Nikkei 225 Index	150069
Luxembourg	LUX	Luxembourg S.E. Index	150028
Malaysia	MYS	Kuala Lumpur S.E. Composite Index	150033
Mexico	MEX	Mexican S.E. IPC Index	150039
Netherlands	NLD	CBS All Share Index	150005
New Zealand	NZL	New Zealand S.E. 40 Index	150062
Norway	NOR	Oslo S.E. General Index	150023
Pakistan	PAK	Karachi S.E. 100 Index	150032
Peru	PER	HSBC Securities - Peru	150078
Philippines	PHL	Philippines S.E. Composite Index	150037
Portugal	PRT	Banco Totta & Acores Index	150002
Singapore	SGP	Stock Exchange of Singapore (SES) All Share Index	150053
South Africa	ZAF	Johannesburg S.E. All Share Index	150030
South Korea	KOR	Korean S.E. Composite Index (KOPSI)	150035
Spain	ESP	Madrid S.E. General Index	150034
Sweden	SWE	Affarsvarlden General Index	150001
Switzerland	CHE	SBC 100	150041
Taiwan	TWN	Taiwan S.E. Weighted Index	150072
Thailand	THA	Security Exchange of Thailand (SET) Index	150068
Turkey	TUR	Istanbul S.E. Composite Index	150018
United Kingdom	GBR	FT-SE All-Share	150009
United States	USA	S&P 500 Composite Index	3
Venezuela	VEN	HSBC Securities - Venezuela	150079

BETA Calculation

$$\frac{n \sum xy - (\sum x)(\sum y)}{n \sum x^2 - (\sum x)^2}$$

x = 1st variable

y = 2nd variable

n = number of observations

Σ = sum

Book Value Per Share

Book Value per Share - 10 Year Average

Mnemonic	Concept Calculation	Category
BKVLPS10	@PAVG(CEQ/CSHO, -9,0)	Industrial Financial Services

This item is the average of Common Equity - Total *divided by* the Common Shares Outstanding - Company for the most recent 10 years.

Book Value per Share - 3 Year Average

Mnemonic	Concept Calculation	Category
BKVLPS3	@PAVG(CEQ/CSHO, -2,0)	Industrial Financial Services

This item is the average of Common Equity - Total *divided by* the Common Shares Outstanding - Company for the most recent three years.

Book Value per Share - 5 Year Average

Mnemonic	Concept Calculation	Category
BKVLPS5	@PAVG(CEQ/CSHO, -4,0)	Industrial Financial Services

This item is the average of Common Equity - Total *divided by* the Common Shares Outstanding - Company for the most recent five years.

Brokerage, Clearing, and Exchange Fees

Brokerage, Clearing, and Exchange Fees

Mnemonic	Item number	Category
BCEF	G340	Financial Services

This item is available for broker/dealers only.

This item represents expenses incurred by a securities broker/dealer for brokerage, clearing, and other fees associated with securities transactions.

This item is a component of Expense - Total (XT).

This item excludes:

1. Commissions received for security transactions (included in Commissions and Fees [Broker/Dealer] [CFBD])
2. Professional fees (included in Commissions and Fees Paid - Other [CFPDO])

Business Segment

Business Segment

A business segment is a division, subsidiary, or other part of a company that reports financial results such as sales, operating income, and assets. Many companies report basic financial information by operating segments in the notes to their financial statements. For example, GE generates revenue from lines of business including aircraft engines, major appliances and broadcasting.

Business Segment ID

Mnemonic	Item number	Category
SID	G745	Industrial/Business Segment Financial Services

This code identifies the segment for a company.

This item is not editable. For user-created entities, Research Insight will determine the Identification Code based on the entity key, using the following scheme:

User Created Entity	Identification Code
1572866\SO2	SID = 02

Business Segment Name

Mnemonic	Item number	Category
SNMS	G746	Industrial/Business Segment Financial Services

This is the descriptive name you assign to a particular industry segment. This item is available for user-added segments only. To add segments to a user-defined company, you must first add the company, then add the business segments.

Business Segment Sales

Mnemonic	Item number	Category
SALES		Industrial/Business Segment Financial Services

This item is available for you to add data values. You must add the segment before you can add sales values.

‘C’ Data Definitions

Calculation of Standard Deviation for a Sample of the Population

Calculation of Standard Deviation for a Sample of the Population

$$\sqrt{\frac{\sum x^2 - \frac{(\sum x)^2}{N}}{N - 1}}$$

X = 1st variable

N = number of observations

Σ = Sum

Call Loans

Call Loans (Trust Account)

Mnemonic	Item number	Category
CLNT	G437	Financial Services

This item is available for Japanese trust banks only.

This item represents short-term money market loans attributed to trust account assets of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Assets - Total (Trust Account) (ATT).

This item includes bills purchased.

Capital Element of Financial Lease Rental Payments

Capital Element of Finance Lease Rental Payments (FOF)

Mnemonic	Item number	Category
CAPFL	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the reduction of finance leases during the year.

This item is a component of Financing Repayments/Reductions (FINRE).

This item contains a Combined Figure data code (@CF) when increases in finance leases are reported net of reductions. The combined total is included in Finance Lease Increases (FINLE).

Capital Expenditure and Financial Investment

Capital Expenditure and Financial Investment - Net Cash Flow (FOF)

Mnemonic	Item number	Category
CAPXFI	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total cash inflow (outflow) from capital expenditure and financial investment.

This item is a component of Net Cash Flow before Management of Liquid Resources and Financing (NCFLIQ).

This item is equal to the sum of:

1. Capital Expenditures (CAPX)
2. Intangible Assets - Purchase (INTANP)
3. Investments - Increase (IVCH)
4. Sale of Tangible Fixed Assets (STFIXA)
5. Intangible Assets - Disposal (INTAND)
6. Investments - Disposal (INVDSP)
7. Loans (Made)/Repaid (LNMD)
8. Investing Activities - Other (IVACO)

Capital Expenditures

Capital Expenditures

Mnemonic	Item number (for North America)	Category
CAPX	G676	Industrial
CAPXF	GF62	footnote

This item represents funds used for additions to a company's tangible fixed assets (property and equipment).

Format codes 1-3, 5-7

This item is a component of Uses of Funds - Total (FUSET) on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code = 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6).

This item is a component of Investing Activities - Net Cash Flow (IVNCF) on a Statement of Cash Flows (Format Code = 7).

This item includes:

1. Expenditures for capital leases
2. Increase in funds for construction
3. Reclassification of inventories/stocks to fixed assets

This item excludes:

1. Capital expenditures of discontinued operations (included in Uses of Funds - Other [FUSEO] or Investing Activities - Other [IVACO])
2. Changes in fixed assets due to foreign currency fluctuations (when reported separately) (included in Uses of Funds - Other [FUSEO] or Investing Activities - Other [IVACO])
3. Decrease in funds for construction reported in the Uses section (included in Uses of Funds - Other [FUSEO])
4. Fixed assets of an acquired company (included in Acquisitions [AQC])
5. Net assets of an acquired company (included in Acquisitions [AQC])

This item contains a Combined Figure data code (@CF) when:

The net amount reported for capital expenditures is negative. When the company reports a Working Capital Statement (Format Code = 1) or a Cash Statement Classified by Source and Use (Format Code = 2), the negative amount is netted against Uses of Funds - Other (FUSEO). When a company reports a Cash Statement Classified by Activity (Format Code = 3), the negative amount is netted Sale of Property, Plant, and Equipment (SPPE)

This item is combined with another item within or outside the Investing Activities section on a Statement of Cash Flows

Format codes 10-12

This item is a component of Investing Activities - Net Cash Flow (IVNCF) on a Rest of World Cash Flow Statement by Activity (Format code 10).

This item is a component of Use of Funds - Total (FUSET) on a Rest of World Cash Flow Statement by Source and Use (Format code 11).

Purchase of Tangible Fixed Assets is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI) on a U.K. (revised FRS 1) Cash Flow Statement (Format code 12).

This item includes reclassification of inventories/stocks to tangible fixed assets.

This item excludes:

1. Capital expenditures or purchase of tangible assets of discontinued operations. The combined total is included in Investing Activities - Other (IVACO) or Use of Funds - Other (FUSEO)
2. Additions to tangible fixed assets or net assets of an acquired company. The combined total is included in Acquisitions (AQC)

This item contains a Combined Figure data code (@CF) when:

1. Purchases of tangible fixed assets are not reported on the Cash Flow Statement, but are disclosed elsewhere in the company's report
2. Sales of tangible fixed assets are reported net of purchases. The combined total is included in Sale of Fixed Assets (STFIXA)

Footnote Code

Code	Description
QB	Net of current year's sales, retirements, and/or disposals
QO	Reported net

Capital Expenditures (FOF) - Interim

Mnemonic	Category
CAPXIS	Industrial

This item represents Capital Expenditures on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item represents funds used for additions to a company's tangible fixed assets (property and equipment).

Format codes 1-3, 5-7

This item is a component of Uses of Funds - Total on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) on a Cash Statement Classified by Activity (Format Code = 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6).

This item is a component of Investing Activities - Net Cash Flow on a Statement of Cash Flows (Format Code = 7).

This item includes:

1. Expenditures for capital leases
2. Increase in funds for construction
3. Reclassification of inventories/stocks to fixed assets

This item excludes:

1. Capital expenditures of discontinued operations (included in Uses of Funds - Other [FUSEO] or Investing Activities - Other)
2. Changes in fixed assets due to foreign currency fluctuations (when reported separately) (included in Uses of Funds - Other or Investing Activities - Other)
3. Decrease in funds for construction reported in the Uses section (included in Uses of Funds - Other)
4. Fixed assets of an acquired company (included Acquisitions)
5. Net assets of an acquired company (included in Acquisitions)

This item contains a Combined Figure data code (@CF) when:

The net amount reported for capital expenditures is negative. When the company reports a Working Capital Statement (Format Code = 1) or a Cash Statement Classified by Source and Use (Format Code = 2), the negative amount is netted against Uses of Funds - Other. When a company reports a Cash Statement Classified by Activity (Format Code = 3), the negative amount is netted Sale of Property, Plant, and Equipment

This item is combined with another item within or outside the Investing Activities section on a Statement of Cash Flows

Format codes 10-12

This item is a component of Investing Activities - Net Cash Flow on a Rest of World Cash Flow Statement by Activity (Format code 10).

This item is a component of Use of Funds - Total on a Rest of World Cash Flow Statement by Source and Use (Format code 11).

Purchase of Tangible Fixed Assets is a component of Capital Expenditure and Financial Investment - Net Cash Flow on a U.K. (revised FRS 1) Cash Flow Statement (Format code 12).

This item includes reclassification of inventories/stocks to tangible fixed assets.

This item excludes:

1. Capital expenditures or purchase of tangible assets of discontinued operations. The combined total is included in Investing Activities - Other or Use of Funds - Other
2. Additions to tangible fixed assets or net assets of an acquired company. The combined total is included in Acquisitions

This item contains a Combined Figure data code (@CF) when:

1. Purchases of tangible fixed assets are not reported on the Cash Flow Statement, but are disclosed elsewhere in the company's report
2. Sales of tangible fixed assets are reported net of purchases. The combined total is included in Sale of Fixed Assets

Capital Expenditures (FOF) - Preliminary

Mnemonic

CAPXPS

Category

Industrial

This item represents Capital Expenditures on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item represents funds used for additions to a company's tangible fixed assets (property and equipment).

Format codes 1-3, 5-7

This item is a component of Uses of Funds - Total on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) on a Cash Statement Classified by Activity (Format Code = 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6).

This item is a component of Investing Activities - Net Cash Flow on a Statement of Cash Flows (Format Code = 7).

This item includes:

1. Expenditures for capital leases
2. Increase in funds for construction
3. Reclassification of inventories/stocks to fixed assets

This item excludes:

1. Capital expenditures of discontinued operations (included in Uses of Funds - Other [FUSEO] or Investing Activities - Other)
2. Changes in fixed assets due to foreign currency fluctuations (when reported separately) (included in Uses of Funds - Other or Investing Activities - Other)
3. Decrease in funds for construction reported in the Uses section (included in Uses of Funds - Other)
4. Fixed assets of an acquired company (included Acquisitions)
5. Net assets of an acquired company (included in Acquisitions)

This item contains a Combined Figure data code (@CF) when:

The net amount reported for capital expenditures is negative. When the company reports a Working Capital Statement (Format Code = 1) or a Cash Statement Classified by Source and Use (Format Code = 2), the negative amount is netted against Uses of Funds - Other. When a company reports a Cash Statement Classified by Activity (Format Code = 3), the negative amount is netted Sale of Property, Plant, and Equipment

This item is combined with another item within or outside the Investing Activities section on a Statement of Cash Flows

Format codes 10-12

This item is a component of Investing Activities - Net Cash Flow on a Rest of World Cash Flow Statement by Activity (Format code 10).

This item is a component of Use of Funds - Total on a Rest of World Cash Flow Statement by Source and Use (Format code 11).

Purchase of Tangible Fixed Assets is a component of Capital Expenditure and Financial Investment - Net Cash Flow on a U.K. (revised FRS 1) Cash Flow Statement (Format code 12).

This item includes reclassification of inventories/stocks to tangible fixed assets.

This item excludes:

1. Capital expenditures or purchase of tangible assets of discontinued operations. The combined total is included in Investing Activities - Other or Use of Funds - Other
2. Additions to tangible fixed assets or net assets of an acquired company. The combined total is included in Acquisitions

This item contains a Combined Figure data code (@CF) when:

1. Purchases of tangible fixed assets are not reported on the Cash Flow Statement, but are disclosed elsewhere in the company's report
2. Sales of tangible fixed assets are reported net of purchases. The combined total is included in Sale of Fixed Assets

Capital Gains

Capital Gains - After-tax

Mnemonic	Item number	Category
CGA	G373	Financial Services

This item represents the net realized and unrealized gains and losses from the disposition of investment assets reported after taxes.

This item is a component of Net Items - Total (NIT).

This item excludes capital gains shown as an extraordinary item (included in Extraordinary Items [XI]).

Capital Gains - Realized (Insurance)

Mnemonic	Item number	Category
CGRI	G289	Financial Services

This item is for insurance companies only.

This item represents the net profit (loss) realized from the sale, maturity, or disposal of investment assets held by an insurance company or division. It represents the excess of the sale price over the book value of the investment asset.

This item is a component of Capital Gains - Total (Insurance) (CGTI).

This item includes:

1. Profit (loss) realized from the sale of other assets classified as insurance investment assets
2. Profit (loss) realized from the sale of real estate investments classified as insurance investment assets
3. Profit (loss) realized from the sale or maturity of investment securities classified as insurance investment assets

This item excludes:

1. Capital gains and losses reported after taxes (included in Capital Gains - After-tax [CGA])
2. Profit (loss) realized from the sale of investment property attributed to real estate operations (included in Revenue/Income - Sundry (RIS) or Special Items [SPI])
3. Profit (loss) realized from the sale of permanent investments (included in Revenue/Income - Sundry [RIS] Special Items [SPI])
4. Profit (loss) realized from the sale of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])

5. Profit (loss) realized from the sale or maturity of investment securities attributed to operations other than insurance (included in Investment Securities - Gain (Loss) - Realized (ISGR])
6. Unrealized capital gains from the disposition of assets classified as insurance investment assets (included in Capital Gains - Unrealized (Insurance) (CGUI))

Capital Gains - Total (Insurance)

Mnemonic	Item number	Category
CGTI	G291	Financial Services

This item is for insurance companies only

This item represents the net realized and unrealized profit (loss) from the disposition of investment assets held by an insurance company or division. It includes only gains and losses credited to or charged against income.

This item is a component of Investment Income - Total (Insurance) (IVI).

This item is the *sum* of:

1. Capital Gains - Realized (Insurance) (CGRI)
2. Capital Gains - Unrealized (Insurance) (CGUI)

This item excludes:

1. Capital gains and losses reported after taxes (included in Capital Gains - After-tax (CGA])
2. Gains (losses) from investment securities attributed to operations other than insurance (included in Investment Securities - Gain (Loss) - Total (ISGT])
3. Gains (losses) from the disposition of tangible fixed assets (included in Revenue/Income - Sundry (RIS) or Special Items [SPI])
4. Unrealized gains and losses reported in the Shareholders' Equity section

Capital Gains - Unrealized (Insurance)

Mnemonic	Item number	Category
CGUI	G290	Financial Services

This item is for insurance companies only.

This item represents the net unrealized gains and losses from the disposition of investment assets held by an insurance company or division. It is the valuation difference resulting from the revaluation of investment assets.

This item is a component of Capital Gains - Total (Insurance) (CGTI).

This item includes:

1. Gain (loss) from the revaluation of assets classified as insurance investment assets
2. Unrealized gains and losses credited to or charged against income
3. Write-up or write-down of assets classified as insurance investment assets

This item excludes:

1. Realized capital gains from the sale of assets classified as insurance investment assets (included in Capital Gains - Realized [Insurance] [CGRI])
2. Revaluation of investment property attributed to real estate operations (included in Revenue/Income - Sundry [RIS])
3. Revaluation of investment securities attributed to operations other than insurance (included in Investment Securities - Gain [Loss] - Unrealized [ISGU])

4. Revaluation of permanent investments (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
5. Revaluation of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
6. Unrealized gains and losses reported after taxes (included in Capital Gains - After-tax [CGA])
7. Unrealized gains and losses reported in the Shareholders' Equity section

Capital Surplus/Share Premium Reserve

Capital Surplus/Share Premium Reserve

Mnemonic	Item number	Category
CAPS	G181	Industrial Financial Services
CAPSF	GF23	footnote

Industrial definition

This item represents contributed capital in excess of the par or stated value of the shares.

This item is a component of Shareholders' Equity (SEQ).

This item includes the effect of, and is adjusted for:

1. Capital from treasury stock transactions
2. Capital resulting from consolidation or reorganization
3. Donated capital
4. Excess over par or stated value (received, paid-in, or contributed)
5. Gain on resale or cancellation of reacquired capital stock
6. Installments on common/ordinary capital
7. Miscellaneous paid-in capital
8. Reduction in par or stated value of capital stock
9. Residuals due to conversion of a secondary class of common/ordinary stock into the main class

This item excludes:

1. Excess of cost over carrying value for both preferred/preference and common/ordinary treasury stock (included in Preferred Stock - Total [PSTK] Common Stock [CSTK])
2. Notes receivable not for subscription stock (included in Retained Earnings [RE])
3. Par value of treasury stock for companies using the retirement method of accounting for treasury stock (included in Preferred Stock - Nonredeemable [PSTKN] or Common Stock [CSTK])

For companies without a capital surplus/share premium account, most adjustments are made to Equity Reserves - Other (ERO). Adjustments for notes due to subscription stock residuals from the conversion of a class of common/ordinary stock into the main class are included in Common Stock (CSTK).

Canada This item includes:

1. Notes receivable from common stock purchase plans
2. Notes receivable from employee stock ownership plans
3. Notes receivable from non-leveraged employee stock ownership plans
4. Notes receivable from the sale of subscription stock (when stock is already issued)
5. Reserve account for shares to be repurchased (when reported in the Shareholders' Equity section)
6. Stock of a subsidiary held by the parent company (when reported in the Shareholders' Equity section)
7. Unrealized stock appreciation

This item excludes:

1. Issuable stock (included in Retained Earnings [RE])
2. Reserve for shares to be issued (included in Retained Earnings [RE])

For companies without a capital surplus/share premium account, most adjustments are made to Retained Earnings (RE).

Finland This item contains a Combined Figure data code (@CF) when included in Legal Reserves (LRV).

France This item includes amounts from the parent company's presentation when a reserve amount is not reported in the consolidated accounts.

Germany This item contains a Combined Figure data code (@CF) when included in Legal Reserves (LRV).

Japan This item includes statutory or capital reserves.

1. Additional paid-in capital
2. Legal reserve (when not broken out)

This item is provided by TOYO KEIZAI, Inc.

Norway, Sweden, Switzerland This item contains a Combined Figure data code (@CF) when included in Legal Reserves (LRV).

United States This item includes:

1. Notes receivable from an employee stock ownership plan
2. Notes receivable from the sale of subscription stock (when stock is already issued)
3. Reserve account for shares to be repurchased (when reported in the Shareholders' Equity section)
4. Stock of a subsidiary held by the parent company (when reported in the Shareholders' Equity section)
5. Unrealized stock appreciation

This item excludes:

1. Issuable stock (included in Retained Earnings [RE])
2. Reserve for shares to be issued (included in Retained Earnings [RE])

For companies without a capital surplus/share premium account, most adjustments are made to Retained Earnings (RE)

Financial Services definition

This item represents contributed capital in excess of the par or stated value of the shares.

This item is a component of Shareholders' Equity - Total (SEQ).

This item includes:

1. Additional paid-in capital
2. Capital from treasury stock transactions
3. Capital resulting from consolidation or reorganization

4. Capital stock of a subsidiary held by the parent company (when reported in the Shareholders' Equity section)
5. Donated capital
6. Excess over par or stated value (received, paid-in, or contributed)
7. Gain on resale or cancellation of reacquired capital stock
8. Installments on common/ordinary capital
9. Miscellaneous paid-in capital
10. Premium on capital stock
11. Reduction in par or stated value of capital stock

This item excludes:

1. Issuable capital stock (included in Reserves - Distributable - Other (RVDO))
2. Reserve for shares to be issued (included in Reserves - Distributable - Other (RVDO))

This item includes adjustments for:

1. Notes receivable from employee stock ownership plans. (When no capital surplus is reported, SPC adjusts Reserves - Distributable - Other [RVDO])
2. Notes receivable from the sale of subscription stock when the stock is already issued. (When no capital surplus is reported and common ordinary capital is not carried at par, SPC adjusts Common Stock [CSTK])
3. Residuals due to conversion of a secondary class of common/ordinary stock into the main class. (When no capital surplus is reported, SPC adjusts Common Stock [CSTK])

France This item includes the parent company's share premium reserve (when a consolidated figure is not available).

Germany Share premium reserves may be included in legal reserves (*gesetzliche Rücklage*), unappropriated retained earnings (*freie Rücklagen*), or capital reserve (*Kapitalrücklage*). When no breakout is available, this item contains a Combined Figure data code (@CF).

Japan Capital surplus may be included in legal reserves. When no breakout is available, this item contains a Combined Figure data code (@CF).

Norway, Sweden, Switzerland Share premiums may be included in legal reserves. When no breakout is available, this item contains a Combined Figure data code (@CF).

Footnote Code

Code	Description
JD	Reflects adjustment for stock split or dividend

Capitalization Ratio

Capitalization Ratio

Mnemonic	Concept Calculation	Category
CAPRAT	@ PAVG ((SEQ/AT) * 100, -1, 0)	Industrial Financial Services

This concept is the average of the most current two years' of Stockholder's Equity *divided by* Assets - Total, *multiplied by* 100.

Capitalized Costs

Capitalized Costs

Mnemonic	Item number	Category
CAPCST	G615	Industrial

This item represents capital outlays originally charged as operating expense and capitalized from operating expense to an asset account.

This item is a component of Operating Expense (XOPR) on Income Statement Model Numbers 02 and 05.

This item excludes capitalized interest (included in Interest Capitalized (INTC)).

This item contains a Not Available data code (@NA) on Income Statement Model Numbers 01, 03, and 04.

This item contains a Not Available data code (@NA) on Income Statement Model Number 02 (Purchase Format) when capitalized costs are not reported.

Capitalized Deferred Policy Acquisition Costs

Capitalized Deferred Policy Acquisition Costs

Mnemonic	Item number	Category
CDPAC	G389	Financial Services

This item is for insurance companies only.

This item represents policy acquisition costs capitalized in the current period for recovery future periods. Policy acquisition costs such as agent's commissions, underwriting expenses, medical fees, and marketing expenses are deferred and amortized over future periods as a method of matching revenues and expenses.

Cash and Cash Equivalents

Cash and Cash Equivalents - Inc (Dec) (Japan Non-Consolidated)

Mnemonic	Item number	Category
CHECHJ	Not Applicable	Industrial

This item is only available for Format code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the net change in cash and cash equivalents.

This item is a component of Cash and Cash Equivalents at End of Year (Japan Non-Consolidated) (CHEEJ).

This item is the sum of:

1. Operating Activities - Net Cash Flow (Japan Non-Consolidated) (OPACTNJ)
2. Financing Activities - Net Cash Flow (Japan Non-Consolidated) (FACTJ)

Cash and Cash Equivalents - Inc (Dec) (Japan Non-Consolidated) - Interim

Mnemonic	Category
CHECHJIS	Industrial

This item represents Cash and Cash Equivalents - Increase (Decrease) (Japan Non-Consolidated) on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item is only available for Format code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the net change in cash and cash equivalents.

This item is a component of Cash and Cash Equivalents at End of Year (Japan Non-Consolidated).

This item is the sum of:

1. Operating Activities - Net Cash Flow (Japan Non-Consolidated)
2. Financing Activities - Net Cash Flow (Japan Non-Consolidated)

Cash and Cash Equivalents - Inc (Dec) (Japan Non-Consolidated) - Preliminary

Mnemonic	Category
CHECHJPS	Industrial

This item represents Cash and Cash Equivalents - Increase (Decrease) (Japan Non-Consolidated) on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item is only available for Format code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the net change in cash and cash equivalents.

This item is a component of Cash and Cash Equivalents at End of Year (Japan Non-Consolidated).

This item is the sum of:

1. Operating Activities - Net Cash Flow (Japan Non-Consolidated)
2. Financing Activities - Net Cash Flow (Japan Non-Consolidated)

Cash and Cash Equivalents - Increase (Decrease)

Mnemonic	Item number (for North America)	Category
CHECH	G684	Industrial
CHECHF	GF63	Footnote

This item represents the net change in cash and cash equivalents reported on the Cash Flow Statement.

Format codes 1-3, 5-7

This item excludes changes in cash equivalents presented within the Cash Flow Statement.

Format code 10

This item is the sum of:

1. Operating Activities - Net Cash Flow (OANCF)
2. Investing Activities - Net Cash Flow (IVNCF)
3. Financing Activities - Net Cash Flow (FINCF)
4. Exchange Rate Effect (EXRE)
5. Cash Flow Adjustments (CFLAOTH)

Format code 12

This item is the sum of:

1. Net Cash Flow before Management of Liquid Resources and Financing (NCFLIQ)
2. Management of Liquid Resources - Net Cash Flow (LIQRESN)
3. Financing Activities - Net Cash Flow (FINCF)

Footnote Codes

Code	Description
IT	Includes change in long-term debt
QD	Net of change in current debt (figure equals change in net liquid funds)
SN	Figure equals change in net funds
SY	Figure equals change in working capital
VS	Combination IT and QD

Cash and Cash Equivalents - Increase (Decrease) (FOF) - Interim

Mnemonic	Category
CHECHIS	Industrial

This item represents Cash and Cash Equivalents - Increase (Decrease) on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item represents the net change in cash and cash equivalents reported on the Cash Flow Statement.

Format codes 1-3, 5-7

This item excludes changes in cash equivalents presented within the Cash Flow Statement.

Format code 10

This item is the sum of:

1. Operating Activities - Net Cash Flow
2. Investing Activities - Net Cash Flow
3. Financing Activities - Net Cash Flow
4. Exchange Rate Effect
5. Cash Flow Adjustments

Format code 12

This item is the sum of:

1. Net Cash Flow before Management of Liquid Resources and Financing
2. Management of Liquid Resources - Net Cash Flow
3. Financing Activities - Net Cash Flow

Cash and Cash Equivalents - Increase (Decrease) (FOF) - Preliminary

Mnemonic	Category
CHECHPS	Industrial

This item represents Cash and Cash Equivalents - Increase (Decrease) on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item represents the net change in cash and cash equivalents reported on the Cash Flow Statement.

Format codes 1-3, 5-7

This item excludes changes in cash equivalents presented within the Cash Flow Statement.

Format code 10

This item is the sum of:

1. Operating Activities - Net Cash Flow
2. Investing Activities - Net Cash Flow
3. Financing Activities - Net Cash Flow
4. Exchange Rate Effect
5. Cash Flow Adjustments

Format code 12

This item is the sum of:

1. Net Cash Flow before Management of Liquid Resources and Financing
2. Management of Liquid Resources - Net Cash Flow
3. Financing Activities - Net Cash Flow

Cash and Cash Equivalents at Beginning of Year (FOF)

Mnemonic	Item number	Category
CHEB	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents the beginning balance of cash and cash equivalents as reported outside the Operating, Investing, or Financing Activities sections on the Statement of Cash Flows.

Cash and Cash Equiv at Beginning of Year (Japan Non-Consolidated)

Mnemonic	Item number	Category
CHEBJ	Not Applicable	Industrial

This item is only available for Format code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the beginning balance of cash and cash equivalents.

This item is a component of Cash and Cash Equivalents at End of Year (Japan Non-Consolidated) (CHEEJ).

Cash and Cash Equivalents at End of Year (FOF)

Mnemonic	Item number	Category
CHEE	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents the ending balance of cash and cash equivalents as reported outside the Operating, Investing, or Financing Activities sections on the Statement of Cash Flows.

Cash and Cash Equivalents at End of Year (Japan Non-Consolidated)

Mnemonic	Item number	Category
CHEEJ	Not Applicable	Industrial

This item is only available for Format code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the ending balance of cash and cash equivalents.

This item is the sum of:

1. Cash and Cash Equivalents - Increase (Decrease) (Japan Non-Consolidated) (CHECHJ)
2. Unrealized Loss (Japan Non-Consolidated) (UNRLJ)
3. Cash and Cash Equivalents at Beginning of Year (Japan Non-Consolidated) (CHEBJ)

OR

1. Cash at End of Year (Japan Non-Consolidated) (CHEOJ)
2. Marketable Securities at End of Year (Japan Non-Consolidated) (MKTSEJ)
3. Treasury Stock at End of Year (Japan Non-Consolidated) (TSTKJ)

Cash and Deposits

Cash and Deposits - Segregated

Mnemonic	Item number	Category
CHS	G2	Financial Services

This item is for brokers/dealers only.

This item represents cash and securities deposits that have been segregated in special reserve bank accounts under federal and other regulations for the exclusive benefit of customers.

This item is a component of Cash and Due From Banks (CH).

This item includes:

1. Cash and securities segregated in compliance with federal and other regulations
2. Cash segregated and securities on deposit for regulatory purposes and other deposits
3. Cash segregated as deposits related to securities transactions
4. Deposits related to securities transactions

United States The Securities and Exchange Commission regulates the treatment of customers' fully paid securities and excess margin transactions by requiring a broker/dealer to segregate the securities and make weekly deposits to social reserve accounts for the exclusive benefit of customers.

Cash and Due From Banks

Cash and Due From Banks

Mnemonic	Item number	Category
CH	G1	Industrial Financial Services

Industrial definition

This item represents any immediately negotiable medium of exchange or any instruments normally accepted by banks for deposit and immediate credit to a customer's account.

This item is a component of Cash and Short-Term Investments (CHSTI).

This item includes:

1. Bank and finance company receivables
2. Bank drafts
3. Bankers' acceptances
4. Cash on hand (including foreign currency)
5. Certificates of deposit included in cash by the company
6. Checks (cashier's or certified)
7. Demand certificates of deposit
8. Demand deposits
9. Letters of credit
10. Money orders
11. This item excludes:
12. Cash in escrow (included in Short-Term Investments [IVST])
13. Certificates of deposit (when not reported as a separate item) (included in Short-Term Investments [IVST])
14. Certificates of deposit (when reported as a separate item in the Current Assets section) (included in Short-Term Investments [IVST])
15. Commercial paper (included in Short-Term Investments [IVST])
16. Government securities (included in Short-Term Investments [IVST])
17. Marketable securities (included in Short-Term Investments [IVST])
18. Money market funds (included in Short-Term Investments [IVST])
19. Post-dated checks (included in Short-Term Investments [IVST])
20. Restricted cash (included in Short-Term Investments [IVST])
21. Short-term deposits (included in Short-Term Investments [IVST])
22. Short-term investments (included in Short-Term Investments [IVST])
23. Time certificates of deposit (included in Short-Term Investments [IVST])

Germany This item includes:

1. Federal Reserve Bank accounts (Bundesbankguthaben)
2. Postal checking accounts (Postgiroguthaben)

Japan This item includes cash trust.

Netherlands This item includes post office checking (*giro*) accounts.

Financial Services definition

This item represents any immediately negotiable medium of exchange or any instruments normally accepted by banks for deposit and immediate credit to a customer's account. It also represents deposits with other banks for check collection and other banking services. These deposits are highly liquid and/or noninterest-bearing.

This item is a component of Assets - Total (AT).

This item includes:

1. Bank drafts
2. Cash and equivalents
3. Cash items in course of collection
4. Cash on hand
5. Certificates of deposit included in cash by the company
6. Check clearing and exchange balances
7. Checks (cashier's or certified)
8. Claims on banks payable on demand
9. Compulsory cash reserves
10. Demand certificates of deposit
11. Demand deposits
12. Foreign currency

13. Notes deposited for collection
14. Postal giro/checking accounts
15. Precious metals
16. Required deposits with central banks
17. (Bank) Deposits in the bank's name with the central banks (that is, those required reserves that serve as the primary backing for the demand, savings, and time deposits reported in the Liabilities section)
18. Items in transit to/from a central bank or correspondent bank

This item excludes:

1. Certificates of deposit (included in Short-Term Investments - Other [STIO])
2. Certificates of deposit reported as a separate item (included in Short-Term Investments -Other [STIO] or Loans/Claims/Advances - Total [Banks] [LCAT])
3. Commercial paper classified as short-term (included in Short-Term Investments - Other [STIO])
4. Government securities classified as short-term (included in Short-Term Investments - Other [STIO])
5. Interbank lending (included in Loans/Claims/Advances - Total [Banks] [LCAT])
6. Interest-bearing deposits (included in Short-Term Investments - Other [STIO] or Loans/Claims/Advances - Total [Banks] [LCAT])
7. Marketable securities classified as short-term (included in Short-Term Investments - Other [STIO])
8. Money market funds classified as short-term (included in Short-Term Investments - Other [STIO])
9. Short-term deposits (included in Short-Term Investments - Other [STIO])
10. Short-term investments (included in Short-Term Investments - Other [STIO])
11. Time deposits (included in Short-Term Investments - Other [STIO])
12. (Bank) Certificates of deposit (included in Loans/Claims/Advanced - Total [Banks] [LCAT])
13. Claims on banks not payable on demand (included in Loans/Claims/Advances - Total [Banks] [LCAT])
14. Due from banks at interest (included in Loans/Claims/Advances - Total [Banks] [LCAT])
15. Interest-bearing deposits (included in Loans/Claims/Advances - Total [Banks] [LCAT])
16. Short-term deposits (included in Loans/Claims/Advances - Total [Banks] [LCAT])
17. Time deposits (included in Loans/Claims/Advances - Total [Banks] [LCAT])

Australia This item includes:

1. Regulatory deposits with Australian central banks
2. Regulatory deposits with foreign central banks

Denmark This item includes balances with Danish Central Bank (*Tilgodehavender i Danmarks Nationalbank*).

Finland This item includes amounts due from the Finnish Central Bank (*Saamiset Suomen Pankilta*).

France This item includes:

1. Amounts due from central banks (instituts d'émission)
2. Amounts due from French treasury (Trésor public)
3. Amounts due from postal checking accounts (comptes courants postaux)

Germany This item includes:

1. Balances with the German Central Bank (Guthaben bei der Deutschen Bundesbank)
2. Balances on postal cheque accounts (Postgiroguthaben)
3. Claims on banks - payable on demand (Forderungen an Kreditinstitutetäglich fällig)

Italy This item includes:

1. Accounts with branches (conti con le filiali)
2. Balances with the Central Bank of Italy (fondi presso l'Istituto di Emissione)

Norway This item includes special deposits with the Norwegian Central Bank (*bundne innskudd i Norges Bank*).

Spain This item includes amounts with the Bank of Spain (*caja y Banco de España*).

Sweden This item includes:

1. Deposits with the Swedish Central Bank (Riksbank)
2. Deposits with the Swedish National Debt Office

United States This item includes funds with the Federal Reserve Bank.

Cash and Equivalents/Net Funds

Cash and Equivalents/Net Funds - Increase/(Decrease) (FOF)

Mnemonic	Item number	Category
CHENFD	Not Applicable	Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents the net change in cash, cash and cash equivalents, or net funds, reported on the Source and Use Statement.

This item is the sum of:

1. Working Capital/Cash/Net Funds Change - Total (WCAPT)
2. Current Debt - Change (DLCCH)
3. Long-Term Debt/Liabilities - Change (LTDLCH)
4. Accounts Receivable/Debtors - Decrease (Increase) (RECCH)
5. Inventories/Stocks - Decrease (Increase) (INVCH)
6. Creditors - Change (APALCH)
7. Working Capital Change - Other (WCAPCH)

Cash and Short-Term Investments

Cash and Short-Term Investments

Mnemonic	Item number	Category
CHSTI	G628	Industrial

This item represents any immediately negotiable medium of exchange and funds convertible into cash within a short period of time.

This item is a component of Current Assets - Total (ACT).

This item is the *sum* of:

1. Cash and Due From Banks (CH)
2. Short-Term Investments (IVST)

This item includes liquid funds when no breakout from cash and short-term investments is available.

This item excludes:

1. Commercial paper issued by unconsolidated subsidiaries to the parent company (included in Accounts Receivable/Debtors - Other [RECCO])
2. Money due from sale of debentures (included in Accounts Receivable/Debtors - Other [RECCO])

Cash and Short-Term Investments (Parent)

Mnemonic	Item number	Category
CSTIP	G475	Financial Services

This item is for U.S. bank holding companies only.

This item represents the liquid and short-term earning assets attributed to the parent bank holding company.

This item is a component of Assets - Total (Parent) (ATP).

This item includes:

1. Cash
2. Deposits with subsidiary banks
3. Due from banks
4. Interest-bearing deposits
5. Noninterest-bearing deposits
6. Resale agreements
7. Short-term investments

This item excludes investment securities (included in Assets - Other [Parent] [AOP]).

Cash at End of Year

Cash at End of Year (Japan Non-Consolidated)

Mnemonic	Item number	Category
CHEOJ	Not Applicable	Industrial

This item is only available for Format code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the pure cash figure at year-end.

This item is a component of Cash and Cash Equivalents at End of Year (Japan Non-Consolidated) (CHEEJ).

Cash Dividends

Cash Dividends

Mnemonic	Item number (for North America)	Category
DV	G675	Industrial

This item represents the total amount of cash dividends for common/ordinary capital, preferred/preference capital, and other share capital.

Format codes 1-3, 5-7

This item is a component of Uses of Funds - Total (FUSET) on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format

Code = 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6).

This item is a component of Financing Activities - Net Cash (FINCF) on a Statement of Cash Flows (Format Code = 7).

This item includes:

1. Arrearages from prior years paid in the current year
2. Cash paid in lieu of fractional shares
3. Dividends paid by acquired companies (using pooling of interest method of accounting)
4. Dividends reported as a source of funds
5. Liquidating dividends or distributions

This item excludes:

1. Cash value of stock dividends (included in Uses of Funds - Other [FUSEO] or Financing Activities - Other [FIAO])
2. Dividends in kind (other than cash) (included in Uses of Funds - Other [FUSEO] or Financing Activities - Other [FIAO])
3. Minority shareholders' dividends (included in Uses of Funds - Other [FUSEO] or Financing Activities - Other [FIAO])
4. Preferred/preference dividend requirement paid in common/ordinary stock (included in Uses of Funds - Other [FUSEO] or Financing Activities - Other [FIAO])

This item contains a Combined Figure data code (@CF) when:

1. Cash dividends are reported on the Retained Earnings Schedule but not reported on the Statement of Changes or Flow of Funds Statement
2. Dividends are combined with another source of funds item

Format codes 10 and 11

This item is a component of Financing Activities - Net Cash Flow (FINCF) on a Rest of World Cash Flow Statement by Activity.

This item is a component of Use of Funds - Total (FUSET) on a Rest of World Cash Flow Statement by Source and Use.

This item includes

1. Dividends paid to shareholders
2. Dividends paid to minority interests

This item contains a Combined Figure data code (@CF) when cash dividends are reported outside the Financing Activities or Use of Funds section or elsewhere in the company's report.

Cash Dividends Paid

Mnemonic	Item number	Category
DVPD	G421	Industrial Financial Services
DVPDF	GF48	footnote

Industrial definition

This represents the total amount of dividends (other than stock dividends) declared on the common/ordinary capital of the company, based on the current year's net income.

This item includes:

1. Cash paid in lieu of fractional shares
2. Dividends declared by a pooled company prior to acquisition (for the year of the merger)
3. Dividends on preferred/preference stock of a merged company exchanged for common/ ordinary stock
4. Monetary amount of dividends declared on classes of common/ordinary stock (other than the main class)

This item excludes:

1. Consolidated subsidiary dividends (included in Minority Interest [Income Account] [MII])
2. Dividends declared in stock of other companies
3. Dividends in kind

Canada This item represents the total amount of all dividends actually paid or required to be paid during the year.

Germany This item includes guaranteed dividends to minority shareholders.

Japan This item is the *sum* of:

1. Dividends paid during the current year as reported on the Schedule of Changes in the Shareholders' Equity section
2. Dividends proposed and approved by shareholders as reported in the current year's report and payable in a subsequent fiscal period

less:

1. Dividends proposed and approved by shareholders and reported in a prior year

United States This item represents the total amount of all dividends actually paid or required to be paid during the year.

Financial Services definition

This item represents the total amount of cash dividends paid on common/ordinary capital, preferred/preference capital, and share capital.

Canada This item includes the amount of cash dividends paid as reported in the Flow of Funds Statement.

Continental Europe Companies (except those incorporated in the Netherlands) report a *pre-appropriation* Balance Sheet that is established before the payment or provision of the current year's entitlement to any dividend. SPC calculates this figure by reconciling the amounts reported in the Shareholders' Equity and Flow of Funds Statement.

Japan Dividends for the current year are usually paid in two installments - one during the year and one after yearend. SPC calculates the figure by adding together the previous year's final dividend and the cost of the current interim or initial dividend.

Netherlands This item includes the amount of cash dividends paid as reported in the Flow of Funds Statement.

United Kingdom and the **Commonwealth** Shareholders' equity usually reflects any interim dividend paid for the financial period and the expected cost of the final dividend proposed for that period. The final dividend is not payable until the new financial period and is normally dependent upon approval by the company's shareholders.

United States This item includes the amount of cash dividends paid as reported in the Flow of Funds Statement.

Footnote Code

Code	Description
GA	SPC estimate

Cash Flow

Cash Flow

Mnemonic	Concept Calculation	Category
CFL	IB + DP	Industrial Financial Services

Cash Flow is the *sum* of Income Before Extraordinary Items *plus* Depreciation and Amortization - Total.

Cash Flow (Alternate Definition)

Mnemonic	Concept Calculation	Category
CFL1	IBC + DPC	Industrial Financial Services

Cash Flow is the *sum* of Income Before Extraordinary *plus* Depreciation and Amortization.

Cash Flow Adjustments - Other (FOF)

Mnemonic	Item number	Category
CFLAOTH	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents all adjustments other than effects of foreign currency exchange rates reported outside the Operating, Investing, or Financing Activities of the Statement of Cash Flows.

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH).

Cash Flow Margin

Cash Flow Margin

Mnemonic	Concept Calculation	Category
CFLM	$((IB + DP)/REVT) * 100$	Industrial Financial Services

Cash Flow Margin is the *sum* of Income Before Extraordinary Items *plus* Depreciation and Amortization - Total. This is *divided by* Revenue - Total. This total is *multiplied by* 100.

Cash Flow Margin (Alternate Definition)

Mnemonic	Concept Calculation	Category
CFL1M	$((IBC + DPC)/(REVT)) * 100$	Industrial Financial Services

Cash Flow (Alternate Definition) Margin is the *sum* of Income Before Extra Items *plus* Depreciation and Amortization. This is *divided by* Revenue - Total. This total is *multiplied by* 100.

Cash Flow per Share

Mnemonic	Concept Calculation	Category
CFLPS	CFL/CSHO	Industrial Financial Services

This item represents Cash Flow *divided by* Common Shares Outstanding - Company.

Change in Stocks

Change in Stocks

Mnemonic	Item number	Category
STKCH	G614	Industrial

This item represents the change in value between opening and closing inventories/stocks balances.

This item is a component of Operating Expense (XOPR) on Income Statement Model Numbers 02 and 05.

This item excludes valuation changes in raw materials (included in Raw Materials, Supplies, and Merchandise [RAWMSM]).

This item contains a Not Available data code (@NA) on Income Statement Model Numbers 01, 03, and 04.

Claims - Non-Life

Claims - Nonlife - Total (Business Line)

Mnemonic	Item number	Category
CNLTBL	G545	Financial Services

This item is for insurance companies only.

This item represents claims and losses incurred for all lines of nonlife insurance written. It includes claims and losses for property and casualty policies.

This item is a component of Benefits and Claims - Total (Business Line) (BCLTBL).

This item is the *sum* of:

1. Commercial Property and Casualty Claims (Business Line) (CPCBL)
2. Personal Property and Casualty Claims (Business Line) (PPCBL)

This item includes:

1. Accident claims
2. Automobile claims
3. Commercial property and casualty claims
4. Fire claims
5. General liability claims
6. Homeowners claims
7. Marine claims
8. Personal property and casualty claims
9. Workers compensation claims

Claims Paid

Claims Paid - Nonlife (Insurance)

Mnemonic	Item number	Category
CPNLI	G580	Financial Services

This item is for insurance companies only.

This item represents claims and claim adjustment expenses paid to policyholders by the nonlife (property and casualty) division of an insurance company. It includes payments for nonlife claims incurred in the current and prior periods.

This item includes:

1. Commercial property and casualty claims paid
2. Other nonlife claims paid
3. Personal property and casualty claims paid

This item excludes:

1. Claims paid by a separate international division (included in Claims Paid - Other [Insurance] [CPDOI])
2. Claims paid by a separate reinsurance division (included in Claims Paid -Reinsurance [Insurance] [CPREI])
3. Life and health claims

Japan This item includes:

1. Loss adjustment expense
2. Net losses paid

Claims Paid - Other (Insurance)

Mnemonic	Item number	Category
CPDOI	G582	Financial Services

This item is for insurance companies only.

This item represents claims and claim adjustment expenses paid that are not attributed to the life, nonlife, or reinsurance divisions of the company. It includes payments for claims incurred in the current and prior periods.

This item includes claims paid by a separate international division.

This item excludes:

1. Claims paid by a separate reinsurance division (included in Claims Paid - Reinsurance [Insurance] [CPREI])
2. Life and health claims
3. Nonlife claims paid (included in Claims Paid - Nonlife [Insurance] [CPNLI])

Claims Paid - Reinsurance (Insurance)

Mnemonic	Item number	Category
CPREI	G581	Financial Services

This item is for insurance companies only.

This item represents claims and claim adjustment expenses paid by the reinsurance division of an insurance company. It includes payments for reinsurance claims incurred in the current and prior periods.

This item includes claims paid by a separate reinsurance division.

This item excludes:

1. Claims paid by a separate international division (included in Claims Paid - Other [Insurance] [CPDOI])
2. Life and health claims
3. Nonlife claims paid (included in Claims Paid - Nonlife [Insurance] [CPNLI])

Collection on Loans

Collection on Loans (Japan Non-Consolidated)

Mnemonic	Item number	Category
COLLECTJ	Not Applicable	Industrial

This item is only available for Format code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the inflow of funds resulting from the repayment during the period of short-term and current maturities of long-term loans made by the company, reported in the Cash Inflow section.

This item is a component of Proceeds from Sale of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ).

Commercial Loans to Total Loans

Commercial Loans to Total Loans

Mnemonic	Concept Calculation	Category
COMLON	$(LCACL/LCAT) * 100$	Financial Services

This item is for banks only.

This concept is Loans/Claims/Advances - Commercial *divided by* Loans/Claims/Advances - Total. The result is then *multiplied by* 100.

Commercial Paper

Commercial Paper

Mnemonic	Item number	Category
CMP	G130	Financial Services

This item represents unsecured promissory notes issued in large denominations that are sold to supplement the company's borrowing needs. Maturities on these promissory notes range from a few days to nine months.

This item is a component of Debt in Current Liabilities (DLC).

Commercial Property and Casualty

Commercial Property and Casualty Claims (Business Line)

Mnemonic	Item number	Category
CPCBL	G543	Financial Services

This item is for insurance companies only.

This item represents claims incurred for policies under which commercial risks are covered.

This item includes:

1. Commercial automobile claims
2. Commercial fidelity and surety claims
3. Commercial fire claims
4. Commercial general liability claims
5. Commercial marine claims
6. Commercial multi-peril claims
7. Other commercial claims
8. Worker's compensation claims

Commercial Property and Casualty Premiums (Business Line)

Mnemonic	Item number	Category
CPPBL	G533	Financial Services

This item is for insurance companies only.

This item represents total premiums earned from policies under which commercial risks are covered.

This item is a component of Claims - Nonlife - Total (Business Line) (CNLTBL).

This item includes:

1. Commercial automobile premiums
2. Commercial fidelity and surety premiums
3. Commercial fire premiums
4. Commercial general liability premiums
5. Commercial marine premiums

6. Commercial multi-peril premiums
7. Other commercial premiums
8. Worker's compensation premiums

Commissions and Fees

Commissions and Fees - Other

Mnemonic	Item number	Category
CFO	G313	Financial Services

This item represents total revenue received from banking and other related customer services not allocated to insurance, broker/dealer, or real estate operations.

This item is a component of Income - Noninterest - Total (Bank) (INITB) and Revenue - Total (REVT).

This item includes:

1. Asset management and custodial fees
2. Collection charges
3. Income from fiduciary activities
4. Other service charges
5. Service charges on deposit accounts
6. Trust fees

This item excludes:

1. Commissions and fees attributed to broker/dealer operations (included in Income -Other [Broker/Dealer] [IOBD])
2. Commissions and fees attributed to insurance operations (included in Income -Other [Insurance] [IOI])
3. Commissions and fees attributed to real estate operations (included in Commissions and Fees [Real Estate] [CFERE])
4. Commissions and fees paid by the company (included in Commissions and Fees Paid - Other [CFPDO])

Commissions and Fees (Broker/Dealer)

Mnemonic	Item number	Category
CFBD	G303	Financial Services

This item is for brokers/dealers only.

This item represents revenue received by a securities broker/dealer for acting as an intermediary between a buyer and seller of securities, commodities, or options.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Brokerage commissions
2. Commissions from commodities
3. Commissions from money market instruments
4. Commissions from mutual funds
5. Commissions from options
6. Commissions from securities

This item excludes:

1. Commissions and fees from investment banking (included in Investment Banking Income [IBKI])
2. Other commissions and fees attributed to broker/dealer operations (included in Income - Other [Broker/Dealer] [IOBD])

Commissions and Fees (Real Estate)

Mnemonic	Item number	Category
CFERE	G297	Financial Services

This item is for real estate companies only.

This item represents the commissions and fees received for property management, real estate brokerage, and other real estate related activities.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Commissions and fees from other real estate activities
2. Commissions and fees from property management
3. Commissions and fees from real estate brokerage

This item excludes:

1. Commissions and fees from broker/dealer operations (included in Commissions and Fees [Broker/Dealer] [CFBD])
2. Commissions and fees from insurance operations (included in Income - Other [Insurance] [IOI])
3. Other commissions and fees received (included in Commissions and Fees - Other [CFO])

Commissions and Fees Paid - Other

Mnemonic	Item number	Category
CFPDO	G354	Financial Services

This item represents commissions and fees paid for services received that are not allocated to another expense component.

This item is a component of Expense - Noninterest - Total (Bank) (XNITB) and Expense - Total (XT).

This item includes:

1. Legal fees
2. Other service fees paid
3. Professional fees

This item excludes:

1. Brokerage, clearing, and exchange fees attributed to broker/dealer operations (included in Brokerage, Clearing, and Exchange Fees [BCEF])
2. Communications expense attributed to broker/dealer operations (included in Communications Expense [XCOM])
3. Insurance agents' commissions (included in Commissions Expense [Insurance] [XCOMI])

Commissions Expense (Insurance)

Mnemonic	Item number	Category
XCOMI	G331	Financial Services

This item is for insurance companies only.

This item represents fees paid to agents and brokers for insurance policies sold.

This item is a component of Expense - Total (XT).

This item includes:

1. Commissions on life policies
2. Commissions on nonlife policies

This item excludes:

1. Administrative and general expense (included in Administrative and General Expense - Total [XAGT])
2. Brokerage commissions and fees received (included in Income - Other (Insurance) [IOI])

Japan This item includes policy acquisition costs.

Common Equity

Common Equity - Tangible

Mnemonic	Concept Calculation	Category
CEQT	CEQ - INTAN	Industrial Financial Services

Common Equity - Tangible is the *sum of* Common/Ordinary Equity *less* Intangibles.

Common Equity Turnover

Mnemonic	Concept Calculation	Category
CEQTO	REVT/@PAVG(CEQ, -1,0)	Industrial Financial Services

This item represents Revenue - Total *divided by* the average of the most current two years of Common Equity - Total.

Common Shares Outstanding

Common Shares Outstanding

Mnemonic	Category
CSHO	Issue
CSHOF	footnote

This item represents the net number of common/ordinary shares outstanding as of the company's fiscal year-end.

This item includes:

1. Common/ordinary shares paid in stock dividends (when the ex-dividend date occurs before the company's fiscal year-end and the payable date occurs in the succeeding year)
2. Escrow shares (when included in the calculation of earnings per share)

This item excludes:

1. Escrow shares (when excluded in the calculation of earnings per share)
2. Shares held by a subsidiary against the capital account
3. Treasury shares and scrip
4. Treasury shares (when reported in the Assets section)
5. Weighted average number of shares used to calculate earnings per share

This item is available in the month corresponding to the company's fiscal yearend.

This item is presented in millions of shares.

Footnote Code

Code	Description
JD	Reflects adjustment for stock split or dividend
QX	Includes shares held in treasury
QY	Shares outstanding is an SPC calculation
QZ	Combination QX and QY

Common Shares Outstanding - Interim

Mnemonic	Category
CSHOIS	Issue

This item represents Common Shares Outstanding on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item represents the net number of common/ordinary shares outstanding as of the company's fiscal period-end.

This item includes:

1. Common/ordinary shares paid in stock dividends (when the ex-dividend date occurs before the company's fiscal year-end and the payable date occurs in the succeeding year)
2. Escrow shares (when included in the calculation of earnings per share)

This item excludes:

1. Escrow shares (when excluded in the calculation of earnings per share)
2. Shares held by a subsidiary against the capital account
3. Treasury shares and scrip
4. Treasury shares (when reported in the Assets section)
5. Weighted average number of shares used to calculate earnings per share

This item is available in the month corresponding to the company's fiscal yearend.

This item is presented in millions of shares.

Common Shares Outstanding - Preliminary

Mnemonic

CSHOPS

Category

Issue

This item represents Common Shares Outstanding on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item represents the net number of common/ordinary shares outstanding as of the company's fiscal period-end.

This item includes:

1. Common/ordinary shares paid in stock dividends (when the ex-dividend date occurs before the company's fiscal year-end and the payable date occurs in the succeeding year)
2. Escrow shares (when included in the calculation of earnings per share)

This item excludes:

1. Escrow shares (when excluded in the calculation of earnings per share)
2. Shares held by a subsidiary against the capital account
3. Treasury shares and scrip
4. Treasury shares (when reported in the Assets section)
5. Weighted average number of shares used to calculate earnings per share

This item is available in the month corresponding to the company's fiscal yearend.

This item is presented in millions of shares.

Common Shares Traded

Common Shares Traded

Mnemonic

CSHTRM

Category

Issue

This item represents the number of shares traded in the calendar month for an issue.

This item contains a zero when no record of an issue trading is found for a particular month.

This item contains a Not Available data code (@NA) for nontraded issues (for example, an issue of a subsidiary).

This item is presented in thousands of shares.

United States This item represents a composite figure for issues traded on more than one exchange.

Common Shares Used to Calculate EPS

Common Shares Used to Calculate Earnings Per Share (Basic) - Allocation Ratio

Mnemonic

CSHPRI

Category

Issue

For Rest-of-World companies, this item represents the derived number of common/ordinary shares outstanding *based on an allocation ratio*.

For North American companies, this item represents the average or actual number of common/ordinary shares outstanding adjusted for securities identified as common/ordinary stock equivalents as reported *by the company* (i.e., the same data that exists in the "Common Shares Used to Calculate Earnings Per Share (Primary) - As Reported" item). This item represents a consolidated shares figure when shares are not reported for each issue.

This item is available in the month corresponding to the company's fiscal yearend.

This item is presented in millions of shares.

Common Shares Used to Calculate Primary EPS (Allocation Ratio) is calculated as follows:

Common Shares Outstanding / Allocation Ratio

The calculation for the Allocation Ratio is demonstrated in the following example:

Issue	Common Shares Outstanding x Par Value	=	Derived Capital	Derived Capital / Total Derived Capital	=	Allocation Ratio
01	28,410 x 50	=	1,420,500	1,420,500 / 3,772,200	=	.3765
02	23,517 x 100	=	<u>2,351,700</u>	2,351,700 / 3,772,200	=	.6234
	<i>Total Derived:</i>		3,772,200			

Common Shares Used to Calculate Earnings Per Share (Basic) - As Reported

Mnemonic	Category
CSHPRIA	Issue
CSHPRF	footnote

For U.S. and Canadian companies, this item represents the average or actual number of common/ordinary shares outstanding adjusted for securities identified as common/ordinary stock equivalents as reported *by the company*. This item represents a consolidated shares figure when shares are not reported for each issue.

When this item is not reported, the COMPUSTAT database may calculate it as follows:

Income Before Extraordinary Items - Preferred Dividends

EPS Excluding Extraordinary Items

This item is available in the month corresponding to the company's fiscal yearend.

This item is presented in millions of shares.

Footnote Code

Code	Description
QK	Represents the average shares of the issue

Common Stock

Common Stock

Mnemonic	Item number	Category
CSTK	G177	Industrial Financial Services
CSTKF	GF22	footnote

Industrial definition

This item represents the total par, carrying, or stated value of all common/ordinary capital.

This item is a component of Shareholders' Equity (SEQ).

This item includes:

1. Carrying value of common/ordinary treasury shares (when included with common/ordinary shares on the Balance Sheet)
2. Classes of common/ordinary capital convertible into the main class of common/ordinary capital when:
 - Convertible on a one-to-one basis, they are added together
 - Convertible on any other basis, the class is converted into the main class of common/ordinary capital and the carrying value of the main class is applied to calculate common/ordinary capital
3. Common/ordinary share subscriptions (included at carrying value)

4. Deferred common/ordinary capital
5. Escrow shares included in calculations of earnings per share

This item excludes:

1. Installments on common/ordinary shares (included in Capital Surplus/Share Premium Reserve [CAPS])
2. Issuable shares (included in Retained Earnings [RE])
3. Special shares (par value is included in Retained Earnings [RE] and excess over par is included in Capital Surplus/Share Premium Reserve [CAPS])
4. Treasury shares reported as an asset

Australia This item is usually reported net of discounts on shares.

Finland This item includes the par value of shares issued and any premium on the issue. SPC includes the premium element in Capital Surplus/Share Premium Reserve (CAPS) and the par value of shares in Common Stock (CSTK).

France This item includes investment certificates (*certificats d'investissement*).

Japan This item excludes common stock subscribed and advances on subscription.

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents the total par, carrying, or stated value of all common/ordinary capital.

This item is a component of Shareholders' Equity - Total (SEQ).

This item includes:

1. Carrying value of common/ordinary treasury shares (when included with the common/ordinary shares on the Balance Sheet)
2. Classes of common/ordinary capital convertible into the main class of common/ordinary capital
3. Common/ordinary share subscriptions (included at carrying value)
4. Deferred common/ordinary capital
5. Escrow shares included in calculations of earnings per share

This item excludes:

1. Escrow shares excluded from calculations of earnings per share (included in Treasury Stock - All Capital - Total [TSTK])
2. Installments on common/ordinary shares (included in Capital Surplus/Share Premium Reserve [CAPS])
3. Issuable shares (included in Reserves - Distributable - Other [RVDO])
4. Special stock not convertible into common/ordinary stock (included in Share Capital - Other [SCO])
5. Treasury shares reported as an asset

Australia This item is usually reported net of discounts on shares.

Finland This item includes the par value of shares issued and any premium on the issue. SPC includes the premium element in Capital Surplus/Share Premium Reserve (CAPS) and the par value of shares in Common Stock (CSTK).

France This item includes investment certificates (*certificats d'investissement*).

Japan As of 1982, at least 50 percent of the issue price of new shares (with a minimum value of par value) must be classified as stated capital. The portion classified as stated capital is determined by directors' resolution. Proceeds in excess of this amount, less issue expense, are included in Capital Surplus/Share Premium Reserve (CAPS).

Footnote Codes

Code	Description
JD	Reflects adjustment for stock split or dividend
JN	Reflects recapitalization
JZ	Combination JD and JN

Common/Ordinary Equity

Common/Ordinary Equity

Mnemonic	Item number	Category
CEQ	G277	Industrial Financial Services

Industrial definition

This item represents the common/ordinary shareholders' interest in the company. It is a calculation derived from the Shareholders' Equity section.

This is a supplementary Balance Sheet item.

This item includes unappropriated net profit (loss).

This item excludes:

1. Other share capital with no equity participation
2. Participation rights certificates with no equity participation and dividends for pre-appropriation accounts
3. Preferred/preference capital, dividends for pre-appropriation accounts, and any further participation rights of holders
4. Preferred/preference dividends in arrears
5. Treasury stock

United Kingdom This item includes Advance Corporation Tax on preferred/preference dividends in arrears.

Financial Services definition

This item represents the common/ordinary shareholders' interest in the company. It is a calculation derived from the Shareholders' Equity section.

For pre-appropriation Balance Sheets, this item is the *sum* of:

1. Shareholders' Equity - Total (SEQ)
2. Unappropriated Net Profit (Liabilities) (UNNPL)

less:

1. Dividends - Preferred/Preference (DVP)
2. Dividends - Share Capital - Other (DVSCO)
3. Participation Rights Certificates (PRC)
4. Preferred Stock - Nonredeemable (PSTKN)
5. Preferred Stock - Redeemable (PSTKR)

6. Share Capital - Other (SCO)
7. Treasury Stock (Assets) (TSA)
8. Unappropriated Net Loss (UNL)

For post-appropriation Balance Sheets, this item is the *sum* of:

1. Shareholders' Equity - Total (SEQ)

less:

1. Preferred Stock - Redeemable (PSTKR)
2. Preferred Stock - Nonredeemable (PSTKN)
3. Participation Rights Certificates (PRC)
4. Share Capital - Other (SCO)
5. Treasury Stock (Assets) (TSA)

Common/Ordinary Shareholders

Common/Ordinary Shareholders

Mnemonic	Item number	Category
CSHR	G739	Industrial Financial Services

Industrial definition

This item represents the actual number of shareholders of common/ordinary capital as reported by the company.

This is a miscellaneous item on the financial statements.

This item includes holders of all classes of common/ordinary capital. When the company reports more than one class of common/ordinary capital together with the number of shareholders by class, the figures are added together except when all shareholders of one class hold identical numbers of shares in another class. In this instance, SPC presents the figure for the largest class of shareholders.

Financial Services definition

This item represents the actual number of shareholders of common/ordinary capital as reported by the company.

This item includes:

1. Holders of all classes of common/ordinary capital
2. Holders of common/ordinary units or common/ordinary depository units/receipts for limited partnerships

This item excludes:

1. Common/ordinary shareholders reported for a date that is more than three months after yearend
2. Shareholders of preferred/preference stock

Communications Expense

Communications Expense

Mnemonic	Item number	Category
XCOM	G341	Financial Services

This item is for brokers/dealers only.

This item represents costs incurred by a securities broker/dealer for equipment and services related to receiving and transmitting information.

This item is a component of Expense - Total (XT).

This item includes:

1. Telecommunication expenses
2. Telex and quotation service costs

Company Name

Company Name

Mnemonic	Item number	Category
CONM	G703	Industrial

This identifies the company for which data is presented. The Company Name may contain special characters and punctuation.

Company Status Alert

Company Status Alert - Note

Mnemonic	Item number	Category
SALRT	G736	Industrial Financial Services

This two-character code identifies companies which are in bankruptcy or which have undergone leveraged buyouts.

Code	Description
TL	Company is in bankruptcy or liquidation
TO	Company has undergone a leveraged buyout

Comparability Status

Comparability Status

Mnemonic	Item number	Category
CSTAT	G737	Industrial
ISTAT		Issue

This two-character code describes conditions under which data in one period may not be comparable to data in another period.

The following lists provide the comparability status codes and Industrial and Issue descriptions:

Code	Industrial Description
AA	Data reflects a merger or acquisition
AB	Data reflects a major merger resulting in the formation of a new company
AC	Data reflects an accounting change
AF	Combination of AA and AN
AG	Combination of AC and AN
AH	Combination of AN and AZ
AN	Data reflects the adoption of new accounting principles and presentation methods pursuant to revised national regulations and guidelines
AR	Combination of AA and AZ
AS	Combination of AA and AC
AT	Combination of AC and AZ
AZ	Data excludes discontinued operations (North America) Data reflects disposals (Rest of World)
DB	Company has undergone a fiscal year change Some or all data may not be available
DZ	Company has been in operation for less than one year Some or all data may not be available

Code	Issue Description
JI	Stock distribution of rights offering in another issue has occurred
JO	Failed rights offering has occurred

Compound Growth Rate

Compound Growth Rate Calculation

$$\left[\left(\frac{X_N}{X_1} \right)^{\left(\frac{P}{\Delta * (N-1)} \right)} - 1 \right] * 100$$

X = 1st variable

P = periodicity (12 for monthly, 4 for quarterly, and 1 for annual)

N = number of observations

Δ = time counter, i.e., @PCGR(SALE,-11,0,4) = 4

Compound Growth Rate of Cash Flow

Mnemonic	Concept Calculation	Category
CCFL3	@ CGR (CFL, -3, 0)	Industrial Financial Services
CCFL5	@ CGR (CFL, -5, 0)	Industrial Financial Services

A compound growth rate represents the rate of movement between the first observation and the last observation and then compounds this rate over three or five years. Any observation between the first and last observations is not considered.

To calculate, the first and last observations must be positive.

Compound Growth Rate of Issue Dividends per Share

Mnemonic	Concept Calculation	Category
CDIV3	@PCGR (@PSUM (DVPSXM, -11, 0) [@MNT (0Y)], -3, 0)	Issue
CDIV5	@PCGR (@PSUM (DVPSXM, -11, 0) [@MNT (0Y)], -5, 0)	Issue

A compound growth rate represents the rate of movement between the first observation and the last observation and then compounds this rate over three or five years. Any observation between the first and last observations is not considered.

To calculate, the first and last observations must be positive.

Compound Growth Rate of Issue Earnings per Share

Mnemonic	Concept Calculation	Category
CEPS3	@PCGR (EPSPX, -3, 0)	Issue
CEPS5	@PCGR (EPSPX, -5, 0)	Issue

A compound growth rate represents the rate of movement between the first observation and the last observation and then compounds this rate three or five years. Any observation between the first and last observations is not considered.

To calculate, the first and last observations must be positive.

Compound Growth Rate of Net Income

Mnemonic	Concept Calculation	Category
CNI3	@PCGR (IB, -3, 0)	Industrial Financial Services
CNI5	@PCGR (IB, -5, 0)	Industrial Financial Services

A compound growth rate represents the rate of movement between the first observation and the last observation and then compounds this rate three or five years. Any observation between the first and last observations is not considered.

To calculate, the first and last observations must be positive.

Compound Growth Rate of Revenue - Total

Mnemonic	Concept Calculation	Category
CREVT3	@PCGR (REVT, -3, 0)	Industrial Financial Services
CREVT5	@PCGR (REVT, -5, 0)	Industrial Financial Services

A compound growth rate represents the rate of movement between the first observation and the last observation and then compounds this rate over three or five years. Any observation between the first and last observations is not considered.

To calculate, the first and last observations must be positive.

Consolidation Reserves

Consolidation Reserves

Mnemonic	Item number	Category
CRV	G272	Industrial Financial Services

Industrial definition

This item represents a credit for the difference arising from the annual comparison of a subsidiary's net worth in its own books with the booked investment value of that subsidiary in the parent company's accounts. It equals the amount reported in the Shareholders' Equity section.

This is a supplementary Balance Sheet item.

This item contains a zero:

Australia	Canada	Denmark
Finland	Hong Kong	Ireland
Malaysia	Netherlands	New Zealand
Norway	Singapore	South Africa
Sweden	United Kingdom	United States

Financial Services definition

This item represents a credit for the difference arising from the annual comparison of a subsidiary's net worth in its own books with the booked investment value of that subsidiary in the parent company's accounts. It equals the amount reported in the Shareholders' Equity section.

This item contains a zero:

Australia	Canada	Denmark
Finland	Hong Kong	Ireland
Malaysia	Netherlands	New Zealand
Norway	Singapore	South Africa
Sweden	United Kingdom	United States

Consumer Loans to Total Loans

Consumer Loans to Total Loans

Mnemonic	Concept Calculation	Category
CONLON	(LCACR/LCAT) * 100	Financial Services

This item is for banks only.

This calculation is Loans/Claims/Advances - Consumer *divided by* Loans/Claims/Advances - Total. This result is *multiplied by* 100.

Contingent Liabilities

Contingent Liabilities - Foreign Exchange Commitments

Mnemonic	Item number	Category
CLFX	G258	Financial Services

This item represents contracts to purchase or sell foreign currencies. This obligation is not recognized until the outcome becomes probable (in the company's opinion).

This item is a component of Contingent Liabilities - Total (CLT).

Foreign exchange commitments are reported as a memorandum account supplementary to the Balance Sheet and exclude provisions against contingencies reported on the Balance Sheet.

This item includes:

1. Commitments to purchase and/or sell foreign exchange
2. Currency futures and options
3. Currency swaps
4. Foreign exchange contracts

Contingent Liabilities - Forward and Future Contracts

Mnemonic	Item number	Category
CLFC	G259	Financial Services

This item represents the company's obligation to purchase or sell securities or money market instruments at a specified price at a future date. This obligation is not recognized until the outcome becomes probable (in the company's opinion).

This item is a component of Contingent Liabilities - Total (CLT).

Forward and future contracts are reported as a memorandum account supplementary to the Balance Sheet and exclude provisions against contingencies reported on the Balance Sheet.

This item includes:

1. Commitments to purchase and/or sell futures and forward contracts
2. Futures and forward contracts
3. Interest rate forward, futures, and option contracts

Contingent Liabilities - Guarantees

Mnemonic	Item number	Category
CLG	G256	Financial Services

This item represents the company's potential obligation for payment to a third party when customers or subsidiaries fail to perform under the terms of various credit agreements that the company has guaranteed. This obligation is not recognized until the outcome becomes probable (in the company's opinion).

This item is a component of Contingent Liabilities - Total (CLT).

Guarantees are reported as a memorandum account supplementary to the Balance Sheet and exclude provisions against contingencies reported on the Balance Sheet.

This item includes:

1. Bid or performance related guarantees
2. Commodity/margin support guarantees
3. Foreign guarantees
4. Foreign office guarantees
5. Guarantees issued to back commercial paper and other debt
6. Guarantees to back securities
7. Stand-by letters of credit

This item excludes guarantees reported in the Liabilities section (included in Acceptances Outstanding [ACCO]).

Japan This item includes liabilities for mortgage securities sold.

Sweden This item includes commitments to foreign central banks.

United Kingdom This item includes underwriting.

Contingent Liabilities - Interest Rate Swaps

Mnemonic	Item number	Category
CLIS	G260	Financial Services

This item represents guarantees for payment in the event of default by one of the parties involved in an interest rate swap. An interest rate swap is the contractual exchange of fixed and floating-rate interest payment obligations without the exchange of the underlying principal amounts. This obligation is not recognized until the outcome becomes probable (in the company's opinion).

This item is a component of Contingent Liabilities - Total (CLT).

Interest rate swaps are reported as a memorandum account supplementary to the Balance Sheet and exclude provisions against contingencies reported on the Balance Sheet.

This item includes the speculative principal amount of outstanding interest rate swaps.

This item excludes:

1. Interest rate futures (included in Contingent Liabilities - Forward and Future Contracts [CLFC])
2. Interest rate options (included in Contingent Liabilities - Forward and Future Contracts [CLFC])

Contingent Liabilities - Letters of Credit

Mnemonic	Item number	Category
CLL	G255	Financial Services

This item represents the company's potential responsibility for payment of all letters of credit it has issued and guaranteed. This obligation is not recognized until the outcome becomes probable (in the company's opinion).

This item is a component of Contingent Liabilities - Total (CLT).

Letters of credit are reported as a memorandum account supplementary to the Balance Sheet and exclude provisions against contingencies reported on the Balance Sheet. This item includes:

1. Acceptances
2. Bills of exchange
3. Commercial letters of credit
4. Commitments under letters of credit outstanding
5. Other letters of credit
6. Revolving letters of credit

This item excludes:

1. Letters of credit reported in the Liabilities section (included in Acceptances Outstanding [ACCO])
2. Stand-by letters of credit (included in Contingent Liabilities - Guarantees [CLG])

Belgium This item includes bills rediscounted (*effets réescomptés*).

France This item includes commitments to rediscount medium-term paper.

Germany This item includes endorsement liabilities on rediscounted bills of exchange (*Indossamentsverbindlichkeiten aus weitergegebenen Wechseln*).

Italy This item includes:

1. Bills accepted for discount
2. Bills rediscounted

Japan This item includes liabilities for trade notes receivable discounted with banks.

Netherlands This item includes recourse risks/commitments from renegotiable/discounted bills (*regresverplichtingen uit hoofde van verdisconteerde wissels*).

Spain This item includes:

1. Documentary credits (creditos documentarios)
2. Rediscounted or endorsed drafts (efectos redescontados o endosados)

Switzerland This item includes endorsement liabilities relating to discountings.

Contingent Liabilities - Loan Commitments

Mnemonic	Item number	Category
CLLC	G257	Financial Services

This item represents legally binding agreements to extend credit to customers. Commitments have fixed expiration dates and generally require the payment of a fee on the unused portion of the commitment. These obligations are not recognized until the outcome becomes probable (in the company's opinion).

This item is a component of Contingent Liabilities - Total (CLT).

Loan commitments are reported as a memorandum account supplementary to the Balance Sheet and exclude provisions against contingencies reported on the Balance Sheet.

This item includes:

1. Commitments to extend credit
2. Commitments to purchase or extend loans
3. Lines of credit
4. Revolving credit

This item excludes letters of credit (included in Contingent Liabilities - Letters of Credit [CLL]).

Finland This item includes irrevocable commitments to customers (*asiakkaan annetut peruuttamattomat sitoumukset*).

France This item includes undrawn guaranteed lines of credit to customers (*ouvertures de crédits confirmés pour le compte de la clientèle*).

Spain This item includes the nominal value of credit lines to clients (*disponible por terceros en cuentas de crédito*).

Contingent Liabilities - Other

Mnemonic	Item number	Category
CLO	G261	Financial Services

This item represents the company's potential responsibility for all liabilities reported supplementary to the Balance Sheet not classified as letters of credit, guarantees, loan commitments, foreign exchange commitments, forward and future contracts, or interest rate swaps. These obligations are not recognized until the outcome becomes probable (in the company's opinion).

This item is a component of Contingent Liabilities - Total (CLT).

Other contingent liabilities are reported as a memorandum account supplementary to the Balance Sheet and exclude provisions against contingencies reported on the Balance Sheet.

This item includes:

1. Put options on bonds
2. Recourse provisions
3. Secondary recourse obligations

This item excludes:

1. Foreign exchange commitments (included in Contingent Liabilities - Foreign Exchange Commitments [CLFX])
2. Forward and future contracts (included in Contingent Liabilities - Forward and Future Contracts [CLFC])
3. Guarantees (included in Contingent Liabilities - Guarantees [CLG])
4. Interest rate swaps (included in Contingent Liabilities - Interest Rate Swaps [CLIS])
5. Letters of credit (included in Contingent Liabilities - Letters of Credit [CLL])
6. Loan commitments (included in Contingent Liabilities - Loan Commitments [CLLC])

Belgium This item includes:

1. Bills on pension for payment or delivery
2. Contingent commitment to the Special Intervention Reserve at the disposal of the Rediscounting and Guarantee Institute (IRG) (engagement de participer à la Réserve Extraordinaire d'Intervention mise à la disposition de l'Institut de Reescompte et de Garantie [IRG])

Finland This item includes pension liability for pensions payable out of group company funds (*konserniyhtiöiden varoista maksettavien eläkkeiden eläkvastuu*).

Germany This item includes savings premiums under the Savings Premium Act (*Sparprämien nach dem Sparprämienengesetz*).

Japan This item includes:

1. Liabilities for securities sold under repurchase agreements but not yet repurchased
2. Matched repurchase transactions

New Zealand This item includes amounts uncalled on investments.

Sweden This item includes capital value of pension obligations (*pensionsförpliktelser*).

Switzerland This item includes call liabilities on shares and other equity securities.

United Kingdom This item includes:

1. Contingent liabilities for uncalled capital on stock exchanges
2. Engagements
3. Partly paid shares

Contingent Liabilities - Total

Mnemonic	Item number	Category
CLT	G262	Financial Services

This item represents the company's total potential responsibility for all liabilities not reported on the Balance Sheet. These obligations are not recognized until the outcome becomes probable (in the company's opinion).

This item is the *sum* of:

1. Contingent Liabilities - Foreign Exchange Commitments (CLFX)
2. Contingent Liabilities - Forward and Future Contracts (CLFC)
3. Contingent Liabilities - Guarantees (CLG)
4. Contingent Liabilities - Interest Rate Swaps (CLIS)
5. Contingent Liabilities - Letters of Credit (CLL)
6. Contingent Liabilities - Loan Commitments (CLLC)
7. Contingent Liabilities - Other (CLO)

Convertible Debt

Convertible Debt

Mnemonic	Item number	Category
DCVT	G264	Financial Services

This item represents all long-term debt that is convertible into the company's capital stock at the option of the debt holder and in accordance with prescribed conditions.

This item is a component of Long-Term Debt - Total (DLTT).

This item includes:

1. Convertible bonds
2. Convertible debentures
3. Convertible notes
4. Convertible subordinated debt

This item excludes debt convertible into the stock of a subsidiary.

Correlation Coefficient Calculation

Correlation Coefficient Calculation

$$\frac{\sum XY - \frac{\sum X * \sum Y}{N}}{\sqrt{\sum Y^2 - \frac{(\sum Y)^2}{N} * \sum X^2 - \frac{(\sum X)^2}{N}}}$$

X = 1st variable

Y = 2nd variable

N = number of observations

Σ = sum

Cost of Goods Sold

Cost of Goods Sold

Mnemonic	Item number	Category
COGS	G611	Industrial
COGSF	GF54	footnote

This item represents aggregate expenses directly related to purchasing merchandise or manufacturing goods subsequently withdrawn from finished goods inventory and sold to customers.

This item is a component of Operating Expense (XOPR) on Income Statement Model Numbers 01 and 05.

This item excludes:

1. Amortization of intangibles (included Depreciation and Amortization - Total [DP])
2. Amortization of negative intangibles (included in Nonoperating Income (Expense) - Other [NOPIO])
3. Depreciation allocated to cost of goods sold (included in Depreciation and Amortization - Total [DP])
4. Excise taxes (when excluded from Sales/Turnover [Net] [SALE]) (included in Excise Taxes [TXE])
5. Foreign exchange adjustments reported before income taxes (included in Nonoperating Income [Expense] - Other [NOPIO])
6. Idle plant expense (included in Nonoperating Income [Expense] - Other [NOPIO])
7. Purchase discounts received (included in Operating Expense - Other [XOPRO])

This item contains a Not Available data code (@NA) on Income Statement Model Numbers 02, 03, and 04.

Canada, United States When reported separately, this item includes:

1. Amortization of deferred costs
2. Extractive industries' lease and mineral rights charged off and development costs written off
3. Freight-in
4. Insurance and safety
5. Licenses
6. Maintenance and repairs
7. Motion picture companies' amortization of film expense
8. Pension costs for manufacturing companies
9. Rent and royalty expense
10. Salary expense
11. Supplies
12. Taxes (other than income taxes)
13. Terminals and traffic
14. Transportation
15. Warehouse expense

This item excludes any item included by the company in Selling, General, and Administrative Expense (XSGA).

Japan This item includes Cost of Sales less depreciation, amortization and research and development expense allocated to COGS.

This item is provided by TOYO KEIZAI, Inc.

Footnote Codes

Code	Description
AC	Reflects an accounting change
BD	Reduced by an amount of depreciation which should be allocated to Selling, General, and Administrative Expense
FI	Combination AC and BD

Country of Incorporation Code

Country of Incorporation Code

Mnemonic	Item number	Category
CINC	G704	Industrial Financial Services

This identifies the country in which the company is incorporated or legally registered. Country codes established by the International Standards Organization (ISO) are used. Click on **Help** and then **Reference** to locate a list of all country codes. Each company has a Country of Incorporation Code.

For a complete listing of Country of Incorporation Codes, see the Country of Incorporation Codes section in Part III (Reference Codes) of this guide.

Credit Loss Reserve Allocated for LDC Loans

Credit Loss Reserve Allocated for LDC Loans

Mnemonic	Item number	Category
CLRLL	G216	Financial Services

This item is for banks only.

This item represents the portion of credit loss reserves allocated to absorb potential future losses from loans made to less developed countries that have undergone or are negotiating debt restructurings.

Cross Reference Tags

Cross Reference Tags

Mnemonic	Category
CREF	Issue

This identifies inactive stock issues and the relationship to their successor stock issues. When recapitalization occurs, shares of the *predecessor* issue are replaced by one or more *successor* issues.

The tag cross-references the *successor* issue with the last two numbers of the *predecessor's* Issue Key. You can convert share and per-share data of *predecessor* issues into terms of the current shares outstanding using the Cross Reference Tag and the *Cumulative Adjustment Factor*.

Successor issues of straight forward one-on-one recapitalizations and SEDOL changes remain as single, contiguous issues. In these cases, a Cross Reference Tag, Inactive Issue Status Marker, and Inactive Issue Status Date will not appear on file.

Cumulative Translation Adjustment

Cumulative Translation Adjustment

Mnemonic	Item number	Category
TRANSA	G192	Industrial Financial Services

Industrial definition

This item represents an equity reserve resulting from the translation of foreign subsidiary accounts into the currency of the parent company upon consolidation.

This item is a component of Shareholders' Equity (SEQ).

Canada This item contains a Combined Figure data code (@CF) when the cumulative translation adjustment is combined with retained earnings or another adjustment to retained earnings and no breakout is available.

United States This item contains a zero prior to adoption of Financial Accounting Standards Board Pronouncement #52 (FA5B #52). (FASB #52 is effective for reporting periods beginning on or after December 15, 1982, but early adoption was encouraged.)

This item contains a Combined Figure data code (@CF) when the cumulative translation adjustment is combined with retained earnings or another adjustment to retained earnings and no breakout is available.

Financial Services definition

This item represents an equity reserve resulting from the translation of foreign subsidiary accounts into the currency of the parent company upon consolidation.

This item is a component of Shareholders' Equity - Total (SEQ).

This item includes accumulated foreign currency translation adjustments reported in the Shareholders' Equity section.

This item excludes:

1. Translation adjustments reported in the Assets section (included in Exchange Adjustments [Assets] [EA])
2. Translation adjustments reported in the Liabilities section (included in Exchange Adjustments [Liabilities] [EXCADJ])

United States This item contains a zero prior to adoption of Financial Accounting Standards Board Pronouncement #52 (FASB #52). (FASB #52 is effective for reporting periods beginning on or after December 15, 1982, but early adoption was encouraged.)

Currency

Currency Exchange Rate Items

Mnemonic

XITEMS

Category

Currency

This multiple element item returns the mnemonics for the three currency exchange rate items for each Primary and Tier 1 Currency.

The three exchange rate items are Month Average, Monthend, and 12-Months Moving Average. These items are in the form shown below, where ISO is replaced with the appropriate currency code:

XISOAV = Month Average

XISOME = Monthend

XISO12 = 12-Months Moving

For example, XITEMS for British Pounds are: XGBPAV, XGBPME, XGBP12.

Research Insight automatically determines which of the three rates to use based on the following rules:

Point-in-time items, such as Balance Sheet items, are translated using the month-end rate.

Market items, such as monthly high and low prices, are translated using the month average rate.

Flow items, such as Income Statement or Statement of Cash Flow items, are translated using the 12-month moving rate.

Currency functions

Currency functions allow you to display data in its native currency and to change units of representation.

For example, the @NATIVE function allows you to display data in its native currency, alongside the same data that has been translated in the same report.

Use the @SCALE function to change values in any currency to millions, regardless of their units of representation. This applies to those currencies that have characteristically large currency units, such as the Japanese Yen and Italian Lira.

Included in this type of functions are:

@NATIVE - Display data in native currency

@SCALE - Return data in million

Currency Name

Mnemonic	Category
CURNM	Currency

This is the name of the currency, such as US Dollar or French Franc.

Currency Tier Number

Mnemonic	Category
TNUM	Currency

Currencies are classified by Research Insight as Tier 1 or Tier 2. Tier 1 currencies can be translated directly into other currencies. Tier 2 currencies are first translated into one of four Primary currencies, then translated from the Primary currency to the target currency. The four primary currencies are U.S. Dollar, British Pound Sterling, Japanese Yen, and Swiss Francs.

Currency Units of Representation

Mnemonic	Item number	Category
UREP		Currency

This item represents whether the currency displays in units of millions (1) or billions (1000).

This item is available for Month Average Rate, Monthend Rate, and 12-Months Moving Average Rate.

Current Assets

Current Assets - Other

Mnemonic	Item number	Category
ACO	G635	Industrial

This item represents the total amount of other current assets.

This item is a component of Current Assets - Total (ACT).

This item is the *sum* of:

1. Current Assets - Other - Excluding Prepaid Expense (ACOX)
2. Prepaid Expense (XPP)
3. Treasury Stock (Current Assets) (TSCA)

Current Assets - Other - Excluding Prepaid Expense

Mnemonic	Item number	Category
ACOX	G637	Industrial

This item represents all other current assets that cannot be classified as prepaid expense, accrued income, or treasury stock.

This item is a component of Current Assets - Other (ACO).

This item includes:

1. Advances (not classified by type)
2. Construction companies' joint ventures at equity (when reported as current)
3. Deferred and prepaid taxes (when no breakout is available)
4. Deferred charges (when reported as current)
5. Deferred taxes
6. Deposits
7. Estimated future income tax benefits
8. Oil companies' leases held for resale
9. Payments received on account
10. Prepaid expense and accrued income (when combined with other current assets)
11. Prepaid income taxes
12. Properties held for development and sale within one year (except for real estate companies)
13. Property and assets related to discontinued operations
14. Total amount of advances due from parent companies and consolidated subsidiaries

This item excludes:

1. Prepaid taxes (included in Prepaid Expense [XPP] unless combined with deferred taxes or prepaid income taxes)
2. Supplies (when a breakout from inventories/stocks is available) (included in Prepaid Expense [XPP])
3. Tools (when reported as current) (included in Inventories/Stocks - Raw Materials [INVRAW])

Canada This item includes estimated claims and other liabilities under bankruptcy proceedings.

Japan This item includes:

1. Advance payments
2. Temporary payments
3. Dishonored notes
4. Notes for sale of assets
5. Guarantee money deposits related to marketable securities
6. Prepaid expense (when not broken out)
7. Other accounts receivable (when not broken out)

This item is provided by TOYO KEIZAI, Inc.

United Kingdom This item includes Advance Corporation Tax recoverable.

United States This item includes estimated claims and other liabilities under Chapter XI bankruptcy proceedings.

Current Assets - Total

Mnemonic	Item number	Category
ACT	G638	Industrial

This item represents cash and assets expected to be realized in cash and used in the production of revenue during the next 1-year operating cycle.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total (AT).

This item is the *sum* of:

1. Cash and Short-Term Investments (CHSTI)
2. Current Assets - Other (ACO)
3. Inventories/Stocks - Total (INVT)
4. Accounts Receivable/Debtors - Total (RECT)

This item may contain a Not Available data code (@NA) for companies reporting an unclassified Balance Sheet (Balance Sheet Presentation Code is *GB*) (when no breakout is available).

France and Spain This item may contain a Not Available data code (@NA).

Germany This item may contain a Not Available data code (@NA) prior to 1987, when many companies did not distinguish between current and noncurrent assets, but grouped items according to their place in the operations cycle.

Current Assets - Total - Interim

Mnemonic	Category
ACTIS	Industrial

This item represents Current Assets - Total on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item represents cash and assets expected to be realized in cash and used in the production of revenue during the next 1-year operating cycle.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total.

This item is the *sum* of:

1. Cash and Short-Term Investments
2. Current Assets - Other
3. Inventories/Stocks - Total
4. Accounts Receivable/Debtors - Total

This item may contain a Not Available data code (@NA) for companies reporting an unclassified Balance Sheet (Balance Sheet Presentation Code is *GB*) (when no breakout is available).

France and Spain This item may contain a Not Available data code (@NA).

Germany This item may contain a Not Available data code (@NA) prior to 1987, when many companies did not distinguish between current and noncurrent assets, but grouped items according to their place in the operations cycle.

Current Assets - Total - Preliminary

Mnemonic	Category
ACTPS	Industrial

This item represents Current Assets - Total on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item represents cash and assets expected to be realized in cash and used in the production of revenue during the next 1-year operating cycle.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total.

This item is the *sum* of:

1. Cash and Short-Term Investments
2. Current Assets - Other
3. Inventories/Stocks - Total
4. Accounts Receivable/Debtors - Total

This item may contain a Not Available data code (@NA) for companies reporting an unclassified Balance Sheet (Balance Sheet Presentation Code is *GB*) (when no breakout is available).

France and Spain This item may contain a Not Available data code (@NA).

Germany This item may contain a Not Available data code (@NA) prior to 1987, when many companies did not distinguish between current and noncurrent assets, but grouped items according to their place in the operations cycle.

Current Common Shares Outstanding

Current Common Shares Outstanding

Mnemonic	Category
CSHOC	Issue

This is a scalar item representing the current number of common/ordinary shares outstanding for a particular issue of stock. The item is updated as new information affecting the number of shares outstanding becomes available, e.g., corporate actions, take-overs, and share buy-backs. HSBC Securities supplies the current figure for common shares outstanding.

Current Debt

Current Debt - Change

Mnemonic	Item number	Category
DLCCH	G685	Industrial
DLCCHF	GF65	Footnote

This item represents the net change in short-term borrowings and/or current maturities of long-term debt.

Format codes 1-3, 5-7

This item includes:

1. Changes in current debt presented separately in the Financing Activities section for companies reporting a Flow of Funds (Format Code = 7)
2. Changes in debt that increase (decrease) net liquid funds for companies reporting a Net Liquidity/Net Funds Statement Classified by Source and Use (Format Codes = 5) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6)
3. Changes in debt that increase (decrease) working capital for companies reporting a Working Capital Statement (Format Code = 1)
4. Changes in debt that provide a source or use of funds for companies reporting a Cash Statement Classified by Source and Use (Format Code = 2) or a Cash Statement Classified by Activity (Format Code = 3)

A Combined Figure data code (@CF) is used when:

1. The company reports an unclassified Balance Sheet
2. Current debt changes are combined with another item within or outside the Financing Activities section on a Statement of Cash Flows (Format Code = 7)
3. No breakout of components is available for change in net liquidity/net funds on a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5) or Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6)
4. No breakout of components is available on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Cash Statement Classified by Activity (Format Code = 3)

Format code 10

This item is a component of Financing Activities - Net Cash Flow (FINCF).

This item includes:

1. Increase/decrease in short-term loans
2. Current maturities of long-term debt

This item contains a Combined Figure data code (@CF) when change in current debt is not disclosed or is combined with long-term debt.

Format code 11

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease) (CHENFD).

This item contains a Combined Figure data code (@CF) when there is no detailed break-out between short-term borrowings and long-term debt. The combined total is included in Long-Term Debt/Liabilities - Change (LTDLCH).

Footnote Code

Code	Description
IT	Includes change in long-term debt

Current Debt - Source of Funds (FOF)

Mnemonic	Item number	Category
DCSFD	Not Applicable	Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents funds generated through the issuance of short-term debt.

This item is a component of Source of Funds - Total (FSRCT).

This item contains a Combined Figure data code (@CF) when there is no detailed break-out between current and long-term debt. The combined total is included in Long-Term Debt - Issuance (DLTIS).

Current Debt - Use of Funds (FOF)

Mnemonic	Item number	Category
DCUFD	Not Applicable	Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents the funds used to reduce the company's short-term debt.

This item is a component of Use of Funds - Total (FUSE).

This item contains a Combined Figure data code (@CF) when change in current debt is undisclosed or combined with long-term debt.

Current Liabilities

Current Liabilities - Other

Mnemonic	Item number	Category
LCO	G646	Industrial

This item represents the total amount of other current liabilities.

This item is a component of Current Liabilities - Total (LCT).

This item is the *sum* of:

1. Accounts Payable/Creditors - Other (APO)
2. Accrued Expense (XACC)
3. Current Liabilities - Other - Excluding Accrued Expense (LCOX)
4. Income Taxes Payable (TXP)
5. Proposed Dividends (PRODV)

Current Liabilities - Other - Excluding Accrued Expense

Mnemonic	Item number	Category
LCOX	G649	Industrial

This item represents all other current liabilities that cannot be classified as accrued expense and deferred income, income taxes payable, other accounts payable/creditors or proposed dividends. This item is a component of Current Liabilities - Other (LCO).

This item includes:

1. Accrued expense and deferred income (when reported with other current liabilities and no breakout is available)
2. Advances (not classified by type)
3. Assets of discontinued operations (when included in current liabilities)
4. Billings in excess of cost
5. Broadcasting companies' film contracts and rights payable
6. Customer deposits
7. Deferred income taxes payable
8. Interest payments in default
9. Loss and damage claims
10. Provisions and reserves
11. Racetrack companies' unredeemable pari-mutuel tickets
12. Retail companies' unredeemed gift certificates
13. Travelers' checks

Canada This item includes:

1. Accounts payable due to parent companies and consolidated subsidiaries
2. Amounts due to factoring companies
3. Contracts payable
4. Current portion of other accounts payable
5. Current portion of redeemable preferred/preference stock
6. Dividends declared and payable

Germany This item includes other liabilities (sonstige Verbindlichkeiten).

Japan This item includes:

1. Deposits received
2. Employees' deposits received
3. Deferred tax liabilities - current
4. Accrued bonuses
5. Accrued sales returns
6. Accrued for finished goods warranty reserve
7. Other reserves (current liabilities)
8. Other current liabilities

This item is provided by TOYO KEIZAI, Inc.

United Kingdom This item includes Advance Corporation Tax paid and proposed.

United States This item includes:

1. Accounts payable due to parent companies and consolidated subsidiaries
2. Amounts due to factoring companies
3. Contracts payable
4. Current portion of other accounts payable
5. Current portion of redeemable preferred/preference stock
6. Dividends declared and payable

Current Liabilities - Total

Mnemonic	Item number	Category
LCT	G650	Industrial

This item represents debt and other liabilities due within one year.

This item is a component of Liabilities - Total (LT).

This item is the *sum* of:

1. Accounts Payable (AP)
2. Current Liabilities - Other (LCO)
3. Debt in Current Liabilities (DLC)

This item includes the current portion of long-term debt.

Current Liabilities - Total - Interim

Mnemonic	Category
LCTIS	Industrial

This item represents Current Liabilities - Total on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item represents debt and other liabilities due within one year.

This item is a component of Liabilities - Total.

This item is the *sum* of:

1. Accounts Payable
2. Current Liabilities - Other
3. Debt in Current Liabilities

This item includes the current portion of long-term debt.

Current Liabilities - Total - Preliminary

Mnemonic	Category
LCTPS	Industrial

This item represents Current Liabilities - Total on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item represents debt and other liabilities due within one year.

This item is a component of Liabilities - Total.

This item is the *sum* of:

1. Accounts Payable
2. Current Liabilities - Other
3. Debt in Current Liabilities

This item includes the current portion of long-term debt.

Current Period

Current Period - Annual (Annual Period) Company

Mnemonic	Item number	Category
CPD	G709	Industrial Financial Services

This item indicates the most recent year for which company data is available.

The current period will vary among companies, depending upon the most recent data available for each.

If you request an item that has not yet been updated for the current year, Research Insight returns a Not Available data code (@NA).

This item contains a two-digit numeric year (for example, "Y92").

Current Period - Annual (Annual Period) Currency**Mnemonic**

CCPD

Category

Currency

This item indicates the most recent year for which currency data is available.

The current period will vary among currencies, depending upon the most recent data available for each.

If you request an item that has not yet been updated for the current year, Research Insight returns a Not Available data code (@NA).

This item contains a two-digit numeric year (for example, "Y92").

Current Period - Daily (Daily Period) - Company**Mnemonic**

CPDD

Item number

G713

CategoryIndustrial
Financial Services

This item indicates the most recent day, month, and year for which company data is available.

Only trading days are valid dates.

The current day will vary among companies, depending on the most recent data available for each.

If you request an item that has not yet been updated for the current day, Research Insight returns a Not Available data code (@NA).

This item contains a two-digit numeric day, a three-character alpha month, and a two-digit numeric year (for example, "29Jun92").

Current Period - Daily (Daily Period) - Currency**Mnemonic**

CCPDD

Category

Currency

This item indicates the most recent day, month, and year for which currency data is available.

Only trading days are valid dates.

The current day will vary among currencies, depending on the most recent data available for each.

If you request an item that has not yet been updated for the current day, Research Insight returns a Not Available data code (@NA).

This item contains a two-digit numeric day, a three-character alpha month, and a two-digit numeric year (for example, "29Jun92").

Current Period - Interim**Mnemonic**

CPDIS

CategoryIndustrial
Financial Services

This item represents Current Period - Annual on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for

non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item indicates the most recent year for which company data is available.

The current period will vary among companies, depending upon the most recent data available for each.

If you request an item that has not yet been updated for the current year, Research Insight returns a Not Available data code (@NA).

This item contains a two-digit numeric year (for example, "Y92").

Current Period - Monthly (Monthly Period) Company

Mnemonic	Item number	Category
CPDM	G711	Industrial Financial Services

This item indicates the most recent month and year for which company data is available. The current month will differ among companies, depending on the most current data available for each.

If you request an item that has not yet been updated for the current month, Research Insight returns a Not Available data code (@NA).

This item contains a three-character alpha month and a two-digit numeric year (for example, "Aug92").

Current Period - Monthly (Monthly Period) Currency

Mnemonic	Item number	Category
CCPDM		Currency

This item indicates the most recent month and year for which currency data is available.

The current month will differ among currencies, depending on the most current data available for each.

If you request an item that has to yet been updated for the current month, Research Insight returns a Not Available data code (@NA).

This item contains a three-character alpha month and a two-digit numeric year (for example, "Aug92").

Current Period - Preliminary

Mnemonic	Category
CPDPS	Industrial Financial Services

This item represents Current Period - Annual on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item indicates the most recent year for which company data is available.

The current period will vary among companies, depending upon the most recent data available for each.

If you request an item that has not yet been updated for the current year, Research Insight returns a Not Available data code (@NA).

This item contains a two-digit numeric year (for example, "Y92").

Current Period - Quarterly (Quarterly Period) Company

Mnemonic	Item number	Category
CPDQ	G710	Industrial Financial Services

This item indicates that the latest quarter and year for which company data is available.

This item is blank but is available for user input. If you input quarterly data and do not input CCPDQ, Research Insight uses a default base period. The default period is determined by the most recent company update.

If you request an item that has not yet been updated for the current quarter, Research Insight returns a Not Available data code (@NA).

This item contains a 1-digit numeric quarter and a two-digit numeric year (for example, "Q4Y92").

Current Period - Quarterly (Quarterly Period) Currency

Mnemonic	Category
CCPDQ	Currency

This item indicates that the latest quarter and year for which currency data is available.

This item is blank but is available for user input. If you input quarterly data and do not input CCPDQ, Research Insight uses a default base period. The default period is determined by the most recent currency update.

If you request an item that has not yet been updated for the current quarter, Research Insight returns a Not Available data code (@NA).

This item contains a one-digit numeric quarter and the last two digits of the year (for example "Q4Y92").

Current Period - Weekly (Weekly Period) Company

Mnemonic	Item number	Category
CPDW	G712	Industrial Financial Services

This item indicates the most recent week and year for which company data is available.

This item is blank but is available for user input. If you input weekly data and do not input CCPDW, Research Insight uses a default base period. The default period is determined by the most recent company update.

If you request an item that has not yet been updated for the current week, Research Insight returns a Not Available data code (@NA).

This item contains a two-digit numeric week and a two-digit numeric year (for example "26W92").

Current Period - Weekly (Weekly Period) Currency

Mnemonic	Category
CCPDW	Currency

This item indicates the most recent week and year for which currency data is available.

This item is blank but is available for user input. If you input weekly data and do not input CCPDW, Research Insight uses a default base period. The default period is determined by the most recent currency update. If you request an item that has not yet been updated for the current week, Research Insight returns a Not Available data code (@NA).

This item contains a two-digit numeric week and a two-digit numeric year (for example "26W92").

Current Ratio

Current Ratio

Mnemonic	Concept Calculation	Category
CR	ACT/LCT	Industrial

Current Ratio is the *sum* of Current Assets - Total *divided by* Current Liabilities - Total.

CUSIP Issuer Code

CUSIP Issuer Code

Mnemonic	Item number	Category
CUSIP	G706	Industrial Financial Services

The CUSIP Issuer Code identifies a company. This 6-character code is established by the CUSIP Service Bureau of Standard & Poor's and is used primarily for companies incorporated in North America. The code serves as a link to other databases.

The CUSIP International Numbering System Code (CINS) identifies a company incorporated outside of North America. It consists of a six-character code. The first alpha character identifies the issuer's country or region of origin.

An X in the last digit of the CUSIP Issuer Code indicates that an issue is inactive.

CUSIP Issuer/Issue Number

CUSIP Issuer/Issue Number

Mnemonic	Category
CUSIPI	Issue

The CUSIP Issuer/Issue Identifier identifies an issue. The code is established by the CUSIP Service Bureau of Standard and Poor's and is used primarily for issues of companies incorporated in North America. The code serves as a link to other databases.

The CUSIP Issuer/Issue Identifier serves as a Local Settlement Code for North American securities that trade common stock. Because of its visibility in North American markets, SPC presents this code in its own field. Changes in CUSIP typically reflect changes in the company name. When a new CUSIP appears as a result of a change in par value, the file reflects both an issue deactivation and new issue. The new issue can be cross-referenced to its predecessor issue. Not all issues have a CUSIP Issuer/Issue Identifier.

The CUSIP International Numbering System Code (CINS) identifies a company incorporated outside of North America. It consists of a 6-character code. The first alpha character identifies the issuer's country or region of origin.

Customer Advances

Customer Advances (FOF)

Mnemonic	Item number	Category
CUSTADV	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents changes in customer advances in the Balance Sheet accounts, reported in the Operating Activities section of the Cash Flow Statement.

This item is a component of Working Capital/Net Operating Assets - Change (WCAPOPC).

This item contains a Combined Figure data code (@CF) when changes in customer advances are reported outside the Operating Activities section, or if the Balance Sheet reports a change between the current and prior years.

Customers' Acceptance

Customers' Acceptances

Mnemonic	Item number	Category
CA	G95	Financial Services

This item is for banks only.

This item represents customers' liability to the bank on acceptances outstanding. A bank finances imports and exports by accepting drafts drawn by customers for payment to a third party. The customers, in turn, agree to repay the bank at a future date. This item represents the customers' commitment for repayment.

This item is a component of Assets - Total (AT).

This item includes:

1. Acceptance credits
2. Customer acceptance liability
3. Customer liabilities for acceptances and guarantees
4. Drafts drawn on commercial letters of credit
5. Other drafts on bills of exchange accepted by the bank

This item excludes:

1. Bankers' acceptances reported as money market investments (included in Short-term Investments - Other [STIO])
2. Contingent liabilities reported supplementary to the Balance Sheet (included in Contingent Liabilities - Total [CLT])

'D' Data Definitions

Database Control Functions

Database Control functions

Database Control functions enable you to target or exclude a specific database layer so you can specify the type of data Research Insight will return [i.e., data from the core database, or COMPUSTAT (Classic) data].

@DB Return formula from the specified layer

@EXCLUDEDB Exclude specified database layer

Data Codes

What are data codes?

Research Insight contains a vast array of data items that companies can report, although not every company presents data for every item.

Sometimes a company will combine two or more items into one item, or will not disclose information on certain items. When this happens, you'll see a data code instead of data. For example, if a company has interest income, but includes it in interest expense, the Interest Income item will contain a combined figure code (@CF).

Research Insight uses the following data codes:

Code	Description
@AF	Annual Figure (only annual data is available for quarterly items). Applies only to the COMPUSTAT (North America) database.
@CF	Combined Figure (the figure is combined in another item)
@IF	Insignificant Figure (the number is immaterial)
@NA	Not Available (company does not disclose information about the item)
@NC	Not Calculable (rules for calculation were not met)
@NM	Not Meaningful (item is not meaningful for a company)
@SF	Semi-annual Figure (only semi-annual data is available for quarterly items). Applies only to the COMPUSTAT (North America) database.
@XE	Not Available Currency (currency exchange rate is not available to translate data); applies only to the COMPUSTAT (Global) database

See also:

@VALUE - Generate a data value

@ISVALUE - Determine existence of data

@ISAF - Determine annual figure data code

@ISCF - Determine combined figure data code

@ISIF - Determine insignificant figure data code

@ISNA - Determine not available figure data code

@ISNC - Determine not calculable data code

@ISNM - Determine not meaningful data code

@ISSF - Determine semiannual figure data code

@ISXE - Determine not available currency data code

Date

Date - Day

Mnemonic	Concept Calculation	Category
DATEDAY	@DAY(0D)	Industrial Financial Services

This item identifies the calendar day of the period. The date is formatted as DDMMYY, for example 21Dec95.

Date - Month

Mnemonic	Concept Calculation	Category
DATEMNT	@MNT(0M)	Industrial Financial Services

This item identifies the calendar month of the period. The date is formatted as MMMYY, for example Dec95.

Date - Quarter

Mnemonic	Concept Calculation	Category
DATEQTR	@MNT(0Q)	Industrial Financial Services

This item identifies the quarter of the period. The date is formatted as MMMYY, for example, Sep95.

Date - Year

Mnemonic	Concept Calculation	Category
DATEYR	@MNT(0Y)	Industrial Financial Services

This item identifies the year of the period. The date is formatted as MMMYY, for example, Dec95.

Days to Pay Accounts Payable

Days to Pay Accounts Payable

Mnemonic	Concept Calculation	Category
PAYAP	$AP / ((INVT + COGS + DP - INVT[-1] - DP) / 360)$	Industrial

This item represents Accounts Payable *divided by* the *sum* of Inventories - Total *plus* Cost of Goods Sold *plus* Depreciation and Amortization *minus* the previous value for Inventories - Total *minus* Depreciation and Amortization. This total is *divided by* 360.

Days to Sell Inventory

Days to Sell Inventory

Mnemonic	Concept Calculation	Category
SELLINV	@PAVG(INVT,-1,0) / (COGS/360)	Industrial

This item is the average of the most current two years of Inventories - Total. This is *divided by* the *sum* of Cost of Goods Sold *divided by* 360.

Debt

Debt - Beginning of Year (FOF)

Mnemonic	Item number	Category
DBTB	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents the beginning balance of debt as reported outside the Operating, Investing or, Financing Activities sections on the Cash Flow Statement.

Debt - End of Year (FOF)

Mnemonic	Item number	Category
DBTE	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents the ending balance of debt as reported outside the Operating, Investing, or Financing Activities sections on the Statement of Cash Flows.

Debt - Total

Debt - Total

Mnemonic	Concept Calculation	Category
DT	DLTT + DLC	Industrial Financial Services

This concept is the *sum* of Long Term Debt - Total *plus* Debt in Current Liabilities.

Debt - Total as a Percentage of Tangible Assets

Mnemonic	Concept Calculation	Category
DTAT	$DT/(AT-INTAN)*100$	Industrial Financial Services

This item represents Debt - Total *divided by* Assets - Total *minus* Intangibles. This quantity is *multiplied by* 100.

Debt - Total as a Percentage of Total Assets

Mnemonic	Concept Calculation	Category
DAT	$(DT/AT)*100$	Financial Services

This item is defined as the *sum of* Long-Term Debt and Debt in Current Liabilities, *divided by* Total Assets, which represent the *sum of* current assets, net plant, and other noncurrent assets. This is then *multiplied by* 100.

Debt - Total as a Percentage of Total Capital

Mnemonic	Concept Calculation	Category
DTCAP	DT/ICAPT*100	Industrial Financial Services

This item represents Debt - Total *divided by* Invested Capital - Total, and *multiplied by* 100.

Debt - Total as a Percentage of Total Equity

Mnemonic	Concept Calculation	Category
DTEQ	DT/SEQ*100	Industrial Financial Services

This item represents Debt - Total *divided by* Stockholders' Equity, and *multiplied by* 100.

Debt and Creditors

Debt and Creditors - Current - Total

Mnemonic	Item number	Category
DCCT	G658	Industrial

This item represents the amount of total financial and other debt/payables due in the next year for companies reporting an unclassified Balance Sheet (Balance Sheet Presentation Code is *GB*). This is a supplementary Balance Sheet item.

Debt in Current Liabilities

Debt in Current Liabilities

Mnemonic	Item Number	Category
DLC	G132	Industrial Financial Services
DLCF	GF17	footnote

Industrial definition

This item is also referred to as Debt in Current Liabilities. It represents the total amount of debt included in current liabilities.

This item is a component of Current Liabilities - Total (LCT).

This item is the *sum* of:

1. Long-Term Debt Due in One Year (DD1)
2. Notes Payable (NP)

France This item may exclude short-term borrowings (when no breakout is available).

Financial Services definition

This item represents all debt obligations due within the next operating cycle of the company. It includes the current portion of long-term debt (when a breakout is available).

This item is a component of Liabilities - Total (LT).

This item is the *sum* of:

1. Commercial Paper (CMP)
2. Federal Funds Purchased (FDFR)
3. Long-Term Debt Due in One Year (DD1)
4. Repurchase Agreements (RPAG)
5. Short-Term Borrowings - Other (STBO)

Footnote Code

Code	Description
IM	Includes liabilities other than financial debt

Debt in Current Liabilities - Interim

Mnemonic	Category
DLCIS	Industrial Financial Services

This item represents Debt in Current Liabilities on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item is also referred to as Debt in Current Liabilities. It represents the total amount of debt included in current liabilities.

This item is a component of Current Liabilities - Total.

This item is the *sum* of:

1. Long-Term Debt Due in One Year
2. Notes Payable

France This item may exclude short-term borrowings (when no breakout is available).

Financial Services definition

This item represents all debt obligations due within the next operating cycle of the company. It includes the current portion of long-term debt (when a breakout is available).

This item is a component of Liabilities - Total.

This item is the *sum* of:

1. Commercial Paper
2. Federal Funds Purchased
3. Long-Term Debt Due in One Year
4. Repurchase Agreements
5. Short-Term Borrowings - Other

Debt in Current Liabilities - Preliminary

Mnemonic

DLCPS

Category

Industrial

Financial Services

This item represents Debt in Current Liabilities on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item is also referred to as Debt in Current Liabilities. It represents the total amount of debt included in current liabilities.

This item is a component of Current Liabilities - Total.

This item is the *sum* of:

1. Long-Term Debt Due in One Year
2. Notes Payable

France This item may exclude short-term borrowings (when no breakout is available).

Financial Services definition

This item represents all debt obligations due within the next operating cycle of the company. It includes the current portion of long-term debt (when a breakout is available).

This item is a component of Liabilities - Total.

This item is the *sum* of:

1. Commercial Paper
2. Federal Funds Purchased
3. Long-Term Debt Due in One Year
4. Repurchase Agreements
5. Short-Term Borrowings - Other

Deduction from Policy and Claims Reserves for Reinsurance Ceded

Deduction from Policy and Claims Reserves for Reinsurance Ceded (Insurance)

Mnemonic	Item number	Category
DRCI	G563	Financial Services

This item is available for insurance companies only.

This item represents amounts deducted from insurance liabilities for life and nonlife reinsurance business ceded to other companies.

This item includes:

1. Deductions for reinsurance recoverable on paid losses
2. Deductions for reinsurance recoverable on unpaid claims
3. Deductions from insurance liabilities for life business ceded
4. Deductions from insurance liabilities for property and casualty business ceded

This item excludes reinsurance receivables reported in the Assets section.

Deferred Charges

Deferred Charges

Mnemonic	Item number	Category
DC	G103	Industrial Financial Services

Industrial definition

This item represents assets deriving value because they are long-term prepayments of expenses contributing to the production of future revenues.

This item is a component of Assets - Other (AO).

This item includes:

1. Acquisition costs (except goodwill)
2. Broadcasting companies'
3. Film productions
4. Film rights
5. Program rights
6. Debt acquisition costs
7. Deferred development costs (except software costs)
8. Deferred financing costs
9. Deferred policy costs
10. Long-term prepaid expense
11. Pre-opening expense
12. Publishing and prepublication costs
13. Publishing companies' royalty advances to authors

14. Start-up costs
15. Stock issuance costs
16. Tooling costs
17. Unamortized debt discount and expense
18. Unamortized research and development expense

This item excludes:

1. All items classified as intangible assets by SPC (included in Intangibles [INTAN])
2. Computer software (included in Assets - Other - Excluding Deferred Charges [AOX])
3. Deferred exchange adjustments (when reported separately) (included in Exchange Adjustments [Assets] [EA])
4. Film development costs (included in Property, Plant, and Equipment [Net] - Total [PPENT])
5. Motion picture production companies' film distribution systems (included in Assets - Other - Excluding Deferred Charges [AOX])

This item contains a Combined Figure data code (@CF) when the company combines other assets with deferred charges. The combined total is included in Intangibles (INTAN).

France This item includes:

1. Capitalized research and development expense
2. Company formation costs (Frais d'établissement) (when reported separately)

Germany Prepaid expense and deferred charges

Japan This item includes:

1. Deferred assets - Start-up expenses
2. Deferred assets - Development expenses
3. Deferred assets - New stock issue expenses
4. Deferred assets - Bond issue expenses
5. Deferred assets - Other
6. Long-Term prepaid expenses

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents assets deriving value because they are long-term prepayments of expenses contributing to the production of future revenues.

This item is a component of Assets - Other (AO).

This item includes:

1. Acquisition costs (except goodwill)
2. Cost on pending patents
3. Debt acquisition costs
4. Deferred development costs (except software costs)
5. Deferred financing costs
6. Start-up costs
7. Stock issuance costs
8. Unamortized debt discount and expense
9. Unamortized research and development expense

This item excludes:

1. All items classified as intangible assets by SPC (included in Intangibles [INTAN])
2. Computer software or software costs not included in tangible fixed assets on the Balance Sheet (included Assets - Other - Excluding Deferred Charges [AOX])
3. Deferred exchange adjustments (when reported separately) (included in Exchange Adjustments (Assets) [EA])
4. Deferred insurance policy acquisition costs (included in Deferred Policy Acquisition Costs [DFPAC])
5. Deferred taxes (included in Assets - Other - Excluding Deferred Charges [AOX])

Belgium This item includes capitalized research and development expense.

France This item includes capitalized research and development expense.

Italy This item includes capitalized research and development expense.

Germany This item includes prepaid expenses (when combined with deferred charges).

Netherlands (Insurance) This item includes capitalized interest rate rebates (when reported in the Assets section).

(Insurance) This item excludes capitalized interest rate rebates (when reported in the Liabilities section).

Deferred Policy Acquisition Costs

Deferred Policy Acquisition Costs

Mnemonic	Item number	Category
DFPAC	G91	Financial Services

This item represents deferred costs associated with writing insurance policies, including agents' commissions, underwriting expenses, medical fees, and marketing expenses. These costs are capitalized when a policy is written and charged to income proportion to premiums earned.

This item is a component of Assets - Total (AT).

United Kingdom This item includes deferred acquisitions costs.

Deferred Taxes

Deferred Taxes

Mnemonic	Item number (for North America)	Category
TXDC	G663	Industrial

Format codes 1-3, 5-7

This item represents adjustments made to operating activities to account for deferred income taxes, as reported in the Operating Activities section of the Cash Flow Statement.

This item is a component of Funds From Operations - Total (FOPT) in format codes 1-3, 5, and 6. On a Statement of Cash Flows (Format Code 7), this item is a component of Operating Activities - Net Cash Flow (OANCF).

This item includes current deferred income taxes (when no breakout is available from long-term deferred income taxes on a Statement of Cash Flows [Format Code 7]).

This item contains a Combined Figure data code (@CF) when:

1. Deferred taxes are combined with another item in the Operations or Operating Activities section
2. Deferred taxes are reported outside the Operations section

Canada, United States This item includes investment tax credit.

Format codes 10 and 11

This item represents adjustments made to operating activities or to the inflow of funds to account for deferred income taxes, as reported on the Cash Flow Statement.

This item is a component of Operating Activities - Net Cash Flow (OANCF) on the Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Source of Funds - Total (FSRCT) on the Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item contains a Combined Figure data code (@CF) when:

1. Deferred taxes are reported outside the Operating Activities or Source of Funds section or on the Income Statement
2. Deferred tax expenses or reversals are combined with provisions expenses or reversals. The combined total is included in Provisions (PRV)

Deferred Taxes (Balance Sheet)

Mnemonic	Item number	Category
TXDB	G146	Industrial Financial Services

Industrial definition

This item represents accumulated tax deferrals due to timing differences between reporting revenues and expenses for book and tax purposes.

This item is a component of Liabilities - Total (LT).

Canada This item excludes deferred investment tax credits.

Germany This item contains a zero when accounts are based on the pre-1986 Balance Sheet Act.

Japan This item contains a zero for parent-only statements.

Switzerland This item may contain a *Not Available* data code for parent-only statements.

United Kingdom This item includes Advance Corporation Tax recoverable.

This item excludes oil companies deferred Petroleum Revenue Tax.

Financial Services definition

This item represents provisions for accumulated tax deferrals due to timing differences between the reporting of revenues and expenses for book and tax purposes.

This item is a component of Invested Capital (ICAPT) and Provisions - Total (PVT).

This item includes:

1. Deferred tax liabilities
2. Deferred taxation

Canada This item includes deferred investment tax credits.

Finland This item contains a zero. Deferred tax is not allowed under Finnish accounting standards.

France This item usually contains a Not Available data code (@NA). Deferred taxes are frequently not reported.

Germany This item contains a zero for accounts based on pre-1986 Accounting Directives Law (*Bilanzrichtlinien-Gesetz*).

Japan This item contains a zero for parent-only statements.

United Kingdom This item includes Advance Corporation Tax recoverable (usually a deduction against deferred taxes).

United States This item includes deferred investment tax credits.

Deferred Taxes (Income Account)

Mnemonic	Item number	Category
TXDI	G368	Industrial Financial Services

Industrial definition

This item represents the net tax deferrals (the current year's deferrals *less* the amortization of prior year's deferrals) due to timing differences between book and tax amounts.

This item is a component of Income Taxes - Total (TXT).

This item includes:

1. Deferred local, county, state, and similar taxes
2. Prepaid taxes included in income taxes

This item excludes deferred taxes associated with discontinued operations or extraordinary items (included in Extraordinary Items [XI]).

Australia This item includes the difference between the income tax based on accounting income reported in the Income Statement and tax based on taxable income in the notes.

Canada This item includes deferred investment tax credit.

Denmark This item includes provision for contingent tax liability.

France This item includes the deferred taxes arising from consolidating foreign subsidiaries. This policy will change as companies adopt the New Accounting System of 1983 (*Nouveau Plan Comptable*). This law incorporates accounting changes required by the 7th Directive of the European Economic Community (EEC).

Germany This item includes the deferred taxes arising from consolidating foreign subsidiaries. This policy will change as companies adopt the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*). The law incorporates accounting changes required by the 7th Directive of the European Economic Community (EEC).

Japan This item includes the deferred taxes arising from consolidating foreign subsidiaries.

Spain This item usually contains a zero.

Switzerland This item excludes deferred taxation for parent companies.

United Kingdom This item excludes Advance Corporation Tax recoverable or written off (included in Income Taxes - Other [TXO]).

United States This item includes:

1. Deferred investment tax credit
2. Domestic International Sales Corporation (DISC) taxes (when included with deferred income taxes)
3. Net investment tax credits under the amortized method

This item excludes the effect of flow-through investment tax credits (included in Income Taxes - Current [TXC]).

Financial Services definition

This item represents the net tax deferrals (the current year's deferrals less the amortization of prior years' deferrals) due to timing differences between book and tax amounts.

This item is a component of Income Taxes - Total (TXT).

This item includes:

1. Deferred local, county, state, and similar taxes
2. Prepaid taxes included in income taxes

This item excludes deferred taxes associated with discontinued operations or extraordinary items (included in Extraordinary Items [XI]).

Australia This item includes the difference between the income tax based on accounting income reported in the Income Statement and tax based on taxable income in the notes.

Canada This item includes deferred investment tax credit.

Denmark This item includes provision for contingent tax liability.

Finland This item usually contains a zero.

France This item includes the deferred taxes arising from consolidating foreign subsidiaries. This policy will change as companies adopt the New Accounting System of 1983 (*Nouveau Plan Comptable*). This law incorporates accounting changes required by the 7th Directive of the European Economic Community (EEC).

Germany This item includes the deferred taxes arising from consolidating foreign subsidiaries. This policy will change as companies adopt the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*). The law incorporates accounting changes required by the 7th Directive of the European Economic Community (EEC).

Spain, Sweden This item usually contains a zero.

Switzerland This item excludes deferred taxation for parent companies.

United Kingdom This item excludes Advance Corporation Tax recoverable or written off (included in Income Taxes - Other [TXDO]).

United States This item includes:

1. Deferred investment tax credit
2. Net investment tax credits under the amortized method

This item excludes the effect of flow-through investment tax credits (included in Income Taxes - Current [TXC]).

Deposits

Deposits - Demand - Customer

Mnemonic	Item number	Category
DPDC	G117	Financial Services

This item represents the total demand deposits of individuals, partnerships, and corporations. These deposits can be withdrawn without prior notice. It also represents noninterest-bearing deposits when deposit components are classified as interest- and on interest-bearing.

This item is a component of Deposits - Total - Customer (DPTC).

This item includes:

1. Checking accounts
2. Current deposits
3. Deposits payable on demand
4. Noninterest-bearing deposits

Belgium This item includes deposits and current accounts at call or at 30 days maximum.

Germany This item includes liabilities to customer payable on demand (*Verbindlichkeiten aus dem Bankgeschäft gegenüber anderen Gläubigern fällig täglich*).

Japan This item includes ordinary deposits.

Switzerland This item includes sight deposits.

Deposits - Long-Term Time - Banks

Mnemonic	Item number	Category
DPLTB	G122	Financial Services

This item is available for banks only.

This item represents the total long-term or time deposits held on account for other banks.

This item is a component of Deposits - Total - Banks (DPTB).

Deposits - Savings - Customer

Mnemonic	Item number	Category
DPSC	G118	Financial Services

This item represents the total savings deposits of individuals, partnerships, and corporations. These interest-bearing deposits can be withdrawn without prior notice.

This item is a component of Deposits - Total - Customer (DPTC).

This item includes:

1. Interest-bearing demand deposits
2. Money market accounts
3. Passbook savings accounts

Japan This item includes deposits at notice.

United States This item includes Negotiable Order of Withdrawal (NOW) accounts.

Deposits - Short-Term Demand - Banks

Mnemonic	Item number	Category
DPSTB	G121	Financial Services

This item is available for banks only.

This item represents the total short-term or demand deposits held on account for other banks.

This item is a component of Deposits - Total - Banks (DPTB).

This item includes demand deposits of bank and financial institutions.

France This item includes:

1. Amounts due to central banks (instituts d'émission)
2. Amounts due to postal accounts (comptes courants postaux)
3. Amounts due to the French treasury (Trésor public)

Germany This item includes amounts payable on demand with original periods or periods of notice of less than three months.

Italy This item includes correspondent current accounts.

Switzerland This item includes balances of other banks on sight.

Deposits - Time - Customer

Mnemonic	Item number	Category
DPTIC	G119	Financial Services
DPTICF	GF14	footnote

This item represents the total time deposits of individuals, partnerships, and corporations. These deposits can only be withdrawn after the specified term or after giving prior notice. It represents interest-bearing deposits when deposit components are classified as interest- and noninterest bearing.

This item is a component of Deposits - Total - Customer (DPTC).

This item includes:

1. Commercial time deposits
2. Consumer certificates of deposit
3. Individual time deposits
4. Interest-bearing deposits
5. Jumbo certificates of deposit
6. Negotiable certificates of deposit
7. Time deposits

Italy This item includes special funds.

Footnote Code

Code	Description
BN	Includes some or all foreign accounts

Deposits - Total - Banks

Mnemonic	Item number	Category
DPTB	G123	Financial Services

This item is available for banks only.

This item represents the total deposits held on account for other banks.

This item is a component of Liabilities - Total (LT).

This item is the *sum* of:

1. Deposits - Long-Term Time - Banks (DPLTB)
2. Deposits - Short-Term Demand - Banks (DPSTB)

This item includes:

1. Balances due to other banks
2. Correspondent accounts

This item excludes:

1. Call loans and money at call (included in Debt in Current Liabilities [DLC])
2. Customer deposits (included in Deposits - Total - Customer [DPTC])

France This item includes:

1. Amounts due to financial institutions (établissements de crédit et institutions financières)
2. Amounts due to postal accounts (comptes courants postaux)
3. Amounts due to the Bank of France
4. Amounts due to the French treasury (Trésor public)

Italy This item includes correspondents current accounts.

Spain This item includes public sector deposits (*acreedores - sector público*).

Deposits - Total - Customer

Mnemonic	Item number	Category
DPTC	G120	Financial Services
DPTCF	GF16	footnote

This item represents the total demand, savings, and time deposits held on account for individuals, partnerships, and corporations.

This item is a component of Liabilities - Total (LT).

This item is the *sum* of:

1. Deposits - Demand - Customer (DPDC)
2. Deposits - Savings - Customer (DPSC)
3. Deposits - Time - Customer (DPTIC)

This item excludes interbank deposits (included in Deposits - Total - Banks (DPTB)).

Footnote Code

Code	Description
BK	Includes other expenses
LD	Combination BK and TI
TI	Components are classified by interest-bearing and noninterest-bearing deposits

Deposits to Total Liabilities

Mnemonic	Concept Calculation	Category
DEPLIA	$([DPTC + DPTB]/LT) * 100$	Financial Services

This concept is the *sum* of Deposits - Total - Customer *plus* Deposits - Total - Banks. This sum is *divided* by Liabilities - Total and this result is *multiplied* by 100.

Depreciation and Amortization

Depreciation and Amortization

Mnemonic	Item number (for North America)	Category
DPC	G661	Industrial
DPCF	Not Applicable	Footnote

Format codes 1-3, 5, and 6

This item represents total depreciation and amortization as reported in a Flow of Funds Statement. This amount may differ from the depreciation and amortization reported on the Income Statement and/or fixed asset schedule.

This item is a component of Funds From Operations - Total (FOPT) in format codes 1-3, 5, and 6. On a Statement of Cash Flows (Format Code 7), this item is a component of Operating Activities - Net Cash Flow (OANCF).

This item includes:

1. Amortization of deferred charges
2. Amortization of intangibles
3. Amortization of tools and dies
4. Any positive depreciation or amortization figure
5. Extraordinary depreciation and amortization as reported by the company

This item excludes:

1. Amortization of goodwill on unconsolidated subsidiaries (included in Funds From Operations - Other [FOPO])
2. Amortization of liability accounts (included in Funds From Operations - Other [FOPO])
3. Amortization of negative intangibles' excess of equity over cost (included in Funds From Operations - Other [FOPO])

Format codes 10-12

This item represents total depreciation and amortization reported on the Cash Flow Statement.

This amount may differ from the depreciation and amortization reported on the Income Statement and/or fixed asset schedule.

This item is a component of Operating Activities - Net Cash Flow (OANCF) on the Rest of World Cash Flow Statement by Activity (Format Code 10) and on the U.K. (revised FRS 1) Cash Flow Statement (Format Code 12).

This item is a component of Source of Funds - Total (FSRCT) on the Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item contains a Combined Figure (@CF) data code when depreciation and amortization are reported outside the Source of Funds section or are disclosed on the Income Statement.

Footnote Code

Code	Description
IR	Item includes changes in provisions

Depreciation and Amortization - Total

Mnemonic	Item number	Category
DP	G399	Industrial Financial Services
DPF	GF43	footnote

Industrial definition

This item represents total noncash changes to income for the gradual, systematic reduction of the actual cost or other basic value of tangible or intangible assets over their estimated useful lives.

This item is a component of Pretax Income (PI).

This item is the *sum* of:

1. Amortization of Intangibles (AM)
2. Depreciation of Fixed Assets (Tangible) (DFXA)

This item includes:

3. Amortization of intangible assets (goodwill, patents, etc.)
4. Depletion charges
5. Depreciation of tangible fixed assets

This item excludes:

1. Amortization of deferred charges (included in Cost of Goods Sold [COGS] or Operating Expense - Other [XOPRO])
2. Depreciation on tangible fixed assets not used in operations (included in Nonoperating Income [Expense] - Other [NOPIO])

Financial Services definition

This item represents total noncash charges to income for the gradual, systematic reduction of the actual cost or other basic value of tangible and intangible assets over their estimated useful lives.

This item is the *sum* of:

1. Amortization of Intangibles (AM)
2. Depreciation of Fixed Assets (Tangible) (DFXA)

Footnote Code

Code	Description
AC	Reflects an accounting change
ER	Does not reflect exact amount of depreciation and amortization
LR	Combination AC and ER

Depreciation and Amortization - Total - Interim

Mnemonic	Category
DPIS	Industrial Financial Services

This item represents Depreciation and Amortization - Total on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents total noncash changes to income for the gradual, systematic reduction of the actual cost or other basic value of tangible or intangible assets over their estimated useful lives.

This item is a component of Pretax Income.

This item is the *sum* of:

1. Amortization of Intangibles
2. Depreciation of Fixed Assets (Tangible)

This item includes:

1. Amortization of intangible assets (goodwill, patents, etc.)
2. Depletion charges
3. Depreciation of tangible fixed assets

This item excludes:

1. Amortization of deferred charges (included in Cost of Goods Sold or Operating Expense - Other)
2. Depreciation on tangible fixed assets not used in operations (included in Nonoperating Income [Expense] - Other)

Financial Services definition

This item represents total noncash charges to income for the gradual, systematic reduction of the actual cost or other basic value of tangible and intangible assets over their estimated useful lives.

This item is the *sum* of:

1. Amortization of Intangibles
2. Depreciation of Fixed Assets (Tangible)

Depreciation and Amortization - Total - Preliminary

Mnemonic

DPPS

Category

Industrial

Financial Services

This item represents Depreciation and Amortization - Total on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents total noncash changes to income for the gradual, systematic reduction of the actual cost or other basic value of tangible or intangible assets over their estimated useful lives.

This item is a component of Pretax Income.

This item is the *sum* of:

1. Amortization of Intangibles
2. Depreciation of Fixed Assets (Tangible)

This item includes:

1. Amortization of intangible assets (goodwill, patents, etc.)
2. Depletion charges
3. Depreciation of tangible fixed assets

This item excludes:

1. Amortization of deferred charges (included in Cost of Goods Sold or Operating Expense - Other)
2. Depreciation on tangible fixed assets not used in operations (included in Nonoperating Income [Expense] - Other)

Financial Services definition

This item represents total noncash charges to income for the gradual, systematic reduction of the actual cost or other basic value of tangible and intangible assets over their estimated useful lives.

This item is the *sum* of:

1. Amortization of Intangibles
2. Depreciation of Fixed Assets (Tangible)

Depreciation and Amortization (Accumulated)

Mnemonic	Item number	Category
DPACT	G83	Industrial Financial Services
DPACTF	GF11	footnote

Industrial definition

This item represents the total portion of fixed asset cost written off by periodic depreciation charges since the assets were acquired.

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Amortization of tangible fixed assets
2. Depletion of natural resources
3. Depreciation of tangible fixed assets
4. Reserve for possible future loss on disposals (when included in depreciation and amortization)

Japan This item includes:

1. Accumulated depreciation - Buildings and structures
2. Accumulated depreciation - Machinery and equipment
3. Accumulated depreciation - Vessels, vehicles and conveyors
4. Accumulated depreciation - Tools, furniture and fixtures
5. Accumulated depreciation - Tools, furniture and fixtures

This item is provided by TOYO KEIZAI, Inc.

Sweden This item excludes accumulated depreciation (depreciation reserve or special depreciation) reported as an untaxed liability reserve (included in Reserves - Untaxed (RVUTX)).

Financial Services definition

This item represents the total portion of fixed asset costs written off by periodic depreciation charges over the useful life of the assets. Accumulated depreciation and amortization is deducted from total tangible fixed assets.

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Amortization of tangible fixed assets
2. Depreciation of tangible fixed assets
3. Reserve for possible future loss on disposals (when included in depreciation and amortization)

This item excludes accumulated depreciation from investment property for Real Estate companies.

Finland This item usually contains a Not Available data code (@NA).

Germany This item usually contains a Not Available data code (@NA). Companies generally report depreciation during the year rather than total accumulated depreciation. Reporting practices may change for parent and consolidated reports as the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*) is adopted.

Sweden This item excludes accumulated depreciation (depreciation reserves or special depreciation) reported as an untaxed liability reserve (included in Reserves - Untaxed [RVUTX]).

Footnote Code

Code	Description
ER	Does not reflect exact amount
TB	Combination TC and TS
TC	Computed using accelerated method
TS	Computed using straight-line method
TU	Combination ER and TB
TV	Combination ER and TC
TX	Combination ER and TS

Depreciation of Fixed Assets

Depreciation of Fixed Assets (Tangible)

Mnemonic	Item number	Category
DFXA	G397	Industrial Financial Services

Industrial definition

This item represents all noncash charges to income for obsolescence and wear and tear relating to tangible fixed assets. Depreciation is accomplished through the gradual, systematic reduction of the actual cost or other basic value of tangible fixed assets over their estimated useful lives.

This item is a component of Depreciation and Amortization - Total (DP).

This item includes:

1. Amortization of leasehold improvements
2. Depletion charges
3. Depreciation on car rentals reported on the fixed assets schedule (when classified as current)
4. Depreciation resulting from continuing operations charged to the current year
5. Extractive industries'
 - Abandonments and dryhole expense (for companies using the full-cost method of accounting)
 - Amortization of exploration and development
 - Expired leases
 - Impairment provisions
 - Intangible drilling costs
6. Motion picture companies' amortization of film costs

This item excludes:

1. Depreciation and amortization of unconsolidated subsidiaries (when reported as a separate item on the Income Statement) (included in Nonoperating Income (Expense) - Other (NOPIO))
2. Depreciation and amortization on discontinued operations (included in Nonoperating Income (Expense) - Other (NOPIO))
3. Depreciation of fixed assets not used in operations (included in Nonoperating Income [Expense] - Other [NOPIO])

4. Extraordinary or exceptional depreciation (included in Reserves - Untaxed (RVUTX))
5. Negative amortization (included in Cost of Goods Sold [COGS] or Operating Expense - Other [XOPRO])
6. Telephone companies depreciation charged to clearing accounts
7. Write-downs of oil and gas properties (included in Cost of Goods Sold [COGS] or Operating Expense - Other [XOPRO])

This item contains a Combined Figure data code (@CF) when dryholes and abandonments are reported together (for companies using the successful-efforts method of accounting) (included in Operating Expense - Other [XOPRO]).

Canada This item excludes:

1. Depreciation on discontinued operations (included in Nonoperating Income [Expense] - Other [NOPIO] or Extraordinary Items [XT])
2. Dryhole expenses for companies using the successful efforts method of accounting for oil assets (included in Selling, General, and Administrative Expense [XSGA])

This item contains a Combined Figure data code (@CF) when dryholes and abandonments are reported together (for companies using the successful-efforts method of accounting) (included in Selling, General, and Administrative Expense [XSGA]).

Finland This item includes depreciation according to plan.

France This item includes depreciation based on revalued amounts.

United Kingdom, United States This item excludes:

1. Depreciation on discontinued operations (included in Nonoperating Income [Expense] - Other [NOPIO] or Extraordinary Items [XI])
2. Dryhole expenses for companies using the successful-efforts method of accounting for oil assets (included in Selling, General, and Administrative Expense [XSGA])

This item dryholes and abandonments are reported together (companies using the successful efforts method of accounting) (included in Selling, General, and Administrative Expense [XSGA]).

Financial Services definition

This item represents all noncash charges to income for obsolescence and wear and tear relating to tangible fixed assets. Depreciation is accomplished through the gradual, systematic reduction of the actual cost or other basic value of tangible fixed assets over their estimated useful lives.

This item is a component of Depreciation and Amortization - Total (DP).

This item includes:

1. Amortization of leasehold improvements
2. Depletion charges
3. Depreciation of furniture and equipment
4. Depreciation of investment properties
5. Depreciation of operating premises
6. Depreciation on assets used in leasing operations
7. Depreciation resulting from continuing operations charged to the current year

This item excludes:

1. Depreciation and amortization of unconsolidated subsidiaries (when reported as a separate item on the Income Statement)
2. Depreciation of fixed assets not used in operations
3. Extraordinary or exceptional depreciation
4. Negative amortization
5. Write-downs of properties

Canada This item excludes depreciation on discontinued operations reported before income taxes.

Finland This item includes depreciation according to plan (when a breakout from fiscal depreciation is available).

This item excludes:

1. Excess depreciation/reserves allowed for taxes (included in Appropriations to Untaxed Reserves [AUTXR])
2. Fiscal depreciation

France This item includes depreciation based on revalued amounts.

Netherlands Depreciation and amortization may be reported net of grants. This item includes the gross amount of depreciation (when a breakout is available).

Sweden This item includes depreciation according to plan (when a breakout from fiscal depreciation is available).

This item excludes:

1. Excess depreciation/reserves allowed for taxes (included in Appropriations to Untaxed Reserves [AUTXR])
2. Fiscal depreciation

United Kingdom Depreciation and amortization may be reported net of grants. This item includes the gross amount of depreciation (when breakout is available).

United States This item excludes depreciation on discontinued operations reported before taxes.

Development Revenue

Development Revenue (Real Estate)

Mnemonic	Item number	Category
DVRRE	G296	Financial Services
DVRREF	GF29	footnote

This item is available for real estate companies only.

This item represents revenue derived from the development and sale of land and other properties attributed to a real estate company or division.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Revenue from property development
2. Revenue from property sales

This item excludes:

1. Commissions and fees received from property management (included in Commissions and Fees [Real Estate] [CFERE])
2. Commissions and fees received from real estate brokerages (included Commissions and Fees [Real Estate] [CFERE])
3. Gains and losses on disposition of investment properties (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
4. Interest income (included in Interest and Dividend Income - Total [IDIT])
5. Rental income from investment property (included in Investment Income [Real Estate] [IIRE])

Footnote Code

Code	Description
QE	Reported net of expenses

Directors' Emoluments

Directors' Emoluments

Mnemonic	Item number	Category
EMOL	G419	Industrial Financial Services

Industrial definition

This item represents all fixed and variable remunerations paid to, and on behalf of, directors.

This is a supplementary Income Statement item.

Austria This item usually contains a Not Available data code (@NA).

Canada This item contains a Not Available data code (@NA).

Germany This item usually contains a Not Available data code (@NA).

United States This item contains a Not Available data code (@NA).

Financial Services definition

This item represents all fixed and variable remunerations paid to, and on behalf of, directors.

This item is a component of Administrative and General Expense - Total (XAGO).

This item includes contributions to pensions for directors.

Australia This item usually contains a Not Available data code (@NA) prior to the 1986-1987 accounting year.

France This item includes:

1. Payments to members of the Board of Directors (membres du Conseil d'Administration)
2. Payments to executive directors (membres de la Direction)

Germany This item includes emoluments of the Board of Managing Directors (*Bezüge des Vorstandes*).

This item excludes emoluments of the Supervisory Board (*Bezüge des Aufsichtsrats*).

Netherlands This item excludes emoluments of the Supervisory Board.

New Zealand This item usually contains a Not Available data code (@NA) prior to the 1986-1987 accounting year.

Discontinued Operations

Discontinued Operations

Mnemonic	Item number	Category
DO	G388	Industrial Financial Services

Industrial definition

This item represents the total income (loss) from operations of a division discontinued or sold by the company and the gain (loss) on disposal of the division, reported after income taxes.

This is a supplementary Income Statement item.

This item includes:

1. All discontinued operations reported after continuing income and before extraordinary items
2. Discontinued operations for which separate taxes are not reported

This item excludes:

1. Additional gain (loss) associated with the current year's discontinued operations reported as an extraordinary item by the company (included in Extraordinary Items [XI])
2. Discontinued operations reported on the Income Statement with operations (included in Special Items [SPI])

This item contains a zero for countries other than Canada and the United States.

United States This item includes discontinued operations reported net of tax, after continuing operations, but before extraordinary items. *Accounting Principles Board Opinion #30 (APB #30)* restricts discontinued operations to a separate segment of the company that represents a major line of the business.

Financial Services definition

This item represents the total income (loss) from operations of a division discontinued or sold by the company and the gain (loss) on the disposal of the division, reported after income taxes.

This item includes:

1. All discontinued operations reported after continuing income and before extraordinary items
2. Discontinued operations for which separate taxes are not reported

This item excludes:

1. Additional gain (loss) associated with the current year's discontinued operations reported as an extraordinary item by the company (included in Extraordinary Items [XI])
2. Discontinued operations reported on the Income Statement with continuing operations (included in Special Items [SPI])

United States This item includes discontinued operations reported net of tax, after continuing operations, but before extraordinary items. *Accounting Principles Board Opinion #30 (APB #30)* restricts discontinued operations to a separate segment of the company that represents a major line of the business.

Discontinued Operations - (FOF)

Mnemonic	Item number	Category
DOC	Not Applicable	Industrial
DOCF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the inflow (outflow) of funds from operations that have been discontinued.

This item is a component of Operating Activities - Net Cash Flow (OANCF).

This item contains a Combined Figure data code (@CF) when discontinued operations are not reported on the Statement of Cash Flows but are disclosed on the Income Statement

Disposals - Other

Disposals - Other - (Gain) Loss (FOF)

Mnemonic	Item number	Category
DISPOCH	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the (gain) loss resulting from the sale of long-term assets other than tangible fixed assets.

This item is a component of Operating Activities - Net Cash Flow (OANCF).

This item includes the (gain) loss from sale or disposal of subsidiaries.

This item excludes:

1. Unrealized (gains) losses on the sale of subsidiaries and other long-term assets
2. Write-down, write-offs, or impairment in value of investment in subsidiaries and other long-term assets.

This item contains a Combined Figure data code (@CF) when gains or losses on disposal of subsidiaries or other long-term assets are not reported on the Statement of Cash flows but are disclosed on the Income Statement.

Dividends

Dividends - Common/Ordinary

Mnemonic	Item number	Category
DVC	G422	Industrial Financial Services
DVCF	GF45	footnote

This item represents the total amount of dividends (other than stock dividends declared on the common/ordinary equity capital of the company, based on the current year's net income.

This item is a component of Dividends - Total (DVT).

This item includes:

1. Cash paid in lieu of fractional shares
2. Dividends declared by a pooled company prior to acquisition (for the year of the merger)
3. Dividends on common/ordinary stock of a merged company exchanged for common/ ordinary stock
4. Monetary amount of dividends declared on classes of common/ordinary stock (other than the main class)

This item excludes:

1. Consolidated subsidiary dividends (included in Minority Interest [Income Account] [MII])
2. Dividends declared in stock of other companies
3. Dividends in kind

Canada This item represents the total amount of all dividends actually paid or required to be paid during the year.

Germany This item includes guaranteed dividends to minority shareholders.

Japan This item is the *sum* of:

1. Dividends paid during the current year as reported on the Schedule of Changes in the Shareholders' Equity section
2. Dividends proposed and approved by shareholders reported in the current year's report and payable in a subsequent fiscal period

less:

1. Dividends proposed and approved by shareholders and reported in a prior year

United States This item represents the total amount of all dividends actually paid or required to be paid during the year.

Footnote Code

Code	Description
IP	Includes declared dividends having an option to be paid in shares

Dividends - Preferred/Preference

Mnemonic	Item number	Category
DVP	G423	Industrial Financial Services
DVPF	GF46	footnote

Industrial definition

This item represents the total amount of dividends (other than stock dividends) declared on other share capital of the company, based on the current year's net income.

This item is a component of Dividends - Total (DVT).

This item includes payments to holders of participation rights certificates (when such payments have not been charged to net income).

Canada This item represents the total amount of dividends required to be paid regardless of arrearages.

Italy This item includes dividends of savings (*di risparmio*) shares.

Netherlands This item includes dividends on priority shares.

United States This item represents the total amount of dividends required to be paid regardless of arrearages.

Financial Services definition

This item represents the total amount of dividends (other than stock dividends) declared on the preferred/preference equity capital of the company, based on the current year's net income.

This item is a component of Dividends - Total (DVT).

This item excludes subsidiary preferred/preference dividends (included in Minority Interest [Income Account] [MII]).

Canada This item represents the total amount of dividends required to be paid regardless of arrearages.

Italy This item includes dividends of savings (*di risparmio*) shares.

Netherlands This item includes dividends on priority shares.

United States This item represents the total amount of dividends required to be paid regardless of arrearages. It includes the accretion of preferred/preference capital (the amortization of the difference between carrying and redemption values).

Footnote Code

Code	Description
IP	Includes declared dividends having an option to be paid in shares

Dividends - Share Capital - Other

Mnemonic	Item number	Category
DVSCO	G424	Industrial Financial Services
DVSCOF	GF47	footnote

Industrial definition

This item represents the total amount of dividends (other than stock dividends) declared on all equity capital of the company, based on the current year's net income.

This item is a component of Dividends - Total (DVT).

This item includes payments to holders of participation rights certificates (when such payments have not been charged to net income).

Canada, United States This item contains a zero.

Financial Services definition

This item represents the total amount of dividends (other than stock dividends) declared on other share capital of the company, based on the current year's net income.

This item is a component of Dividends - Total (DVT).

This item includes payments to holders of participation rights certificates (when such payments have not been charged to net income).

Footnote Code

Code	Description
IP	Includes declared dividends having an option to be paid in shares

Dividends - Total

Mnemonic	Item number	Category
DVT	G425	Industrial Financial Services

Industrial definition

This item represents the total amount of dividends (other than stock dividends) declared on all equity capital of the company, based on the current year's net income.

This item is the *sum* of:

1. Dividends - Common/Ordinary (DVC)
2. Dividends - Preferred/Preference (DVP)
3. Dividends - Share Capital - Other (DVSCO)

Canada This item represents the total amount of all dividends actually paid or required to be paid during the year.

Japan This item is the *sum* of:

1. Dividends paid during the current year as reported on the Schedule of Changes in the Shareholders' Equity section
2. Dividends proposed and approved by shareholders as reported in the current year's report and payable in a subsequent fiscal period

less:

1. Dividends proposed and approved by shareholders and reported in a prior year

United States This item represents the total amount of all dividends actually paid or required to be paid during the year.

Financial Services definition

This item represents the total amount of dividends (other than stock dividends) declared on all equity capital of the company, based on the current year's net income.

This item is the *sum* of:

1. Dividends - Common/Ordinary (DVC)
2. Dividends - Preferred/Preference (DVP)
3. Dividends - Share Capital - Other (DVSCO)

Canada This item represents the total amount of all dividends actually paid or required to be paid during the year.

Japan This item is the *sum* of:

1. Dividends paid during the current year as reported on the Schedule of Changes in the Shareholders' Equity section
2. Dividends proposed and approved by shareholders as reported in the current year's report and payable in a subsequent fiscal period

less:

1. Dividends proposed and approved by shareholders and reported in a prior year

United States This item represents the total amount of all dividends actually paid or required to be paid during the year.

Dividends - Total - Interim

Mnemonic

DVTIS

Category

Industrial
Financial Services

This item represents Dividends - Total on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents the total amount of dividends (other than stock dividends) declared on all equity capital of the company, based on the current year's net income.

This item is the *sum* of:

1. Dividends - Common/Ordinary
2. Dividends - Preferred/Preference
3. Dividends - Share Capital - Other

Canada This item represents the total amount of all dividends actually paid or required to be paid during the year.

Japan This item is the *sum* of:

1. Dividends paid during the current year as reported on the Schedule of Changes in the Shareholders' Equity section
2. Dividends proposed and approved by shareholders as reported in the current year's report and payable in a subsequent fiscal period

less:

1. Dividends proposed and approved by shareholders and reported in a prior year

United States This item represents the total amount of all dividends actually paid or required to be paid during the year.

Financial Services definition

This item represents the total amount of dividends (other than stock dividends) declared on all equity capital of the company, based on the current year's net income.

This item is the *sum* of:

1. Dividends - Common/Ordinary
2. Dividends - Preferred/Preference
3. Dividends - Share Capital - Other

Canada This item represents the total amount of all dividends actually paid or required to be paid during the year.

Japan This item is the *sum* of:

1. Dividends paid during the current year as reported on the Schedule of Changes in the Shareholders' Equity section
2. Dividends proposed and approved by shareholders as reported in the current year's report and payable in a subsequent fiscal period

less:

1. Dividends proposed and approved by shareholders and reported in a prior year

United States This item represents the total amount of all dividends actually paid or required to be paid during the year.

Dividends - Total - Preliminary

Mnemonic

DVTPS

Category

Industrial
Financial Services

This item represents Dividends - Total on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents the total amount of dividends (other than stock dividends) declared on all equity capital of the company, based on the current year's net income.

This item is the *sum* of:

1. Dividends - Common/Ordinary
2. Dividends - Preferred/Preference
3. Dividends - Share Capital - Other

Canada This item represents the total amount of all dividends actually paid or required to be paid during the year.

Japan This item is the *sum* of:

1. Dividends paid during the current year as reported on the Schedule of Changes in the Shareholders' Equity section
2. Dividends proposed and approved by shareholders as reported in the current year's report and payable in a subsequent fiscal period

less:

1. Dividends proposed and approved by shareholders and reported in a prior year

United States This item represents the total amount of all dividends actually paid or required to be paid during the year.

Financial Services definition

This item represents the total amount of dividends (other than stock dividends) declared on all equity capital of the company, based on the current year's net income.

This item is the *sum* of:

1. Dividends - Common/Ordinary
2. Dividends - Preferred/Preference
3. Dividends - Share Capital - Other

Canada This item represents the total amount of all dividends actually paid or required to be paid during the year.

Japan This item is the *sum* of:

1. Dividends paid during the current year as reported on the Schedule of Changes in the Shareholders' Equity section
2. Dividends proposed and approved by shareholders as reported in the current year's report and payable in a subsequent fiscal period

less:

1. Dividends proposed and approved by shareholders and reported in a prior year

United States This item represents the total amount of all dividends actually paid or required to be paid during the year.

Dividends and Bonuses Paid to Policyholders

Mnemonic	Item number	Category
DVPDP	G330	Financial Services

This item is available for insurance companies only.

This item represents contractually agreed upon amounts paid under participating policies and surplus funds distributed to policyholders by an insurance company or division.

This item is a component of Expense - Total (XT).

This item includes:

1. Changes in reserve for dividends
2. Dividends paid on life policies
3. Dividends paid on nonlife policies

This item excludes:

1. Dividends paid on other share capital (included in Dividends - Share Capital - Other [DVSCO])
2. Dividends paid to common/ordinary shareholders (included in Dividends - Common/Ordinary [DVC])
3. Dividends paid to preferred/preference shareholders (included in Dividends - Preferred Preference [DVP])

Germany This item includes:

1. Expenditures on refund of premiums (Aufwendungen für Beitragsrückerstattung)
2. Bonuses and rebates

Japan This item includes refunds and dividends to policyholders.

Netherlands This item includes amortization of capitalized interest rate rebates.

Dividends and Interest Received (Japan Non-Consolidated)

Mnemonic	Item number	Category
DIVINTJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents non-operating income in the form of dividends and interest received during the period, reported in the Cash Inflow section.

This item is a component of Income - Other (Japan Non-Consolidated) (INCOJ).

Dividends Declared and Not Provided

Mnemonic	Item number	Category
DVDNP	G426	Financial Services

This item represents the amount of dividends declared and proposed on common/ordinary capital, preferred/preference capital, and share capital for the current fiscal year that is not reported in the Shareholders' Equity section at the Balance Sheet date.

This item contains a zero for the following countries. Even though the final dividend has not been paid at the Balance Sheet date, it is normal practice to present shareholders' equity as if the proposed dividend had already been passed by the Annual General Shareholders' Meeting and paid to shareholders.

Australia	Netherlands	United Kingdom
Hong Kong	New Zealand	
Malaysia	Singapore	

Dividends from Subsidiaries - Banks (Parent)

Mnemonic	Item number	Category
DVSBP	G487	Financial Services

This item is available for bank holding companies only.

This item represents the distribution of earnings of subsidiary banks to the parent bank holding company.

This item is a component of Income - Total (Parent) (ITP).

This item includes dividends from bank subsidiaries.

This item excludes:

1. Dividends from nonbank subsidiaries (included in Dividends from Subsidiaries Other [Parent] [DVSOP])
2. Undistributed earnings of subsidiaries (included in Equity in Undistributed Income of Subsidiaries [Parent] [EQIP])

Dividends from Subsidiaries - Other (Parent)

Mnemonic	Item number	Category
DVSOP	G488	Financial Services

This item is available for U.S. bank holding companies only.

This item represents the distribution of earnings of subsidiaries to the parent bank holding company.

This item is a component of Income - Total (Parent) (ITP).

This item includes dividends from nonbank subsidiaries.

This item excludes:

1. Dividends from bank subsidiaries (included in Dividends from Subsidiaries - Banks [Parent] [DVSBP])
2. Undistributed earnings of subsidiaries (included in Equity in Undistributed Income of Subsidiaries [Parent] [EQIP])

Dividends Paid (Japan Non-Consolidated)

Mnemonic	Item number	Category
DVPDJ	Not Applicable	Industrial

This item is only available for Format code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the prior year's final and the current year's interim dividends paid by the company to shareholders, reported in the Cash Outflow section.

This item is a component of End-of-Year Expenses (Japan Non-Consolidated) (XENDYRJ).

Dividends Per Share by Ex-Date

Mnemonic	Category
DVPSXM	Issue
DVPXMF	footnote

This item represents the amount of gross cash dividends per share as of the ex-dividend date. Typically, the ex-dividend date is approximately three weeks before the dividend is paid to shareholders of record.

This item is fully adjusted for all stock splits and dividends that occurred during the month. SPC calculates gross figures for cases in which the dividends are or have been paid net of tax in accordance with relevant tax rates in force. If recapitalization occurs, this item may represent dividends that were declared on the predecessor issue but are actually payable to shareholders of the successor issue.

This item includes:

1. Extra dividends
2. Liquidating dividends

This item excludes:

1. Payments in preferred/preference stock in lieu of cash
2. Spin-offs
3. Stock of other corporations

Dividends are zero in months when no dividend is paid.

Dividends are presented in the same currency as prices. When a dividend is paid in a currency different than the currency in which the issue's prices are quoted, the dividend amount is converted into that currency. The period descriptor, Currency Code - Market Data, identifies the currency used for the dividend amount.

Canada, United States Dividends are zero until the issues begin trading.

Footnote Code

Code	Description
GA	SPC estimate
IP	Includes declared dividends having an option to be paid in shares
IQ	Includes extra, special, or bonus dividend

IR	Includes a liquidating dividend
JA	Combination of JQ and NI
JB	Combination of JI and NN
JC	Cash Equivalent and Cash Dividend
JF	Combination of JI and NF
JG	Combination of JC and GA
JI	Cash Equivalent
JM	Combination of JP and NM
JO	Combination of JI and OP
JP	Combination of JI and IP
JQ	Combination of JI and IQ
JR	Combination of JI and IR
NF	Combination IP and IQ
NI	Combination GA and IQ
NM	Combination GA and IP
NN	Combination GA, IP, and IQ

Dividends Per Share by Payable Date

Mnemonic	Category
DVPSPM	Issue
DVPPMF	footnote

This item represents the amount of gross cash dividends per share as of the payable date. Typically, the payable date is the date on which a declared stock dividend or bond interest payment is scheduled to be paid.

This item is fully adjusted for all stock splits and dividends that occurred during the month. SPC calculates gross figures for cases in which the dividends are or have been paid net of tax in accordance with relevant tax rates in force. If recapitalization occurs, this item may represent dividends that were declared on the predecessor issue but are actually payable to shareholders of the successor issue.

This item includes:

1. Extra dividends
2. Liquidating dividends

This item excludes:

1. Payments in preferred/preference stock in lieu of cash
2. Spin-offs
3. Stock of other corporations

Dividends are zero in months when no dividend is paid.

Dividends are presented in the same currency as prices. When a dividend is paid in a currency different than the currency in which the issue's prices are quoted, the dividend amount is converted into that currency. Currency Code - Market Data, identifies the currency used for the dividend amount.

Canada, United States Dividends are zero until the issues begin trading.

Footnote Code

Code	Description
IP	Includes declared dividends having an option to be paid in shares
IQ	Includes extra, special or bonus dividend
IR	Includes a liquidating dividend
JI	Cash Equivalent
JC	Cash Equivalent and Cash Dividend
JF	Combination of JI and NF
JO	Combination of JI and OP
JP	Combination of JI and IP
JQ	Combination of JI and IQ
JR	Combination of JI and IR
NF	Combination IP and IQ
OP	Omitted dividend is reported by the company

Dividends Received (FOF)

Mnemonic	Item number	Category
DVREC	Not Applicable	Industrial
DVRECF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents total dividends paid to the company by associated undertakings and other concerns.

This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).

This item contains a Combined Figure data code (@CF) when:

1. Dividends received are not reported on the Statement of Cash Flows but are disclosed on the Income Statement
2. Dividends received are combined with another item in the Investment Returns and Finance Servicing section on the Cash Flow Statement

Footnote Code

Code	Description
QO	Reported net

Dividends Received from Permanent Investments

Mnemonic	Item number	Category
DVRPIV	G408	Financial Services

This item represents dividends received from investments in subsidiaries, investments in associated and affiliated companies, and other fixed investments.

This item excludes:

1. Dividends received from insurance investment assets
2. Dividends received from investment securities

Due from Banking Account

Due from Banking Account (Trust Account)

Mnemonic	Item number	Category
DBAT	G438	Financial Services

This item is available for Japanese trust banks only.

This item represents surplus funds generated from the management of the trust accounts of a Japanese trust bank that have been loaned to the banking account at interest. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

‘E’ Data Definitions

Earning Assets

Earning Assets - Total

Mnemonic	Concept Calculation	Category
EAT	PPENT + ACT	Industrial

This concept is the *sum* of Property, Plant, and Equipment (Net) - Total *plus* Current Assets - Total.

Earnings Before Interest

Earnings Before Interest and Taxes

Mnemonic	Concept Calculation	Category
EBIT	PI+XINT	Industrial

This item represents Pretax Income *plus* Interest Expense.

Earnings Before Interest and Taxes Margin

Mnemonic	Concept Calculation	Category
EBITM	(PI+XINT)/REVT*100	Industrial

This item represents Pretax Income *plus* Interest Expense. This total is *divided by* Revenue - Total and then *multiplied by* 100.

Earnings Per Share (Basic)

Earnings per Share (Basic) - Excluding Extraordinary Items (Allocation Ratio)

Mnemonic	Category
EPSPX	Issue

For Rest-of-World companies, this item represents derived primary earnings per common/ordinary share *based on an allocation ratio*. The earnings figure used to calculate this item excludes all extraordinary items and is adjusted for dividends on preferred/preference capital.

For North American companies, this item represents primary earnings per common/ordinary share as reported *by the company* based on income before extraordinary items. The earnings figure is adjusted for dividends on preferred/preference capital and/or savings due to common/ordinary stock equivalents.

For North American companies, this item contains the same data that exists in the "Earnings per Share (Primary) - Excluding Extraordinary Items (As Reported)" item.

The ISO Code - Financial - Issue (ISOFI) identifies the currency used for the earnings amount.

This item is not scaled. Units of Representation (UREP) is not applied to this item.

Earnings per Share (Primary) - Excluding Extraordinary Items (Allocation Ratio) is calculated as follows:

Income Before Extraordinary Items - Preferred Dividends

Common Shares Used to Calculate Primary EPS (Allocation Ratio)

Earnings per Share (Basic) - Excluding Extraordinary Items (As Reported)

Mnemonic	Category
EPSPXA	Issue
EPSPF	footnote

This item represents primary earnings per common/ordinary share based on income before extraordinary items as reported by the company. This item is generally collected according to a particular country's domestic standards and may be adjusted for dividends on preferred/preference capital and/or savings due to common/ordinary stock equivalents.

The ISO Code - Financial - Issue (ISOFI) identifies the currency used for the earnings amount.

This item is not scaled. Units of Representation (UREP) is not applied to this item.

Austria An "NH" footnote on this item indicates that the reported earnings per share figure is according to ÖVFA (Österreichische Vereinigung Für Finanzanalyse und Anlage Beratung) Standards.

Brazil For companies with preference shares outstanding, the amount reported for this item is based on a calculation that includes these preference shares.

Germany An "NH" footnote on this item indicates that the reported earnings per share figure is according to DVFA (Deutsche Vereinigung Für Finanzanalyse und Anlage Beratung) Standards.

Footnote Code

Code	Description
AC	Reflects an accounting change
NC	Compustat calculation and may disagree with company reports
NH	EPS is reported according to national accounting conventions
NQ	Combination NC and QJ
QC	Combination QJ and QM
QJ	Based on the effect of common/ordinary stock equivalents
QM	Excludes exceptional items (reported before taxes) (used only when no other earnings figure is available)

Earnings per Share (Basic) - Excluding Extraordinary Items (As Reported) - Interim

Mnemonic	Category
EPSPXAIS	Issue

This item represents Earnings per Share (Basic) - Excluding Extraordinary Items (As Reported) on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item represents basic earnings per common/ordinary share based on income before extraordinary items as reported by the company. This item is generally collected according to a particular country's domestic standards and may be adjusted for dividends on preferred/preference capital and/or savings due to common/ordinary stock equivalents.

The ISO Code - Financial - Issue identifies the currency used for the earnings amount.

This item is not scaled. Units of Representation is not applied to this item.

Austria An "NH" footnote on this item indicates that the reported earnings per share figure is according to ÖVFA (Österreichische Vereinigung Für Finanzanalyse und Anlage Beratung) Standards.

Brazil For companies with preference shares outstanding, the amount reported for this item is based on a calculation that includes these preference shares.

Germany An "NH" footnote on this item indicates that the reported earnings per share figure is according to DVFA (Deutsche Vereinigung Für Finanzanalyse und Anlage Beratung) Standards.

Earnings per Share (Basic) - Excluding Extraordinary Items (As Reported) - Preliminary

Mnemonic	Category
EPSPXAPS	Issue

This item represents Earnings per Share (Basic) - Excluding Extraordinary Items (As Reported) on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item represents basic earnings per common/ordinary share based on income before extraordinary items as reported by the company. This item is generally collected according to a particular country's domestic standards and may be adjusted for dividends on preferred/preference capital and/or savings due to common/ordinary stock equivalents.

The ISO Code - Financial - Issue identifies the currency used for the earnings amount.

This item is not scaled. Units of Representation is not applied to this item.

Austria An "NH" footnote on this item indicates that the reported earnings per share figure is according to ÖVFA (Österreichische Vereinigung Für Finanzanalyse und Anlage Beratung) Standards.

Brazil For companies with preference shares outstanding, the amount reported for this item is based on a calculation that includes these preference shares.

Germany An "NH" footnote on this item indicates that the reported earnings per share figure is according to DVFA (Deutsche Vereinigung Für Finanzanalyse und Anlage Beratung) Standards.

Earnings per Share (Basic) - Including Extraordinary Items (Allocation Ratio)

Mnemonic	Category
EPSPI	Issue

For Rest-of-World companies, this item represents derived primary earnings per common/ordinary share *based on an allocation ratio*. The earnings figure used to calculate this item includes all extraordinary items and is adjusted for dividends on preferred/preference capital.

For North American companies, this item represents primary earnings per common/ordinary share as reported *by the company* based on income including extraordinary items. The earnings figure is adjusted for dividends on preferred/preference capital and/or savings due to common/ordinary stock equivalents.

For North American companies, this item contains the same data that exists in the "Earnings per Share (Primary) - Including Extraordinary Items (As Reported)" item.

The ISO Code - Financial - Issue (ISOFI) identifies the currency used for the earnings amount.

This item is not scaled. Units of Representation (UREP) is not applied to this item.

This item is available in the month corresponding to the company's fiscal yearend.

Earnings per Share (Primary) - Including Extraordinary Items (Allocation Ratio) is calculated as follows:

Income Before Extraordinary Items - Preferred Dividends + Extraordinary Items

Common Shares Used to Calculate Primary EPS (Allocation Ratio)

Earnings per Share (Basic) - Including Extraordinary Items (As Reported)

Mnemonic	Category
EPSPIA	Issue

This item represents primary earnings per common/ordinary share based on net income and includes all extraordinary items as reported by the company. This item is generally collected according to a particular country's domestic standards and may be adjusted for dividends on preferred/preference capital and/or savings due to common/ordinary stock equivalents.

The ISO Code - Financial - Issue (ISOFI) identifies the currency used for the earnings amount.

This item is not scaled. Units of Representation (UREP) is not applied to this item.

This item is available in the month corresponding to the company's fiscal yearend.

Earnings per Share Percentage Change

Earnings per Share Percentage Change - 1 Year

Mnemonic	Concept Calculation	Category
EPSCHG1	$((\text{EPSPX}/\text{EPSPX}[-1]) - 1) * 100$	Industrial Financial Services

This item represents Earnings per Share (Primary) Excluding Extraordinary Items *divided by* the previous value of Earnings per Share (Primary) Excluding Extraordinary Items *minus* one, and then *multiplied by* 100.

Earnings per Share Percentage Change - 10 Year

Mnemonic	Concept Calculation	Category
EPSCHG10	$((\text{EPSPX}/\text{EPSPX}[-10]) - 1) * 100$	Industrial Financial Services

This item represents Earnings per Share (Primary) Excluding Extraordinary Items *divided by* the previous 10 year values of Earnings per Share (Primary) Excluding Extraordinary Items *minus* one, and then *multiplied by* 100.

Earnings per Share Percentage Change - 3 Year

Mnemonic	Concept Calculation	Category
EPSCHG3	$((\text{EPSPX}/\text{EPSPX}[-3]) - 1) * 100$	Industrial Financial Services

This item represents Earnings per Share (Primary) Excluding Extraordinary Items *divided by* the previous three year values of Earnings per Share (Primary) Excluding Extraordinary Items *minus* one, and then *multiplied by* 100.

Earnings per Share Percentage Change - 5 Year

Mnemonic	Concept Calculation	Category
EPSCHG5	$((\text{EPSPX}/\text{EPSPX}[-5]) - 1) * 100$	Industrial Financial Services

This item represents Earnings per Share (Primary) Excluding Extraordinary Items *divided by* the previous five year values of Earnings per Share (Primary) Excluding Extraordinary Items *minus* one, and then *multiplied by* 100.

Earnings Retention Rate

Earnings Retention Rate

Mnemonic	Concept Calculation	Category
IBRR	$(IB-DV)/IB*100$	Industrial

This item represents Income Before Extraordinary Items *minus* Cash Dividends. This total is *divided by* Income Before Extraordinary Items and then *multiplied by* 100.

Earnings Retention Rate - 10 Year Average

Mnemonic	Concept Calculation	Category
IBRR10	$@PAVG((IB-DV)/IB, -9,0)*100$	Industrial

This item is the average of Income Before Extraordinary Items *minus* Cash Dividends. This total is *divided by* the most recent 10 years of Income Before Extraordinary Items, and then *multiplied by* 100.

Earnings Retention Rate - 3 Year Average

Mnemonic	Concept Calculation	Category
IBRR3	$@PAVG((IB-DV)/IB, -2,0)*100$	Industrial

This item is the average of Income Before Extraordinary Items *minus* Cash Dividends. This total is *divided by* the most recent three years of Income Before Extraordinary Items, and then *multiplied by* 100.

Earnings Retention Rate - 5 Year Average

Mnemonic	Concept Calculation	Category
IBRR5	$@PAVG((IB-DV)/IB, -4,0)*100$	Industrial

This item is the average of Income Before Extraordinary Items *minus* Cash Dividends. This total is *divided by* the most recent five years of Income Before Extraordinary Items, and then *multiplied by* 100.

Economic Sector Code

Economic Sector Code

Mnemonic	Category
ECNSEC	Industrial Financial Services

This code is used to identify all companies in any of the eleven broad economic industry groups. This scalar item represents the most current sector. This data can be accessed from a user database on the CD-ROM.

Code	Economic Sector
1000	Materials (Basic Materials prior to 1/1/2002)
2000	Consumer Discretionary (Consumer Cyclical prior to 1/1/2002)
3000	Consumer Staples
3500	Health Care
4000	Energy
5000	Financials
6000	Industrials (Capital Goods prior to 1/1/2002)
8000	Information Technology (Technology prior to 12/31/1994)
8600	Telecommunication Services (Communication Services prior to 12/31/1994)
9000	Utilities

For more information regarding Economic Sector Codes, see the Economic and Industry Sector Codes section in Part III (Reference Codes) of this guide.

Employees

Employees

Mnemonic	Item number	Category
EMP	G740	Industrial Financial Services
EMPF	GF49	footnote

Industrial definition

This item represents the number of company workers as reported to shareholders. It is reported by some companies as an average number of employees and by others as the number of employees at yearend. No attempt has been made to differentiate between these bases of reporting. When both are given, SPC presents the year-end figure. This item is presented in thousands.

This is a miscellaneous item on the financial statements.

This item includes:

1. All employees of consolidated subsidiaries (both domestic and foreign)
2. All part-time and seasonal employees

This item excludes:

1. Consultants
2. Contract workers
3. Employees of unconsolidated subsidiaries

This item contains a Not Available data code (@NA) when no breakout of the number of employees for unconsolidated subsidiaries is available.

Financial Services definition

This item represents the number of company workers as reported to shareholders. It is reported by some companies as an average number of employees and by others as the number of employees at yearend. No attempt has been made to differentiate between these bases of reporting. When both are given, SPC presents the yearend figure. This item is presented in thousands.

This item includes:

1. All employees of consolidated subsidiaries (both domestic and foreign)
2. All part-time and seasonal employees

This item excludes:

1. Consultants
2. Contract workers
3. Employees of unconsolidated subsidiaries

Footnote Code

Code	Description
IE	Includes significant (10 percent or more) seasonal or part-time employees

End-of-Year Expenses

End-of-Year Expenses (Japan Non-Consolidated)

Mnemonic	Item number	Category
XENDYRJ	Not Applicable	Industrial

This item is only available for Format code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents total year-end expenses, including dividends paid to shareholders, income taxes, and other end-of-year expenses and adjustments to income, reported in the Cash Outflow section.

This item is a component of Operating Activities - Cash Outflow (Japan Non-Consolidated) (OPACTOJ).

This item is equal to the sum of:

1. Dividends Paid (Japan Non-Consolidated) (DVPDJ)
2. Income Taxes Paid (Japan Non-Consolidated) (INCTXPDJ)
3. Year-End Expenses - Other (Japan Non-Consolidated) (XENDJ)

Equipment and Occupancy Expense

Equipment and Occupancy Expense

Mnemonic	Item number	Category
XEQO	G351	Financial Services

This item represents costs attributed to the company's use of land, buildings, furniture, and equipment in the normal course of business.

This item includes:

1. Amortization of leasehold improvements
2. Depreciation of tangible fixed assets
3. Maintenance and repairs to property and equipment used by the company
4. Property taxes on premises and equipment used by the company
1. Rental cost of office machines
2. Rental expense
3. Staff expense for employees devoted to property operations

This item excludes:

1. Depreciation of investment securities classified as insurance investment assets (included in Capital Gains - Unrealized [Insurance] [CGUI])
2. Depreciation of real estate classified as insurance investment assets (included in Investment Expense [Insurance] [XIVI])
3. Depreciation of real estate investment properties (included in Expense - Investment [Real Estate] [XIVRE])

Equipment in Trust

Equipment in Trust (Trust Account)

Mnemonic	Item number	Category
EITT	G450	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of equipment in trust included in the trust account of a Japanese trust bank. This custodial trust manages equipment and machinery placed in trust with the trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

Equity - Total Turnover

Equity - Total Turnover

Mnemonic	Concept Calculation	Category
SEQTO	REVT/@PAVG (SEQ,-1,0)	Industrial Financial Services

This item represents Revenue - Total *divided by* the average of the most recent two years of Stockholders' Equity.

Equity Dividends Paid

Equity Dividends Paid (FOF)

Mnemonic	Item number	Category
EQDIVP	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the amount of cash dividends paid to equity shareholders, reported after the Acquisitions and Disposals section of the Cash Flow Statement.

This item is a component of Net Cash Flow before Management of Liquid Resources and Financing (NCFLIQ).

Equity Growth Rate

Equity Growth Rate

Mnemonic	Concept Calculation	Category
EQGROW	(IB-DV)/@PAVG(CEQ, -1,0)*100	Industrial

This item represents Income Before Extraordinary Items *minus* Cash Dividends *divided by* the average of the most recent two years' of Common Equity - Total. This total is *multiplied by* 100.

This item is only meaningful for ROW companies with a cash flow model number of 10 or 11.

Equity Growth Rate - 10 Year Average

Mnemonic	Concept Calculation	Category
EQGROW10	@PAVG((IB-DV)/ @PAVG(CEQ,-1,0), -9,0)*100	Industrial

This item is the average of Income Before Extraordinary Items *minus* Cash Dividends *divided by* the average of Common Equity - Total for the last 10 years and *multiplied by* 100.

Equity Growth Rate - 3 Year Average

Mnemonic	Concept Calculation	Category
EQGROW3	@PAVG((IB-DV)/ @PAVG(CEQ,-1,0), -2,0)*100	Industrial

This item is the average of Income Before Extraordinary Items *minus* Cash Dividends *divided by* the average of Common Equity - Total for the last three years and *multiplied by* 100.

Equity Growth Rate - 5 Year Average

Mnemonic	Concept Calculation	Category
EQGROW5	@PAVG((IB-DV)/ @PAVG(CEQ,-1,0), -4,0)*100	Industrial

This item is the average of Income Before Extraordinary Items *minus* Cash Dividends *divided by* the average of Common Equity - Total for the last five years and *multiplied by* 100.

Equity in Earnings

Equity in Earnings - After Tax

Mnemonic	Item number	Category
EIEA	G374	Industrial Financial Services

Industrial definition

This item represents the group's portion of earnings from unconsolidated subsidiaries, associated companies, or affiliates, reported after income taxes.

This item is a component of Net Items - Total (NIT).

This item includes:

1. Amortization of goodwill on unconsolidated subsidiaries
2. Equity in earnings of a subsidiary sold during the year

This item excludes:

1. Equity in earnings reported as a discontinued operation (included in Extraordinary Items [XI])
2. Equity in earnings reported as an extraordinary item (included in Extraordinary Items [XI])
3. Undistributed earnings (included in Net Items - Other [NITO])

Financial Services definition

This item represents the group's portion of earnings from unconsolidated subsidiaries, associated companies, or affiliates, reported after income taxes.

This item is a component of Net Items - Total (NIT).

This item includes:

1. Amortization of goodwill on unconsolidated subsidiaries
2. Equity in earnings of a subsidiary sold during the year

This item excludes:

1. Equity in earnings reported as a discontinued operation (included in Extraordinary Items [XI])
2. Equity in earnings reported before taxes (included in Revenue/Income - Sundry [RIS])
3. Equity in earnings reported as an extraordinary item (included in Extraordinary Items [XI])
4. Undistributed earnings (included in Net Items - Other [NIO])

Equity in Earnings - Unconsolidated Subsidiary

Mnemonic	Item number	Category
ESUB	G391	Industrial Financial Services

Industrial definition

This item represents the company's portion of earnings from unconsolidated subsidiaries, associated companies, or affiliates, reported before income taxes.

This is a supplementary Income Statement item.

This item includes:

1. Amortization of goodwill on unconsolidated subsidiaries
2. Equity in earnings of a subsidiary sold during the year

This item excludes:

1. Equity in earnings reported as a discontinued operation (included in Nonoperating Income [Expense] - Other [NOPIO])
2. Equity in earnings reported as an extraordinary item (included in Nonoperating Income [Expense] - Other [NOPIO])
3. Undistributed earnings (included in Net Items - Other [NITO])

Financial Services definition

This item represents the company's portion of earnings from unconsolidated subsidiaries, associated companies, or affiliates, reported before income taxes.

This item is a component of Revenue/Income - Sundry (RIS).

This item includes:

1. Amortization of goodwill on unconsolidated subsidiaries
2. Equity in earnings of a subsidiary sold during the year

This item excludes:

1. Equity in earnings reported as a discontinued operation
2. Equity in earnings reported after taxes
3. Equity in earnings reported as an extraordinary item
4. Undistributed earnings

Equity in Undistributed Income of Subsidiaries

Equity in Undistributed Income of Subsidiaries (Parent)

Mnemonic	Item number	Category
EQIP	G502	Financial Services

This item is available for U.S. bank holding companies only.

This item represents the parent bank holding company's share of subsidiary earnings not distributed as dividends.

This item is a component of Net Income (Parent) (NIP).

This item includes:

1. Equity in undistributed income (loss) of bank subsidiaries
2. Equity in undistributed income (loss) of nonbank subsidiaries

This item excludes:

1. Dividends from bank subsidiaries (included in Dividends from Subsidiaries - Banks [Parent] [DVSBP])
2. Dividends from nonbank subsidiaries (included in Dividends from Subsidiaries - Other [Parent] [DVSOP])

Equity Interest in Earnings of Associated Companies

Equity Interest in Earnings of Associated Companies (FOF)

Mnemonic	Item number	Category
EIEAC	Not Applicable	Industrial

This item represents adjustments made to operating activities to account for the company's share in the earnings of associated companies or companies held at equity, as reported in the Operating Activities section of the Cash Flow Statement.

This item is a component of Operating Activities - Net Cash Flow (OANCF).

This item contains a Combined Figure data code (@CF) when the share of profit or loss of associated companies is not reported on the Statement of Cash Flows but is disclosed on the Income Statement.

Equity Reserves

Equity Reserves - Other

Mnemonic	Item number	Category
ERO	G653	Industrial Financial Services

This item represents the total amount of miscellaneous reserves reported in the Shareholders' Equity section and not classified elsewhere.

This item is a component of Shareholders' Equity - Total (SEQ).

This item includes:

1. Consolidation reserves
2. Government grants
3. Issuable stock
4. Legal reserves
5. Merger reserves
6. Other unspecified reserves
7. Reserve for self-insurance
8. Reserve for shares to be issued
9. Reserve for shares to be repurchased
10. Tax-regulated reserves

This item excludes legal reserves (included in Retained Earnings [RE]).

Canada This item contains a zero.

France This item includes:

1. Government grants or investment subsidies included in shareholders' funds (subventions d'investissements recues capitaux propres)
2. Statutory or tax-free provisions included in shareholders funds by the company (provisions réglementées capitaux propres)

Germany This item includes reserves for treasury stock (*Rücklage für eigene Aktien*).

Japan This item includes:

1. Capital subscriptions and advances on subscription
2. Legal earned reserve set forth in Article 288 of the Commercial Code in Japan
3. Unrealized gain and loss on valuation of securities (Shareholders' equity)
4. Pension obligation adjustments (Shareholders' equity)
5. Other reserves
6. This item is provided by TOYO KEIZAI, Inc.

United States This item contains a zero.

Equity Reserves - Total

Mnemonic	Item number	Category
RVEQT	G191	Industrial Financial Services

Industrial definition

This item is the *sum* of:

1. Revaluation Reserve (RVLRV)
2. Retained Earnings (RE)
3. Unappropriated Net Profits (Shareholders' Equity) (UNNP)
4. Equity Reserves - Other (ERO)

Financial Services definition

This item represents the total amount of all distributable and nondistributable reserves reported in the Shareholders' Equity section.

This item is a component of Shareholders' Equity - Total (SEQ).

This item is the *sum* of:

1. Reserves - Distributable - Total (RVDT)
2. Reserves - Nondistributable - Total (RVNT)

Equity Stock - Addition

Equity Stock - Addition

Mnemonic	Item number (for North America)	Category
SSTK	G670	Industrial

This item represents funds received from the issuance of common/ordinary, preferred/preference stock, participation rights certificates, or other share capital.

This item is a component of Sources of Funds - Total (FSRCT) on a Working Capital Statement (Format Code 1), a Cash Statement Classified by Source and Use (Format Code 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code 6).

This item is a component of Financing Activities - Net Cash (FINCF) on a Statement of Cash Flows (Format Code 7), a Rest of World Cash Flow Statement by Activity (Format Code 10), or a U.K. (revised FRS 1) Cash Flow Statement (Format Code 12).

This item is a component of Source of Funds - Total (FSRCT) on a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item includes:

1. Conversion of Class A, Class B, and special stock into common/ordinary stock
2. Conversion of preferred/preference stock and/or debt into common/ordinary stock
3. Exercise of stock options and/or warrants
4. Increase in capital surplus/share premium reserve due to stock issuance
5. Related tax benefits due to stock issuance
6. Sale of common/ordinary stock
7. Sale of equity stock
8. Sale of participation rights certificates
9. Sale of preferred/preference stock
10. Sale of redeemable preferred/preference stock
11. Stock issued for an acquisition

This item excludes:

1. Issuance of warrants
2. Stock of subsidiary company

This item contains a Combined Figure data code (@CF) when:

1. A figure for sale of common/ordinary and preferred/preference capital is reported outside the Financing Activities section on the Statement of Cash Flows (Format Code = 7)
2. Purchase of common/ordinary and preferred/preference capital is reported net of sale
3. Share capital increases are not reported on the Statement of Cash Flows, but are disclosed elsewhere in the company's report

Exchange Adjustments

Exchange Adjustments (Assets)

Mnemonic	Item number	Category
EA	G102	Industrial Financial Services

Industrial definition

This item represents the deferred or unrealized losses from foreign currency translation that are classified as long-term assets.

This item is a component of Assets - Other (AO).

Canada, United States This item contains a Not Available data code (@NA).

Financial Services definition

This item represents the deferred or unrealized losses from foreign currency translation that are classified as assets.

This item includes foreign currency translation adjustments (when reported in the Assets section).

United States This item contains a Not Available data code (@NA).

Exchange Adjustments (Liabilities)

Mnemonic	Item number	Category
EXCADJ	G166	Industrial Financial Services

Industrial definition

This item represents the deferred or unrealized gains from foreign currency translation that are classified as long-term (noncurrent) liabilities.

This item is a component of Liabilities - Other (LO).

Canada, United States This item contains a Not Available data code (@NA).

Financial Services definition

This item represents the deferred or unrealized gains from foreign currency' translation that are classified as liabilities.

This item is a component of Liabilities - Other (LO).

This item includes foreign currency translation adjustments (when reported in the Liabilities section).

This item excludes cumulative exchange adjustments reported in the Shareholders' Equity section (included in Cumulative Translation Adjustment [TRANSA]).

United States This item contains a Not Available data code (@NA).

Exchange Listing (Text)

Exchange Listing (Text)

Mnemonic	Category
EXCHGI	Issue

This identifies the country and exchange of the market data presented in the issue record. The five-character code consists of two parts:

1. A three-character alpha code established by the International Standards Organization for the country
2. A two-digit number arbitrarily assigned to an exchange within that country

Some issues are not currently traded but have financial data available. For these issues, the Exchange Listing consists of the three-character alpha country code followed by 00. Exchange Listing codes represent:

1. The exchange of the most recent prices found in the issue record
2. A nontrading status
3. The exchange of the last prices quoted for an inactivated issue

For a complete listing of Exchange Listing Codes, see the Exchange Listing Codes section in Part III (Reference Codes) of this guide.

Exchange Rate Effect

Exchange Rate Effect

Mnemonic	Item number (for North America)	Category
EXRE	G698	Industrial

This item represents the effect of foreign currency exchange rates on cash balances held by the company.

Format codes 1-3, 5, and 6

This item contains a Not Available data code (@NA).

Format code 7

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH).

This item includes foreign currency translation effects reported outside the Operating Activities, Investing Activities, and Financing Activities sections.

This item excludes:

1. Exchange adjustments applicable to the Shareholders' Equity section
2. Exchange effects reported in the Operating, Investing, or Financing Activities sections

Format code 10

This item includes foreign currency translation effects reported outside the Operating Activities, Investing Activities, and Financing Activities sections of the Cash Flow Statement.

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH).

This item excludes:

1. Exchange effects reported in the Operating Activities section. The combined total is included in Funds from Operating Activities - Other (FOPO)
2. Exchange effects reported in the Investing Activities section. The combined total is included in Investing Activities - Other (IVACO)
3. Exchange effects reported in the Financing Activities section. The combined total is included in Financing Activities - Other (FIAO)

This item contains a Combined Figure (@CF) data code when exchange effects are reported in the Operating, Investing, or Financing Activities sections.

Format code 11

This item represents the effect of foreign currency exchange rates on cash balances held by the company, reported as a final adjustment on the Source and Use Statement.

This item is a component of Working Capital/Cash/Net Funds Change - Total (WCAPT).

Format code 12

This item represents the effect of foreign currency exchange rates on cash balances held by the company, reported in the Operating Activities section of the Cash Flow Statement.

This item is a component of Operating Activities - Net Cash Flow (OANCF).

This item contains a Combined Figure (@CF) data code when gains or losses on foreign exchange are not reported on the Statement of Cash Flows but are disclosed on the Income Statement.

Exchange Rate Effect - Source of Funds (FOF)

Mnemonic	Item number	Category
EXRES	Not Applicable	Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Activity).

This item represents the effect of foreign currency exchange rates on cash balances held by the company.

This item is a component of Source of Funds from Operations - Total (FSRCOPT).

Exchange Rate Effect - Use of Funds (FOF)

Mnemonic	Item number	Category
EXREU	Not Applicable	Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents the effect of foreign currency exchange rates on cash balances held by the company.

This item is a component of Use of Funds - Total (FUSET).

Excise Taxes

Excise Taxes

Mnemonic	Item number	Category
TXE	G624	Industrial

This item represents the amount of excise tax and other levies collected by the company. An excise tax is a government-levied tax on the manufacture, sale, or consumption of a commodity (such as liquor, tobacco, oil, and rubber) and is included in the sales price, collected by the seller, and remitted to the government.

This is a supplementary Income Statement item.

Canada, United States This item always contains a number or a Not Available data code (@NA) for companies engaged in any of the following operations:

1. Liquor
2. Oil
3. Rubber
4. Sugar
5. Telephone
6. Tobacco
7. Wholesale oil

This item contains a zero when the company is involved (solely as a distributor) in the sale of liquor tobacco, or rubber.

Japan This item is not reported in Japan.

Expense

Expense - Development (Real Estate)

Mnemonic	Item number	Category
XDVRE	G337	Financial Services

This item is available for real estate companies only.

This item represents aggregate expenses directly related to the development and sale of property by a real estate company or division.

This item is a component of Expense - Total (XT).

This item includes:

1. Cost of sales
2. Operating costs of property development
3. Operating costs of property sales

This item excludes property development expense (included in Expense - Investment [Real Estate] [XIVRE]).

Expense - Investment (Real Estate)

Mnemonic	Item number	Category
XIVRE	G336	Financial Services

This item is available for real estate companies only.

This item represents aggregate expenses directly related to the generation of revenue from investment properties held by a real estate company or division.

This item is a component of Expense - Total (XT).

This item includes:

1. Costs of maintaining investment property
2. Depreciation of investment property
3. Other investment property expenses
4. Property taxes on investment property

This item excludes:

1. Depreciation of tangible fixed assets (included in Administrative and General Expense - Total [XAGT])
2. Property development expense (included in Expense - Development [Real Estate] [XDVRE])
3. Property sales expense (included in Expense - Development [Real Estate] [XDVRE])

Expense - Noninterest - Total (Bank)

Mnemonic	Item number	Category
XNITB	G356	Financial Services

This item is available for banks only.

This item represents the expenses of a bank not attributed to the interest expense of deposit accounts and borrowed money.

This item is the *sum* of:

1. Administrative and General Expense - Total (XAGT)
2. Commissions and Fees Paid - Other (CFPDO)
3. Expense - Sundry (XS)
4. Provision - Credit Losses (Income Account) (PCL)

Expense - Other (Broker/Dealer)

Mnemonic	Item number	Category
XOBD	G342	Financial Services

This item is available for brokers/dealers only.

This item represents other expenses attributed to securities broker/dealer operations that are not allocated to another broker/dealer expense component.

This item is a component of Expense - Total (XT).

This item excludes:

1. Exceptional expenses (included in Special Items [SPI])
2. Expenses attributed to operations other than broker/dealer
3. Foreign exchange losses (included Foreign Currency Adjustment [FCA])
4. Nonfinancial service operating expenses (included in Expense - Sundry [XS])
5. Provisions transferred to reserves (included in Provisions - Other [Net] [PVON])

Expense - Other (Insurance)

Mnemonic	Item number	Category
XOI	G334	Financial Services

This item is available for insurance companies only.

This item represents other expenses attributed to insurance operations that are not allocated to another insurance expense component.

This item is a component of Expense - Total (XT).

This item excludes:

1. Exceptional expenses (included in Special Items [SPI])
2. Expenses attributed to operations other than insurance
3. Foreign exchange losses (included in Foreign Currency Adjustment [FCA])
4. Nonfinancial service operating expenses (included in Expense - Sundry [XS])
5. Provisions transferred to reserves (included in Provisions - Other [Net] [PVON])

Expense - Other (Parent)

Mnemonic	Item number	Category
XOP	G497	Financial Services

This item is available for U.S. bank holding companies only.

This item represents expenses attributed to the parent bank holding company that are not allocated to another expense component.

This item is a component of Expense - Total (Parent) (XTP).

This item includes:

1. Equipment and occupancy expense
2. Management and service fees paid
3. Other expense
4. Staff expense

Expense - Other (Real Estate)

Mnemonic	Item number	Category
XORE	G338	Financial Services

This item is available for real estate companies only.

This item represents other expenses attributed to real estate operations that are not allocated to another real estate expense component.

This item is a component of Expense - Total (XT).

This item excludes:

1. Exceptional expenses (included in Special Items [SPI])
2. Expenses attributed to operations (other than real estate)
3. Foreign exchange losses (included in Foreign Currency Adjustment [FCA])
4. Nonfinancial service operating expenses (included in Expense - Sundry [XS])
5. Provisions transferred to reserves (included in Provisions - Other [Net] [PVON])

Germany This item includes the following for German banks:

1. Expense from assumption of loan loss (Aufwendungen aus Verlustübernahme)
2. Nonrecurring expense of mortgage banks issue and loan business (Einmalige Aufwendngen im Emissions und Darlehensgeschäft der Realkreditinstitute)
3. Write-downs of and adjustments to claims and securities and transfers to provision for loan losses (Abschreibungen und Wertberichtigungen auf Forderungen und Wertpapiere Sowie Zufungen zu Rückstellungen im Kreditgeschäft)

Expense - Sundry

Mnemonic	Item number	Category
XS	G355	Financial Services

This item represents other expenses not classified elsewhere and not allocated to insurance, broker/dealer, or real estate operations.

This item is a component of Expense - Noninterest - Total (Bank) (XNITB) and Expense - Total (XT).

This item includes:

1. Amortization of goodwill
2. Amortization of intangibles
3. Nonfinancial service expenses
4. Bank and banking-related expenses not allocated to another bank expense component for banks.

This item excludes:

1. Exceptional expenses and losses (included in Special Items [SPI])
2. Foreign exchange losses (included in Foreign Currency Adjustment [FCA])
3. Other expenses attributed to broker/dealer activities (included in Expense - Other [Broker/Dealer] [XOBD])
4. Other expenses attributed to insurance activities (included in Expense - Other [Insurance] [XOI])
5. Other expenses attributed to real estate activities (included in Expense - Other [Real Estate] [XORE])
6. Provisions transferred to reserves (included in Provisions - Other [Net] [PVON])

Spain This item includes the following for Spanish banks:

1. Amortization of loan losses (amortización de insolvencias)
2. Amortization of goodwill on consolidation (amortización de diferencias activas de consolidación)

United States This item includes amortization of deposit-based premium amounts for banks.

This item includes amortization of purchase value of insurance in force for Insurance companies.

Expense - Total

Mnemonic	Item number	Category
XT	G358	Financial Services
XTF	GF37	footnote

This item represents the total costs and expenses incurred for all divisions of the company.

This item is a component of Pretax Income (PI).

This item is the *sum* of:

1. Administrative and General Expense - Total (XAGT)
2. Amortization of Deferred Policy Acquisition Costs (ADPAC)
3. Benefits and Claims - Total (Insurance) (BCT)
4. Brokerage, Clearing, and Exchange Fees (BCEF)
5. Commissions and Fees Paid - Other (CFPDO)
6. Commissions Expense (Insurance) (XCOMI)
7. Communications Expense (XCOM)
8. Dividends and Bonuses Paid to Policyholders (DVPDP)
9. Expense - Development (Real Estate) (XDVRE)
10. Expense - Investment (Real Estate) (XIVRE)
11. Expense - Other (Broker/Dealer) (XOBD)
12. Expense - Other (Insurance) (XOI)
13. Expense - Other (Real Estate) (XORE)
14. Expense - Sundry (XS)
15. Interest Expense - Total (XINT)
16. Investment Expense (Insurance) (XIVI)
17. Provision - Credit Losses (Income Account) (PCL)

This item includes:

1. Expenses of a banking division
2. Expenses of a broker/dealer division
3. Expenses of a real estate division
4. Expenses of an insurance division
5. Expenses of nonfinancial services divisions
6. Expenses of other financial services divisions
7. Sundry expenses

This item excludes:

1. Exceptional expenses and losses (included in Special Items [SPI])
2. Foreign exchange losses (included in Foreign Currency Adjustment [FCA])
3. Provisions transferred to reserves (included in Provisions - Other [Net] [PVON])

Footnote Code

Code	Description
AC	Reflects an accounting change

Expense - Total (Parent)

Mnemonic	Item number	Category
XTP	G498	Financial Services

This item is available for U.S. bank holding companies only.

This item represents total costs and expenses incurred by the parent bank holding company.

This item is the *sum* of:

1. Expense - Other (Parent) (XOP)
2. Interest Expense - Total (Parent) (XITP)

Expense to Revenue - Total

Mnemonic	Concept Calculation	Category
OXPREV	(XT/REVT) * 100	Financial Services

This concept is Expense - Total *divided by* Revenue - Total *multiplied by* 100.

Expenses

Expenses - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
XOTHJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents total ordinary, non-operating expenses incurred during the period, reported in the Cash Outflow section.

This item is a component of Total Operating and Other Expenses (Japan Non-Consolidated) (TOPXJ).

This item is the sum of:

1. Interest Paid and Discounts (Japan Non-Consolidated) (INTPDJ)
2. Expenses - Sundry (Japan Non-Consolidated) (XSUNJ)

Expenses - Sundry (Japan Non-Consolidated)

Mnemonic	Item number	Category
XSUNJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents all ordinary, non-operating expenses other than interest paid and sales discounts given during the period, reported in the Cash Outflow section.

This item is a component of Expenses - Other (Japan Non-Consolidated) (XOTHJ).

Extraordinary Items

Extraordinary Items

Mnemonic	Item number	Category
XI	G381	Industrial Financial Services

Industrial definition

This item represents unusual after-tax items reported by the company as extraordinary or exceptional, presented after net income from continuing operations.

This item includes:

1. Adjustments applicable to prior years (when reported as extraordinary)
2. Cumulative effect of accounting changes
3. Exceptional items reported after taxes
4. Income (loss) from operations of a discontinued division
5. Gain (loss) on disposal of a discontinued division

6. Special items reported after taxes
7. Tax carry forwards or carry backs

This item excludes:

1. Equity in earnings of an unconsolidated subsidiary reported after taxes (included in Equity in Earnings - After-tax [EIEA])
2. Exceptional items reported before taxes (included in Nonoperating Income [Expense] - Other [NOPIO])

Australia This item includes:

1. Gain (loss) on sale of fixed assets and investments
2. Write-offs of goodwill in first year

Canada This item includes:

1. Adjustments applicable to prior years
2. Discontinued operations
3. Flood and fire losses
4. Gain (loss) on extinguishment of debt
5. Gain (loss) on repurchase of debentures
6. Write-downs of long-term investment

France This item includes large asset write-downs.

Japan This item may include all nonoperating items.

Sweden This item includes:

1. Exchange gain (loss)
2. Gain (loss) on sale of fixed assets
3. Plant closure costs
4. Share and bond issue expense

United Kingdom This item includes:

1. Disposals and closures of operations
2. Expropriation of assets
3. Gain (loss) from disposal of discontinued segments
4. Write-downs of long-term investments

United States This item includes:

1. Adjustments applicable to prior years
2. Discontinued operations
3. Flood and fire losses
4. Gain (loss) on extinguishment of debt
5. Gain (loss) on repurchase of debentures
6. Write-downs of long-term investments

Financial Services definition

This item represents unusual after-tax items reported by the company as extraordinary or exceptional, presented after net income from continuing operations.

This item includes:

1. Adjustments applicable to prior years (when reported as extraordinary)
2. Cumulative effect of accounting changes
3. Exceptional items reported after taxes
4. Income (loss) from operations of a discontinued division
5. Gain (loss) on disposal of a discontinued division
6. Special items reported after taxes

7. Tax carry forwards or carry backs

This item excludes:

1. Capital gains on disposition of investment assets reported after taxes (included in Capital Gains - After-tax [CGA])
2. Equity in earnings of an unconsolidated subsidiary reported after taxes (included in Equity in Earnings - After-tax [EIEA])
3. Exceptional items reported before taxes (included in Special Items [SPI])

Australia This item includes:

1. Gain (loss) on sale of fixed assets and investments
2. Write-offs of goodwill in first year

Canada This item includes:

1. Adjustments applicable to prior years
2. Discontinued operations
3. Flood and fire losses
4. Gain (loss) on extinguishment of debt
5. Gain (loss) on repurchase of debentures
6. Write-downs of long-term investment

France This item includes large asset write-downs.

Japan This item may include all nonoperating items.

Sweden This item includes:

1. Exchange gain (loss)
2. Gain (loss) on sale of fixed assets
3. Plant closure costs
4. Share and bond issue expense

United Kingdom This item includes:

1. Disposals and closures of operations
2. Expropriation of assets
3. Gain (loss) from disposal of discontinued segments
4. Write-downs of long-term investments

United States This item includes:

1. Adjustments applicable to prior years
2. Discontinued operations
3. Flood and fire losses
4. Gain (loss) on extinguishment of debt
5. Gain (loss) on repurchase of debentures
6. Write-downs of long-term investments

Extraordinary Items - Interim

Mnemonic

XIIS

Category

Industrial
Financial Services

This item represents Extraordinary Items on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents unusual after-tax items reported by the company as extraordinary or exceptional, presented after net income from continuing operations.

This item includes:

1. Adjustments applicable to prior years (when reported as extraordinary)
2. Cumulative effect of accounting changes
3. Exceptional items reported after taxes
4. Income (loss) from operations of a discontinued division
5. Gain (loss) on disposal of a discontinued division
6. Special items reported after taxes
7. Tax carry forwards or carry backs

This item excludes:

1. Equity in earnings of an unconsolidated subsidiary reported after taxes (included in Equity in Earnings - After-tax)
2. Exceptional items reported before taxes (included in Nonoperating Income [Expense] - Other)

Australia This item includes:

1. Gain (loss) on sale of fixed assets and investments
2. Write-offs of goodwill in first year

Canada This item includes:

1. Adjustments applicable to prior years
2. Discontinued operations
3. Flood and fire losses
4. Gain (loss) on extinguishment of debt
5. Gain (loss) on repurchase of debentures
6. Write-downs of long-term investment

France This item includes large asset write-downs.

Japan This item may include all nonoperating items.

Sweden This item includes:

1. Exchange gain (loss)
2. Gain (loss) on sale of fixed assets
3. Plant closure costs
4. Share and bond issue expense

United Kingdom This item includes:

1. Disposals and closures of operations
2. Expropriation of assets
3. Gain (loss) from disposal of discontinued segments
4. Write-downs of long-term investments

United States This item includes:

1. Adjustments applicable to prior years
2. Discontinued operations
3. Flood and fire losses
4. Gain (loss) on extinguishment of debt
5. Gain (loss) on repurchase of debentures
6. Write-downs of long-term investments

Financial Services definition

This item represents unusual after-tax items reported by the company as extraordinary or exceptional, presented after net income from continuing operations.

This item includes:

1. Adjustments applicable to prior years (when reported as extraordinary)
2. Cumulative effect of accounting changes
3. Exceptional items reported after taxes
4. Income (loss) from operations of a discontinued division
5. Gain (loss) on disposal of a discontinued division
6. Special items reported after taxes
7. Tax carry forwards or carry backs

This item excludes:

1. Capital gains on disposition of investment assets reported after taxes (included in Capital Gains - After-tax)
2. Equity in earnings of an unconsolidated subsidiary reported after taxes (included in Equity in Earnings - After-tax)
3. Exceptional items reported before taxes (included in Special Items)

Australia This item includes:

1. Gain (loss) on sale of fixed assets and investments
2. Write-offs of goodwill in first year

Canada This item includes:

1. Adjustments applicable to prior years
2. Discontinued operations
3. Flood and fire losses
4. Gain (loss) on extinguishment of debt
5. Gain (loss) on repurchase of debentures
6. Write-downs of long-term investment

France This item includes large asset write-downs.

Japan This item may include all nonoperating items.

Sweden This item includes:

1. Exchange gain (loss)
2. Gain (loss) on sale of fixed assets
3. Plant closure costs
4. Share and bond issue expense

United Kingdom This item includes:

1. Disposals and closures of operations
2. Expropriation of assets
3. Gain (loss) from disposal of discontinued segments
4. Write-downs of long-term investments

United States This item includes:

1. Adjustments applicable to prior years
2. Discontinued operations
3. Flood and fire losses
4. Gain (loss) on extinguishment of debt
5. Gain (loss) on repurchase of debentures
6. Write-downs of long-term investments

Extraordinary Items - Preliminary

Mnemonic

XIPS

Category

Industrial

Financial Services

This item represents Extraordinary Items on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents unusual after-tax items reported by the company as extraordinary or exceptional, presented after net income from continuing operations.

This item includes:

1. Adjustments applicable to prior years (when reported as extraordinary)
2. Cumulative effect of accounting changes
3. Exceptional items reported after taxes
4. Income (loss) from operations of a discontinued division
5. Gain (loss) on disposal of a discontinued division
6. Special items reported after taxes
7. Tax carry forwards or carry backs

This item excludes:

1. Equity in earnings of an unconsolidated subsidiary reported after taxes (included in Equity in Earnings - After-tax)
2. Exceptional items reported before taxes (included in Nonoperating Income [Expense] - Other)

Australia This item includes:

1. Gain (loss) on sale of fixed assets and investments
2. Write-offs of goodwill in first year

Canada This item includes:

1. Adjustments applicable to prior years
2. Discontinued operations
3. Flood and fire losses
4. Gain (loss) on extinguishment of debt
5. Gain (loss) on repurchase of debentures
6. Write-downs of long-term investment

France This item includes large asset write-downs.

Japan This item may include all nonoperating items.

Sweden This item includes:

1. Exchange gain (loss)
2. Gain (loss) on sale of fixed assets
3. Plant closure costs
4. Share and bond issue expense

United Kingdom This item includes:

1. Disposals and closures of operations
2. Expropriation of assets
3. Gain (loss) from disposal of discontinued segments
4. Write-downs of long-term investments

United States This item includes:

1. Adjustments applicable to prior years
2. Discontinued operations
3. Flood and fire losses
4. Gain (loss) on extinguishment of debt
5. Gain (loss) on repurchase of debentures
6. Write-downs of long-term investments

Financial Services definition

This item represents unusual after-tax items reported by the company as extraordinary or exceptional, presented after net income from continuing operations.

This item includes:

1. Adjustments applicable to prior years (when reported as extraordinary)
2. Cumulative effect of accounting changes
3. Exceptional items reported after taxes
4. Income (loss) from operations of a discontinued division
5. Gain (loss) on disposal of a discontinued division
6. Special items reported after taxes
7. Tax carry forwards or carry backs

This item excludes:

1. Capital gains on disposition of investment assets reported after taxes (included in Capital Gains - After-tax)
2. Equity in earnings of an unconsolidated subsidiary reported after taxes (included in Equity in Earnings - After-tax)
3. Exceptional items reported before taxes (included in Special Items)

Australia This item includes:

1. Gain (loss) on sale of fixed assets and investments
2. Write-offs of goodwill in first year

Canada This item includes:

1. Adjustments applicable to prior years
2. Discontinued operations
3. Flood and fire losses
4. Gain (loss) on extinguishment of debt
5. Gain (loss) on repurchase of debentures
6. Write-downs of long-term investment

France This item includes large asset write-downs.

Japan This item may include all nonoperating items.

Sweden This item includes:

1. Exchange gain (loss)
2. Gain (loss) on sale of fixed assets
3. Plant closure costs
4. Share and bond issue expense

United Kingdom This item includes:

1. Disposals and closures of operations
2. Expropriation of assets
3. Gain (loss) from disposal of discontinued segments
4. Write-downs of long-term investments

United States This item includes:

1. Adjustments applicable to prior years
2. Discontinued operations
3. Flood and fire losses
4. Gain (loss) on extinguishment of debt
5. Gain (loss) on repurchase of debentures
6. Write-downs of long-term investments

Extraordinary Items and Discontinued Operations

Mnemonic	Item number (for North America)	Category
XIDOC	G662	Industrial

This item represents unusual items reported by the company as extraordinary or exceptional, reported net of taxes. This item may differ from Extraordinary Items (XI).

Format codes 1-3, 5-7

In Format Codes 1-3, 5, and 6 this item is a component of Funds From Operations - Total (FOPT) on the Flow of Funds Statement.

In Format Code 7, this item is a component of Operating Activities - Net Cash Flow (OANCF) on the Statement of Cash Flows.

This item includes discontinued operations.

This item excludes exceptional items.

This item contains a Combined Figure data code (@CF) when:

1. Extraordinary items are reported in the Investing or Financing Activities sections on the Statement of Cash Flows (Format Code = 7)
2. Extraordinary items are reported in the Uses section for companies reporting statements other than the Statement of Cash Flows (Format Code = 7)

Canada, United States This item includes:

1. Adjustments applicable to prior years
2. Flood and fire losses
3. Income (loss) from operations of a discontinued division
4. Gain (loss) on the disposal of a division
5. Gain (loss) on the repurchase of debentures
6. Tax carry forwards and tax carry backs

Format codes 10-12

This item is a component of Operating Activities - Net Cash Flow (OANCF) on the Rest of World Cash Flow Statement by Activity (Format Code 10) and on the U.K (revised FRS 1) Cash Flow Statement (Format Code 12).

This item is a component of Source of Funds - Total (FSRCT) on the Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item contains a Combined Figure data code (@CF) when extraordinary items are reported outside the Operating Activities or Source of Funds section or on the Income Statement.

‘F’ Data Definitions

Federal Funds

Federal Funds Purchased

Mnemonic	Item number	Category
FDFR	G128	Financial Services

This item is available for banks only.

This item represents the excess reserve balances held in the United States Central Bank (Federal Reserve Bank) that are borrowed from another bank.

This item is a component of Debt in Current Liabilities (DLC).

This item includes:

1. Federal funds purchased/borrowed for instant delivery through a phone call to a regional Federal Reserve Branch. This same-day money is repaid the next day at the current federal funds rate
2. Securities sold under repurchase agreements (when combined with federal funds purchased and no breakout is available)

This item excludes term federal funds purchased (included in Short-Term Borrowings - Other [STBO]).

Federal Funds Sold

Mnemonic	Item number	Category
FFS	G3	Financial Services

This item is available for banks only.

This item represents the excess reserve balances held in the Federal Reserve Bank that are loaned to another bank.

This item is a component of Short-Term Investments - Total (IVST).

This item includes:

1. Federal funds sold/loaned for instant delivery through a phone call to a regional Federal Reserve Branch. This same-day money is repaid the next day at the current federal funds rate
2. Forward funds (sales made for delivery several days in advance when the delivery date falls within the accounting period)
3. Securities purchased under agreements to resell (when combined with federal funds sold and no breakout is available)

This item excludes term federal funds (included in Short-Term Investments Other [STIO]).

Fee Revenue to Total Revenue

Fee Revenue to Total Revenue

Mnemonic	Concept Calculation	Category
FEEREV	(INITB/REVT) * 100	Financial Services

This concept is available for banks only.

This concept is Income - Noninterest - Total *divided by* Revenue - Total *multiplied by* 100.

File Code

File Code

Mnemonic	Item number	Category
FCD	G714	Industrial

This identifies the dollar set or Category that is currently accessed. All companies have a File Code.

The following lists the File Codes and their descriptions:

Code	Description
21	Industrial/Commercial
22	Industrial/Commercial Issue
23	Currency
44	Local Market Index Issue
64	Financial Services
65	Financial Services Issue

Finance Lease Increase

Finance Lease Increase (FOF)

Mnemonic	Item number	Category
FINLE	Not Applicable	Industrial
FINLEF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the additions to the company's finance leases during the year.

This item is a component of Financing Increase (FININC).

Footnote Code

Code	Description
QO	Reported net

Financing Activities

Financing Activities - Net Cash Flow

Mnemonic	Item number (for North America)	Category
FINCF	G697	Industrial

This item represents cash paid or received for all transactions reported in the Financing Activities section of the Cash Flow Statement.

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH).

Format code 1-3, 5, and 6

This item contains a Not Available data code (@NA).

Format code 7

This item is the sum of:

1. Cash Dividends (DVPD)
2. Current Debt - Change (DLCCH)
3. Equity Stock - Addition (SSTK)
4. Purchase of Common & Preferred Stock (PRSTKC)
5. Financing Activities - Other (FIAO)
6. Long-Term Debt - Issuance (DLTIS)
7. Long-Term Debt - Reduction (DLTR)

Format code 10

This item is the sum of:

1. Equity Stock - Addition (SSTK)
2. Purchase of Common & Preferred Stock (PRSTKC)
3. Purchase of Treasury Shares (PURTSHR)
4. Cash Dividends (DV)
5. Long-Term Debt - Change (LTDCH)
6. Current Debt - Change (DLCCH)
7. Taxation (TX)
8. Pension Liabilities - Change (PLIACH)
9. Minority Interest in Shareholders' Equity - Change (MISEQ)
10. Interest and Dividend Adjustments - Financing Activities (INTFACT)
11. Financing Activities - Other (FIAO)

Japan (Consolidated)

This item is the sum of:

1. Equity Stock - Addition (SSTK)
2. Purchase of Common & Preferred Stock (PRSTKC)
3. Cash Dividends (DV)
4. Long-Term Debt - Change (LTDCH)
5. Current Debt - Change (DLCCH)
6. Financing Activities - Other (FIAO)

Format code 12

This item is the sum of:

1. Equity Stock - Addition (SSTK)
2. Purchase of Common & Preferred Stock (PRSTKC)
3. Share Capital Transactions - Other (SHRCAP)
4. Financing Increase (FININC)
5. Financing Repayments/Reductions (FINRE)
6. Financing Activities - Other (FIAO)

Financing Activities - Net Cash Flow (Japan Non-Consolidated)

Mnemonic	Item number	Category
FACTJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents cash paid or received for all transactions, reported in the Financing Activities section.

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (Japan Non-Consolidated) (CHECHJ).

This item is the sum of:

1. Total Proceeds (Japan Non-Consolidated) (TPROJ)
2. Total Payments (Japan Non-Consolidated) (TPAYJ)

Financing Activities - Other

Mnemonic	Item number (for North America)	Category
FIAO	G696	Industrial

This item represents amounts reported in the Financing Activities section that are not elsewhere classified.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

Format code 1-3, 5, and 6

This item contains a Not Available data code (@NA).

Format code 7

This item includes:

1. Adjustments relating to capital surplus or retained earnings (when reported separately from capital stock changes)
2. Combined components reported in the Financing Activities section (except long- and short-term debt [when no breakout is available])
3. Extraordinary items reported in the Financing Activities section
4. Foreign currency exchange effects reported in the Financing Activities section

This item excludes:

1. Changes in debt
2. Changes in stock
3. Long- and short-term debt (when no breakout is available)
4. Miscellaneous changes reported outside the Financing Activities section

Format codes 10 and 12

This item includes:

1. Foreign currency exchange effects reported in the Financing Activities section
2. Extraordinary items reported in the Financing Activities section
3. Adjustments relating to capital surplus or retained earnings, when reported separately from capital stock changes
4. Items reported in the Financing Activities section that are not elsewhere classified

Japan (Consolidated)

This item includes:

Increase/Decrease in employees' savings deposits

Bonuses paid to members of the board of directors and company auditors during the year

Amounts reported in the Financing Activities section that are not elsewhere classified

Financing Increase***Financing Increase (FOF)***

Mnemonic	Item number	Category
FININC	Not Applicable	Industrial
FININC F	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total increase in financing from new short- and long-term loans and lease financing.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

This item is equal to the sum of:

1. Loan Increase/Additions (LNINC)
2. Finance Lease Increase (FINLE)

Footnote Code

Code	Description
QO	Reported net

Financing Proceeds

Financing Proceeds - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
FPOTHJ	Not Applicable	Industrial

This item is only available for Format code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents an increase in funds available, generated from means other than borrowings, the issuance of bonds, and share capital, reported in the Financing Activities section.

This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ).

Financing Repayments

Financing Repayments/Reductions (FOF)

Mnemonic	Item number	Category
FINRE	Not Applicable	Industrial
FINREF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total outflow of funds used for the reduction of all long- and short-term debt, including finance leases.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

This item is equal to the sum of:

1. Loans Repayments/Reductions (LNREP)
2. Capital Element of Finance Lease Rental Payments (CAPFL)

Footnote Code

Code	Description
QO	Reported net

Fiscal Year

Fiscal Year

Mnemonic	Item number	Category
FYR	G744	Industrial Financial Services

This code designates the monthend for each company's accounting year. Fiscal years ending January 1 through May 31 are treated as ending in the prior calendar year. Thus, the data for a fiscal year beginning on June 1, 2000 and ending on May 31, 2001 would be reported as the year 2000, whereas a fiscal year beginning on July 1, 2000 and ending on June 30, 2001, would be reported as the year 2001.

It consists of a two-character numeric code for the month. If a fiscal year ends on day 1-14, the Fiscal Yearend Month of Data contains a code for the prior month. If a fiscal year ends on or after the 15th, the Fiscal Year-end Month of Data contains a code for the current month.

The following examples clarify fiscal year calculations:

1. If fiscal year is January - (1)

Calendar year	Data year	Fiscal year code
April, 2000	00	1
July, 2000	00	1
October, 2000	00	1
January, 2001	00	1

2. If fiscal year is June - (6)

Calendar year	Data year	Fiscal year code
September, 2000	01	6
December, 2000	01	6
March, 2001	01	6
June, 2001	01	6

Fiscal Year - Interim

Mnemonic	Category
FYRIS	Industrial
	Financial Services

This item represents Fiscal Year on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This code designates the month-end for each company's accounting year. Fiscal years ending January 1 through May 31 are treated as ending in the prior calendar year. Thus, the data for a fiscal year beginning on June 1, 1998 and ending on May 31, 1999 would be reported as the year 1998, whereas a fiscal year beginning on July 1, 1998 and ending on June 30, 1999, would be reported as the year 1999.

It consists of a two-character numeric code for the month. If a fiscal year ends on day 1-14, the Fiscal Year-end Month of Data contains a code for the prior month. If a fiscal year ends on or after the 15th, the Fiscal Year-end Month of Data contains a code for the current month.

Fiscal Year - Quarterly is an annual item.

The following examples clarify fiscal year calculations:

1. If fiscal year is January - (1)

Calendar year	Data year	Data quarter	Fiscal year code
April, 1998	98	1	1
July, 1998	98	2	1
October, 1998	98	3	1
January, 1999	98	4	1

2. If fiscal year is June - (6)

Calendar year	Data year	Data quarter	Fiscal year code
September, 1998	99	1	6
December, 1998	99	2	6
March, 1999	99	3	6
June, 1999	99	4	6

Fiscal Year - Preliminary

Mnemonic	Category
FYRPS	Industrial
	Financial Services

This item represents Fiscal Year on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This code designates the month-end for each company's accounting year. Fiscal years ending January 1 through May 31 are treated as ending in the prior calendar year. Thus, the data for a fiscal year beginning on June 1, 1998 and ending on May 31, 1999 would be reported as the year 1998, whereas a fiscal year beginning on July 1, 1998 and ending on June 30, 1999, would be reported as the year 1999.

It consists of a two-character numeric code for the month. If a fiscal year ends on day 1-14, the Fiscal Year-end Month of Data contains a code for the prior month. If a fiscal year ends on or after the 15th, the Fiscal Year-end Month of Data contains a code for the current month.

Fiscal Year - Quarterly is an annual item.

The following examples clarify fiscal year calculations:

1. If fiscal year is January - (1)

Calendar year	Data year	Data quarter	Fiscal year code
April, 1998	98	1	1
July, 1998	98	2	1
October, 1998	98	3	1
January, 1999	98	4	1

2. If fiscal year is June - (6)

Calendar year	Data year	Data quarter	Fiscal year code
September, 1998	99	1	6
December, 1998	99	2	6
March, 1999	99	3	6
June, 1999	99	4	6

Fit of Least Squares Growth Rate Calculation

Fit of Least Squares Growth Rate Calculation

$$\frac{\left(\Sigma(T * \text{LOG}(X)) - \frac{(\Sigma T * \Sigma \text{LOG}(X))}{N} \right)^2}{\left(\Sigma T^2 - \frac{(\Sigma T)^2}{N} \right) * \left(\Sigma \text{LOG}(X)^2 - \frac{(\Sigma \text{LOG}(X))^2}{N} \right)}$$

X = 1st variable

N = number of observations

T = time

Σ = sum

Fixed Assets (Tangible)

Fixed Assets (Tangible) - Assets for Lease

Mnemonic	Item number	Category
FATL	G82	Financial Services

This item represents the cost or valuation of assets held for lease to customers through operating leases. It is reported before deducting accumulated depreciation and amortization (when a breakout is available).

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Equipment for lease
2. Equipment leased to customers
3. Investment in operating leases

This item excludes:

1. Lease financing (included in Loans/Claims/Advances - Lease [LCAL])
2. Lease receivables (included in Loans/Claims/Advances - Lease [LCAL])

Fixed Assets (Tangible) - Buildings

Mnemonic	Item number	Category
FATB	G80	Financial Services

This item represents the cost or valuation of structures used to house the activities of people and equipment, and for storage. These are long-lived assets used in the regular business operations of the company. This Item is collected before deducting accumulated depreciation and amortization (when a breakout is available).

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Building improvements
2. Freehold buildings
3. Leasehold buildings
4. Leases and leasehold improvements included with buildings
5. Office facilities
6. Operating premises

This item excludes:

1. Equipment (included in Fixed Assets [Tangible] - Equipment and Other [FATE])
2. Land (included in Fixed Assets [Tangible] - Property [FATP])

Fixed Assets (Tangible) - Equipment and Other

Mnemonic	Item number	Category
FATE	G81	Financial Services

This item represents the cost or valuation of equipment, machinery, and other items not classified as land or buildings. It is collected before deducting accumulated depreciation and amortization (when a breakout is available).

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Construction in progress
2. Furniture, fittings, and fixtures
3. Industrial and office machinery
4. Office and business equipment
5. Other tangible fixed assets
6. Tangible fixed assets held under capitalized leases
7. Transportation equipment (trucks, aircraft, automobiles, etc.)

This item excludes:

1. Buildings (included in Fixed Assets [Tangible] - Buildings [FATB])
2. Equipment held for lease (included in Fixed Assets [Tangible] - Assets for Lease [FATL])
3. Land (included in Fixed Assets [Tangible] - Property [FATP])

Finland This item includes the accumulated difference between actual and planned depreciation (when amount is included in fixed assets).

France This item includes work in process (*immobilisations en cours*).

Fixed Assets (Tangible) - Property

Mnemonic	Item number	Category
FATP	G79	Financial Services

This item represents the cost or valuation of land included in tangible fixed assets by the company. It is collected before deducting accumulated depreciation and amortization (when a breakout is available).

This item includes:

1. Company-occupied real estate
2. Freehold (owned) land
3. Land
4. Land and buildings (when no breakout is available)
5. Leasehold (rented/leased) land
6. Premises (when no breakout is available)

This item excludes:

1. Buildings (included in Fixed Assets [Tangible] - Buildings [FATB])
2. Equipment (included in Fixed Assets [Tangible] - Equipment and Other [FATE])

Fixed Assets (Tangible) and Investments - Disposals - Gain (Loss)

Mnemonic	Item number	Category
FATD	G394	Industrial Financial Services

Industrial definition

This item represents the difference between sale value and net book value from the sale of tangible fixed assets and/or investments.

This is a supplementary Income Statement item.

Canada, United States This item contains a Not Available data code (@NA).

Financial Services definition

This item represents the difference between sale value and net book value (including the amount of any revaluation of the assets previously included in revaluation reserves) from the sale of fixed assets and/or investments.

This item excludes:

1. Capital gains and losses reported after taxes (included in Capital Gains - After-tax [CGA])
2. Large corporations tax
3. Realized gains and losses on disposition of insurance investment assets (included in Capital Gains - Realized [Insurance] [CGRI])
4. Realized gains and losses on disposition of investment securities (other than insurance investment assets) (included in Investment Securities - Gain [Loss] - Realized [ISGR])

Fixed Assets as a Percentage of Common or Total Equity

Fixed Assets as a Percentage of Common Equity

Mnemonic	Concept Calculation	Category
FXACEQ	PPENT/CEQ	Industrial Financial Services

This item represents Property, Plant, and Equipment (Net) - Total *divided by* Common Equity - Total.

Fixed Assets as a Percentage of Total Equity

Mnemonic	Concept Calculation	Category
FXASEQ	PPENT/SEQ	Industrial Financial Services

This item represents Property, Plant, and Equipment (Net) - Total *divided by* Stockholders' Equity.

Fixed Assets Turnover

Fixed Assets Turnover

Mnemonic	Concept Calculation	Category
FXATO	REVT/@PAVG (PPENT,-1,0)	Industrial Financial Services

This item represents Revenue - Total *divided by* the average of the most current two years of Property, Plant, and Equipment (Net) - Total

Forecast Calculation

Forecast Calculation

Forecast=a+bx where:

$$a = \bar{Y} - b \bar{X}$$

and $b =$

$$\frac{n \sum xy - (\sum x)(\sum y)}{n \sum x^2 - (\sum x)^2}$$

$x =$ 1st variable

$y =$ 2nd variable

$n =$ number of observations

$\Sigma =$ Sum

Foreign Currency Adjustment

Foreign Currency Adjustment

Mnemonic	Item number	Category
FCA	G361	Industrial Financial Services
FCAF	GF38	footnote

Industrial definition

This item represents net realized and unrealized foreign exchange gain (loss) included in determination of income for the year. It is a pretax figure.

This is a supplementary Income Statement item.

This item includes exchange gain (loss) reported before taxes as an exceptional or special item.

This item excludes exchange gain (loss) reported as extraordinary items (when reported separately) (included in Extraordinary Items [XI]).

Japan This item includes:

1. Foreign exchange gains
2. Special foreign exchange gain
3. Foreign currency translation adjustments
4. Foreign exchange loss
5. Special foreign exchange loss

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents net realized and unrealized foreign exchange gain (loss) included in the determination of income for the year. It is a pretax figure.

This item is a component of Pretax Income (PI).

This item includes exchange gain (loss) reported before taxes as an exceptional or special item.

This item excludes exchange gain (loss) reported as extraordinary items (when reported separately) (included in Extraordinary Items [XI]).

Footnote Code

Code	Description
AC	Reflects an accounting change

Foreign Exchange

Foreign Exchange Assets

Mnemonic	Item number	Category
FEA	G94	Financial Services

This item is available for banks only.

This item represents assets attributed to the foreign currency trade financing activities of a bank.

This item includes:

1. Advances to foreign banks
2. Due for foreign correspondent accounts
3. Due from foreign banks
4. Foreign bills purchased
5. Foreign bills receivable

This item excludes:

1. Foreign currency exchange adjustments reported in the Assets section (included in Exchange Adjustments [Assets] [EA])
2. Foreign currency translations reported in the Assets section (included in Exchange Adjustments [Assets] [EA])

Foreign Exchange Liabilities

Mnemonic	Item number	Category
FEL	G153	Financial Services

This item is available for Banks only.

This item represents liabilities attributed to the foreign currency trade financing activities of a bank.

This item is a component of Liabilities - Total (LT).

This item includes:

1. Advances from foreign banks
2. Due to foreign banks
3. Due to foreign correspondent accounts
4. Foreign bills payable
5. Foreign bills sold

This item excludes:

1. Foreign currency exchange adjustments reported in the Liabilities section (included in Exchange Adjustments [Liabilities] [EXCADJ])
2. Foreign currency translations reported in the Liabilities section (included in Exchange Adjustments [Liabilities] [EXCADJ])

Format Code

Format Code

Mnemonic	Item number	Category
SCF	G734	Industrial

This numeric code identifies the format of a company's Flow of Funds Statement.

The following lists Format Codes and their definitions:

Code	Description
0	No usable statement
1	Working Capital Statement
2	Cash Statement Classified by Source and Use
3	Cash Statement Classified by Activity
5	Net Liquid Funds/Net Funds Statement Classified by Source and Use
6	Net Liquid Funds/Net Funds Statement Classified by Activity
7	Statement of Cash Flows
10	Rest of World Cash Flow Statement by Activity
11	Rest of World Cash Flow Statement by Source and Use
12	U.K. (revised FRS 1) Cash Flow Statement
13	Japanese Non-Consolidated Cash Flow Statement

Free Cash Flow

Free Cash Flow

Mnemonic	Concept Calculation	Category
FCF	IB+DP-@VALUE (DV,0)-@VALUE (NEQMI,0)-@VALUE (EQDIVP,0)-@VALUE (CAPX,AFXA)	Industrial

This concept is the *sum* of Income Before Extraordinary Items *plus* Depreciation and Amortization *less* Cash Dividends *less* Non-Equity and Minority Interest Dividends Paid *less* Equity Dividends Paid *less* Capital Expenditures or Additions to Fixed Assets.

Function Calculations

Function Calculations

Function Calculations include:

- Alpha
- BETA
- Compound Growth Rate
- Correlation Coefficient
- Forecast
- Geometric Mean
- Least Squares Growth Rate
- Fit of Least Squares Growth Rate
- Multiple Regression Alpha Calculation
- Multiple Regression Beta Calculation
- Multiple Regression Standard Error Calculation
- R2 Coefficient of Multiple Determination Calculation
- R2 Correlation Coefficient
- Standard Deviation
- Calculation of Standard Deviation for a Sample of the Population
- Weighted Average

Functions

Functions Overview

Functions are predefined calculation tools you can use to perform numerous tasks, from something as simple as averaging data for an industry, to more sophisticated analyses using fractiles. You can use functions in your screening, reporting, spreadsheet and concept formulas individually, or combine them for more complex analysis. Research Insight provides you with more than 70 functions that allow you to

- easily and automatically perform data calculations
- get complex results fast

How to construct a function

Every function begins with @, followed by a short name, such as CAVG. Additionally, each function requires instructions for what you want evaluated. We refer to these instructions as *arguments* and they are always enclosed in parenthesis following the function name.

Research Insight categorizes functions by the particular type of analysis you want to perform. For a complete list of functions in each category, along with syntax and descriptions for each, select from the function categories listed under Related Topics.

@ABS - Absolute value

@ABS(formula) - Absolute value

Calculates the absolute value of any numerical formula.

Example:

@ABS(PI)-DVP

Calculates the dollar amount difference between pretax income and dividends paid.

@ALPHA - Returns the intercept of the Y axis

@ALPHA(formula1, period1, period2, [formula2]) - Returns the intercept of the Y axis.

Calculates A in the equation $Y = A + B(X)$, the equation for a straight line. A is the point which intersects the Y axis.

Example:

@ALPHA(PRCCM/PRCCM[-1], -59, 0, "I0003":(PRCCM/PRCCM[-1]))

Returns the difference between a company's return and the fluctuation of the Standard & Poor's 500 Index over the last 60 months.

@AND- Logical AND

@AND(logical, logical) - Logical AND

Returns true if each argument is true, but false if one or more arguments are false. This function can contain up to 30 logical conditions.

Example:

@AND(SALE>500,SIC=2834)

In screening criteria, this formula finds all companies with sales greater than \$500 million with an SIC Code of 2834.

@BETA - Returns the slope of the line

@BETA(formula1, period1, period2, [formula2]) - Returns the slope of the line.

Calculates B in the equation $Y = A + B(X)$, the equation for a straight line. B is the slope of the line.

Example:

@BETA(PRCCM/PRCCM[-1], -59, 0, "I0003":(PRCCM/PRCCM[-1]))

See also: BETA

BETA Calculation

@CAVG - Average across a set

@CAVG(formula, set, [match_formula]) - Average across a set

Calculates the average value of a formula across a set. This function returns a decimal.

@CAVG returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of companies in the set being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CAVG(ROA,\$MYSET)

Calculates the average return on assets for the companies in the set MYSET.

SALE>@CAVG(SALE,@SET(\$C,SIC=2800))

Finds the set of companies in the chemicals industry and calculates the average sales for the set. Identifies companies in the database with sales greater than the average sales for the chemicals industry.

@CAVG (ROE,\$MYSET,SECTOR)

Calculates the average return on equity for the companies in \$MYSET that are in the same sector as your target company.

@CCOR - Correlation coefficient across a set

@CCOR(formulaX, formulaY, set, [match_formula]) - Correlation coefficient across a set

Calculates the correlation coefficient between two formulas within a set. This returns a decimal between -1.0 and 1.0, such as .98. A return of 0 to 1.0 indicates a positive correlation; a return of -1.0 to 0 indicates an inverse correlation.

@CCOR returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of companies in the set being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CCOR(SALE,PI,\$C)

Calculates the correlation coefficient of sales and pretax income for all active companies.

@CCOR(INVX,PI,@SET(\$C,SPMIX<60))

Calculates the correlation coefficient of inventory turnover and pretax income for companies in the S&P 500.

See also: Correlation Coefficient calculation

@CCOUNT - Counts companies containing data in a set

@CCOUNT(formula, set, [match_formula]) - Counts companies containing data in a set

Counts the number of companies in a set with data for an item. This function returns an integer.

Examples:

@CCOUNT(EPSPXQ[Q3Y94],\$C)

Counts the number of active companies with a value for earnings per share for 3rd quarter, 1994.

@CCOUNT(XRD,@SET(\$C,SPMIX=91))

Counts the number of companies in the S&P MidCap 400 that have a value for R&D expense in the current year.

@CGMN - Geometric mean across a set

@CGMN(formula, set, [match_formula]) - Geometric mean across a set

Calculates the geometric mean of a formula across a set. This function returns a decimal.

@CGMN returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of companies in the set being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CGMN(TRT5Y,\$TOP20)

Calculates the geometric mean of the 5-year total return for the set TOP20.

@CGMN(DVPSXQ[Q4Y94],\$MYSET)

Calculates the geometric mean of dividends per share for the set MYSET for the 4th quarter of 1994.

@CGMN(PEM,\$LOWCAP)

Calculates the geometric mean of the price to earnings ratio for the companies in the set LOWCAP.

See also: @CAVG - Average across a set

Geometric Mean calculation

@CHGCO - Company transformation

@CHGCO(co_type) - Company transformation

Changes a company to its respective business segments, geographic segments, or issues. You can also change a business segment, geographic segment, or issue to the respective company.

The valid arguments for co_type are:

- BUS (business segment)
- GEO (geographic segment)
- ISSUE (issue segment)
- COMPANY

Examples:

`ROE>=@CAVG(ROE,@SET($C,SIC=@CHGCO(COMPANY):SIC))`

Evaluates Return on Equity for a company and compares it to the average Return on Equity for all companies with the same SIC Code.

`@CMAX(SALES,@CHGCO(BUS))`

Evaluates all business segments of the company and returns the largest sales figures.

@CHGSET - Set transformation

`@CHGSET(set, set_type)` - Set transformation

Changes set of companies to business segments, geographic segments, or issues. You can also change a set of business segments, geographic segments, or issues to companies.

The valid arguments for set_type are:

- BUS (business segment)
- GEO (geographic segment)
- ISSUE (issue segment)
- COMPANY

Example:

`@CHGSET($MYSET,ISSUE)`

Changes the company set (\$MYSET) to a set of issues.

@CMAX - Maximum value across a set

`@CMAX(formula, set, [match_formula])` - Maximum value across a set

Extracts the largest value of a formula across a set.

`@CMAX` returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of companies in the set being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

`@CMAX(SALE,$C)`

Finds the largest value for sales across all active companies.

`@CMAX(SALE/EMP,$C)`

Finds the largest value of sales to employees in the active company set.

@CMED - Median value across a set

`@CMED(formula, set, [match_formula])` - Median value across a set

Extracts the median value of a formula across a set.

`@CMED` returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of companies in the set being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CMED(SALE,\$C)

Finds the median value for sales across all active companies.

@CMED(PEM,\$SP_500)

Finds the median value for monthly price to earnings ratio for the companies in the set SP500.

@CMIN - Minimum value across a set

@CMIN(formula, set, [match_formula]) - Minimum value across a set

Extracts the smallest value of a formula across a set.

@CMIN returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of companies in the set being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, **@NA** is returned.

Examples:

@CMIN(SALE,\$C)

Finds the minimum value for sales across the set of active companies.

@CMIN(@PAVG(ROI,-4,0),\$MYSET)

Calculates the lowest average return on investment in the last five years for the companies in the set MYSET.

@CORR - Returns the R2 of the correlation coefficient

@CORR(formula1, period1, period2, [formula2]) - Returns the R2 of the correlation coefficient.

Calculates the correlation coefficient between two items. This returns a decimal between -1.0 and 1.0, such as .98. A return of 0 to 1.0 indicates a positive correlation; a return of -1.0 to 0 indicates an inverse correlation.

Example:

@CORR(SALE, -4, 0, EPSPIX)

Returns the correlation coefficient of sales and earnings per share over a five year period.

See also: Correlation Coefficient Calculation

@CPROD - Multiplication across a set

@CPROD(formula, set, [match_formula]) - Multiplication across a set

Calculates the product of a formula across a set. This function returns a decimal.

@CPROD returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of companies in the set being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, **@NA** is returned.

Examples:

@CPROD(ROA,\$TOP10)

Multiplies return on assets for all companies in the set TOP10.

@CSIZE - Counts companies in a set

@CSIZE(set, [match_formula]) - Counts companies in a set

Returns the total number of companies in a set. This function returns an integer.

@CSIZE returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of companies in the set being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CSIZE(\$MYSET)

Counts the number of companies in the set MYSET.

@CSIZE(\$R)

Counts the number of companies in the Research Insight \$R set (Research Companies).

@CSTD - Standard deviation across a set

@CSTD(formula, set, [match_formula]) - Standard deviation across a set

Calculates standard deviation for formula values across a set. This function returns a decimal.

@CSTD returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of companies in the set being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CSTD(SALE/SALE[-1],\$MYSET)

Calculates the standard deviation of sales growth for companies in the set MYSET.

@CSTD(PIQ[Q1Y95],\$MYSET)

Calculates the standard deviation of pretax income for the 1st quarter of 1995 for the companies in the set MYSET.

See also: Standard Deviation calculation

@CSUM - Sum across a set

@CSUM(formula, set, [match_formula]) - Sum across a set

Sums the value of a formula across a set. This function returns a decimal.

Examples:

@CSUM(SALE,\$MYSET)

Sums the annual sales for the companies in the set MYSET.

@CSUM(SALE,@SET(\$C,SALE>500))

Sums the sales of companies in the active set with annual sales greater than \$500 million.

@CWAVG - Weighted average across a set

@CWAVG(formulaX, formulaY, set, [match_formula]) - Weighted average across a set

Calculates a weighted (scaled) average of a formula across a set; formulaX is weighted by formulaY. The importance of each set member depends on the value of formulaY, which is used to determine weighting.

@CWAVG returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of companies in the set being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CWAVG(PRCCM,MKVALM,\$MYSET)

Calculates the average price weighted by market value for the set MYSET.

@CWAVG(PI,CSHO,\$MYSET)

Calculates the average pretax income weighted by common shares outstanding for the set MYSET.

See also: Weighted Average calculation

@DATE - Inserts calendar date

@DATE (YY,MM,DD) - Inserts calendar date

Inserts a calendar date into a report. Months, days, and years that are a single digit can be expressed as

@DATE(95,4,17) or @DATE(95,04,17).

Example:

@DATE(94,12,24)

Returns the date 12/24/94.

@SET(\$C,RDQ=@DATE(94,12,24))

Returns companies with a quarterly report date of 12/24/94.

@DAY - Identifies period day

@DAY(period, fiscal year) - Identifies period day

Returns the last calendar day of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company's fiscal year.

Examples:

@DAY(CPDQ)

Returns the last day of the current fiscal quarter.

@DAY(0Y)

Returns the last day of the fiscal year, 0Y.

@DB Return formula from the specified layer

@DB(database group layer, formula) Returns the formula from the specified layer of the active database group. Use this function when you know which layer you want to retrieve the formula from.

Important:

We recommend that you use this function to target the GLOBALVantageDB (CD-ROM) database layer. Specifying a database layer other than the GLOBALVantageDB layer may cause adjustment factors to be dropped and may also cause problems with current period alignments.

We also recommend that you use absolute time referencing with this function

@DESC - Displays descriptions

@DESC(value, dict_key, expression) - Displays descriptions

Displays the definition of a code, footnote, or SIC Code in reporting applications.

The following rules apply to the arguments:

- value is the item that contains a code value; value must be a single mnemonic and cannot contain other formula components
- dict_key is optional and is used to specify a particular element for group items
- expression is optional; if expression is blank, value and expression are assumed to be the same

Examples:

@DESC(SALEF,2)

Displays the description of the second element of the footnote, SALEF.

@DESC(SIC)

Displays the description of the SIC Code.

@DESC(EXCHG)

Displays the description of the stock exchange of a company (for example, New York Stock Exchange).

@DESC(SPDRM)

Displays the description for the S&P Bond Rating code.

@ELEMENT - Specifies Group Item

@ELEMENT(item, element) - Specifies group item

Directs a group item to a specific element. This function returns the value of the specified element.

Example:

@ELEMENT(INVVAL,1)

Returns the inventory valuation code for the first element. Inventory valuation is a group item containing four codes that correspond to accounting methods.

@ELEMENT(SICALL,2)=1311

Returns the segment SIC code for the second element if the SIC is equal to 1311.

@EXCLUDEDB Exclude Specified Database Layer

@EXCLUDEDB(database group layer, formula) Returns the formula from whichever database layer it is found in, but not from the specified layer. Use this function when you're not sure in which layer the data you want to retrieve is contained.

Important: We recommend that you do not use this function to exclude the GLOBALVantageDB (CD-ROM) database layer. Excluding the GLOBALVantageDB layer may cause adjustment factors to be dropped and may also cause problems with current period alignments.

@EXP - Exponent

@EXP(formula) - Exponent

Calculates the number 2.718 raised to the power specified. This can be any decimal or integer. The result is a decimal. To raise a formula to a power (n), use the mathematical operator " ^ ", such as X ^ n. Note that the operation, X ^ n, is not a function.

@EXP returns "e" raised to the power of the formula. The number 2.718 is an approximation of "e" which is the base of the natural log.

NOTE: @EXP is the reverse of @LN.

Examples:

@EXP(1)

Returns 2.718^1

@EXP(10)

Returns 2.718^10

@EXP(SALE)

Returns 2.718^Sale

@EXPSMOOTH - Exponentially Weighted Average

@EXPSMOOTH(formula, weight, period1, period2) - Calculates an exponentially weighted average.

This function allows you to apply greater weight to more recent values.

Example:

@EXPSMOOTH(SALE, .9,-4,0)

Returns the exponential average sales for 5 years.

The table illustrates how this example is calculated.

	Sales	Weighting	Factor	Sales*Factor
Y96	8671	1	1	8671
Y95	5937	1*.9	0.9	5343.3
Y94	4649	1*.9*.9	0.81	3765.69
Y93	3753	1*.9*.9*.9	0.729	2735.937
Y92	2759	1*.9*.9*.9	0.6561	1810
Total			4.0951	22325.93
			exponential	5451.864
			avg. average	5154

@FIND - Finds a specific value in a text string

@FIND(find_text, within_text, start_at) - Finds a specific value in a text string

Searches a textual item beginning at the indicated starting character (start_at) for a specific value. In a screen formula this function returns a company. In a report this function returns the position of the beginning character of the search text.

The following rules apply to the arguments:

- The find_text argument must be enclosed in quotes and is case sensitive - the find_text argument must be uppercase if you are searching for text that is uppercase.
- The within_text argument must be a formula that returns a textual value, such as the mnemonic CONM for company name.
- The start_at argument is optional; the default is 1.

Example:

@FIND("CHEM",CONM)

In screening criteria, this returns companies with the characters CHEM anywhere in the company name. In a report formula, this returns a number representing the beginning character position.

For example, in a screen the company BIOCHEM INTERNATIONAL INC. would be included in the passed set. The same formula in a report would return the number 4.

@FORECAST- Returns a predicted value

@FORECAST(formula1, period1, period2, period3, [formula2]) - Returns a predicted value.

Calculates a predicted value for an item based on the past values of that item or a predicted value for an item based on a linear regression between that item and another item. You can use this function to predict future sales, inventory requirements, or consumer trends.

Example:

@FORECAST(SALE, -11, 0, 1)

Returns next year's sales based on sales from the last 12 years.

@FORECAST(EPSPX, -11, 0, XRD*1.05, XRD[-1])

Returns forecasted earnings per share when research and development is 5% greater than the current research and development figure. This is based on the relationship between the current earnings per share and research and development expense from one year ago.

@FRAC - Measures relative standing within a set

@FRAC(formula, set) - Measures relative standing within a set

Measures the relative standing of a company for a formula in a set as a percentile. This function returns a decimal.

Example:

@FRAC(PI/SALE,\$C)>.75

Identifies the companies in the database for which pretax income to sales ratio ranks in the top 25%.

@GEO - Returns geographic segment data

@GEO(formula,reference) - Returns geographic segment data

Returns data for the referenced geographic segment. For example, for a company that has multiple geographic segments, the reference argument specifies the geographic segment to which the formula applies.

The following rules apply:

- reference is optional; the default is 1.
- If you do not specify a geographic segment reference, then the formula value for the first geographic segment is returned.

Example:

@GEO(SALEG,3)

Returns geographic sales for the third geographic segment of a company.

@IF - Returns a value when conditions are met

@IF(condition, then_formula, else_formula) - Returns a value when conditions are met.

Provides two data values for an operation with a condition for choosing between them. If the condition is true, then Research Insight uses the first choice; otherwise Research Insight uses the second choice.

Examples:

@IF(SALE<1,0,SALE)

If sales are less than \$1 million, returns a 0. If sales are greater than or equal to \$1 million, then returns sales.

@IF(PEM<=6,PEM,0)

If the price to earnings ratio is less than or equal to six, returns the PE ratio; otherwise returns a zero.

@IF(SEQQ>SEQQ[-1],"UP",@IF(SEQQ<SEQQ[-1],"DOWN","NO CHANGE"))

Compares the current quarter's stockholders' equity to the previous quarter and will return the word UP if there is an increase, or the word DOWN if a decrease; otherwise returns NO CHANGE. If stockholders' equity is not available for either quarter, the formula cannot be evaluated and Research Insight will display a Not Available Code (@NA) in the report cell.

PIQ[@IF(UPDQ=3,0,@IF(UPDQ[-1]=3,-1,-2))]

Returns the current quarter's pretax income if the update code for the quarter indicates that the update is final (3). If not, checks the previous quarter's update code and returns that quarter's pretax income if the update is final; otherwise returns the pretax income from two quarters prior.

@INRANGE - Determines membership in a range

@INRANGE(formula, value1, value2) - Determines membership in a range

Determines whether a formula value is within a range of two other values. This function returns a 1 for true or a 0 for false.

Examples:

@INRANGE(MKBBK,1.0,2.0)

Finds those companies with a market to book ratio between 1.0 and 2.0, (inclusive).

@INRANGE(SALE[Y94],500,1000)

Returns a 1 if 1994 sales were between \$500 million and \$1 billion, (inclusive).

@INT - Integer

@INT(formula) - Integer

Identifies the digits to the left of the decimal in a numerical formula.

Example:

@INT(CHE)

This example returns the value of cash and cash equivalents as an integer. For example, if CHE=113.235, then this function returns 113.

@ISAF - Determines annual figure data code

@ISAF(formula) - Determines annual figure data code

Determine if a formula is an annual figure data code (@AF).

Example:

@ISAF(DPQ)

Returns a 1 if quarterly depreciation is an @AF data code.

@ISCF - Determine combined figure data code

@ISCF(formula) - Determines combined figure data code

Determines if a formula is a combined figure data code (@CF).

Examples:

@ISCF(DPQ)

Returns a 1 if quarterly depreciation is an @CF data code.

@IF(@ISCF(DPQ),"COMBINED FIGURE",DPQ)

If quarterly depreciation is an @CF data code, this function returns the text COMBINED FIGURE; otherwise this function returns the depreciation value.

@ISIF - Determines insignificant figure data code

@ISIF(formula) - Determines insignificant figure data code

Determine if a formula is an insignificant figure data code (@IF).

Example:

@ISIF(XRD)

Returns a 1 if research and development is an @IF data code.

@ISMEMBER - Identifies Members of a Set

@ISMEMBER(set_formula) - Identifies companies that are members of the specified set.

With this function you can, for example, run a report for the S&P 100 and flag the companies that are also in your portfolio.

Example:

@IF(@ISMEMBER(\$SP_500),"*","")

In a table report, will print an "*" next to each company that is a member of the S&P 500.

@ISNA - Determines not available figure data code

@ISNA(formula) - Determines not available data code

Determine if a formula is a not available data code (@NA).

Example:

@ISNA(EMP)

Returns a 1 if the employees is an @NA data code.

@ISNC - Determines not calculable data code

@ISNC(formula) - Determines not calculable data code

Determine if a formula is a not calculable data code (@NC).

Example:

@ISNC(CFL/SALE)

Returns a 1 if the cash flow margin is an @NC data code.

@ISNM - Determines not meaningful data code

@ISNM(formula) - Determines not meaningful data code

Determine if a formula is a not meaningful data code (@NM).

Example:

@ISNM(CEPS5)

Returns a 1 if the 5-year compound growth rate for primary earnings per share is an @NM data code.

See also: Compound Growth Rate calculation

@ISS - Returns issue data

@ISS(formula,reference) - Returns issue data

Returns data for the referenced issue. For example, for a company that has multiple issues of common stock, the reference argument specifies the common stock issue to which the formula applies.

The following rules apply:

- reference is optional; the default is 1.
- If you do not specify an issue reference, then the formula value for the first issue is returned.

Example:

@ISS(DSCI,2)

Returns the issue description and par value for the second common stock issue of a company.

@ISSF - Determines semiannual figure data code

@ISSF(formula) - Determines semiannual figure data code

Determine if a formula is a semiannual figure data code (@SF).

Example:

@ISSF(COGSQ[Q1Y95])

Returns a 1 if quarterly cost of goods sold for 1st quarter 1995 is an @SF data code.

@ISVALUE - Determines existence of data

@ISVALUE(formula) - Determines the existence of data

Determine whether data exists for a formula.

Example:

@ISVALUE(CAPX)

Returns a 1 if the item, capital expenditures, contains a value.

@ISXE - Determines not available currency data code

@ISXE(formula) - Determines not available currency data code

This function determines when the exchange rate is *not available*. If the currency exchange rate is *not available* the function returns a 1.

This function allows you to distinguish between data availability and currency translation availability. When data is not available, the specific item contains a Not Available data code (@NA). When the data cannot be evaluated because the currency translation is unavailable, the specific item returns a Currency Translation Not Available data code (@XE).

Example:

@ISXE(REVT)

Returns a 1 if the currency exchange rate is not available to translate Revenue - Total into the target currency.

@LEFT - Returns the leftmost characters in a text string

@LEFT(formula, num_count) - Returns the leftmost characters in a text string

Displays the results of a search using the leftmost characters as the criteria of the search. For example, you could search for a company by specifying the first three letters (num_count) of its name. All companies beginning with those three letters will be displayed. This function is not case sensitive.

Example:

@LEFT(CONM,2)="AM"

In a screen, this returns all companies that contain AM in the 2 leftmost characters of the company name.

@SET(\$I,@LEFT(CONM,3)="S&P")

In a set formula, this returns indexes that contain S&P in the 3 leftmost characters of the index name.

@LN - Natural log

@LN(formula) - Natural log

Calculates the natural log (base e) of any positive numerical formula.

Example:

@LN(PRCCM)

Calculates the natural logarithm of monthly closing price.

@LOG - Log

@LOG(formula) - Log

Calculates the log (base 10) of any positive numerical formula.

Example:

@LOG(SALE)

Calculates the common logarithm of sales.

@MID - Returns the middle characters in a text string

@MID(formula, start_at, num_count) - Returns the middle characters in a text string

Displays the results of a search using characters within a search string as the criteria of the search.

The following rules apply to the arguments:

- The start_at argument refers to the character at which to begin the search, such as 3 for the third character.
- The num_count argument specifies the number of characters to include in your search. If num_count is larger than the text returned in the formula value, then the entire text string is evaluated.

@MNT - Identifies period month

@MNT(period, fiscal year) - Identifies period month

Returns the last calendar month of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company's fiscal year.

Examples:

@MNT(Q3Y94)

Returns the last month of the third fiscal 1994 quarter.

@MNT(0Q)

Returns the last month of the fiscal quarter, 0Q.

@MNT(0Y,6)

Returns June as the last month of a company's fiscal year regardless of the company's original fiscal year.

@MRALPHA Returns the intercept of the y axis in the multiple regression equation

@MRALPHA(period1,period2,formula1[formulaN]...) Returns the intercept of the y axis in the multiple regression equation.

Calculates the value of a in the multiple regression equation: $y=a + b_1x_1 + b_2x_2 + b_nx_n \dots$

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRALPHA(-5,0,PRCCM,CPI,HOUSE,MKBK)

Returns the stock price for a company that results from the multiple regression of the variables Consumer Price Index, Housing Starts, and Price to Book value.

@MRALPHA(-5,0,PRCCM,SALE,COGS,EPSPX)

Returns the stock price for a company that results from the multiple regression of the variables Sales, Cost of Goods Sold, and Earnings per Share.

See also: Multiple Regression Alpha Calculation

@MRBETA Returns the slope of the line for the specified variable

@MRBETA(period1,period2,variable-num,formula1[formulaN]...) Returns the slope of the line for the specified variable in the multiple regression equation.

Calculates the value of b for the specified variable in the multiple regression equation: $y=a + b_1x_1 + b_2x_2 + b_nx_n \dots$

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRBETA(-14,0,1,PRCCM,CPI,HOUSE,MKBK)

Returns the stock price for a company that results from the multiple regression of the variables Consumer Price Index, Housing Starts, and Price to Book value.

@MRBETA(-14,0,1,PRCCM,SALE,COGS,EPSPX)

Returns the stock price for a company that results from the multiple regression of the variables Sales, Cost of Goods Sold, and Earnings per Share.

See also: Multiple Regression Beta Calculation

@MRCORR Calculates the coefficient of multiple determination (R2) between 3 or more items from a multiple regression equation

@MRCORR(period1,period2,variable-num,formula1[formulaN]...) Calculates the coefficient of determination between 3 or more items in the multiple regression equation

Returns the coefficient of determination (R2) of the multiple correlation analysis. In other words, this function calculates how much of the variation in y is explained by the specified independent variable in the multiple regression equation: $y = a + b_1x_1 + b_2x_2 + b_nx_n \dots$

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRCORR(-14,0,1,PRCCM,CPI,HOUSE,MKBK)

Indicates how much of the variation in the stock price (PRCCM) is accounted for by the Consumer Price Index (CPI).

@MRCORR(-14,0,1,PRCCM,SALE,COGS,EPSPX)

Indicates how much of the variation in the stock price (PRCCM) is accounted for by the company's Net Sales (SALE).

See also: R2 Coefficient of Multiple Determination Calculation

@MRFSTAT Determines the f-statistic in the multiple regression equation

@MRFSTAT(period1,period2,formula1[formulaN]...) Determines the f statistic or the f observed value in the multiple regression equation

Use the f statistic to determine whether the observed relationship between the dependent and independent variables occurs by chance in the multiple regression equation: $y = a + b_1x_1 + b_2x_2 + b_nx_n \dots$

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRFSTAT(-5,0,PRCCM,CPI,HOUSE,MKBK)

Indicates whether the observed relationship between Price - Close - Monthly and the independent variables (CPI, HOUSE, MKBK) occurs by chance.

@MRFSTAT(-5,0,PRCCM,SALE,COGS,EPSPX)

Indicates whether the observed relationship between Price - Close - Monthly and the independent variables (SALE, COGS, EPSPX) occurs by chance.

@MRSTDERR *Calculates the standard error of the y (independent variable) in the multiple regression equation*

@MRSTDERR(period1,period2,formula1[formulaN]...) Calculates the standard error of the y (independent variable) in the multiple regression equation

Evaluates the quality of the estimated regression equation by measuring the dispersion of observed y values about the regression plane in the multiple regression equation: $y = a + b_1x_1 + b_2x_2 + \dots + b_nx_n$. . .

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRSTDERR(-5,0,PRCCM,CPI,HOUSE,MKBK)

Calculates the variation between the predicted Price - Close - Monthly (PRCCM), resulting from the multiple regression equation, and the actual Price - Close - Monthly.

See also: Multiple Regression Standard Error Calculation

@NATIVE - *Displays data in native currency*

@NATIVE(formula) - Displays data in native currency

Displays data in native currency, even if you have already selected a currency for translating data using the Currency Translation Command from the Options menu.

Example:

@NATIVE(PRCCM)

Displays the monthly closing price in native currency, instead of the currency selected.

@NTILE - *Creates Fractiles within a Set*

@NTILE(formula, num_fractiles, set) - Creates fractiles within a set

Divides your frequency distributions into deciles, quartiles, quintiles, or a setting that you specify and returns the number of the fractile in which the value for each member of the set lies.

Example:

@NTILE(SALE, 4, \$SET1)

Creates four fractiles, evaluates the item SALE for every company in the set, and returns a value of "1" for the top quarter companies in the set, a value of 2 for the next quarter, etc.

@NOT - *Logical NOT*

@NOT(logical) - Logical NOT

Determines whether the reverse of the condition is true. Returns a 1 if the condition is true, or 0 if false.

Example:

@NOT(STATE=36)

In screening criteria, this formula finds all companies except those located in New York.

@NTILE - *Creates fractiles within a set*

@NTILE(formula, num_fractiles, set) - Creates fractiles within a set

Divides your frequency distributions into deciles, quartiles, quintiles, or a setting which you specify and returns the number of the fractile in which the value for each member of the set lies.

Example:

@NTILE(SALE, 4, \$SET1)

Creates four fractiles, evaluates the item SALE for every company in the set, and returns a value of "1" for the top quarter companies in the set, a value of 2 for the next quarter, etc.

@OR - Logical OR

@OR(logical, logical) - Logical OR

Determines if either of the logical arguments are true. Returns a 1 if the condition is true, or 0 if false. This function can contain up to 30 logical conditions.

Example:

@OR(SIC=2911,ROA>5)

In screening criteria, this formula finds all companies with an SIC Code of 2911 or a return on assets greater than 5%.

@PARM - Displays currency description

@PARM() - Displays currency description

Displays the currency in which data is displayed in your report. You choose whether to translate data, and if so, into which currency using the Currency Translation Command from the Options menu. If you choose not to translate currency, this function returns "In Native Currency." If you choose to translate data, then that currency description is displayed, such as "In Millions of HONG KONG DOLLARS."

This function has no arguments.

Example:

@PARM()

Displays the description of the currency you are using to translate data in your report.

@PAVG - Average across time

@PAVG(formula, period1, period2) - Average across time

Calculates the average value of a formula over time. Periods containing data codes are excluded from the calculation. This function returns a decimal.

@PAVG returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of time periods being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PAVG(XRD/SALE,Y85,Y94)

Calculates the 10-year average R&D to sales ratio.

@PAVG(ROE,-9,0)

Calculates the average return on equity over a 10-year period.

@PAVG(SALEQ,IV89,IV94,4)

Calculates the average 4th quarter sales from 4th calendar quarter 1989 through 4th calendar quarter 1994.

This application might be used to measure performance of a seasonal business, such as retail. Only the 4th calendar quarter of each year will be used in the calculation of average quarterly sales.

@PCGR - Compound growth rate

@PCGR(formula, period1, period2) - Compound growth rate

Calculates compound growth rate as the percent change in a formula over a period of time (P1,P2). This function returns a percent.

@PCGR returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of time periods being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned. If the first or last value is negative or more than half the values are @NA, an @NC is returned.

Examples:

@PCGR(SALEQ,-3,0)

Calculates sales growth for the last three quarters.

@PCGR(IB/SALE,Y88,Y94)

Calculates a 6-year compound growth rate in net profit margin from 1988 to 1994.

@PCGR((PRCC/PRCC[-1])-1,Y90,Y94)

Calculates the compound growth rate of the change in calendar year close price from 1990 to 1994.

See also: Compound Growth Rate calculation

@PCOR - Correlation Coefficient Over Time

@PCOR(formulaX, formulaY, period1, period2) - Correlation Coefficient over time

Measures the relationship between 2 formulas over time using a correlation coefficient. This returns a decimal between -1.0 and 1.0, such as .98. A return between 0 and 1.0 indicates a positive correlation; a return between -1.0 and 0 indicates an inverse correlation.

@PCOR returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of time periods being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PCOR(SALE,PI,-9,0)

Calculates the correlation coefficient of sales and pretax income over the last 10 years.

@PCOR(PI,PRCCF,-9,0)

Calculates the correlation coefficient of pretax income and fiscal year-end price over the last 10 years.

@PCOR(EPSPXQ,DVPSXQ,Q1Y92,Q4Y94)

Calculates the correlation coefficient of quarterly net earnings and quarterly dividends over the 12 fiscal quarters from 1st quarter 1992 to 4th quarter 1994.

See also: Correlation Coefficient calculation

@PCOUNT - Count Periods

@PCOUNT(formula, period1, period2) - Count periods

Counts the number of periods that contain data for an item over a period of time. This function cannot evaluate an equation, so must be a single item or concept. This function returns an integer.

Examples:

@PCOUNT(DVQ,-11,0)

Calculates the number of quarters with a data value for cash dividends paid over the last 12 quarters.

SALE[-@PCOUNT(SALE,-9,0)+1]

Counts the number of years sales is available over the last 10 years and returns the oldest number available. If eight years are available, Research Insight counts SALE[-(8)+1] or SALE[-7].

@PDEC - Decrease across time

@PDEC(formula, period1, period2) - Decrease across time

Determines the number of occurrences over time where the value of a formula goes down from the immediately previous period. This function returns an integer.

@PDEC returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of time periods being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PDEC(EMP,-6,0)

Counts the times the number of employees has decreased from the previous year during the last seven years. This returns a number between zero and six.

@PDEC(EPSPX,-9,0)

Returns the number of times primary earnings per share excluding extraordinary items has decreased from the previous year over the last 10 years. This returns a number between zero and nine.

@PDEC(SALE/SALE[-1],-9,0)

Returns the number of times the annual sales growth decreased from the previous year over the last 10 years. This returns a number between zero and nine.

@PERCENTILE Determines the Value at a Break Point

@PERCENTILE (formula, set, breakpoint) Determines the value at a break point

Returns the data value that lies at a specified break point. If no value lies exactly at the indicated break point, a value is extrapolated.

Example:

@PERCENTILE(PEM,\$SP_500,.75)

Returns the Price/Earnings-Monthly for the S&P 500 which lies at the 75th percentile.

@PERIOD - Displays period number

@PERIOD(period, fiscal year) - Displays period number

Returns an integer representing the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company's fiscal year.

Examples:

@PERIOD(@QTR(0M))

Returns the digit of the quarter in which the month, 0M, falls.

@PERIOD(CPDM)

Returns the digit for the most current month on a fiscal year end basis. For a December fiscal year-end company, returns 5 when the current month is May; for an April fiscal year-end company, returns 1 when the current month is May.

@PFIRST Locates First Occurrence of Data

@PFIRST (formula, period1, period2) Locates first occurrence of data

Returns the first occurrence of a non-zero data value in a specified time series.

Example:

@PFIRST(SALE,-19,0)

Returns the first net sales figure reported by a company in the last 20 years.

@PFRAC Measures Relative Standing Over Time

@PFRAC (formula, period1, period2[, target period]) Measures relative standing over time

Measures relative standing of an item for a company over time as a percentile. This function returns a decimal. "Target period" is optional. If no target period is specified, Research Insight uses the last available period.

Example:

@PFRAC(CHE,-19,0,0)

Shows the relative standing of cash and equivalents over the past 20 years.

@PFSTPD Locates First Time Period Occurrence of Data

@PFSTPD (formula, period1, period2) Locates first time period occurrence of data

Returns the first time period that a non-zero data value occurs in a time series.

Example:

@PFSTPD(DVPSXM>0,-239,0)

Returns the first time period in the last 20 years that a company's dividend was greater than zero. Since DVPSXM is a monthly item, this function returns a monthly time period.

@PFSTPD(@ISVALUE(DVPSXM),-239,0)

This example identifies the first time period in the last 20 years that any dividend value is reported, including both zero and non-zero values.

@PGMN - Geometric mean across time

@PGMN(formula, period1, period2) - Geometric mean across time

Calculates the geometric mean of a formula value over time. This function returns a decimal.

@PGMN returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of time periods being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PGMN(SALEQ,I93,IV94)

Calculates the geometric mean sales across eight calendar quarters.

SALE>@PGMN(SALE,Y90,Y94)*1.10

If you use this formula in a screening criterion, Research Insight finds all companies whose current annual sales is 10% greater than its geometric mean of sales from 1990 to 1994.

See also: Geometric Mean calculation

@PINC - Increase across time

@PINC(formula, period1, period2) - Increase across time

Determines the number of occurrences over time where the value of a formula goes up from the immediately previous period. This function returns an integer.

@PINC returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of time periods being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PINC(SALE,-5,0)

Counts the number of times sales has increased from the previous year during the last six years. This returns a number between zero and five because there is a maximum of five intervals in six years.

@PINC(MKBK,JUN90,DEC94)

Counts the number of times the monthly market to book ratio increased from June 1990 through December 1994.

@PINC(CEQQ,-7,0)

Counts the number of times quarterly common equity increased in the last eight quarters. This returns a number between zero and seven. If you use this formula in a screening criterion, type 7 in the minimum column to find companies which had seven increases in eight quarters.

@PLAST Locates Last Occurrence of Data

@PLAST (formula, period1, period2) Locates last occurrence of data

Returns the last occurrence of a non-zero data value in a specified time series.

Example:

@PLAST(SALE,-19,0)

Returns the last net sales figure reported by a company in the last 20 years.

@PLASTPD Locates Last Time Period Occurrence of Data

@PLASTPD (formula, period1, period2) Locates last time period occurrence of data

Returns the last time period that a non-zero data value occurs in a time series.

Example:

@PLASTPD(DVPSXM>0,-239,0)

Returns the last time period in the last 20 years that a company's dividend was greater than zero. Since DVPSXM is a monthly item, this function returns a monthly time period.

@PLSG - Least squares growth rate

@PLSG(formula, period1, period2) - Least squares growth rate

Calculates the percent change in a formula over time (P1,P2), using a least squares regression line. This function returns a percent.

Examples:

@PLSG(SALEQ,Q4Y92,Q4Y94)

Calculates quarterly sales growth for the seven quarterly periods between 4th quarter 1992 and 4th quarter 1994.

@PLSG(SALEQ,Q4Y88,Q4Y94,4)

Calculates sales growth every 4th quarter from 4th quarter 1988 to 4th quarter 1994.

@PLSG(EPSPX,-3,0)

Calculates earnings per share growth for the last three years.

See also: Least Squares Growth Rate calculation

@PLSGR - Fit of least squares growth rate

@PLSGR(formula, period1, period2) - Fit of least squares growth rate (R-squared, coefficient of determination)

Returns the fit of the least squares regression line to a formula over time (P1,P2). This function returns a decimal between 0 and 1.0.

Examples:

@PLSGR(SALE,-3,0)

Calculates fit of sales growth for three years.

@PLSGR(SALEQ,Q4Y92,Q4Y94)

Calculates fit of sales growth for seven quarterly periods from 4th quarter of 1992 to 4th quarter of 1994.

See also: Fit of Least Squares Growth Rate calculation

@PMAX - Maximum value across time

@PMAX(formula, period1, period2) - Maximum value across time

Determines the largest value of a formula over time. This function returns a decimal.

Examples:

@PMAX(CFL/CSHO,Y87,Y94)

Finds the largest value of cash flow per share over the 8-year period from 1987 to 1994.

@PMAX(PEM,-11,0)

Finds the largest value for monthly price to earnings ratio for the last 12 months.

@PMAXPD - Period for maximum value

@PMAXPD(formula, period1, period2) - Period for maximum value across time

Returns the period for the largest value of a formula over time.

Examples:

@PMAXPD(ROEQ,-7,0)

Identifies the period in which the highest quarterly return on equity occurs over the last eight quarters.

@PMAXPD(SALE,Y89,Y94)

Returns the year in which the largest value for sales occurs between 1989 and 1994.

@PMED - Middle value across time

@PMED (formula, beginning period, ending period) - Middle value across time

Returns the middle value in an array of numbers. To find the median value you must first array the numbers in ascending or descending order. To find the position of the median value, apply the formula below:

$$n / 2 + \frac{1}{2}$$

n = number of observations

With an even number of observations, the formula will return a result with a fractional remainder. This indicates that the median lies between two values. In this case a median can be calculated. In Sample 2, the median is at position 3.5, or between the values 4 and 5. When this occurs, the median can be arrived at by averaging the two middle observations.

	<u>Sample 1</u>	<u>Sample 2</u>
	1	1
	3	3
	4	4
	5	5
	2	7
		2
N =	5	6
Median Position =	3	3.5
Median Value =	4	4.5

@PMED returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of time periods being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Example:

@PMED (PRCCM,-239,0)

Returns the median monthly close price over 20 years.

See also: @FRAC - Measure relative standing within a set

@PMEDPD - Period for middle value

@PMEDPD (formula, beginning period, ending period) - Period for middle value

Returns the time period associated with the middle value in an array of numbers. For information on how to calculate the median, see @PMED - Middle value across time.

The periodicity is based on the item being evaluated in the formula. If there are an even number of observations, @PMEDPD will return the higher value.

@PMEDPD returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of time periods being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Example:

@PMEDPD (PRCCD,-150,0)

Returns the date associated with the median value for Daily Close Price.

@PMIN - Minimum value across time

@PMIN(formula, period1, period2) - Minimum value across time

Determines the smallest value of a formula over time.

Examples:

@PMIN(ROA,-4,0)

Returns the smallest value of return on assets for the last five fiscal years.

@PMIN(PRCLM,OCT93,SEP94)

Finds the lowest monthly closing price for October 1993 through September 1994.

@PMIN(PRCCM/EPSX12[@QTR(-2M)],-23,0,3)

Calculates the minimum value of price to earnings ratio for the first month of each quarter over the last 24 months. The monthly price to earnings ratio from every 3rd month will be evaluated in the identification of the minimum value over a 2-year period.

@PMINPD - Period for minimum value

@PMINPD(formula, period1, period2) - Period for minimum value across time

Returns the period for the smallest value of a formula over time.

Examples:

@PMINPD(MKBBK,SEP93,SEP94)

Returns the month in which the smallest market to book ratio occurs between September 1993 and September 1994.

@PMINPD(SALE,-4,0)

Returns the year in which the smallest sales occurs in the past five years.

@PNTILE Creates Fractiles Over Time

@PNTILE (formula, tiles, period1, period2[, target period]) Creates Fractiles Over Time

Determines what fractile an item is in for a specified time period. "Target period" is optional. If no target period is specified, Research Insight uses the last available period.

Example:

@PNTILE(PEM,10,-59,0,0)

Determines which decile a company's price/earnings ratio is in over the past 5 years.

@PPROD - Multiplication across time

@PPROD(formula, period1, period2) - Multiplication across time

Calculates the product of a formula multiplied over time. This function returns a decimal.

@PPROD returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of time periods being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Example:

@PPROD(EPSPXQ,Q1Y94,Q1Y95)

Multiplies earnings per share quarterly from 1st quarter of 1994 to 1st quarter of 1995.

@PRANK Calculates Relative Rank Over Time

@PRANK (formula, period1, period2[, target period]) Calculates relative rank over time

Determines the relative rank of an item for one company over a specified time period. "Target period" is optional. If no target period is specified, Research Insight uses the last available period.

Example:

@PRANK(IB,-19,0,0)

Ranks income before extraordinary items over the past 20 years.

@PSTD - Standard deviation

@PSTD(formula, period1, period2) - Standard deviation

Measures the standard deviation of a formula value over time. This function returns a decimal.

@PSTD returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of time periods being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PSTD(XRD/SALE,Y85,Y94)

Calculates the standard deviation of R&D to sales from 1985 to 1994.

@PSTD(ROE,-4,0)

Calculates the standard deviation of return on equity over the last five years.

@PSTD(SALEQ,I92,IV94)

Calculates the standard deviation of quarterly sales from the 1st calendar quarter of 1992 to the 4th calendar quarter of 1994.

See also: Standard Deviation calculation

@PSUM - Sum across time

@PSUM(formula, period1, period2) - Sum across time

Sums the value of a formula over time. Items containing a data code for a period are excluded from the calculation.

Examples:

@PSUM(DVC,Y83,Y94)

Calculates total common dividends paid from 1983 to 1994.

@PSUM(@IF((SALE/SALE[-1])>1.1,1,0),-5,0)

Calculates the number of times sales increased by more than 10% in the last six years. This returns a number between zero and six.

@PSUM(IBQ+DPQ,-3,0)

Calculates cash flow over the most recent four quarters.

@PWAVG - Weighted average across time

@PWAVG(formulaX, formulaY, period1, period2) - Weighted average across time

Calculates a weighted average of a formula across time. The importance given to each period depends on the value of another formula (Y). This function returns a decimal.

@PWAVG returns a value if the following is true:

Number of data values $\geq (n+1)/2$

where n = the number of time periods being evaluated.

Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PWAVG(XRD/SALE,SALE,Y85,Y94)

Calculates the 10-year average R&D to sales ratio from 1985 to 1994 weighted by annual sales.

@PWAVG(SALEQ,COGSQ,-7,0)

Calculates the 2-year average quarterly sales weighted by quarterly cost of goods sold.

@PWAVG(PRCCM,MKVALM,-11,0)

Calculates the average monthly close price over the last year weighted by market value.

See also: Weighted Average calculation

@QTR - Identifies fiscal period quarter

@QTR(period, fiscal year) - Identifies fiscal period quarter

Returns the last fiscal quarter of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company's fiscal year.

Examples:

@QTR(11NOV94)

Returns the quarter in which November 11, 1994 falls.

@QTR(-2M)

Returns the quarter in which the month, -2M, falls.

@RANK - Ranks order within a set

@RANK(formula, set) - Ranks order within a set

Determines the relative rank of a company for a formula within a set. Companies are ranked in descending order with data codes placed at the end. This function returns an integer.

Examples:

@RANK(CSHO*-1,\$C)<=100

Ranks all companies in the database based on common shares outstanding and returns the top 100 companies.

@RANK(MKVAL,\$SP_500)<=25

Ranks companies in the set SP500 based on market value and returns the top 25 companies.

@RIGHT - Returns the rightmost characters in a text string

@RIGHT(formula, num_count) - Returns the rightmost characters in a text string

Displays the results of a search using the rightmost characters as the criteria of the search. For example, you could search for a company by specifying the last three letters (num_count) of its name. All companies ending with those three letters will be displayed. This function is not case sensitive.

Example:

@RIGHT(CONM,3)="ADR"

In screening criteria, this returns companies with the letters ADR appearing in the rightmost characters of the company name.

@RND - Round

@RND(formula) - Round

Rounds to the nearest whole number of a formula.

Examples:

@RND(SALE)

Rounds sales to the nearest whole number.

@RND(CSHOQ*PRCCM)

Rounds the product of quarterly common shares outstanding and monthly price to the nearest whole number.

@RND(452.5)

Rounds the number to the nearest whole number, 453.

@SCALE - Returns data in millions

@SCALE(formula) - Returns data in millions

Returns units of representation for data in millions. This function is useful for scaling those currencies presented in Research Insight in billions of currency units, such as the Japanese Yen or Italian Lira. Most other currencies are already presented in millions of currency units.

Example:

@SCALE(CEQ)/CSHO

Changes common equity to millions, then divides it by shares outstanding which is already in millions. If data for the company is already presented in millions of currency units, then the currency units remain in millions.

@SEG - Returns business segment data

@SEG(formula,reference) - Returns business segment data

Returns the data for the referenced business segment. For example, for a company that has multiple business segments, the reference argument specifies the business segment to which the formula applies.

The following rules apply:

- reference is optional; the default is 1.
- If you do not specify a business segment reference, then the formula value for the first business segment is returned.

Example:

@SEG(SALES,4)

Returns business segment sales for the fourth business segment of a company.

@SET - Selects companies based on condition

@SET(base_set, logical) - Selects companies based on condition

Creates a temporary set by evaluating the base set for the condition. This function is commonly used with Set Analysis functions.

Examples:

ROE>=@CAVG(ROE,@SET(\$C,SIC=@CHGCO(COMPANY):SIC))

Evaluates Return on Equity for a company and compares it to the average Return on Equity for all companies with the same SIC Code.

@SET(\$C,@AND(BETA<1,SALE>200))

Creates a set of companies with a Beta less than 1 and annual sales greater than \$200 billion.

See also: BETA calculation

@SIC2 and @SIC3 - Generalize SIC codes

@SIC2(sic_code) and @SIC3(sic_code) - Generalize SIC codes

Provides progressively more general SIC categories. For example, @SIC2 generalizes the SIC code of 2834 to the first 2 digits, or 2800. These functions return a set of companies in screening, and an SIC code or an integer in reporting applications.

Examples:

@SIC2(SIC)=3500

If you use this formula in a screening criterion, it identifies companies with 35 as the 1st two digits in their SIC Code.

@SET(\$C,@SIC3(SIC)=@SIC3("MSFT":SIC))

Identifies all companies with the same 1st three digits in their SIC Codes as Microsoft Corp.

@SQRT - Square root

@SQRT(formula) - Square root

Calculates the square root of any positive numerical formula.

Example:

@SQRT(144)

Calculates the square root of 144; the result is 12.

@STDS *Standard Deviation for a Sample of a Population*

@STDS(formula, set, [match_formula]) Standard deviation for a sample of a population

Calculates the standard deviation for a sample set of the entire population.

Example:

@STDS(SALE, \$MYSET)

Calculates the standard deviation for net sales for \$MYSET, when \$MYSET is a subset of the whole population.

See also: Calculation of Standard Deviation for a Sample of the Population

@TEXT - *Returns a string of characters*

@TEXT(formula, format, width) -Returns a string of characters

Returns the value of an expression as a character string. The format argument is optional; you can specify standard formats such as ###0.000.

Example:

@TEXT(SALE, "###0.00", 12)

Evaluates a string of up to 12 characters (including placeholders such as commas and periods) and returns a company's sales in the format specified.

@TRIMPCT - *Trim Outlying Values (Percent)*

@TRIM%(formula, percentage) - Trims outlying values based on a percentage.

This function helps prevent outlying values from distorting an average.

Example:

@CAVG(PEM, @SET(\$SP_500, @TRIMPCT(PEM, 5)))

Returns average Price/Earnings ratio for the S&P 500, excluding values for companies that are within the top or bottom 5 percent.

@CAVG(ROE, @SET(\$SP_Super, @TRIMPCT(ROE, 1)))

For example, say that the average ROE for the S&P Supercomposite is 9.4. This average is distorted by a few outlying values; one company's ROE is over 4000 and another company's ROE is below -7000. By trimming off just 1% of the values, the average ROE for the S&P Supercomposite is 11.5.

@TRIMSTD - *Trim Outlying Values (Standard Deviation)*

@TRIMSTD(formula, trim_factor) - Trims outlying values based on standard deviation.

This function helps prevent outlying values from distorting an average.

Example:

@IF(@TRIMSTD(ROE, 2), " ", "*")

Returns a "*" for each company whose Return on Equity is more than 2 standard deviations away from the base set's mean. The "*" lets you identify the outliers.

@CAVG(PEM,@SET(\$SP_500,@TRIMSTD(PEM,3)))

Returns the average Price/Earnings ratio for the S&P 500, excluding values for companies that are more than 3 standard deviations away from the base set's mean.

@VALUE - Generates a data value

@VALUE(formula1, formula2) - Generates a data value

Returns a value for formula1. If there is no value for formula1, then returns the value for formula2.

Examples:

@VALUE(PRCCD,PRCCM)/EPSX12

Divides daily closing price by 12-months moving earnings per share. If daily closing price is not available, divides monthly close price by 12-months moving earnings per share.

@VALUE(DPQ,DPQ[-1],DPQ[-2],DP)

Returns the most recent Depreciation and Amortization - Quarterly from the last 3 quarters; if no quarterly figure is available, returns the annual figure for Depreciation and Amortization.

@WK - Identifies period week

@WK(period, fiscal year) - Identifies period week

Returns the last calendar week of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company's fiscal year.

Examples:

@WK(11NOV94)

Returns the week in which November 11, 1994 falls.

@WK(0Q)

Returns the week of the quarter, 0Q.

@YR-Identifies Fiscal Period Year

@YR(period, fiscal year) - Identifies fiscal period year

Returns the fiscal year of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company's fiscal year.

Examples:

@YR(OCT94)

Returns the fiscal year in which October 1994 falls.

@YR(-3M)

Returns the fiscal year in which the month, -3M, falls.

Database Control Functions

Database Control Functions

Database Control functions enable you to target or exclude a specific database layer so you can specify the type of data Research Insight will return [i.e., data from the core database, or COMPUSTAT (Classic) data].

@DB Return formula from the specified layer

@EXCLUDEDB Exclude specified database layer

Growth Functions

Growth functions

Growth functions can be used to measure growth of an item over time. Research Insight contains several different growth functions to help you in your financial analysis.

Included in this type of functions are:

@ALPHA - Return the intercept of the Y axis

@BETA - Return the slope of the line

@CORR - Return the R2 of the correlation coefficient

@FORECAST- Return a predicted value

@MRALPHA Returns the intercept of the y axis in the multiple regression equation

@MRBETA Returns the slope of the line for the specified variable

@MRCORR Calculates the coefficient of multiple determination (R2) between 3 or more items from a multiple regression equation

@MRFSTAT Determines the f-statistic in the multiple regression equation

@MRSTDERR Calculates the standard error of the y (independent variable) in the multiple regression equation

@PCGR - Compound growth rate

@PLSG - Least squares growth rate

@PLSGR - Fit of least squares growth rate

Historical Analysis Functions

Historical Analysis functions

Historical Analysis functions can be used to evaluate data over a period of time. For example, you can calculate 5-year average sales, or find out how many times a company increased its dividend over time.

Included in this type of functions are:

- @EXPSMOOTH_ - Exponentially weighted average
- @PAVG. - Average across time
- @PCOR_ - Correlation Coefficient
- @PCOUNT - Count Periods
- @PDEC - Decrease across time
- @PFIRST - Locates first occurrence of data
- @PFSTPD - Locates First Time Period Occurrence of Data
- @PGMN - Geometric mean across time
- @PINC - Increase across time
- @PLAST - Locates last occurrence of data
- @PLASTPD - Locates last time period occurrence of data
- @PMAX - Maximum value across time
- @PMAXPD - Period for maximum value
- @PMED - Middle value across time
- @PMEDPD - Period for middle value

- @PMIN - Minimum value across time
- @PMINPD - Period for minimum value
- @PPROD - Multiplication across time
- @PSTD - Standard deviation
- @PSUM - Sum across time
- @PWAvg - Weighted average across time

Information Functions

Information functions

Information functions perform tasks that return data for a specific element of a group item or generalize data.

Included in this type of functions are:

- @DATE - Insert calendar date
- @ELEMENT - Specify group item
- @PARM - Display currency description
- @SIC2 and @SIC3 - Generalize SIC codes

Logical Functions

Logical functions

Logical functions test items and formulas to determine whether or not they meet selected conditions.

This category of functions is called *logical* because they evaluate a condition to be true or false, and return data depending on specified conditions. Use these functions in screening as well as financial models you create in reports or spreadsheets. As with any function, you can combine them with other functions for more complex formulas.

Included in this type of functions are:

- @AND- Logical AND
- @IF - Return a value when conditions are met
- @INRANGE - Determine membership in a range
- @ISAF - Determine annual figure data code
- @ISCF - Determine combined figure data code
- @ISIF - Determine insignificant figure data code
- @ISNA - Determine not available figure data code
- @ISNC - Determine not calculable data code
- @ISNM - Determine not meaningful data code
- @ISSF - Determine semiannual figure data code
- @ISXE - Determine not available currency data code
- @ISVALUE - Determine existence of data
- @NOT - Logical NOT
- @OR - Logical OR
- @VALUE - Generate a data value

Mathematical Functions

Mathematical functions

Mathematical functions perform many of the same calculations available on your pocket calculator, such as logarithm, square root and exponent.

Related Topics:

@ABS - Absolute value

@EXP - Exponent

@INT - Integer

@LN - Natural log

@LOG - Log

@PERCENTILE - Determines the value at a break point

@RND - Round

@SQRT - Square root

Period Reference Functions

Period Reference functions

Period Reference functions allow you to specify the time period for which you want to evaluate data. If you do not specify a time period, the default is the current time period.

Another important feature of period reference functions is the ability to change the time period associated with an item. For example, you can change the time reference for a monthly item to a quarterly time period using the @MNT function. See also Mixing Time Periods.

Included in this type of functions are:

- @DAY - Identify period day
- @MNT - Identify period month
- @PERIOD - Display period number
- @QTR - Identify fiscal period quarter
- @WK - Identify period week
- @YR - Identify fiscal period year

Reference Functions

Reference functions

Reference functions return data for specified segments and issues.

Included in this type of functions are:

- @GEO - Return geographic segment data
- @ISS - Return issue data.ISS
- @SEG - Return business segment data

Screening Functions

Screening functions

Screening functions create a set of companies, and can be used within set analysis functions, the Base Set column of screen criteria, and in Set Builder to create a new set. Certain screening functions also change the company or set type from company to respective business segments, geographic segments and common stock issues, and from segment or issue to respective companies.

Included in this type of functions are:

- @CHGCO - Company transformation
- @CHGSET - Set transformation
- @ISMEMBER - Identifies members of a set
- @SET - Select companies based on condition
- @TRIMPCT - Trim Outlying Values (Percent)
- @TRIMSTD - Trim Outlying Values (Standard Deviation)

Set Analysis Functions

Set Analysis functions

Set Analysis Functions perform a variety of calculations that simplify your analysis using data results for a set of companies. You can save time using these functions in your set analysis for industry studies. The set functions return the same value for each company in the set evaluated.

Included in this type of functions are:

- @CAVG - Average across a set
- @CCOR - Correlation coefficient across a set
- @CCOUNT - Count companies containing data in a set
- @CGMN - Geometric mean across a set
- @CMAX - Maximum value across a set
- @CMED - Median value across a set
- @CMIN - Minimum value across a set
- @CPROD - Multiplication across a set
- @CSIZE - Count companies in a set
- @CSTD - Standard deviation across a set
- @CSUM - Sum across a set
- @CWAVG - Weighted average across a set
- @STDS - Standard deviation for a sample of a population

Statistical Functions

Statistical functions

Statistical Functions provide you with the tools you need to generate statistical measures such as least squares growth rate, the fit of least squares growth, and relative standing of companies within a set.

Included in this type of functions are:

- @FRAC - Measure relative standing within a set
- @RANK - Rank order within a set
- @NTILE - Creates fractiles within a set
- @PFRAC - Measures relative standing over time
- @PNTILE - Creates fractiles over time
- @PRANK - Calculates relative rank over time

Text Functions

Text functions

Text functions return the value of a formula as a character string (textual data). For example, you can display the description of an SIC Code or S&P Bond Rating in a report.

Included in this type of functions are:

- @DESC - Display descriptions
- @FIND - Find a specific value in a text string
- @LEFT - Return the leftmost characters in a text string
- @MID - Return the middle characters in a text string
- @RIGHT - Return the rightmost characters in a text string
- @TEXT - Return a string of characters

Funds from Investment and Finance Activities

Funds from Investment and Finance Activities - Other (FOF)

Mnemonic	Item number	Category
FINVAO	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents all gains or losses from investment and financing activities not classified as interest or dividends, reported in the Investment Return and Finance Servicing section of the Cash Flow Statement.

This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).

Funds From Operations

Funds From Operations - Other

Mnemonic	Item number (for North America)	Category
FOPO	G667	Industrial

This item represents miscellaneous funds from operations not classified elsewhere.

Format codes 1-3, 5-7

In Format Codes 1-6 this item is a component of Funds From Operations - Total (FOPT) on the Flow of Funds Statement.

In Format Code 7, this item is a component of Operating Activities - Net Cash Flow (OANCF) on the Cash Flow Statement.

This item includes:

1. Amortization of goodwill on unconsolidated subsidiaries
2. Amortization of negative intangibles
3. Dividends in excess of equity in earnings
4. Equity in earnings
5. Exceptional items
6. Items not requiring outlay of working capital
7. Income taxes paid (when reported on a Statement of Cash Flow (indirect method statements only))
8. Interest paid (when reported on a Statement of Cash Flow [indirect method statements only])
9. Minority interest

This item excludes:

1. Cash dividends
2. Changes in operating asset/liability accounts on the Statement of Cash Flows (Format Code = 7)
3. Realized gain (loss) on sale of property, plant, and equipment
4. **Canada, United States** This item includes gain (loss) on disposition of property and equipment prior to 1978.

Japan This item includes:

1. Interest and dividends received (accrual basis)
2. Interest paid (accrual basis)
3. Other changes, net (indirect method)
4. Payments for raw materials and merchandises
5. Payment for personnel expenses (salary and wages)
6. Other changes, net (direct method)
7. Interest and dividends received (cash basis)
8. Interest paid (cash basis)
9. Income and other taxes paid
10. Other changes (net)

This item is provided by TOYO KEIZAI, Inc.

Format code 10

This item is a component of Operating Activities - Net Cash Flow (OANCF).

Format code 12

This item is a component of Operating Activities - Net Cash Flow (OANCF).

Funds From Operations - Total

Mnemonic	Item number	Category
FOPT	G668	Industrial

This item represents adjusted funds from operations and includes extraordinary items and discontinued operations reported as a source of funds.

This item is a component of Sources of Funds - Total (FSRCT).

This item is the sum of:

1. Deferred Taxes (TXDC)
2. Depreciation and Amortization (DPC)
3. Extraordinary Items and Discontinued Operations (XIDOC)
4. Income Before Extraordinary Items (IBC)
5. Provisions (PRV)
6. Reserves (RV)
7. Sale of Fixed Assets (Tangible) and Sale of Property, Plant, and Equipment (SPPE)

This item includes:

1. Components of the changes in working capital items reported in the Operations section (when reported separately)
2. Extraordinary items and discontinued operations reported as a source of funds

This item excludes changes in working capital items when reported as a total figure on a Cash Statement Classified by Source and Use (Format Code = 2), a Cash Statement Classified by Activity (Format Code = 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5), or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6).

This item contains a Not Available data code (@NA) for companies reporting a Statement of Cash Flows (Format Code = 7).

'G' Data Definitions

Geographic Segment

Geographic Segment

A geographic segment is a division, subsidiary or other part of a company that reports financial information by geographic operating units in the notes to their financial statements. For example, Coca-Cola generates revenue in the geographic regions of Asia, Canada, Pacific and United States.

Geographic Segment Area Code

Mnemonic	Item number	Category
GAREAG	G748	Industrial/Geographic Segment Financial Services/ Geographic Segment

This item is only available for user-added geographic segments.

This five-element item can contain up to five geographic area codes for each of up to five geographic segments for any year. These codes represent geographic regions in which a company has foreign operations and/or significant sales/service offices. The regions are those reported by the company. The codes are:

Code	Geographic area	Code	Geographic area
10	Africa	41	Australia
11	South Africa	50	South America
20	Asia	51	Brazil
21	Japan	60	North America
22	Philippines	61	United States
23	Middle East	62	Canada
30	Europe	63	Mexico
31	Great Britain	70	Domestic
32	France	80	Foreign Countries
33	Germany	98	Total Foreign
40	Pacific	99	Foreign

Geographic Segment Identification Code

Mnemonic	Item number	Category
GID	G747	Industrial Financial Services

This code identifies the geographic area for a company.

This item is not editable. For user-created entities, Research Insight will determine the Identification Code based on the entity key, using the following scheme:

User-Created Entity Key	Identification Code
1572888\G09	GID = 09

Geographic Segment Sales

Mnemonic	Category
SALEG	Industrial/Geographic Segment

This item is available for you to add data values. You must add the geographic segment before you can add sales values for it.

Geometric Mean Calculation

Geometric Mean Calculation

Actual Calculation Performed:

$$\text{ANTILOG} \left(\frac{\sum \text{LOG}(X)}{N} \right)$$

Can also be calculated as:

$$\sqrt[N]{X_1 * X_2 * X_3 \dots X_N}$$

X = 1st variable

N = number of observations

Σ = sum

Note: The antilog of a number, using base 10 logs, is 10^number

GICS

GGROUP GICS Group-level data

Mnemonic	GGROUP
Concept Calculation	@LEFT(SPGICX,4)

This concept breaks down the Primary GICS Code - Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Industry Group is the second level and is represented by the leftmost 4 digits of the total GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GGROUP) for Applied Materials gives you Technology Hardware & Equipment.

GIND GICS Industry-level data

Mnemonic	GIND
Concept Calculation	@LEFT(SPGICX,6)

This concept breaks down the Primary GICS Code - Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Industry is the third level and is represented by the leftmost 6 digits of the total GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GIND) for Applied Materials gives you Semiconductor Equipment & Products.

GSECTOR GICS Sector-level data

Mnemonic	GSECTOR
Concept Calculation	@LEFT(SPGICX,2)

This concept breaks down the Primary GICS Code - Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Economic Sector is the first level and is represented by the leftmost 2 digits of the total GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GSECTOR) for Applied Materials gives you Information Technology.

GSUBIND GICS Subindustry-level data

Mnemonic	GSUBIND
Concept Calculation	@LEFT(SPGICX,8)

This concept breaks down the Primary GICS Code - Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Sub-Industry is the fourth level and is represented by all 8 digits of the GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GSUBIND) for Applied Materials gives you Semiconductor Equipment.

SPGIC Primary GICS Code - Annual

Mnemonic	SPGIC
Concept Calculation	@MNT(0Y)

This concept identifies the eight-digit code that represents a company's Primary Global Industry Classification Standard (GICS) code at fiscal year-end. Data availability begins with Fiscal Year 1999.

The Global Industry Classification Standard (GICS) is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor's and Morgan Stanley Capital International*. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries: All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

For a complete listing of GICS Codes, see the GICS Codes section in Part III (Reference Codes) of this guide.

SPGICM Primary GICS Code - Monthly

Mnemonic	SPGICM
Units	Code
Data Availability	June 1999 for non-S&P 1500 companies; August 1999 for S&P 1500 companies

This item is an eight-digit code that represents a company's Primary Global Industry Classification Standard (GICS) code at month-end.

The Global Industry Classification Standard (GICS) is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor's and Morgan Stanley Capital International*. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries: All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

Additionally, GICS history for research (inactive) companies is based upon Primary GICS Codes - Current (SPGICX)*. GICS history will be retained only for the month that the company became inactive. For companies that were moved to the Research File prior to June 30, 1999, the Primary GICS Code is based upon the SIC and/or NAICS classification at the month-end that they became inactive. For example, Company ABC was moved to the Research File effective October 31, 1997. The Primary GICS Code for this company is based upon its NAICS code at October 31, 1997, which was 333995. This NAICS code correlates to the GICS code 20106020. The Primary GICS Code for Company ABC would be 20106020.

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

For a complete listing of GICS Codes, see the GICS Codes section in Part III (Reference Codes) of this guide.

SPGICX Primary GICS Code - Current

Mnemonic	SPGICX
Units	Code
Data Availability	Current (latest available)

This item is a scalar code that represents a company's current Primary Global Industry Classification Standard (GICS) code. This item is updated daily and can be obtained through the Internet Daily Fundamental download.

The Global Industry Classification Standard (GICS) is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor's and Morgan Stanley Capital International. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries: All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

Additionally, GICS history for research (inactive) companies is based upon Primary GICS Codes - Current (SPGICX)*. GICS history will be retained only for the month that the company became inactive.

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

For a complete listing of GICS Codes, see the GICS Codes section in Part III (Reference Codes) of this guide.

Global Company Key (GVKEY)

GLOBAL Company Key

Mnemonic	Item number	Category
GVKEY	G701	Industrial Financial Services

This identifies a company and serves as the primary key. It is also the base of the Issue Key. All companies have a Company Key.

Global Currency Key

GLOBAL Currency Key

Mnemonic	Category
GVKEYC	Currency

This item is the retrieval key for currencies. This is a six-digit number which identifies a currency.

Global Issue Key

GLOBAL Issue Key

Mnemonic	Category
IID	Issue

This identifies an issue and serves as the primary key. A two-character ID attached to the end of the Company Key serves as a unique identifier for each company issue. Each issue on file has an Issue Key.

Goodwill

Goodwill

Mnemonic	Item number	Category
GDWL	G88	Industrial Financial Services

Industrial definition

This item represents the excess of cost over equity of an acquired company.

This is a supplementary Balance Sheet item.

This item includes:

1. Adjustments resulting from consolidations
2. Goodwill purchased as an intangible asset

This item excludes goodwill on unconsolidated subsidiaries (when reported separately) (included in Investments and Advances - Equity Method [IVAEQ]).

France This item included trade goodwill (*fonds de commerce*).

Japan This item includes:

1. Goodwill
2. Consolidation goodwill (Assets)

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents the excess of cost over equity of an acquired company.

This item is a component of Intangibles (INTAN).

This item includes:

1. Adjustments resulting from consolidations
2. Consolidation differences
3. Excess of cost or premium on acquisition (except on unconsolidated subsidiaries)
4. Excess of cost over equity upon consolidation
5. Goodwill (except on unconsolidated subsidiaries)
6. Unamortized goodwill

This item excludes:

1. Goodwill on unconsolidated subsidiaries (when reported separately) (included in Investments - Permanent - Total [IVPT])
2. Other intangibles (included in Intangible Assets - Other [INTAO])

Australia Purchased goodwill is amortized on the Income Statement and not against reserves. The amortization period for goodwill is its useful economic life, not to exceed 20 years.

Belgium Goodwill is reported at the lower of acquisition cost or valuation and is amortized over its useful economic life, not to exceed five years.

Canada Predominant practice is to amortize goodwill to income over its useful economic life, not to exceed 40 years.

Finland Goodwill can be reported on the Balance Sheet at cost, but must be amortized over its useful life, not to exceed 10 years.

Germany Goodwill can be considered as an asset if acquired from another party. It must be amortized over a period not to exceed five years.

Italy Goodwill (*avviamento*) can be reported on the Balance Sheet if it resulted from the acquisition of a company. It must be amortized over a period not to exceed five years.

Japan Purchased goodwill is reported on the Balance Sheet and must be amortized within five years.

Netherlands Purchased goodwill can be written off directly against retained earnings upon acquisition or amortized over a period not to exceed five years (in special cases, 10 years). There is no predominant practice.

Spain Goodwill is reported at cost and is amortized over five years.

Sweden Purchased goodwill (*affärsvärde*) must be amortized over a period not to exceed 10 years.

United Kingdom Predominant practice is to write off goodwill against reserves upon acquisition. A company has the option of capitalizing goodwill and amortizing it over its estimated useful economic life, not to exceed 40 years.

United States Goodwill must be capitalized and is amortized over its useful economic life, not to exceed 40 years.

Goodwill Written Off

Mnemonic	Item number	Category
GWO	G402	Financial Services

This item represents the Income Statement write-off of excess of cost over equity of acquired companies.

This item includes:

1. Write-offs of goodwill to income
2. Write-offs of goodwill to reserves

This item excludes:

1. Amortization of goodwill against reserves
2. Amortization of goodwill to income

Government Grants

Government Grants

Mnemonic	Item number	Category
GOVGR	G164	Industrial Financial Services

Industrial definition

This item represents accumulated, unamortized grants, and subsidies received from central authorities. Amounts are deferred and accounted for on the Income Statement as installment income or as a reduction of qualifying costs.

This item is a component of Liabilities - Other (LO).

This item includes deferred grants.

Canada, United States This item contains a Not Available data code (@NA).

Financial Services definition

This item represents accumulated, unamortized grants, and subsidies received from central authorities. Amounts are deferred and accounted for on the Income Statement as installment income or as a reduction of qualifying costs.

This item is a component of Invested Capital (ICAPT) and Liabilities - Other (LO).

This item excludes grants reported in the Shareholders' Equity section (included in Reserves - Nondistributable - Other [RVNO]).

Netherlands This item includes Investment Tax Credits Equalization Fund (*Egalisatierekening WIP - Premies*).

Grants - Equity Reserve

Grants - Equity Reserves

Mnemonic	Item number	Category
GEQRV	G271	Financial Services

This item represents the amounts of government grants not yet transferred to the Income Statement but included in the Shareholders' Equity section.

This item excludes grants reported in the Liabilities section (included in Government Grants [GOVGR]).

Gross Assets

Gross Assets

Mnemonic	Concept Calculation	Category
GA	AT + (PPEGT - PPENT)	Industrial Financial Services

Gross Assets is the *sum* of Assets - Total *plus* Fixed Assets (Tangible) - Total (Gross) *minus* Property, Plant, and Equipment (Net) - Total.

Gross Profit Margin

Gross Profit Margin

Mnemonic	Concept Calculation	Category
GPM	(REVT-COGS)/ REVT*100	Industrial

This item represents Revenue - Total *minus* Cost of Goods Sold. This total is *divided by* Revenue - Total and *multiplied by* 100.

Group Benefits

Group Benefits (Business Line)

Mnemonic	Item number	Category
GBBL	G539	Financial Services

This item is available for insurance companies only.

This item represents benefits incurred for life, health, and annuity contracts under which a group of individuals and their dependents are covered.

This item includes:

1. Group annuity benefits
2. Group health benefits
3. Group life benefits

Group Premiums

Group Premiums - Health (Business Line)

Mnemonic	Item number	Category
GPHBL	G523	Financial Services

This item is for insurance companies only.

This item represents total premiums earned from policies under which individuals of a group are covered for unexpected illness or injury.

This item is a component of Group Premiums - Total (Business Line) (GPTBL).

This item excludes:

1. Group life premiums (included in Group Premiums - Life [Business Line] (GPLBL))
2. Group retirement plan premiums (included in Group Premiums - Retirement Benefits [Business Line] [GPRBL])
3. Other group premiums (included in Group Premiums - Other [Business Line] [GPOBL])

Group Premiums - Life (Business Line)

Mnemonic	Item number	Category
GPLBL	G522	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from policies under which individuals of a group are covered for loss of life.

This item is a component of Group Premiums - Total (Business Line) (GPTBL).

This item excludes:

1. Group health premiums (included in Group Premiums - Health (Business Line) (GPHBL))
2. Group retirement plan premiums (included in Group Premiums - Retirement Benefits [Business Line] (GPRBL))
3. Other group premiums (included in Group Premiums - Other Business (GPOBL))

Group Premiums - Other (Business Line)

Mnemonic	Item number	Category
GPOBL	G525	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from policies covering a group of individuals that cannot be identified as life policies, health policies, or annuities.

This item is a component of Group Premiums - Total (Business Line) (GPTBL).

This item excludes:

1. Group health premiums (included in Group Premiums - Health [Business Line] (GPHBL))
2. Group life premiums (included in Group Premiums - Life [Business Line] (GPLBL))
3. Group retirement plan premiums (included in Group Premiums - Retirement Benefits [Business Line] (GPRBL))

Group Premiums - Retirement Benefits (Business Line)

Mnemonic	Item number	Category
GPRBL	G524	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from contracts intended to provide future income to members of a group.

This item is a component of Group Premiums - Total (Business Line) (GPTBL).

This item includes:

1. Group annuity premiums
2. Group pension plan premiums

This item excludes:

1. Group health premiums (included in Group Premiums - Health [Business Line] [GPHBL])
2. Group life premiums (included in Group Premiums - Life [Business Line] [GPLBL])
3. Other group premiums (included in Group Premiums - Other [Business Line] [GPOBL])

Group Premiums - Total (Business Line)

Mnemonic	Item number	Category
GPTBL	G526	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from life, health, and annuity contracts under which a group of individuals and their dependents are covered.

This item is a component of Premiums - Life - Total (Business Line) (PLTBL).

This item is the *sum* of:

1. Group Premiums - Health (Business Line) (GPHBL)
2. Group Premiums - Life (Business Line) (GPLBL)
3. Group Premiums - Other (Business Line) (GPOBL)
4. Group Premiums - Retirement Benefits (Business Line) (GPRBL)

'I' Data Definitions

I/B/E/S Data

I/B/E/S Beta

Mnemonic	Period	Category
IBETA		I/B/E/S

This item is a measure of the sensitivity of a stock's rate of return to general market movements and can indicate its relative volatility to the rest of the market.

For United States stocks, the beta coefficient is given by the regression coefficient of the stock's weekly price returns against the Standard & Poor's 500 Index weekly price returns over a 3-year period. For example, the S&P 500 Index has a beta coefficient of 1. A stock with a higher beta coefficient is considered to be more volatile than the market; conversely, a stock with a lower beta can be expected to rise and fall more slowly than the market.

For non-United States stocks, the beta coefficient is given by the regression coefficient of the stock's monthly price returns against the local market index monthly price returns over a 5-year period.

A result of "99.99" indicates that the beta calculation is not available.

I/B/E/S Capital International Flag

Mnemonic	Category
IBCIF	I/B/E/S

This item is a one-digit code that represents the source I/B/E/S uses to obtain earnings per share information.

I/B/E/S defines the codes as follows:

Code	Description
1	I/B/E/S earnings per share data is reported by <i>Morgan Stanley Capital International</i>
9	I/B/E/S earnings per share data is not reported by <i>Morgan Stanley Capital International</i>

I/B/E/S Coefficient of Variation

I/B/E/S Coefficient of Variation

Mnemonic	Concept Calculation	Category
IBF1CC (Year 1 Current)	$(IBF1SC/IBF1AC) * 100$	I/B/E/S
IBF1CV (Year 1 Monthly)	$(IBF1SD/IBF1AV) * 100$	I/B/E/S
IBF2CC (Year 2 Current)	$(IBF2SC/IBF2AC) * 100$	I/B/E/S
IBF2CV (Year 2 Monthly)	$(IBF2SD/IBF2AV) * 100$	I/B/E/S
IBF3CC (Year 3 Current)	$(IBF3SC/IBF3AC) * 100$	I/B/E/S
IBF3CV (Year 3 Monthly)	$(IBF3SD/IBF3AV) * 100$	I/B/E/S

This concept represents the standard deviation of estimates divided by the average estimate for the defined fiscal period. The result is multiplied by 100.

The coefficient of variation indicates the percentage range within which two-thirds of all of the estimates fall for the defined fiscal period.

I/B/E/S Coefficient of Variation - Current - Year 1

Mnemonic	Concept Calculation	Category
IBF1CC (Year 1 Current)	$(IBF1SC/IBF1AC) * 100$	I/B/E/S
IBF1CV (Year 1 Monthly)	$(IBF1SD/IBF1AV) * 100$	I/B/E/S
IBF2CC (Year 2 Current)	$(IBF2SC/IBF2AC) * 100$	I/B/E/S
IBF2CV (Year 2 Monthly)	$(IBF2SD/IBF2AV) * 100$	I/B/E/S
IBF3CC (Year 3 Current)	$(IBF3SC/IBF3AC) * 100$	I/B/E/S
IBF3CV (Year 3 Monthly)	$(IBF3SD/IBF3AV) * 100$	I/B/E/S

This concept represents the standard deviation of estimates divided by the average estimate for the defined fiscal period. The result is multiplied by 100.

The coefficient of variation indicates the percentage range within which two-thirds of all of the estimates fall for the defined fiscal period.

I/B/E/S Coefficient of Variation - Current - Year 2

Mnemonic	Concept Calculation	Category
IBF1CC (Year 1 Current)	$(IBF1SC/IBF1AC) * 100$	I/B/E/S
IBF1CV (Year 1 Monthly)	$(IBF1SD/IBF1AV) * 100$	I/B/E/S
IBF2CC (Year 2 Current)	$(IBF2SC/IBF2AC) * 100$	I/B/E/S
IBF2CV (Year 2 Monthly)	$(IBF2SD/IBF2AV) * 100$	I/B/E/S
IBF3CC (Year 3 Current)	$(IBF3SC/IBF3AC) * 100$	I/B/E/S
IBF3CV (Year 3 Monthly)	$(IBF3SD/IBF3AV) * 100$	I/B/E/S

This concept represents the standard deviation of estimates divided by the average estimate for the defined fiscal period. The result is multiplied by 100.

The coefficient of variation indicates the percentage range within which two-thirds of all of the estimates fall for the defined fiscal period.

I/B/E/S Dilution Factor

Mnemonic	Period	Category
IBDLFC	Current	I/B/E/S
IBDLF	Monthly	I/B/E/S

This item represents the amount by which primary earnings per share information can be adjusted to derive fully diluted earnings per share.

Fully diluted earnings per share is defined as earnings per share that allows for the conversion of convertible senior stock and debt, the exercise of outstanding warrants and options, and agreements for issuance of common shares upon satisfaction of certain conditions.

I/B/E/S Dilution Indicator

Mnemonic	Period	Category
IBDLI		I/B/E/S
IBDLIC	Current	

This item indicates that primary earnings per share information has been adjusted to derive fully diluted earnings per share. If the company's earnings are displayed on a diluted basis a "D" follows the dilution factor.

I/B/E/S EPS

I/B/E/S EPS - 12-Months Moving (Actual)

Mnemonic	Category
IBL12	I/B/E/S

This item represents earnings per share applicable to the latest 12-month period.

I/B/E/S EPS - 5-Year Growth (Actual)

Mnemonic	Category
IB5YRG	I/B/E/S

This item represents the average annual growth rate of each company's earnings over the past five years. Five year earnings per share growth is calculated by the least squares method using the last 20 quarters of reported last four quarter earnings.

I/B/E/S EPS - 5-Year Stability (Actual)

Mnemonic	Category
IB5YRS	I/B/E/S

This item represents the average difference between the values of earnings per share that are given by a least squares growth line and the actual last 12 month-moving earnings per share values that are used to fit the line. The statistical term for this measure is the *average absolute deviation* of the estimates.

I/B/E/S EPS - Actual Quarter Average Estimate

Mnemonic	Period	Category
IBAQAC	Current	I/B/E/S
IBQAV	Monthly	I/B/E/S

This item represents the average of the quarterly estimates for the most recently reported quarter.

I/B/E/S EPS - Actual Quarter Standard Deviation of Estimates

Mnemonic	Period	Category
IBAQSC	Current	I/B/E/S
IBAQSD	Monthly	I/B/E/S

This item represents the standard deviation of estimates for the most recently reported fiscal quarter.

Standard deviation is a measure of dispersion in this case, of earnings growth forecasts. Approximately two-thirds of the estimates fall within *plus one* or *minus one* standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion of the estimates. There are no norms for standard deviation.

I/B/E/S EPS - Average Estimate

Mnemonic	Period	Category
IBF1AC	Year 1-Current	I/B/E/S
IBQ1AC	Quarter 1-Current	I/B/E/S
IBF1AV	Year 1-Monthly	I/B/E/S
IBQ1AV	Quarter 1-Monthly	I/B/E/S
IBF2AC	Year 2-Current	I/B/E/S
IBQ2AC	Quarter 2-Current	I/B/E/S
IBF2AV	Year 2-Monthly	I/B/E/S
IBQ2AV	Quarter 2-Monthly	I/B/E/S
IBF3AC	Year 3-Current	I/B/E/S
IBQ3AC	Quarter 3-Current	I/B/E/S
IBF3AV	Year 3-Monthly	I/B/E/S
IBQ3AV	Quarter 3-Monthly	I/B/E/S
IBQ4AC	Quarter 4-Current	I/B/E/S
IBQ4AV	Quarter 4-Monthly	I/B/E/S

This item represents the latest arithmetic average earnings per share estimate for the defined fiscal period.

An average estimate (also known as the consensus forecast) is a composite forecast of earnings per share that distills all of the available earnings per share estimate data into a single expectation.

I/B/E/S EPS - High Estimate

Mnemonic	Period	Category
IBF1HC	Year 1-Current	I/B/E/S
IBQ1HC	Quarter 1-Current	I/B/E/S
IBF1HI	Year 1-Monthly	I/B/E/S
IBQ1HI	Quarter 1-Monthly	I/B/E/S
IBF2HC	Year 2-Current	I/B/E/S
IBQ2HC	Quarter 2-Current	I/B/E/S
IBF2HI	Year 2-Monthly	I/B/E/S
IBQ2HI	Quarter 2-Monthly	I/B/E/S
IBF3HC	Year 3-Current	I/B/E/S
IBQ3HC	Quarter 3-Current	I/B/E/S
IBF3HI	Year 3-Monthly	I/B/E/S
IBQ3HI	Quarter 3-Monthly	I/B/E/S
IBQ4HC	Quarter 4-Current	I/B/E/S
IBQ4HI	Quarter 4-Monthly	I/B/E/S

This item represents the highest current earnings estimate for the defined fiscal period. When used in conjunction with the low current earnings estimate, this item provides the range of estimates from all sell-side analysts that follow the company.

I/B/E/S EPS - Latest Four Quarters (Actual)

Mnemonic	Category
IBX12	I/B/E/S

This item represents actual earnings per share applicable to the latest four quarters.

I/B/E/S EPS - Latest Period (Actual)

Mnemonic	Period	Category
IBA	Year	I/B/E/S
IBAQ	Quarter	I/B/E/S

This item represents the latest actual earnings per share figure for the most recently reported year or quarter.

I/B/E/S EPS - Low Estimate

Mnemonic	Period	Category
IBF1LC	Year 1-Current	I/B/E/S
IBQ1LC	Quarter 1-Current	I/B/E/S
IBF1LO	Year 1-Monthly	I/B/E/S
IBQ1LO	Quarter 1-Monthly	I/B/E/S
IBF2LC	Year 2-Current	I/B/E/S
IBQ2LC	Quarter 2-Current	I/B/E/S
IBF2LO	Year 2-Monthly	I/B/E/S
IBQ2LO	Quarter 2-Monthly	I/B/E/S
IBF3LC	Year 3-Current	I/B/E/S
IBQ3LC	Quarter 3-Current	I/B/E/S
IBF3LO	Year 3-Monthly	I/B/E/S
IBQ3LO	Quarter 3-Monthly	I/B/E/S
IBQ4LC	Quarter 4-Current	I/B/E/S
IBQ4LO	Quarter 4-Monthly	I/B/E/S

This item represents the lowest earnings estimate for the defined fiscal period. When used in conjunction with the high earnings estimate, this item provides the range of estimates from all sell-side analysts that follow the company.

I/B/E/S EPS - Median Estimate

Mnemonic	Period	Category
IBF1MC	Year 1-Current	I/B/E/S
IBQ1MC	Quarter 1-Current	I/B/E/S
IBF1MD	Year 1-Monthly	I/B/E/S
IBQ1MD	Quarter 1-Monthly	I/B/E/S
IBF2MC	Year 2-Current	I/B/E/S
IBQ2MC	Quarter 2-Current	I/B/E/S
IBF2MD	Year 2-Monthly	I/B/E/S
IBQ2MD	Quarter 2-Monthly	I/B/E/S
IBF3MC	Year 3-Current	I/B/E/S
IBQ3MC	Quarter 3-Current	I/B/E/S
IBF3MD	Year 3-Monthly	I/B/E/S
IBQ3MD	Quarter 3-Monthly	I/B/E/S
IBQ4MC	Quarter 4-Current	I/B/E/S
IBQ4MD	Quarter 4-Monthly	I/B/E/S

This item represents the midpoint of all earnings estimates for the defined fiscal period. For example, if all earnings estimates were ranked from highest to lowest, this item would represent the midpoint of the range of earnings estimates.

I/B/E/S EPS - Naive Estimate

Mnemonic	Period	Category
IBF1VC	Year 1-Current	I/B/E/S
IBF2VC	Year 2-Current	I/B/E/S

This item represents an earnings per share forecast based on the assumption that future earnings will follow the same growth trends as past earnings.

This item is calculated by fitting a least squares growth line to the most recent 20 observations of 12-months moving earnings per share. The estimate is given by extrapolating the derived growth line to the end of the defined fiscal period.

I/B/E/S EPS - Prior Period (Actual)

Mnemonic	Category
IBPA	I/B/E/S
IBQAE1	I/B/E/S
IBQAE2	I/B/E/S
IBQAE3	I/B/E/S

This item represents the actual earnings per share figure for the period prior to the actual forecast period (for example, one year prior to the annual forecast period or one quarter, two quarters, or three quarters prior to the actual quarterly forecast period).

I/B/E/S EPS - Quarter Indicator

Mnemonic	Period	Category
IBQEPC	Current	I/B/E/S
IBQEP		I/B/E/S

This item is a one-digit code that indicates whether earnings per share estimates are reported on a quarterly basis or a semi-annual basis.

I/B/E/S defines the codes as follows:

Code	Description
1	Earnings per share estimates are reported on a quarterly basis
2	Earnings per share estimates are reported on a semi-annual basis

I/B/E/S Estimates Date

Mnemonic	Period	Category
IBDTEC	Current	I/B/E/S
IBDTE		I/B/E/S

This item represents the date for I/B/E/S information. The date appears in the form *MM/DD/YY* (for example, *12/31/91*).

I/B/E/S Forecast Period

Mnemonic	Period	Category
IBF1PC	Year 1-Current	I/B/E/S
IBQ1PC	Quarter 1-Current	I/B/E/S
IBF1P	Year 1	I/B/E/S
IBQ1P	Quarter 1	I/B/E/S

This item represents the company's fiscal period for the estimate. This date appears as *Yyy* (for example, *Y92*) or *QqYyy* (for example, *Q2Y92*).

I/B/E/S Growth Rate

I/B/E/S Growth Rate - Average Estimate

Mnemonic	Period	Category
IBLGAC	Current	I/B/E/S
IBLGAV	Monthly	I/B/E/S

This item represents the latest arithmetic average estimate of expected five-year growth for the defined fiscal period.

I/B/E/S Growth Rate - High Estimate

Mnemonic	Period	Category
IBLGHC	Current	I/B/E/S
IBLGHI	Monthly	I/B/E/S

This item represents the highest estimate of expected five-year growth for the defined fiscal period. When used in conjunction with the low growth estimate (IBLGLC or IBLGLO), this item provides the range of growth expectations from virtually all sell-side analysts that follow the company.

I/B/E/S Growth Rate - Low Estimate

Mnemonic	Period	Category
IBLGLC	Current	I/B/E/S
IBLGLO	Monthly	I/B/E/S

This item represents the lowest estimate of expected five-year growth for the defined fiscal period. When used in conjunction with the high growth rate estimate (IBLGHC or IBLGHI), this item provides the range of growth expectations from virtually all sell-side analysts that follow the company.

I/B/E/S Growth Rate - Median Estimate

Mnemonic	Period	Category
IBLGMC	Current	I/B/E/S
IBLGMD	Monthly	I/B/E/S

This item represents the median (mid-point) estimate of expected five-year growth for the defined fiscal period.

I/B/E/S Growth Rate - Number of Estimates

Mnemonic	Period	Category
IBLGNC	Current	I/B/E/S
IBLGN	Monthly	I/B/E/S

This item represents the number of five-year growth estimates for each company.

I/B/E/S Growth Rate - Number of Estimates Down from Last Month

Mnemonic	Period	Category
IBDNMC	Current	I/B/E/S
IBDNM	Monthly	I/B/E/S

This item represents the number of five-year growth estimates that have been lowered from the prior month's estimates.

I/B/E/S Growth Rate - Number of Estimates Down from Last Week

Mnemonic	Period	Category
IBDNWC	Current	I/B/E/S

This item represents the number of five-year growth estimates that have been lowered from the prior week's estimates.

I/B/E/S Growth Rate - Number of Estimates Up from Last Month

Mnemonic	Period	Category
IBUPMC	Current	I/B/E/S
IBUPM	Monthly	I/B/E/S

This item represents the number of five-year growth estimates that have been raised from the prior month's estimates.

I/B/E/S Growth Rate - Number of Estimates Up from Last Week

Mnemonic	Period	Category
IBUPWC	Current	I/B/E/S

This item represents the number of five-year growth estimates that have been raised from the prior week's estimates.

I/B/E/S Growth Rate - Standard of Deviation of Estimates

Mnemonic	Period	Category
IBLGSC	Current	I/B/E/S
IBLGSD	Monthly	I/B/E/S

This item represents the standard deviation of estimates for five-year growth.

Standard deviation is a measure of dispersion in this case, of earnings growth forecasts. Approximately two-thirds of the estimates fall within *plus one* or *minus one* standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion of the estimates. There are no norms for standard deviation.

I/B/E/S Growth Rate (Actual)

Mnemonic	Category
IB5YRG	I/B/E/S

This item represents the growth rate of earnings per share reported over a 5-year period.

I/B/E/S Home Market Code

Mnemonic	Category
IBHMCD	I/B/E/S

This item is a four-digit code that identifies a Japanese company by the agency governing the settlement of securities trading. Each Japanese company is assigned a unique code.

I/B/E/S Indicated Annual Dividend

Mnemonic	Category
IBDVI	I/B/E/S

This item represents an indicated annual dividend payment based on the last quarterly or interim dividend. For example, an annualized dividend rate is derived by *multiplying* the last quarterly declared dividend *times* four and *adding* any recurring extra or special yearend dividends. The annualized dividend rate has empirical validity for companies that pay a consistent dividend amount on a regular basis.

I/B/E/S Industry Code

Mnemonic	Category
IBICD	I/B/E/S

This item is a one- or two-digit code that, when used in conjunction with the Sector Code (IBSCD), identifies the line of business that best represents the company as a whole.

Industry classification and assignments are made by I/B/E/S, Inc.

I/B/E/S defines the industry codes as follows:

(In the following table, Morgan Stanley Capital International uses EAFE to refer to "Europe, Australia, and Far East.")

Sector Code	Sector Description	Industry Code	Industry Description
1	Financial Services	1	Finance & Loan
		2	Financial Services
		3	Savings and Loans
		4	Banking
		5	Insurance
		6	Investments
		7	Leasing
		9	Undesignated Finance
		10	Multi-Industry Banking
		30	EAFE Banking
		35	EAFE Financial Services
		48	EAFE Insurance
		64	EAFE Real Estate
		99	EAFE Financial Multi-Industry
2	Health Care	1	Drugs
		2	Hospital Supplies
		3	Hospitals
		4	Biotechnology
		5	Medical Supplies
		6	Services to Medical Prof
		7	Home Health Care
		9	Undesignated Health
		45	EAFE Health Care
		99	EAFE Hea Multi-Industry
3	Consumer Non-Durables	1	Clothing
		3	Cosmetics

		4	Food Processors
		5	Beverages
		6	Home Products
		7	Leisure Time
		9	Tobacco
		12	Undesignated Conr Non Du
		40	EAFE Beverages & Tobacco
		50	EAFE Food & Household
		51	EAFE Recreation
		55	EAFE Textiles & Apparel
		99	EAFE Cnd Multi- Industry
4	Consumer Services	1	Communications
		2	Leisure
		3	Retailing - Foods
		4	Retailing - Goods
		5	Industrial Services
		7	Undesignated Conr Svc
		32	EAFE Recreation
		33	EAFE Broadcast & Pub
		41	EAFE Bus & Pub Svc
		46	EAFE Leisure & Tourism
		51	EAFE Merchandising
		98	EAFE Intl Trading
		99	EAFE CSV Multi- Industry
5	Consumer Durables	1	Automotive Manufacturing
		2	Auto Part Mfg
		3	Home Building
		4	Home Furnishings

			5	Leisure Products
			6	Recreational Vehicles
			7	Rubber
			8	Tools and Hardware
			13	Undesignated Contr Dur
			31	EAFE Appliances
			36	EAFE Automobiles
	6	Energy	1	Oil
			2	Coal
			5	Undesignated Energy
			7	Gas
			8	Alternative Energy
			42	EAFE Energy Sources
			44	EAFE Energy Equipment
			99	EAFE Ene Multi-Industry
	7	Transportation	1	Airlines
			2	Railroads
			3	Trucking
			5	Maritime
			6	Multi-Ind Transn
			7	Undesignated Transport
			61	EAFE Transportation Air
			62	EAFE Transportation R&R
			63	EAFE Transportation Ship
			99	EAFE Tra Multi-Industry
	8	Technology	1	Computer Mfrs
			3	Electronics
			4	Software & EDP Services

		7	Other Computers
		8	Semiconductors/ Component
		9	Photo-Optical Equipment
		10	Electronic Syst/Devices
		11	Office/Comm Equip
		12	Undesignated Technology
		54	EAFE Data Processing
		56	EAFE Electronic Comp
		99	EAFE Tec Multi- Industry
9	Basic Industries	1	Building & Related
		2	Chemicals
		3	Containers
		4	Metal Fabricators & Dist
		6	Forest Products
		8	Steel
		9	Textiles
		10	Nonferrous Base Metals
		11	Precious Metals
		12	Multi-Ind Basic
		57	EAFE Chemicals
		58	EAFE Forest Products
		59	EAFE Metals - Nonfer
		60	EAFE Metals - Steel
		72	EAFE Misc Materials
		73	EAFE Gold Mining
		99	EAFE Multi- Industry
10	Capital Goods	1	Defense
		3	Electrical

		4	Machinery
		5	Shipbuilding
		6	Truck Mfg
		7	Building Materials
		8	Office Products
		10	Multi-Ind Cap Good
		11	Undesignated Capital
		74	EAFE Building Materials
		75	EAFE Aerospace
		76	Construction
		77	EAFE Electrical & Electr
		78	EAFE Industrial Comp
		79	EAFE Machinery & Eng
		99	EAFE Cap Multi- Industry
11	Public Utilities	1	Electrical Utilities
		2	Gas Utilities
		3	Telephone Utilities
		5	Water Utilities
		80	EAFE Utilities
		81	EAFE Telecommunica- tions

I/B/E/S Number of Estimates

I/B/E/S Number of Estimates

Mnemonic	Period	Category
IBF1NC	Year 1-Current	I/B/E/S
IBQ1NC	Quarter 1-Current	I/B/E/S
IBF1N	Year 1-Monthly	I/B/E/S
IBQ1N	Quarter 1-Monthly	I/B/E/S
IBF2NC	Year 2-Current	I/B/E/S
IBQ2NC	Quarter 2-Current	I/B/E/S
IBF2N	Year 2-Monthly	I/B/E/S
IBQ2N	Quarter 2-Monthly	I/B/E/S
IBF3NC	Year 3-Current	I/B/E/S
IBQ3NC	Quarter 3-Current	I/B/E/S
IBF3N	Year 3-Monthly	I/B/E/S
IBQ3N	Quarter 3-Monthly	I/B/E/S
IBQ4NC	Quarter 4-Current	I/B/E/S
IBQ4N	Quarter 4-Monthly	I/B/E/S

This item represents the number of earnings estimate for the defined fiscal period. Since virtually all institutional research firms are contributors to I/B/E/S, this number is an accurate representation of the total number of sell-side analysts that follow each company.

I/B/E/S Number of Estimates Down

Mnemonic	Period	Category
IBF1DC	Year 1-Current	I/B/E/S
IBQ1DC	Quarter 1-Current	I/B/E/S
IBF1DN	Year 1-Monthly	I/B/E/S
IBQ1DN	Quarter 1-Monthly	I/B/E/S
IBF2DC	Year 2-Current	I/B/E/S
IBQ2DC	Quarter 2-Current	I/B/E/S
IBF2DN	Year 2-Monthly	I/B/E/S
IBQ2DN	Quarter 2-Monthly	I/B/E/S
IBF3DC	Year 3-Current	I/B/E/S
IBQ3DC	Quarter 3-Current	I/B/E/S
IBF3DN	Year 3-Monthly	I/B/E/S
IBQ3DN	Quarter 3-Monthly	I/B/E/S
IBQ4DC	Quarter 4-Current	I/B/E/S
IBQ4DN	Quarter 4-Monthly	I/B/E/S

This item represents the number of earnings estimates for the defined fiscal period that have been lowered from the previous month.

I/B/E/S Number of Estimates Down from Last Week

Mnemonic	Period	Category
IBF1DW	Year 1-Current	I/B/E/S
IBQ1DW	Quarter 1-Current	I/B/E/S
IBF2DW	Year 2-Current	I/B/E/S
IBQ2DW	Quarter 2-Current	I/B/E/S
IBF3DW	Year 3-Current	I/B/E/S
IBQ3DW	Quarter 3-Current	I/B/E/S
IBQ4DW	Quarter 4-Current	I/B/E/S

This item represents the number of earnings estimates that have been lowered from the previous week.

I/B/E/S Number of Estimates Up

Mnemonic	Period	Category
IBF1UC	Year 1-Current	I/B/E/S
IBQ1UC	Quarter 1-Current	I/B/E/S
IBF1UP	Year 1-Monthly	I/B/E/S
IBQ1UP	Quarter 1-Monthly	I/B/E/S
IBF2UC	Year 2-Current	I/B/E/S
IBQ2UC	Quarter 2-Current	I/B/E/S
IBF2UP	Year 2-Monthly	I/B/E/S
IBQ2UP	Quarter 2-Monthly	I/B/E/S
IBF3UC	Year 3-Current	I/B/E/S
IBQ3UC	Quarter 3-Current	I/B/E/S
IBF3UP	Year 3-Monthly	I/B/E/S
IBQ3UP	Quarter 3-Monthly	I/B/E/S
IBQ4UC	Quarter 4-Current	I/B/E/S
IBQ4UP	Quarter 4-Monthly	I/B/E/S

This item represents the number of earnings estimates for the defined fiscal period that have been raised from the previous month.

I/B/E/S Number of Estimates Up from Last Week

Mnemonic	Period	Category
IBF1UW	Year 1-Current	I/B/E/S
IBQ1UW	Quarter 1-Current	I/B/E/S
IBF2UW	Year 2-Current	I/B/E/S
IBQ2UW	Quarter 2-Current	I/B/E/S
IBF3UW	Year 3-Current	I/B/E/S
IBQ3UW	Quarter 3-Current	I/B/E/S
IBQ4UW	Quarter 4-Current	I/B/E/S

This item represents the number of earnings estimates that have been raised from the previous week.

I/B/E/S Price - Close

Mnemonic	Period	Category
IBPRCC	Current	I/B/E/S
IBPRCM		I/B/E/S

This item represents the most recent close price for the defined fiscal period as provided by I/B/E/S, Inc.

Close price figures are rounded to the nearest whole unit value of legal tender.

I/B/E/S Price/Earnings Ratio (Implied)

Mnemonic	Period	Category	Concept Calculation
IBF1RC	Year 1-Current	I/B/E/S	--
IBF1PE	Year 1-Monthly	I/B/E/S	PRCCM/IBF1AV
IBF2RC	Year 2-Current	I/B/E/S	--
IBF2PE	Year 2-Monthly	I/B/E/S	PRCCM/IBF2AV
IBF3RC	Year 3-Current	I/B/E/S	--
IBF3PE	Year 3-Monthly	I/B/E/S	PRCCM/IBF3AV

This item represents the measure the market has placed on the anticipated price to earnings growth for each company.

This item is the most recent close price divided by the average estimate for Year 1, 2, or 3.

I/B/E/S Price/Earnings Ratio (Implied)

I/B/E/S Price/Earnings Ratio (Implied) - Current - Year 1

Mnemonic	Period	Category	Concept Calculation
IBF1RC	Year 1-Current	I/B/E/S	--
IBF1PE	Year 1-Monthly	I/B/E/S	PRCCM/IBF1AV
IBF2RC	Year 2-Current	I/B/E/S	--
IBF2PE	Year 2-Monthly	I/B/E/S	PRCCM/IBF2AV
IBF3RC	Year 3-Current	I/B/E/S	--
IBF3PE	Year 3-Monthly	I/B/E/S	PRCCM/IBF3AV

This item represents the measure the market has placed on the anticipated price to earnings growth for each company.

This item is the most recent close price divided by the average estimate for Year 1, 2, or 3.

I/B/E/S Price/Earnings Ratio (Implied) - Current - Year 2

Mnemonic	Period	Category	Concept Calculation
IBF1RC	Year 1-Current	I/B/E/S	--
IBF1PE	Year 1-Monthly	I/B/E/S	PRCCM/IBF1AV
IBF2RC	Year 2-Current	I/B/E/S	--
IBF2PE	Year 2-Monthly	I/B/E/S	PRCCM/IBF2AV
IBF3RC	Year 3-Current	I/B/E/S	--
IBF3PE	Year 3-Monthly	I/B/E/S	PRCCM/IBF3AV

This item represents the measure the market has placed on the anticipated price to earnings growth for each company.

This item is the most recent close price divided by the average estimate for Year 1, 2, or 3.

I/B/E/S Pricing Date

Mnemonic	Period	Category
IBPDC	Current	I/B/E/S
IBPD		I/B/E/S

This item represents the date of the most recent close price (IBPRCM or IBPRCC) during the latest 52-week period. The date appears in the form *MM/DD/YY* (for example, *12/31/91*).

I/B/E/S Sector Code**Mnemonic**

IBSCD

Category

I/B/E/S

This item is a one- or two-digit code that describes the homogenous group of industries that comprise a major subset of the market of which the industry is a member. The Sector Code is used in conjunction with the Industry Code (IBICD) to identify the line of business that best represents the company as a whole.

Sector assignments and classifications are made by I/B/E/S, Inc.

I/B/E/S defines the Sector Codes as follows:

Code	Description
1	Financial Services
2	Health Care
3	Consumer Non-Durables
4	Consumer Services
5	Consumer Durables
6	Energy
7	Transportation
8	Technology
9	Basic Industries
10	Capital Goods
11	Public Utilities

I/B/E/S Shares Outstanding - Common/Ordinary**Mnemonic**

IBCSHO

Category

I/B/E/S

This item represents the net number of common/ordinary shares outstanding used by I/B/E/S, Inc.

I/B/E/S Standard Deviation of Estimates

Mnemonic	Period	Category
IBF1SC	Year 1-Current	I/B/E/S
IBQ1SC	Quarter 1-Current	I/B/E/S
IBF1SD	Year 1-Monthly	I/B/E/S
IBQ1SD	Quarter 1-Monthly	I/B/E/S
IBF2SC	Year 2-Current	I/B/E/S
IBQ2SC	Quarter 2-Current	I/B/E/S

IBF2SD	Year 2-Monthly	I/B/E/S
IBQ2SD	Quarter 2-Monthly	I/B/E/S
IBF3SC	Year 3-Current	I/B/E/S
IBQ3SC	Quarter 3-Current	I/B/E/S
IBF3SD	Year 3-Monthly	I/B/E/S
IBQ3SD	Quarter 3-Monthly	I/B/E/S
IBQ4SC	Quarter 4-Current	I/B/E/S
IBQ4SD	Quarter 4-Monthly	I/B/E/S

This item represents the standard deviation of estimates for the defined fiscal period as of the current monthly period.

Standard deviation is a measure of dispersion in this case, of earnings forecast. Approximately two-thirds of the estimates fall within plus one or minus one standard deviation from the average. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion of the estimates. There are no norms for standard deviation.

I/B/E/S Ticker Symbol

Mnemonic	Category
IBTIC	I/B/E/S

This item represents the unique symbol used by I/B/E/S to identify stock issues that trade on stock exchanges.

For United States and Canadian companies, I/B/E/S presents the actual trading symbol for the issue. For companies not incorporated in the United States or Canada, I/B/E/S assigns a ticker symbol. All IBES-defined tickers are preceded by the "@" symbol.

I/B/E/S Unexpected Earnings

I/B/E/S Unexpected Earnings - Dollar Amount of Surprise

Mnemonic	Concept Calculation	Category
IBDUE	(IBAQ/IBAQAV)	I/B/E/S

This concept represents the latest actual quarterly earnings per share *minus* the latest actual quarterly average estimate.

The dollar amount of the unexpected earnings (also known as *earnings surprise*) is a measure of how accurately the reported quarterly earnings were anticipated by investors. This concept represents the difference between the forecasted earnings and the actual reported earnings. It is presented as a monetary amount.

I/B/E/S Unexpected Earnings - Percent

Mnemonic	Concept Calculation	Category
IBPUE	$((\text{IBAQ}/\text{IBAQAV})1) * 100$	I/B/E/S

This concept represents the latest actual quarterly earnings per share *divided by* the latest actual quarterly average estimate, *minus* 1. The result is *multiplied by* 100.

This concept is presented as a percentage of actual earnings.

The percent of unexpected earnings is a measure of how accurately the reported quarterly earnings were anticipated by investors. A positive percentage indicates that the company performed better than anticipated by investors. A negative percentage indicates the company performed worse than anticipated by investors.

I/B/E/S Unexpected Earnings - Standard

Mnemonic	Concept Calculation	Category
IBSUE	$((\text{IBAQ}/\text{IBAQAV}) / \text{IBAQSD})$	I/B/E/S

This concept represents the latest actual quarterly earnings per share *minus* the latest actual quarterly average estimate. The result is *divided by* the standard deviation of estimates for the latest quarter.

The unexpected earnings standard represents how much the reported earnings deviate from the expectations for those earnings (indicated by the number of standard deviations). This concept measures whether reported earnings were accurately anticipated by investors or whether reported quarterly earnings were outside the range of expectation.

I/B/E/S Unexpected Earnings Date

Mnemonic	Period	Category
IBQSDC	Current	I/B/E/S
IBQSD		I/B/E/S

This item represents the date of the unexpected earnings forecast. Analysts can compare the date of the earnings surprise forecast to the date the actual earnings are reported.

I/B/E/S Uniform Company Actuals Flag

Mnemonic	Category
IBFLAG	I/B/E/S

This item reflects whether or not analysts agree with the reported earnings per share figure.

I/B/E/S defines the codes as follows:

Code	Description
0	Analysts disagree with the reported earnings per share figures
1	Analysts agree with the reported earnings per share figures

Inactive Company

Inactive Company Date (Monthly Period)

Mnemonic	Item number	Category
INCOD	G708	Industrial

This identifies the month and year a company becomes inactive on the database. In some instances, this date matches the date of the corporate action inactivating the company.

Inactive Company Marker

Mnemonic	Item number	Category
INCO	G715	Industrial Financial Services

This indicates the reason a company becomes inactive on the database. Companies identified as inactive remain on the database but are no longer updated.

The following lists the Inactive Company Status Marker codes and their descriptions:

Code	Description
01	Acquisition or merger
02	Bankruptcy
03	Liquidation
04	Reverse acquisition
05	Company changed industries (no longer its format)
06	Leveraged buyout
09	Now a private company
10	Other (company no longer files with SEC, etc.)

Inactive Issue

Inactive Issue Date (Monthly Period)

Mnemonic	Category
INISSD	Issue

This identifies the month and year a company's issues become inactive on the database. In some instances, this date matches the date of the corporate action that rendered the company or issues inactive.

Inactive Issue Status Marker

Mnemonic	Category
INISS	Issue

This indicates the reason a company's issues become inactive on the database. Inactive issues remain on the database but are no longer updated.

The following lists the Inactive Issue Status Marker codes and their descriptions.

Code	Description
01	Acquisition or merger (company-level activity affected the issue)
02	Bankruptcy (company-level activity affected the issue)
03	Liquidation (company-level activity affected the issue)
04	Reverse acquisition (company-level activity affected the issue)
05	Company changed industries (no longer fits format)
06	Leveraged buyout (company-level activity affected the issue)
09	Now a private company (company-level activity affected the issue)
10	Other (company no longer files with SEC, etc.) (company-level activity affected the issue)
11	Agency governing settlement of securities' trading inactivated the issue's Local Settlement Code because the issue matured, expired, been called, or issue has been converted into an existing issue of the same company. No successor settlement code was established. (Local Settlement Codes are taken from CUSIP for North American issues and SEDOL for Rest of World)
12	Agency governing settlement of securities' trading inactivated the issue's Local Settlement Code. A successor settlement code was established and the issue was exchanged for another, as in a par value change. (Local Settlement Codes are taken from CUSIP for North American issues and SEDOL for Rest of World)
13	Price source for this SEDOL was no longer available. Issue now identified under different SEDOL
14	Fully paid issue was replaced or partly paid issue was replaced by a subsequent installment. Successor settlement code was established
20	Other (issue-level activity; company remains active on the file)

Income

Income - Noninterest - Total (Bank)

Mnemonic	Item number	Category
INITB	G319	Financial Services

This item is for banks only.

This item represents the total revenue/income of a bank not attributed to interest and dividends received from earning assets.

This item is the sum of:

1. Commissions and Fees - Other (CFO)
2. Investment Securities - Gain (Loss) - Total (ISGT)
3. Revenue/Income - Sundry (RIS)
4. Trading/Dealing Securities - Gain (Loss) (TDSG)

Income - Other (Broker/Dealer)

Mnemonic	Item number	Category
IOBD	G304	Financial Services

This item is for brokers/dealers only.

This item represents other revenue/income attributed to broker/dealer operations that isn't allocated to another broker/dealer revenue component.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Asset management fees
2. Other commissions and fees attributed to broker/dealer operations

This item excludes:

1. Capitalized interest (included in Revenue/Income - Sundry [RIS])
2. Dividends received from permanent investments (included in Revenue/Income - Sundry [RIS])
3. Equity in earnings of permanent investments (included in Revenue/Income - Sundry [RIS])
4. Exceptional income (included in Special Items [SPI])
5. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
6. Gain (loss) on disposition of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
7. Nonfinancial service revenue (included in Revenue/Income - Sundry [RIS])
8. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])
9. Revenue/income attributed to operations (other than broker/dealer)

Income - Other (Insurance)

Mnemonic	Item number	Category
IOI	G294	Financial Services

This item is for insurance companies only.

This item represents other revenue attributed to insurance operations that is not allocated to another insurance revenue component.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Brokerage commissions and fees
2. Insurance commissions and fees received
3. Other insurance income
4. Other underwriting income

This item excludes:

1. Capitalized interest (included in Revenue/Income - Sundry [RIS])
2. Dividends received from permanent investments (included in Revenue/Income - Sundry [RIS])
3. Equity in earnings of permanent investments (included in Revenue/Income - Sundry [RIS])
4. Exceptional income (included in Special Items [SPI])
5. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
6. Gain (loss) on disposition of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
7. Nonfinancial service revenue (included in Revenue/Income - Sundry [RIS])
8. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])
9. Revenue/income attributed to operations (other than insurance)

Japan This item includes:

1. Adjustments to underwriting reserves for deposits by policyholders
2. Deposit premiums by policyholders

Income - Other (Insurance) to Revenue - Total

Mnemonic	Concept Calculation	Category
OTHREV	(IOI/REVT) * 100	Financial Services

This item is for insurance companies only.

This concept is Income - Other (Insurance) *divided by* Revenue - Total *multiplied by* 100.

Income - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
INCOJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents total ordinary, non-operating income during the period, reported in the Cash Inflow section.

This item is a component of Net Income (Loss) (Japan Non-Consolidated) (NINCJ).

This item is the sum of:

1. Dividends and Interest Received (Japan Non-Consolidated) (DIVINTJ)
2. Income - Sundry (Japan Non-Consolidated) (INCSUNJ)

Income - Other (Parent)

Mnemonic	Item number	Category
IOP	G490	Financial Services

This item is for U.S. bank holding companies only.

This item represents revenue/income attributed to the parent bank holding company that is not allocated to another revenue component.

This item is a component of Income - Total (Parent) (ITP).

This item includes:

1. Management fees
2. Other income
3. Service fees

Income - Other (Real Estate)

Mnemonic	Item number	Category
IORE	G298	Financial Services

This item is for real estate companies only.

This item represents other revenue attributed to real estate operations that is not allocated to another real estate revenue component.

This item is a component of Revenue - Total (REVT).

This item excludes:

1. Capitalized interest (included in Revenue/Income - Sundry [RIS])
2. Dividends received from permanent investments (included in Revenue/Income - Sundry [RIS])
3. Equity in earnings of permanent investments (included in Revenue/Income - Sundry [RIS])
4. Exceptional income (included in Special Items [SPI])
5. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
6. Gain (loss) on disposition of investment properties (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
7. Gain (loss) on disposition of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
8. Nonfinancial service revenue (included in Revenue/Income - Sundry [RIS])
9. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])
10. Revenue/income attributed to operations (other than real estate)

France This item includes:

1. Operations subsidies (subventions d'exploitation)
2. Transfers of expenses - other (transferts de charges -autres)
3. Transfers of expenses - repayment of tenant costs (transferts de charges - remboursements de charges locatives)

Income - Sundry (Japan Non-Consolidated)

Mnemonic	Item number	Category
INCSUNJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents all ordinary, non-operating income other than dividends and interest received, reported in the Cash Inflow section.

This item is a component of Income - Other (Japan Non-Consolidated) (INCOJ).

Income - Total (Parent)

Mnemonic	Item number	Category
ITP	G491	Financial Services

This item is for U.S. bank holding companies only.

This item represents gross income received by the parent bank holding company.

This item is the *sum* of:

1. Dividends from Subsidiaries - Banks (Parent) (DVSBP)
2. Dividends from Subsidiaries - Other (Parent) (DVSOP)
3. Income - Other (Parent) (IOP)
4. Interest Income (Parent) (IIP)

Income Before Extraordinary Items

Income Before Extraordinary Items

Mnemonic	Item number	Category
IB	G378	Industrial Financial Services
IBF	GF40	footnote

Industrial definition

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net items, but before extraordinary items and provisions for dividends.

This item is the *sum* of:

1. Pretax Income (PI)
2. Net Items - Total (NIT)
 - less:
 - 1. Appropriations to Untaxed Reserves (AUTXR)
 - 2. Income Taxes - Total (TXT)
 - 3. Minority Interest (Income Account) (MII)

Austria This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rücklagen*) and statutory reserves (*gesetzliche Rücklagen*).

Germany This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

Financial Services definition

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net Items, but before extraordinary items and provisions for dividends.

This item is the *sum* of:

1. Pretax Income (PI)
2. Net Items - Total (NIT)
 - less:
 1. Appropriations to Untaxed Reserves (AUTXR)
 2. Income Taxes - Total (TXT)
 3. Minority Interest (Income Account) (MII)

Austria This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rücklagen*) and statutory reserves (*gesetzliche Rücklagen*).

Germany This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

Spain Income Statements are generally reported on a pretax basis. When taxation or the proposed provision for taxes is available in the notes to the financial statements, SPC presents a net income figure.

When the company does not report taxation, this Item and Income Taxes - Total (TXT) contain Not Available data codes (@NA). When the company reports a loss for the year and no taxation is reported, we present the net loss figure.

Footnote Code

Code	Description
AC	Reflects an accounting change
AU	Combination of AC and US, or GP and US, or GI and US
GI	Combination AC and GP
GP	Some or all data is pro forma
US	The company reports in U.S. dollars

Income Before Extraordinary Items - Interim

Mnemonic

IBIS

Category

Industrial

Financial Services

This item represents Income Before Extraordinary Items on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net items, but before extraordinary items and provisions for dividends.

This item is the *sum* of:

1. Pretax Income
2. Net Items - Total
 - less:
 1. Appropriations to Untaxed Reserves
 2. Income Taxes - Total
 3. Minority Interest (Income Account)

Austria This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rücklagen*) and statutory reserves (*gesetzliche Rücklagen*).

Germany This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

Financial Services definition

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net Items, but before extraordinary items and provisions for dividends.

This item is the *sum* of:

1. Pretax Income
2. Net Items - Total
 - less:
 1. Appropriations to Untaxed Reserves
 2. Income Taxes - Total
 3. Minority Interest (Income Account)

Austria This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rücklagen*) and statutory reserves (*gesetzliche Rücklagen*).

Germany This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

Spain Income Statements are generally reported on a pretax basis. When taxation or the proposed provision for taxes is available in the notes to the financial statements, SPC presents a net income figure.

When the company does not report taxation, this Item and Income Taxes - Total contain Not Available data codes (@NA). When the company reports a loss for the year and no taxation is reported, we present the net loss figure.

Income Before Extraordinary Items - Preliminary

Mnemonic

IBPS

Category

Industrial

Financial Services

This item represents Income Before Extraordinary Items on a Preliminary basis. By definition, preliminary data are scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net items, but before extraordinary items and provisions for dividends.

This item is the *sum* of:

1. Pretax Income
2. Net Items - Total
 - less:
 - 1. Appropriations to Untaxed Reserves
 - 2. Income Taxes - Total
 - 3. Minority Interest (Income Account)

Austria This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rücklagen*) and statutory reserves (*gesetzliche Rücklagen*).

Germany This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

Financial Services definition

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net Items, but before extraordinary items and provisions for dividends.

This item is the *sum* of:

1. Pretax Income
2. Net Items - Total
 - less:
 - 1. Appropriations to Untaxed Reserves
 - 2. Income Taxes - Total
 - 3. Minority Interest (Income Account)

Austria This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rücklagen*) and statutory reserves (*gesetzliche Rücklagen*).

Germany This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

Spain Income Statements are generally reported on a pretax basis. When taxation or the proposed provision for taxes is available in the notes to the financial statements, SPC presents a net income figure.

When the company does not report taxation, this Item and Income Taxes - Total contain Not Available data codes (@NA). When the company reports a loss for the year and no taxation is reported, we present the net loss figure.

Income Before Extraordinary Items (FOF)

Mnemonic	Item number (for North America)	Category
IBC	G660	Industrial
IBCF	GF61	Footnote

This item represents income of the company after all expenses but before provisions for common/ordinary and/or preferred/preference share dividends. This item is usually identical to Income Before Extraordinary Items (IB) as reported on the Income Statement. However, some companies report this item on the Flow of Funds Statement after extraordinary items or before equity in earnings, income taxes, exceptional items, and/or minority interest.

This item is a component of Funds From Operations - Total (FOPT) on Flow of Funds Statements with Format Codes 1-3, and 5-7. On a Statement of Cash Flows (Format Code 7) and on a Rest of World Cash Flow Statement by Activity (Format Code 10), this item is a component of Operating Activities - Net Cash Flow (OANCF). On a Rest of World Cash Flow Statement by Source and Use (Format Code 11), this item is a component of Source of Funds - Total (FSRCT).

Footnote Code

Code	Description
IX	Income is reported after extraordinary items
IZ	Income is reported before taxes but after gross extraordinary items
PB	Income is reported before taxes and extraordinary items
SD	Income as reported on the Flow of Funds Statement cannot be reconciled to net income as reported on the Income Statement

Income Before Income Taxes and Equity in Undistributed Income

Income Before Income Taxes and Equity in Undistributed Income (Parent)

Mnemonic	Item number	Category
IBTP	G499	Financial Services

This item is for U.S. bank holding companies only.

This item represents total revenue of the parent bank holding company *less* total expenses. This item is reported before taxes and equity in the undistributed income of subsidiary companies.

This item is a component of Net Income (Parent) (NIP).

This item is Income - Total (Parent) (ITP) less Expense - Total (Parent) (XTP).

Income Percentage Change

Income Percentage Change - 1 Year

Mnemonic	Concept Calculation	Category
IBCHG1	$((IB/IB[-1])-1)*100$	Industrial Financial Services

This item represents Income Before Extraordinary Items *divided by* the previous value of Income Before Extraordinary Items *minus* one. This total is *multiplied by* 100.

Income Percentage Change - 10 Years

Mnemonic	Concept Calculation	Category
IBCHG10	$((IB/IB[-10])-1)*100$	Industrial Financial Services

This item represents Income Before Extraordinary Items *divided by* the previous 10 year values of Income Before Extraordinary Items *minus* one. This total is *multiplied by* 100.

Income Percentage Change - 3 Years

Mnemonic	Concept Calculation	Category
IBCHG3	$((IB/IB[-3])-1)*100$	Industrial Financial Services

This item represents Income Before Extraordinary Items *divided by* the previous three year values of Income Before Extraordinary Items *minus one*. This total is *multiplied by* 100.

Income Percentage Change - 5 Years

Mnemonic	Concept Calculation	Category
IBCHG5	$((IB/IB[-5])-1)*100$	Industrial Financial Services

This item represents Income Before Extraordinary Items *divided by* the previous five year values of Income Before Extraordinary Items *minus one*. This total is *multiplied by* 100.

Income Statement Model Number

Income Statement Model Number

Mnemonic	Item number	Category
ISMOD	G735	Industrial

This is a two-character numeric code identifying the format in which a company presents its operating expenses on the Income Statement. It relates only to those items comprising the balancing model for Operating Expense (XOPR).

Operating Expense (XOPR) includes:

1. Cost of Goods Sold (COGS)
2. Selling, General, and Administrative Expense (XSGA)
3. Raw Materials, Supplies, and Merchandise (RAWMSM)
4. Change in Stocks (STKCH)
5. Capitalized Costs (CAPCST)
6. Staff Expense - Total (XSTF)
7. Operating Expense - Other (XOPRO)

The following lists Income Statement Model Number codes and their descriptions:

Code	Description
01	<p>Cost of Sales Format</p> <p>Cost of Goods Sold <i>plus</i> Selling, General, and Administrative Expense <i>plus</i> Operating Expense - Other <i>equals</i> Operating Expense</p> <p>Note: When the 01 code is designated, these items contain a Not Available data code (@NA):</p> <p>Raw Materials, Supplies, and Merchandise (RAWMSM)</p> <p>Change in Stocks (STKCH)</p> <p>Capitalized Costs (CAPCST)</p> <p>Staff Expense - Total (XSTF)</p> <p>Canada, United States Operating Expense - Other contains a Not Available data code (@NA)</p>
02	<p>Purchase or Production Format</p> <p>Raw Materials, Supplies, and Merchandise <i>minus</i> Change in Stocks <i>minus</i> Capitalized Costs <i>plus</i> Staff Expense - Total <i>plus</i> Operating Expense - Other <i>equals</i> Operating Expense</p> <p>Note: When the 02 code is designated, these items contain a Not Available data code (@NA):</p> <p>Cost of Goods Sold (COGS)</p> <p>Selling, General, and Administrative Expense (XSGA)</p>
03	<p>Either components of Operating Expense (XOPR) are unclassified or operating expenses are presented as a total with no detailed breakdown</p> <p>Note: When the 03 code is designated, all components of Operating Expense (XOPR) contain a Not Available data code (@NA) but the total figure is presented in Operating Expense (XOPR)</p>
04	<p>SPC calculates a figure for Operating Expense (XOPR) from available information, but components contain a Not Available data code (@NA)</p>
05	<p>Hybrid Format</p> <p>Company does not report operating revenues or expenses but does include operating income on the Income Statement</p>

Income Taxes

Income Taxes - Accrued - Increase (Decrease)

Mnemonic	Item number	Category
TXACH	G690	Industrial

This item represents increase (decrease) in accrued income taxes as reported in the Indirect Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item is a component of Operating Activities - Net Cash (OANCF).

This item includes increase (decrease) in:

1. Amounts included by SPC in Income Taxes Payable (TXP)
2. Long-term income taxes payable
3. Taxes not classified by type

This item excludes increase (decrease) in:

1. Accrued taxes (when a separate accrued income tax figure is reported)
2. Deferred taxes (when no breakout from taxes payable is available)
3. Income tax expense (benefit)
4. Income taxes paid

This item contains a Not Available data code (@NA) for companies reporting statement formats other than a Statement of Cash Flows (Format Code = 7).

This item contains a Combined Figure data code when:

1. Accrued income taxes are reported outside the Indirect Operating Activities section
2. Changes in accrued income taxes are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year

Income Taxes - Current

Mnemonic	Item number	Category
TXC	G367	Industrial Financial Services

Industrial definition

This item represents the current amount of taxes payable to local, provincial/state, national, and foreign governments.

This item is a component of Income Taxes - Total (TXT).

This item excludes:

1. Prior year's tax adjustments (included in Income Taxes - Other [TXO])
2. Tax carry backs and tax carry forwards reported after income before extraordinary items (included in Extraordinary Items [XI])

Austria This item includes taxes on income, earnings, and assets (*Steuern vom Einkommen, vom Ertrag, und vom Vermögen*).

Canada This item includes:

1. Effect of flow-through investment tax credit
2. Income taxes on dividends or earnings of unconsolidated subsidiaries
3. Investment tax credit recapture (when a breakout is available)
4. Large corporations tax
5. Territorial income taxes

Finland Current income taxes may be reported net of amounts covered by disposable funds.

Germany This item includes taxes on income, earnings, and assets (*Steuern vom Einkommen, vom Ertrag, und vom Vermögen*).

Japan This item includes corporation, inhabitant and enterprise taxes.

This item is provided by TOYO KEIZAI, Inc.

Switzerland This item includes taxes on capital (*Kapitalsteuer*).

United Kingdom This item excludes:

1. Advance Corporation Tax (ACT) recoverable or written off (included in Income Taxes - Other [TXO])
2. Double-taxation relief
3. Related companies' taxation

United States This item includes:

1. Effect of flow-through investment tax credit
2. Income taxes on dividends or earnings of unconsolidated subsidiaries
3. Investment tax credit recapture (when a breakout is available)
4. Territorial income taxes (for example, Puerto Rico)

Financial Services definition

This item represents the current amount of taxes payable to local, provincial/state, national, and foreign governments.

This item is a component of Income Taxes - Total (TXT).

This item excludes:

1. Prior year's tax adjustments (included in Income Taxes - Other [TXDO])
2. Tax carry backs and tax carry forwards reported after income before extraordinary items (included in Extraordinary Items [XI])

Austria This item includes taxes on income, earnings, and assets (*Steuern vom Einkommen, vom Ertrag, und vom Vermögen*).

Canada This item includes:

1. Effect of flow-through investment tax credit
2. Income taxes on dividends or earnings of unconsolidated subsidiaries
3. Investment tax credit recapture (when a breakout is available)
4. Large Corporations Tax (for companies with a minimum of \$10 million in net capital assets)

Finland Current income taxes may be reported net of amounts covered by disposable funds.

Germany This item includes taxes on income, earnings, and assets (*Steuern vom Einkommen, vom Ertrag, und vom Vermögen*).

Switzerland This item includes taxes on capital (*Kapitalsteuer*).

United Kingdom This item includes:

1. Double-taxation relief
2. Related companies' taxation

This item excludes Advance Corporation Tax (ACT) recoverable or written off (included in Income Taxes - Other [TXDO])

United States This item includes:

1. Effect of flow-through investment tax credit
2. Income taxes on dividends or earnings of unconsolidated subsidiaries
3. Investment tax credit recapture (when a breakout is available)
4. Territorial income taxes (for example, Puerto Rico)

Income Taxes - Foreign

Mnemonic	Item number	Category
TXFO	G412	Industrial Financial Services

Industrial definition

This item represents the total amount of current and deferred income taxes payable to foreign governments. When foreign income taxes are not reported by the company, this item contains a Not Available data code (@NA).

This is a supplementary Income Statement item.

Ireland This item includes United Kingdom corporation tax.

Financial Services definition

This item represents the total amount of current and deferred income taxes payable to foreign governments.

Ireland This item includes United Kingdom corporation tax.

Income Taxes - Other

Mnemonic	Item number	Category
TXO	G620	Industrial
TXDO	G369	Financial Services

Industrial definition

This item represents income taxes (other than current or deferred).

This item is a component of Income Taxes - Total (TXT).

This item includes:

1. Prior year adjustments
2. Provision for income taxes applicable to a carry forward tax loss
3. Provision for taxes relating to minority interest

This item excludes:

1. Income taxes on discontinued operations (included in Extraordinary Items [XI])
2. Income taxes on extraordinary items
3. Investment tax credits (included in Income Taxes - Current [TXC])
4. Residuals due to rounding

Japan This item includes other tax refunds and others.

This item is provided by TOYO KEIZAI, Inc.

United Kingdom This item includes:

1. Advance Corporation Tax recoverable or written off
2. Taxation overprovided

United States This item includes tax benefits of Safe Harbor leases (unless included in deferred taxes by the company).

Financial Services definition

This item represents income taxes (other than current or deferred).

This item is a component of Income Taxes - Total (TXT).

This item includes:

1. Prior year adjustments
2. Provision for income taxes applicable to a carry forward tax loss
3. Provision for taxes relating to minority interest

This item excludes:

1. Income taxes on discontinued operations (included in Extraordinary Items [XI])
2. Income taxes on extraordinary items (included in Extraordinary Items [XI])
3. Investment tax credits (included in Income Taxes - Current [TXC])
4. Residuals due to rounding

Ireland This item includes special duties on banks in the Republic of Ireland.

United Kingdom This item includes:

1. Advance Corporation Tax recoverable or written of
2. Taxation overprovided

Income Taxes - Total

Mnemonic	Item number	Category
TXT	G370	Industrial Financial Services
TXTF	GF39	footnote

Industrial definition

This item represents all taxes imposed on income by local, provincial/state, national, and foreign governments.

This item is a component of Income Before Extraordinary Items (IB).

This item is the sum of:

1. Income Taxes - Current (TXC)
2. Deferred Taxes (Income Account) (TXDI)
3. Income Taxes - Other (TXO)

This item includes:

1. Charges in lieu of income taxes
2. Deferred income taxes
3. Income taxes on dividends or earnings of unconsolidated subsidiaries
4. Other income taxes
5. Territorial income taxes

This item excludes:

1. Franchise taxes (included in Operating Expense - Other [XOPRO])
2. Other taxes (included in Operating Expense - Other [XOPRO])
3. Tax carry backs and tax carry forwards reported after net income (included in Extraordinary Items [XI])

Canada This item includes:

1. Charge equivalent to income tax credit
2. Large corporations tax

France This item includes profit sharing tax (*l'impôt sur la participation aux bénéfices*).

Japan This item includes enterprise tax (when no breakout is available).

This item excludes enterprise tax (when a breakout is available) (included in Selling, General, and Administrative Expense [XSGA]).

Malaysia This item includes development tax.

Norway This item includes capital tax.

South Africa This item includes:

1. Mining tax
2. Payments to a lessor trust

Spain When the company considers corporate taxes as a distribution of income rather than an expense, this item contains a Not Available data code (@NA). When no taxation is reported, this item contains a zero.

Sweden This item includes profit sharing tax.

Switzerland Companies occasionally report income taxes as an unquantified amount in other expenses. When no breakout is available, this item contains a Combined Figure data code (@CF).

United Kingdom This item excludes Petroleum Revenue Tax (included in Operating Expense - Other [XOPRO]).

United States This item includes:

1. Charge equivalent to investment tax credit
2. State income taxes

Financial Services definition

This item represents all taxes imposed on income by local, provincial/state, national, and foreign governments.

This item is a component of Income Before Extraordinary Items (IB).

This item is the sum of:

1. Income Taxes - Current (TXC)
2. Deferred Taxes (Income Account) (TXDI)
3. Income Taxes - Other (TXDO)

This item includes:

1. Charges in lieu of income taxes
2. Deferred income taxes
3. Income taxes on dividends or earnings of unconsolidated subsidiaries
4. Other income taxes
5. Territorial income taxes

This item excludes:

1. Franchise taxes not based on income (included in Administrative and General Expense - Total [XAGT])
2. Other taxes (included in Administrative and General Expense - Total [XAGT])
3. Tax carry backs and tax carry forwards reported after net income (included in Extraordinary items [XI])

Canada This item includes:

1. Charge equivalent to income tax credit
2. Large Corporations Tax

France This item includes profit sharing tax (*l'impôt sur la participation aux bénéfices*).

Japan This item includes enterprise tax (when no breakout is available).

This item excludes enterprise tax (when a breakout is available) (included in Selling, General, and Administrative Expense [XSGA]).

Malaysia This item includes development tax.

Norway This item includes capital tax.

South Africa This item includes:

1. Mining tax
2. Payments to a lessor trust

Spain When the company considers corporate taxes as a distribution of income rather than an expense, this item contains a Not Available data code (@NA). When no taxation is reported, this item contains a zero.

Sweden This item includes profit sharing tax.

Switzerland Companies occasionally report income taxes as an unquantified amount in other expenses. When no breakout is available, this item contains a Combined Figure data code (@CF).

United States This item includes:

1. Charge equivalent to investment tax credit
2. State income taxes

Footnote Code

Code	Description
AC	Reflects an accounting change
BH	Includes other taxes
FP	Combination AC and BH

Income Taxes (Parent)

Mnemonic	Item number	Category
TXIP	G501	Financial Services

This item is for U.S. bank holding companies only.

This item represents taxes imposed on the income of the parent bank holding company by local, national, and foreign governments.

This item is a component of Net Income (Parent) (NIP).

This item includes:

1. Current income taxes
2. Deferred income taxes
3. Investment tax credits

Income Taxes Paid

Mnemonic	Item number	Category
TXPD	G700	Industrial

This item is only available for Format code 7 (Statement of Cash Flows) and Format code 10 (Rest of World Cash Flow Statement by Activity).

Format code 7

This item represents cash payments for income taxes to local, provincial/state, federal, and foreign governments.

This item includes:

1. Cash paid for income taxes applicable to both current and prior years
2. Net income taxes paid

This item excludes:

1. Changes in deferred taxes reported on the Income Statement or Balance Sheet
2. Income tax expense
3. Tax refunds (when reported separately)

This item contains a Not Available data code (@NA) on a Statement of Cash Flows when:

1. The company uses the direct method of accounting for reporting its Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not reported on the statement or in the notes

Format code 10

This item represents the amount of income taxes paid or refunded, reported as a supplemental item on the Cash Flow Statement.

This item excludes taxation reported in the Operating Activities or Financing Activities section.

Income Taxes Paid (Japan Non-Consolidated)

Mnemonic	Item number	Category
INCTXPDJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents income taxes paid by the company at the end of the fiscal year, reported in the Cash Outflow section.

This item is a component of End-of-Year Expenses (Japan Non-Consolidated) (XENDYRJ).

Increase in Investments

Increase in Investments

Mnemonic	Item number (for North America)	Category
IVCH	G677	Industrial
IVCHF	Not Applicable	Footnote

This item represents funds used to increase the company's investment portfolio.

Format codes 1-3, 5-7

This item is a component of Uses of Funds - Total (FUSET) on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code = 3) or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Investing Activities - Net Cash (IVNCF) on a Statement of Cash Flows (Format Code = 7).

This item may include current receivables when the company reports an unclassified Balance Sheet.

This item includes:

1. Increase in investments in unconsolidated subsidiaries
2. Increase in long-term receivables
3. Long-term investments combined with short-term investments

This item excludes:

1. Additional investment in the company (when the company is consolidated)
2. Changes in notes receivable relating to shareholders' equity

This item contains a Combined Figure data code (@CF)when:

1. Decrease in investments is reported net of increase in investments
2. Increase in investments is combined with another item for companies reporting a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), a Cash Statement Classified by Activity (Format Code = 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5), or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6)
3. Increase in Investments is combined with another item within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)

Format codes 10 and 11

This item is a component of Investing Activities - Net Cash Flow (IVNCF) on a Rest of World Cash Flow Statement by Activity.

This item is a component of Use of Funds - Total (FUSET) on a Rest of World Cash Flow Statement by Source and Use.

This item includes:

1. Increase in investment in unconsolidated subsidiaries
2. Increase in long-term receivables

This item contains a Combined Figure (@CF) data code when:

1. Increases in investments are reported net of decreases. The combined total is included in Investments - (Decrease) (SIV)
2. An increase in investments is reported outside the Investing Activities section of the Cash Flow Statement, or on the Balance Sheet

Japan (Consolidated)

This item includes reclassification of marketable securities to investment securities.

Format code 12

This item is a component Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

- Before adoption of FRS 1, this item includes:
 1. Purchase of Fixed Asset Investments
 2. Purchase of Short-Term Investments
 3. Purchase/Acquisition of Other Investments

This item contains a Combined Figure (@CF) data code when sales of investments are reported net of purchases. The combined total is included in Investments - Disposal (INVDSP).

Footnote Code

Code	Description
QO	Reported net

Individual Benefits

Individual Benefits (Business Line)

Mnemonic	Item number	Category
IBBL	G538	Financial Services

This item is for Insurance companies only.

This item represents benefits incurred for life, health, and annuity contracts under which one individual is covered.

This item includes:

1. Individual annuity benefits
2. Individual health benefits
3. Individual life benefits

Individual Premiums

Individual Premiums - Annuity (Business Line)

Mnemonic	Item number	Category
IPABL	G519	Financial Services

This item is for insurance companies only.

This item represents total premiums earned from contracts intended to provide future income to an individual.

This item is a component of Individual Premiums - Total (Business Line) (IPTBL).

This item excludes:

1. Individual health premiums (included in Individual Premiums - Health [Business Line] [IPHBL])
2. Individual life premiums (included in Individual Premiums - Life [Business Line] [IPLBL])
3. Other individual premiums (included in Individual Premiums - Other [Business Line] [IPOBL])

Individual Premiums - Health (Business Line)

Mnemonic	Item number	Category
IPHBL	G518	Financial Services

This item is for insurance companies only.

This item represents total premiums earned from policies under which one individual is covered for unexpected illness or injury.

This item is a component of Individual Premiums - Total (Business Line) (IPTBL).

This item excludes:

1. Individual annuity premiums (included in Individual Premiums - Annuity [Business Line] [IPABL])
2. Individual life premiums (included in Individual Premiums - Life [Business Line] [IPLBL])
3. Other individual premiums (included in Individual Premiums - Other [Business Line] [IPOBL])

Individual Premiums - Life (Business Line)

Mnemonic	Item number	Category
IPLBL	G517	Financial Services

This item is for insurance companies only.

This item represents total premiums earned from policies under which one individual is covered for loss of life.

This item is a component of Individual Premiums - Total (Business Line) (IPTBL).

This item excludes:

1. Individual annuity premiums (included in Individual Premiums - Annuity [Business Line] [IPABL])
2. Individual health premiums (included in Individual Premiums - Health [Business Line] [IPHBL])
3. Other individual premiums (included in Individual Premiums - Other [Business Line] [IPOBL])

Individual Premiums - Other (Business Line)

Mnemonic	Item number	Category
IPOBL	G520	Financial Services

This item is for insurance companies only.

This item represents total premiums earned from policies covering one individual that cannot be identified as life policies, health policies, or annuities.

This item is a component of Individual Premiums - Total (Business Line) (IPTBL).

This item excludes:

1. Individual annuity premiums (included in Individual Premiums - Annuity [Business Line] [IPABL])
2. Individual health premiums (included in Individual Premiums - Health [Business Line] [IPHBL])
3. Individual life premiums (included in Individual Premiums - Life [Business Line] [IPLBL])

Individual Premiums - Total (Business Line)

Mnemonic	Item number	Category
IPTBL	G521	Financial Services

This item is for insurance companies only.

This item represents total premiums earned from life, health, and annuity contracts under which one individual is covered.

This item is a component of Premiums - Life - Total (Business Line) (PLTBL).

This item is the sum of:

1. Individual Premiums - Annuity (Business Line) (IPABL)
2. Individual Premiums - Health (Business Line) (IPHBL)
3. Individual Premiums - Life (Business Line) (IPLBL)
4. Individual Premiums - Other (Business Line) (IPOBL)

Industry Presentation Code

Industry Presentation Code

Mnemonic	Item number	Category
IPCD	G717	Financial Services

This identifies the type of service from which the company derives its revenues. A 1-character code signifies industry type. This field can accommodate up to 9 codes.

The following lists Industry Presentation Codes and descriptions:

Code	Description
C	Combination of industry types
B	Bank
I	Insurance
D	Broker/Dealer
R	Real Estate
O	Other

Industry Sector Code

Industry Sector Code

Mnemonic	Category
SECTOR	Industry
	Financial Services

This code is used to identify all companies in any of the specific industry groups. This scalar item represents the most current sector. It should be noted that Industry Sector Codes are not parallel to SIC Codes. This data can be accessed from a user database on the CD-ROM.

Code	Description
1006	Construction Materials (Construction prior to 12/31/1994)
1010	Aluminum
1020	Gold (Gold/Precious Metals Mining prior to 12/31/1994)
1021	Precious Metals & Minerals
1030	Steel
1060	Diversified Metals Mining (Metals Mining prior to 12/31/1994)
1080	Commodity Chemicals
1081	Diversified Chemicals
1082	Fertilizers & Agricultural Chemicals
1083	Industrial Gases
1084	Specialty Chemicals
1085	Paper Packaging
1100	Forest Products
1110	Paper Products
1200	Metal & Glass Containers
2040	Automobile Manufacturer
2050	Auto Parts & Equipment
2120	Homebuilding

2130	Hotels (Lodging-Hotels prior to 12/31/1994)
2215	Casinos & Gaming (Gaming, Lottery & Parimutuel prior to 12/31/1994)
2220	Apparel Retail (Retail Specialty (Apparel) prior to 12/31/1994)
2230	Department Stores (Retail Stores (Dept Stores) prior to 12/31/1994)
2250	General Merchandise Stores (Retail Stores (Gen Mer Chain) prior to 12/31/1994)
2255	Computers & Electronic Retail (Retail (Computers/Electrons) prior to 12/31/1994)
2257	Home Improvement Retail (Retail (Building Supplies) prior to 12/31/1994)
2260	Specialty Stores (Retail (Specialty) prior to 12/31/1994)
2270	Footwear
2290	Apparel & Accessories (Textiles (Apparel) prior to 12/31/1994)
2400	Advertising (Services (Advertising/Mktg) prior to 12/31/1994)
2420	Tires & Rubber
2430	Motorcycle Manufacturers
2440	Consumer Electronics
2450	Home Furnishings
2460	Household Appliances
2470	Housewares & Specialties (formerly code 3065/Housewares)
2480	Leisure Products
2490	Photographic Products
2500	Textiles
2510	Leisure Facilities
2520	Restaurants (formerly code 3250/Restaurants)
2530	Broadcasting & Cable TV [formerly code 3030/Broadcasting (TV, Radio, Cable)]
2540	Movies & Entertainment (formerly code 3080/Entertainment)
2550	Publishing & Printing
2560	Distributors
2570	Catalog Retail
2580	Internet Retail
3020	Soft Drinks (Beverages (Non-Alcoholic) prior to 12/31/1994)
3040	Packaged Foods (Foods prior to 12/31/1994)
3050	Tobacco
3060	Household Products (Household Prod (Non-Durable) prior to 12/31/1994)
3070	Personal Products (Personal Care prior to 12/31/1994)
3140	Drug Retail (Retail Stores (Drug Store) prior to 12/31/1994)
3240	Food Retail (Retail Stores (Food Chains) prior to 12/31/1994)
3260	Food Distributors

3270	Brewers
3280	Distillers & Vintners
3290	Agricultural Products (formerly code 1001)
3300	Meat, Poultry & Fish
3540	Health Care Facilities (Health Care (Hospital Mgmt) prior to 12/31/1994)
3570	Health Care Equipment (Health Care (Med Prods/Sups) prior to 12/31/1994)
3590	Biotechnology
3600	Health Care Supplies
3610	Health Care Distributors & Services
3620	Managed Health Care
3630	Pharmaceuticals
4010	Oil & Gas Refining & Marketing
4020*	Oil & Gas (Drilling & Equip)
4040	Integrated Oil & Gas Drilling [Oil (Int'l Integrated) prior to 12/31/1994]
4050	Oil (Domestic Integrated)
4060	Oil & Gas Exploration & Prod
4070	Oil & Gas Equipment & Services
4080	Oil & Gas Drilling
5060	Consumer Finance
5070	Insurance Brokers
5080	Life & Health Insurance (Insurance (Life/Health prior to 12/31/1994)
5090	Multi-line Insurance (Insurance (Multi-Line) prior to 12/31/1994)
5100	Property & Casualty Insurance (Insurance (Property/Casualty) prior to 12/31/1994)
5160	Banks
5170	Diversified Financial Services
5180	Multi-Sector Holdings
5190	Reinsurance
5200	Real Estate Investment Trusts
5210	Real Estate Management & Development
6070	Industrial Conglomerates (Electrical Equipment prior to 12/31/1994)
6071	Construction & Engineering (Engineering & Construction prior to 12/31/1994)
6120	Environmental Services (Waste Management prior to 12/31/1994)
6170	Aerospace & Defense
6180	Building Products
6190	Electrical Components & Equipment
6200	Heavy Electrical Equipment
6210	Construction & Farm Machinery

6220	Industrial Machinery
6230	Trading Companies & Distributors
6240	Commerical Printing (formerly code 3100/Specialty Printing)
6250	Data Processing Services [formerly code 8300/Services (Data Processing)]
6260	Diversified Commercial Services
6270	Employment Services
6280	Office Services & Supplies
6290	Air Freight & Couriers (as of 12/31/1994)
6300	Airlines (formerly code 9520)
6310	Marine
6320	Railroads (formerly code 9530)
6330	Trucking (formerly code 9540)
6340	Airport Services
6350	Highways & Railtracks
6360	Marine Ports & Services
8030	Telecommunications Equipment (Communications Equipment prior to 12/31/1994)
8050	Compuater Hardware (Computer (Hardware) prior to 12/31/1994)
8051	Networking Equipment (Computers (Networking) prior to 12/31/1994)
8052	Computer Storage & Peripherals (Computers (Peripherals) prior to 12/31/1994)
8080	Semiconductors (Electronics (Semiconductors) prior to 12/31/1994)
8110	Internet Software & Services
8120	IT Consulting & Services
8130	Application Software
8140	Systems Software
8150	Electronic Equipment & Instruments
8160	Office Electronics
8170	Semiconductor Equipment
8610	Wireless Telecommunications (Cellular/Wireless Telecomms prior to 12/31/1994)
8640	Alternative Carriers
8650	Integrated Telecommunication Services
9010	Electric Utilities (Electric Companies prior to 12/31/1994)
9050	Gas Utilities
9060	Multi-Utilities
9070	Water Utilities
9500	Shipping

Insurance Benefits

Insurance Benefits to Premium Revenues

Mnemonic	Concept Calculation	Category
BCLPRM	$(BCT/IPTI) * 100$	Financial Services

This item is for insurance companies only.

This concept is Benefits and Claims - Total *divided by* Insurance Premiums - Total *multiplied by* 100.

Insurance Benefits to Revenue - Total

Mnemonic	Concept Calculation	Category
BCLREV	$(BCT/REVT) * 100$	Financial Services

This item is for insurance companies only.

This concept is Benefits and Claims - Total *divided by* Revenue - Total *multiplied by* 100.

Insurance Premiums

Insurance Premiums - Total (Insurance)

Mnemonic	Item number	Category
IPTI	G286	Financial Services
IPTIF	GF26	footnote

This item is for insurance companies only.

This item represents premiums earned from all lines of insurance policies written. Earned premiums represent written premiums adjusted for the change in unearned premium reserves. This item is net of reinsurance premiums ceded.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Earned premiums of a separate international division
2. Earned premiums of a separate reinsurance division
3. Life premiums earned
4. Nonlife premiums earned
5. Property and casualty premiums earned
6. Reinsurance premiums assumed
7. Unearned premium reserve adjustments

This item excludes:

1. Insurance commissions and fees received (included in Income - Other [Insurance] [IOI])
2. Other underwriting income (included in Income - Other [Insurance] [IOI])

Japan This item includes premium reserve adjustments:

1. Reserve for compulsory automobile liability insurance
2. Reserve for earthquake insurance
3. Reserve for extraordinary loss

This item excludes:

1. Adjustments to underwriting reserves for deposits by policyholders (included in Income - Other [Insurance] [IOI])
2. Deposit premiums by policyholders (included in Income - Other [Insurance] [IOI])

Footnote Code

Code	Description
IV	Includes adjustment for additional premium reserves

Insurance Premiums to Total Revenue

Mnemonic	Concept Calculation	Category
PRMREV	$(IPTI/REVT) * 100$	Financial Services

This item is for insurance companies only.

This concept is Insurance Premiums - Total *divided by* Revenue - Total *multiplied by* 100.

Insurance Reserves

Insurance Reserves to Total Liabilities

Mnemonic	Concept Calculation	Category
INSLIA	$(RVTI/LT) * 100$	Financial Services

This item is for insurance companies only.

This concept is Reserves - Total *divided by* Liabilities - Total *multiplied by* 100.

Intangible Assets

Intangible Assets - Disposal (FOF)

Mnemonic	Item number	Category
INTAND	Not Applicable	Industrial
INTANDF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the inflow of cash or funds derived from reductions in the company's intangible assets.

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

This item contains a Combined Figure data code (@CF) when:

1. Purchases of intangibles are reported net of sales. The combined total is included in Intangible Assets - Purchase (INTANP)
2. There is no detailed break-out between the sale of tangible fixed assets and intangibles. The combined total is included in Sale of Tangible Fixed Assets (STFIXA)
3. Disposals of intangibles are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company's report

Footnote Code

Code	Description
QO	Reported net

Intangible Assets - Other

Mnemonic	Item number	Category
INTAO	G89	Industrial Financial Services

Industrial definition

This item represents the unamortized value of intangible assets.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total (AT).

This item includes:

1. Blueprints or building designs
2. Client lists
3. Computer software patents
4. Contract rights
5. Copyrights
6. Covenants not to compete
7. Design costs
8. Distribution rights and agreements
9. Easements for gas rights, mineral rights, and water rights
10. Engineering drawings
11. Excess of cost or premium on acquisition (except for unconsolidated subsidiaries)
12. Excess of cost or premium upon consolidation of a subsidiary

13. Favorable lease, beneficial lease gifts, and leasehold interest advantages
14. Franchises and franchise fees
15. Goodwill (except on unconsolidated subsidiaries)
16. Import quotas
17. Leasehold expense (when company is the lessee)
18. Leases and lease acquisition costs (when company is the lessee)
19. Licenses
20. Operating rights
21. Organizational expense
22. Patents (except pending patents)
23. Publication rights
24. Subscription lists
25. Trademarks and trade names
26. Transportation companies' route acquisition costs

This item excludes:

1. Contracts (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Deferred financing costs (included in Deferred Charges [DC])
3. Extractive industries' intangible exploration and development expenditures (included in Fixed Assets [Tangible] [Gross] [FXTT])
4. Film development cost (included in Property, Plant, and Equipment (Net) - Total [PPENT])
5. Goodwill on unconsolidated subsidiaries (included in Investments and Advances - Equity Method [IVAEQ])
6. Negative intangibles (included in Assets - Other - Excluding Deferred Charges [AOX])
7. Pending patents (included in Deferred Charges [DC])
8. Pre-opening expense (included in Deferred Charges [DC])
9. Prepaid expenses (included in Deferred Charges [DC])
10. Start-up costs (included in Deferred Charges [DC])
11. Unamortized debt discount and expense (included in Deferred Charges [DC])
12. Unamortized research and development expense (included in Deferred Charges [DC])

Austria, Belgium This item includes debit consolidation differences.

Canada This item excludes intangible assets reported on fixed asset schedules (included in Fixed Assets - Total [Gross] [FXTT]).

France This item includes:

1. Company formation costs (fraix d'établissement) (when no breakout from intangibles assets is available).
2. Debit consolidation differences.

Germany This item includes debit consolidation differences.

Italy This item includes amounts allocated to research and development (when no breakout is available).

United States This item excludes intangible assets reported on fixed asset schedules (included in Fixed Assets - Total [Gross] [FXTT]).

Financial Services definition

This item represents the unamortized value of other intangible assets not classified as goodwill.

This item is a component of Intangibles (INTAN).

This item includes:

1. Blueprints or building designs
2. Client lists
3. Contract rights
4. Copyrights
5. Covenants not to compete
6. Design costs
7. Distribution rights and agreements
8. Easements for gas rights, mineral rights, and water rights
9. Engineering drawings
10. Franchises and franchise fees
11. Import quotas
12. Leasehold expense (when company is the lessee)
13. Leasehold rights
14. Leases and lease acquisition costs (when company is the lessee)
15. Licenses
16. Operating rights
17. Organizational expense
18. Patents cost (except those specific to pending patents)
19. Publication rights
20. Subscription lists
21. Trademarks and trade names

This item excludes:

1. Computer software or software costs (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Contracts (included in Assets - Other - Excluding Deferred Charges [AOX])
3. Deferred charges (included in Deferred Charges - [DC])
4. Deferred financing costs (included in Deferred Charges - [DC])
5. Excess of cost or premium on acquisition of unconsolidated subsidiaries (included in Investments - Permanent - Total [IVPT])
6. Goodwill on unconsolidated subsidiaries (included in Investments - Permanent - Total [IVPT])
7. Negative intangibles (included in Assets - Other - Excluding Deferred Charges [AOX])
8. Pending patents (included in Deferred Charges [DC])
9. Prepaid expenses (included in Prepaid Expense [XPP])
10. Start-up costs (included in Deferred Charges [DC])
11. Unamortized debt discount and expense (included in Deferred Charges [DC])
12. Unamortized research and development expense (included in Deferred Charges [DC])

Australia Intangibles are usually amortized.

Belgium Intangibles cannot be revalued and are amortized over their useful economic lives, not to exceed five years.

Canada Intangibles are usually amortized.

Finland Intangibles can be reported on the Balance Sheet at cost, but must be amortized over their useful life, not to exceed 10 years.

France Intangibles (*immobilisations incorporelles*) are usually amortized.

Germany Intangibles are amortized over their useful economic lives.

Italy Intangibles (*immobilizzazioni immateriali*) are reported on the Balance Sheet at cost and amortized over their useful economic lives, not to exceed five years.

Spain Intangibles are reported at cost and are amortized over five years.

Sweden Intangibles (*immateriella tillgångar*) may be amortized over a maximum of five years.

United States Intangibles must be capitalized and are amortized over their useful economic life, not to exceed 40 years.

This item includes:

1. Deposit base premium accounts
2. Purchased value of insurance in force

Intangible Assets - Purchase (FOF)

Mnemonic	Item number	Category
INTANP	Not Applicable	Industrial
INTANPF	Not Applicable	Footnote

This item represents the outflow of cash or funds used for additions to the company's intangible assets.

This item is a component of Investing Activities - Net Cash Flow (IVNCF) on a Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Use of Funds - Total (FUSEF) on a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI) on a U.K. (revised FRS 1) Cash Flow Statement (Format Code 12).

This item contains a Combined Figure data code (@CF) when:

1. Disposals of intangibles are reported net of acquisitions. The combined total is included in Intangible Assets - Disposal (INTAND)
2. Acquisitions of intangibles are combined with purchases of tangible fixed assets. The combined total is included in Capital Expenditures (CAPX)
3. Acquisitions of intangibles are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company's report

Footnote Code

Code	Description
QO	Reported net

Intangibles

Intangibles

Mnemonic	Item number	Category
INTAN	G90	Industrial Financial Services

This item represents the unamortized value of intangibles reported in the Assets section.

This item is the *sum* of:

1. Goodwill (GDWL)
2. Intangible Assets - Other (INTAO)

This item includes deferred charges when combined with intangibles and no breakout is available.

This item excludes:

1. Intangibles included in fixed assets by the company (when no breakout is available) (included in Property, Plant, and Equipment [Net] - Total [PPENT])
2. Intangibles included in fixed assets by the company (when no breakout of amortization is available) (included in Property, Plant, and Equipment (Net) - Total [PPENT])

Italy This item may include amounts of research and development expense that cannot be separated.

Japan This item includes:

1. Securities
2. Other short-term accounts receivable
3. Other liquid assets

This item is provided by TOYO KEIZAI, Inc.

Interest and Dividend Adjustments

Interest and Dividend Adjustments - Financing Activities (FOF)

Mnemonic	Item number	Category
INTFACT	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents adjustments made to operating activities to account for the payment or receipt of interest and/or dividends, as reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

Interest and Dividend Adjustments - Investing Activities (FOF)

Mnemonic	Item number	Category
INTIACT	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents adjustments made to operating activities to account for payment and/or receipt of interest and/or dividends, as reported in the Investing Activities section of the Cash Flow Statement.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

Interest and Dividend Adjustments - Operating Activities (FOF)

Mnemonic	Item number	Category
INTOACT	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents adjustments made to operating activities to account for payment and/or receipt of interest and/or dividends, as reported in the Operating Activities section.

This item is a component of Operating Activities - Net Cash Flow (OANCF).

Interest and Dividend Income

Interest and Dividend Income - Investment Securities

Mnemonic	Item number	Category
IDIIS	G310	Financial Services
IDIISF	GF31	footnote

This item represents interest and dividends received from securities held for investment purposes.

This item is a component of Interest and Dividend Income - Total (IDIT).

This item includes:

1. Interest and dividends from other investment securities
2. Interest from securities of local governments
3. Interest from securities of national governments

This item excludes:

1. Interest and dividends from trading/dealing securities (included in Interest and Dividend Income - Trading Securities [IDITS])
2. (Insurance) Interest and dividends from securities classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])

Belgium This item includes income from securities and participations.

Germany This item includes:

1. Current income from other securities (Laufende Erträge aus anderen Wertpapieren)
2. Current income from fixed interest securities and government inscribed debt (Laufende Erträge aus festverzinslichen Wertpapieren und Schuldbuchforderungen)

Italy This item includes revenue from bankers' acceptances.

Spain This item includes financial revenues from securities portfolios (*productos de la actividad financiera de la cartera de títulos y participaciones*)

Footnote Code

Code	Description
IW	Includes noninterest income

LI	Combination IW and SB
SB	Investment assets, investment securities, or trading/dealing account securities are combined

Interest and Dividend Income - Loans/Claims/Advances - Banks

Mnemonic	Item number	Category
IDILB	G307	Financial Services

This item represents total revenue received from interbank and government lending activities of banks and banking-related companies or divisions.

This item is a component of Interest and Dividend Income - Total (IDIT).

This item includes:

1. Interest from certificates of deposit
2. Interest from government loans
3. Interest from interest- and noninterest-bearing deposits with banks
4. Interest from long-term loans to banks
5. Interest from short-term loans to banks
6. This item excludes:
7. Interest from loans made to customers other than banks (included in Interest and Dividend Income - Loans/Claims/Advances - Customers [(IDILC)])
8. (Insurance) Income from loans classified as insurance investment assets as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])

Germany This item includes interest and similar income from claims and loans to banks.

Spain This item includes financial revenue from deposits with banks and other financial institutions (*productos de la actividad financiera de intermediarios financieros*).

United States This item excludes revenue from federal funds sold and securities purchased under resale agreements (included in Interest and Dividend Income - Short-Term Investments [IDIST]).

Interest and Dividend Income - Loans/Claims/Advances - Customers

Mnemonic	Item number	Category
IDILC	G308	Financial Services

This item represents total revenue received from the customer lending activities of banks and banking-related companies or divisions.

This item is a component of Interest and Dividend Income - Total (IDIT).

This item includes:

1. Income from lease receivables and lease financing
2. Interest from commercial loans
3. Interest from consumer loans
4. Interest from mortgage lending

This item excludes:

1. Interest from interbank lending (included in Interest and Dividend Income - Loans/Claims/Advance - Banks [IDILB])
2. (Insurance) Income from loans classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])

France This item includes:

1. Income from customer advances
2. Income from customer overdrafts

Germany This item includes:

1. Interest and similar income from lending and money market transactions (Zinsen und zinsähnliche Erträge aus Kredit- und Geldmarktgeschäften)
2. Interest income in the mortgage bank business from communal loans (Zinsen im Hypothekenbankgeschäft aus Kommunaldarlehen)
3. Interest income in the mortgage bank business from mortgages (Zinsen im Hypothekenbankgeschäft aus Hypotheken)

Japan This item includes interest and discounts.

Spain This item includes financial revenues from bills and loans (*productos de la actividad financiera de inversiones crediticias*).

United States This item includes:

1. Income from direct lease financing
2. Interest and fees on loans
3. Interest on mortgages held for resale

Interest and Dividend Income - Short-Term Investments

Mnemonic	Item number	Category
IDIST	G306	Financial Services

This item represents revenue received from assets invested on a short-term basis.

This item is a component of Interest and Dividend Income - Total (IDIT).

This item includes:

1. Income from commercial paper classified as short-term investments
2. Income from treasury and other bills classified as short-term investments
3. Interest and dividends from other assets classified as short-term investments

This item excludes:

1. Interest from certificates of deposit (included in Interest and Dividend Income - Loans/Claims/Advances - Banks [IDILB])
2. Interest from interest- and noninterest-bearing deposits with banks (included in Interest and Dividend Income - Loans/Claims/Advances - Banks [IDILB])
3. Interest received from short-term loans/claims/advances to banks (included in Interest and Dividend Income - Loans/Claims/Advances - Banks [IDILB])
4. (Insurance) Income from short-term investments classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])

France This item includes:

1. Bills purchased outright or under resale agreements
2. Commercial paper
3. Treasury bills

Japan This item includes interest received from call loans.

Spain This item includes financial revenue and monetary assets from the Bank of Spain (*productos de la actividad financiera y activos monetarios del Banco de España*).

United States This item includes:

1. Federal funds sold
2. Securities purchased under resale agreements

Interest and Dividend Income - Sundry

Mnemonic	Item number	Category
IDIS	G311	Financial Services

This item represents interest and dividends received that are not classified in any other interest income component.

This item is a component of Interest and Dividend Income - Total (IDIT).

(Insurance) This item excludes income from earning assets classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI]).

Interest and Dividend Income - Total

Mnemonic	Item number	Category
IDIT	G312	Industrial Financial Services
IDITF	GF32	footnote

Industrial definition

This item is also referred to as Interest and Related Income.

This item represents revenue received from interest-bearing obligations, investments, and other financial assets held by the company.

This item is a component of Nonoperating Income (Expense) - Total (NOPI).

This item includes:

1. Dividends
2. Other financial income (when no breakout is available)

This item excludes capitalized interest (included in Interest Capitalized [INTC]).

This item contains a Combined Figure data code (@CF) when:

1. The company reports long- or short-term debt on the Balance Sheet but doesn't report an amount for interest expense
2. Interest and related expense is net of Interest Income (included in Interest and Related Expense [XINT])
3. Interest and related income is combined with another item (included in Nonoperating Interest [Expense] [NOPIO])

This item includes interest received and dividends received for non-North American countries.

Canada This item excludes dividends and other financial income (included in Nonoperating Income [Expense] - Other [NOPIO])

France When reported as financial income, this item includes:

1. Profits on sale of financial assets (produits nets sur cessions de valeurs mobilières de placement)
2. Release of financial provisions (reprises sur provisions)

Germany This item includes income from unconsolidated subsidiaries and associated companies (*Ertäge aus Beteiligungen*).

United States This item excludes dividends and other financial income (included in Nonoperating Income [Expense] - Other [NOPIO]).

Financial Services definition

This item represents the revenue received from all earning assets.

This item is a component of Net Interest Income (NIINT) and Revenue - Total (REVT).

This item is the sum of:

1. Interest and Dividend Income - Investment Securities (IDIIS)
2. Interest and Dividend Income - Loans/Claims/Advances - Banks (IDILB)
3. Interest and Dividend Income - Loans/Claims/Advances - Customers (IDILC)
4. Interest and Dividend Income - Short-Term Investments (IDIST)
5. Interest and Dividend Income - Sundry (IDIS)
6. Interest and Dividend Income - Trading Securities (IDITS)

This item includes:

1. Financial revenue (when no breakout is available)
2. Income from finance receivables
3. Income from lease receivables
4. (Bank) Interest and dividend income derived from earning assets
5. (Broker/Dealer) Income from customer margin transactions
6. (Broker/Dealer) Income from resale agreements
7. (Broker/Dealer) Interest and dividends from securities owned
8. (Broker/Dealer) Interest from deposits
9. (Real Estate) Interest and dividends received

This item excludes:

1. Dividends received from permanent investments (included in Revenue/Income - Sundry [RIS])
2. (Insurance) Interest and dividends from assets classified as insurance investment assets (included in Investment Income - Total (Insurance) [IVI])

Footnote Code

Code	Description
AC	Reflects an accounting change

Interest and Dividend Income - Trading Securities

Mnemonic	Item number	Category
IDITS	G309	Financial Services
IDITSF	GF30	footnote

This item represents interest and dividends received from securities held in inventory for resale to others.

This item is a component of Interest and Dividend Income - Total (IDIT).

This item includes:

1. Interest and dividends from dealing securities
2. Interest and dividends from trading account assets

This item excludes:

1. Gains (losses) on disposition of trading/dealing account securities (included in Principal Transactions [PTRAN] or Trading/Dealing Securities - Gain [Loss] [TDSG])
2. Interest and dividends received from investment securities (included in Interest and Dividend Income - Investment Securities (IDIIS))
3. (Insurance) Interest and dividends from securities classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])

United Kingdom This item excludes income from trade investments (included in Revenue/Income - Sundry [RIS]).

Footnote Code

Code	Descriptions
IW	Includes noninterest income
LI	Combination IW and SB
SB	Investment assets, investment securities, or trading/dealing account securities are combined

Interest and Dividend Revenue

Interest and Dividend Revenue to Total Revenue

Mnemonic	Concept Calculation	Category
IDRREV	$(IDIT/REVT) * 100$	Industrial Financial Services

This concept is Interest and Dividend Income - Total *divided by* Revenue - Total *multiplied by* 100.

Interest and Related Income

Interest and Related Income - Life (Insurance)

Mnemonic	Item number	Category
IRLI	G409	Financial Services

This item is for insurance companies only.

This item represents investment income (net of expenses) derived from investment assets apportioned to the life division of an insurance company.

This item is a component of Interest and Related Income (Insurance) (IRII).

This item includes:

1. Interest and related income from group life, health, and employee benefits divisions
2. Interest and related income from individual life, health, and annuities divisions

Interest and Related Income - Nonlife (Insurance)

Mnemonic	Item number	Category
IRNLI	G410	Financial Services

This item is for insurance companies only.

This item represents investment income (net of expenses) derived from investment assets apportioned to the nonlife (property and casualty) division of an insurance company.

This item is a component of Interest and Related Income (Insurance) (IRII).

This item includes:

1. Interest and related income from commercial property and casualty divisions
2. Interest and related income from other nonlife divisions
3. Interest and related income from personal property and casualty divisions

Japan This item includes interest and dividend income *less* investment expenses.

This item excludes:

1. Investment income from compulsory automobile liability insurance (included in Interest and Related Income - Sundry [Insurance] [IRSI])
2. Investment income from earthquake insurance (included in Interest and Related Income - Sundry [Insurance] [IRSI])
3. Investment income on deposit premiums (included in Interest and Related Income - Sundry [Insurance] [IRSI])

Interest and Related Income - Reinsurance (Insurance)

Mnemonic	Item number	Category
IREI	G383	Financial Services

This item is for insurance companies only.

This item represents investment income (net of expenses) derived from investment assets apportioned to the reinsurance division of an insurance company.

This item is a component of Interest and Related Income (Insurance) (IRII).

This item includes interest and related income from a separate reinsurance division.

Germany This item includes investment income allocated to life reinsurance business.

Interest and Related Income - Sundry (Insurance)

Mnemonic	Item number	Category
IRSI	G384	Financial Services

This item is for insurance companies only.

This item represents investment income (net of expenses) derived from investment assets apportioned to divisions (other than the life, nonlife, and reinsurance business segments of an insurance company).

This item is a component of Interest and Related Income (Insurance) (IRII).

This item includes:

1. Interest and related income attributed to a separate international division
2. Other investment income

Japan This item includes:

1. Investment income from compulsory automobile liability insurance
2. Investment income from earthquake insurance
3. Investment income on deposit premium

Germany This item includes investment income allocated to capital repayment type policies.

United Kingdom This item includes investment income attributable to capital and reserves.

United States This item includes investment income from separate accounts.

Interest and Related Income (Insurance)

Mnemonic	Item number	Category
IRII	G288	Financial Services

This item is for Insurance companies only.

This item represents the interest, dividends, and rental income derived from the investment assets held by an insurance company or division, before deducting investment expenses.

This item is a component of Investment Income - Total (Insurance) (IVI).

This item is the *sum* of:

1. Interest and Related Income - Life (Insurance) (IRLI)
2. Interest and Related Income - Nonlife (Insurance) (IRNLI)
3. Interest and Related Income - Reinsurance (Insurance) (IREI)
4. Interest and Related Income - Sundry (Insurance) (IRSI)
5. Investment Expense (Insurance) (XIVI)

This item includes:

1. Dividends from equity securities classified as insurance investment assets
2. Interest and related income from short-term investments and invested cash classified as insurance investment assets
3. Interest from fixed income securities classified as insurance investment assets
4. Interest from loans classified as insurance investment assets
5. Rental income from real estate investments classified as insurance investment assets

This item excludes:

1. Interest and dividend income derived from investment securities attributed to operations other than insurance (included in Interest and Dividend Income - Total [IDIT])
2. Interest and dividend income derived from operations other than insurance (included in Interest and Dividend Income - Total [IDIT])
3. Interest and related income derived from loans attributed to operations other than insurance (included in Interest and Dividend Income - Total [IDIT])
4. Rental income derived from investment property attributed to real estate operations (included in Investment Income (Real Estate [IIRE]))

Interest Capitalized

Interest Capitalized

Mnemonic	Item number	Category
INTC	G390	Industrial Financial Services

Industrial definition

This item represents interest charges deferred to the company's fixed and current assets amortized over the life of the related assets.

This item is a component of Nonoperating Income (Expense) - Total (NOPI).

This item excludes capitalized costs (included in Capitalized Costs [CAPCST]).

Financial Services definition

This item represents interest charges deferred to the company's fixed and other assets amortized over the life of the related assets.

This item includes:

1. Interest capitalized in the current year
2. Interest charged to fixed assets or investments

This item excludes:

1. Amortization of interest capitalized in previous years
2. Capitalized costs other than interest

Interest Coverage

Interest Coverage After Taxes

Mnemonic	Concept Calculation	Category
IC	$(XINT + PI - AUTXR - TXT)/XINT$	Industrial Financial Services

Interest Coverage After Taxes is the *sum* of Interest Expense - total *plus* Pretax Income *less* Appropriations to Untaxed Reserves *less* Income Taxes Total. This is *divided* by Interest Expense - Total.

Interest Coverage Before Taxes

Mnemonic	Concept Calculation	Category
ICBT	$(XINT + PI - AUTXR)/XINT$	Industrial Financial Services

Interest Coverage Before Taxes is the *sum* of Interest Expense - total *plus* Pretax Income *less* Appropriations to Untaxed Reserves. This is *divided* by Interest Expense - Total.

Interest Element of Finance Leases

Interest Element of Finance Leases (FOF)

Mnemonic	Item number	Category
INTFL	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total amount of interest paid on finance leases during the year, reported in the Return on Investments and Servicing of Finance section of the U.K. (revised FRS 1) Cash Flow Statement.

This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).

This item contains a Combined Figure data code (@CF) when interest element of finance leases is not reported on the Statement of Cash Flows, but the Balance Sheet or Income Statement indicates that the company has finance leases.

Interest Expense

Interest Expense - Deposits - Banks

Mnemonic	Item number	Category
XINDB	G344	Financial Services

This item represents the total periodic expense for using interbank deposit accounts.

This item is a component of Interest Expense - Total (XINT).

This item excludes interest paid on customer deposits (included in Interest Expense - Deposits - Customer [XINDC]).

Spain Financial costs of deposits from banks and other financial institutions (*costes financieros de intermediarios financieros*)

Interest Expense - Deposits - Customer

Mnemonic	Item number	Category
XINDC	G343	Financial Services

This item represents the total periodic expense for using deposit accounts of customers.

This item is a component of Interest Expense - Total (XINT).

This item includes:

1. Interest paid on certificates of deposit
2. Interest paid on savings certificates
3. Interest paid on savings deposits
4. Interest paid on time deposits

This item excludes interest paid on interbank deposits (included in Interest Expense - Deposits - Banks [XINDB]).

Interest Expense - Long-Term Debt (Parent)

Mnemonic	Item number	Category
XILTP	G494	Financial Services

This item is for U.S. bank holding companies only.

This item represents the total periodic expense to the parent bank holding company for using long-term borrowings.

This item is a component of Interest Expense - Total (Parent) (XITP).

This item includes:

1. Interest on capital notes
2. Interest on intermediate-term debt
3. Interest on subordinated debt

This item excludes interest on short-term borrowings (included in Interest Expense - Short-Term Debt [Parent] [XISTP]).

Interest Expense - Other (Parent)

Mnemonic	Item number	Category
XIOP	G495	Financial Services

This item is for U.S. bank holding companies only.

This item represents interest expense of the parent bank holding company not allocated to another interest expense component.

This item is a component of Interest Expense - Total (Parent) (XITP).

This item includes:

1. Interest paid to subsidiaries
2. Other interest expense

This item excludes:

1. Interest on long-term borrowings (included in Interest Expense - Long-Term Debt [Parent] [XILTTP])
2. Interest on short-term borrowings (included in Interest Expense - Short-Term Debt [Parent] [XISTP])

Interest Expense - Short-Term Borrowings

Mnemonic	Item number	Category
XINST	G345	Financial Services

This item represents the total periodic expense for using short-term borrowings.

This item is a component of Interest Expense - Total (XINT).

This item includes:

1. Interest paid on commercial paper
2. Interest paid on federal funds purchased
3. Interest paid on other short-term borrowings
4. Interest paid on repurchase agreements

This item excludes interest paid on long-term borrowings (included in Interest Expense on Long-Term Debt [XINTD]).

Interest Expense - Short-Term Debt (Parent)

Mnemonic	Item number	Category
XISTP	G493	Financial Services

This item is for U.S. bank holding companies only.

This item represents the total periodic expense to the parent bank holding company for using short-term borrowings.

This item is a component of Interest Expense - Total (Parent) (XITP).

This item includes:

1. Interest on commercial paper (when reported as current)
2. Interest on other short-term borrowings
3. Interest on repurchase agreements

This item excludes interest on long-term borrowings (included in Interest Expense - Long-Term Debt [Parent] [XILTP]).

Interest Expense - Sundry

Mnemonic	Item number	Category
XINS	G347	Financial Services

This item represents interest expense not classified in any other interest expense component.

This item is a component of Interest Expense - Total (XINT).

Interest Expense - Total

Mnemonic	Item number	Category
XINT	G348	Industrial Financial Services
XINTF	GF34	footnote

Industrial definition

This item represents the company's gross periodic expense in securing long- and short-term debt.

This item is a component of Pretax Income(PI).

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (such as, underwriting fees, brokerage costs, advertising costs)
3. Discount on the sale of receivables of a finance subsidiary
4. Factoring charges (unless included in operating expense)
5. Finance charges
6. Financing charges for finance leases
7. Interest expense on both long- and short-term debt
8. Interest on customer advances
9. Other financial expenses (when no breakout is available)
10. Retail companies' interest expense (net of interest income of unconsolidated finance subsidiaries)

This item excludes:

1. Cash discounts reported by the company as financial expense (included in Nonoperating Income [Expense] - Other [NOPIO])
2. Interest and related income (included in Interest and Dividend Income - Total [IDIT])
3. Interest capitalized (included in Interest Capitalized [INTC])

This item includes expenses incurred in raising or managing funds for non-North American companies.

France When reported as financial expense, this item includes:

1. Changes to provisions against financial assets (dotations financières aux amortissements et provisions)
2. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)

Japan This item includes:

1. Interest expenses and discounts
2. Interest expenses on corporate bonds
3. Interest expenses on commercial paper
4. Amortization of bond issue expenses and bond discounts
5. Sales discount

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents the total periodic expense for using deposit accounts and borrowed money.

This item is a component of Expense - Total (XT).

This item is the *sum* of:

1. Interest Expense - Deposits - Banks (XINDB)
2. Interest Expense - Deposits - Customer (XINDC)
3. Interest Expense on Long-Term Debt (XINTD)
4. Interest Expense - Short-Term Borrowings (XINST)
5. Interest Expense - Sundry (XINS)

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (for example, underwriting fees, brokerage costs, advertising costs, etc.)
3. Discount on the sale of receivables
4. Factoring charges
5. Finance charges relating to finance leases
6. Financing charges
7. Interest on customer advances
8. Other financial expenses (when no breakdown is available)
9. Total interest and related expense

This item excludes:

1. Interest and related income (included in Interest and Dividend Income - Total [IDIT])
2. Interest capitalized (included in Revenue/Income - Sundry [RIS])

France When financial expense (*charges financières ou frais financiers*) is reported with no detailed breakout of the components, this item may include:

1. Losses on sale of financial assets (*charges nettes sur cessions de valeurs mobilières de placement*)
2. Provisions against financial assets (*dotations financières aux amortissements et provisions*)

Footnote Code

Code	Description
AC	Reflects an accounting change
QA	Net of either interest income, interest capitalized, or both
WA	Combination AC and QA

Interest Expense - Total - Interim

Mnemonic

XINTIS

Category

Industrial

Financial Services

This item represents Income Before Extraordinary Items on an Interim basis. By definition, preliminary and interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents the company's gross periodic expense in securing long- and short-term debt.

This item is a component of Pretax Income.

This item includes:

1. Amortization of debt discount or premium
3. Debt issuance expense (such as, underwriting fees, brokerage costs, advertising costs)
4. Discount on the sale of receivables of a finance subsidiary
5. Factoring charges (unless included in operating expense)
6. Finance charges
7. Financing charges for finance leases
8. Interest expense on both long- and short-term debt
9. Interest on customer advances
10. Other financial expenses (when no breakout is available)
11. Retail companies' interest expense (net of interest income of unconsolidated finance subsidiaries)

This item excludes:

1. Cash discounts reported by the company as financial expense (included in Nonoperating Income [Expense] - Other)
2. Interest and related income (included in Interest and Dividend Income - Total)
3. Interest capitalized (included in Interest Capitalized)

This item includes expenses incurred in raising or managing funds for non-North American companies.

France When reported as financial expense, this item includes:

1. Changes to provisions against financial assets (dotations financières aux amortissements et provisions)
2. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)

Financial Services definition

This item represents the total periodic expense for using deposit accounts and borrowed money.

This item is a component of Expense - Total.

This item is the *sum* of:

1. Interest Expense - Deposits - Banks
2. Interest Expense - Deposits - Customer
3. Interest Expense on Long-Term Debt
4. Interest Expense - Short-Term Borrowings
5. Interest Expense - Sundry

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (for example, underwriting fees, brokerage costs, advertising costs, etc.)
3. Discount on the sale of receivables
4. Factoring charges
5. Finance charges relating to finance leases
6. Financing charges
7. Interest on customer advances
8. Other financial expenses (when no breakdown is available)
9. Total interest and related expense

This item excludes:

1. Interest and related income (included in Interest and Dividend Income - Total)
2. Interest capitalized (included in Revenue/Income - Sundry)

France When financial expense (*charges financières ou frais financiers*) is reported with no detailed breakout of the components, this item may include:

1. Losses on sale of financial assets (*charges nettes sur cessions de valeurs mobilières de placement*)
2. Provisions against financial assets (*dotations financières aux amortissements et provisions*)

Interest Expense - Total - Preliminary

Mnemonic

XINTPS

Category

Industrial
Financial Services

This item represents Interest Expense - Total on a Preliminary basis. By definition, preliminary data are scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents the company's gross periodic expense in securing long- and short-term debt.

This item is a component of Pretax Income.

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (such as, underwriting fees, brokerage costs, advertising costs)
3. Discount on the sale of receivables of a finance subsidiary
4. Factoring charges (unless included in operating expense)
5. Finance charges
6. Financing charges for finance leases
7. Interest expense on both long- and short-term debt
8. Interest on customer advances
9. Other financial expenses (when no breakout is available)
10. Retail companies' interest expense (net of interest income of unconsolidated finance subsidiaries)

This item excludes:

1. Cash discounts reported by the company as financial expense (included in Nonoperating Income [Expense] - Other)
2. Interest and related income (included in Interest and Dividend Income - Total)
3. Interest capitalized (included in Interest Capitalized)

This item includes expenses incurred in raising or managing funds for non-North American companies.

France When reported as financial expense, this item includes:

1. Changes to provisions against financial assets (dotations financières aux amortissements et provisions)
2. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)

Financial Services definition

This item represents the total periodic expense for using deposit accounts and borrowed money.

This item is a component of Expense - Total.

This item is the *sum* of:

1. Interest Expense - Deposits - Banks
2. Interest Expense - Deposits - Customer
3. Interest Expense on Long-Term Debt
4. Interest Expense - Short-Term Borrowings
5. Interest Expense - Sundry

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (for example, underwriting fees, brokerage costs, advertising costs, etc.)
3. Discount on the sale of receivables
4. Factoring charges
5. Finance charges relating to finance leases
6. Financing charges
7. Interest on customer advances
8. Other financial expenses (when no breakdown is available)
9. Total interest and related expense

This item excludes:

1. Interest and related income (included in Interest and Dividend Income - Total)
2. Interest capitalized (included in Revenue/Income - Sundry)

France When financial expense (*charges financières ou frais financiers*) is reported with no detailed breakout of the components, this item may include:

1. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)
2. Provisions against financial assets (dotations financières aux amortissements et provisions)

Interest Expense - Total (Parent)

Mnemonic	Item number	Category
XITP	G496	Financial Services

This item is for U.S. bank holding companies only.

This item represents the total periodic expense to the parent bank holding company for using borrowed money.

This item is a component of Expense - Total (Parent) (XTP).

This item is the *sum* of:

1. Interest Expense - Long-Term Debt (Parent) (XILTP)
2. Interest Expense - Other (Parent) (XIOP)
3. Interest Expense - Short-Term Debt (Parent) (XISTP)

Interest Expense on Long-Term Debt

Mnemonic	Item number	Category
XINTD	G346	Financial Services

This item represents the total periodic expense for using long-term borrowings.

This item is a component of Interest Expense - Total (XINT).

This item includes:

1. Interest paid on other debt classified as long-term
2. Interest paid on subordinated debt

This item excludes:

1. Capitalized interest (included in Revenue/Income - Sundry [RIS])
2. Interest paid on short-term borrowings (included in Interest Expense - Short-Term Borrowings [XINST])

France This item includes:

1. Interest paid on participation certificates (titres participatifs)
2. Premium on redemption of bonds (primes de remboursement des obligations)

Italy This item includes interest on debentures.

Japan This item includes interest on borrowings and rediscounts.

United Kingdom This item includes interest on dated and undated loan capital.

United States This item includes interest on capital debt.

Interest Income (Parent)

Interest Income (Parent)

Mnemonic	Item number	Category
IIP	G489	Financial Services

This item is for U.S. bank holding companies only.

This item represents revenue received from investments and earning assets held by the parent bank holding company.

This item is a component of Income - Total (Parent) (ITP).

This item includes:

1. Interest from investment securities
2. Interest from subsidiaries and affiliates
3. Interest on advances
4. Other interest income

This item excludes:

1. Dividends from bank subsidiaries (included in Dividends from Subsidiaries - Banks [Parent] [DVSBP])
2. Dividends from nonbank subsidiaries (included in Dividends from Subsidiaries - Other [Parent] [DVSOP])

Interest Paid

Interest Paid (FOF)

Mnemonic	Item number	Category
INTPD	Not Applicable	Industrial
INTPDF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total amount of interest paid in the year, reported in the Return on Investments and Servicing of Finance section of the Cash Flow Statement.

This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).

This item contains a Combined Figure data code (@CF) when:

1. Interest paid is reported net of interest received. The combined total is included in Interest Received (INTRC)
2. Interest paid is not reported on the Statement of Cash Flows but is disclosed on the Income Statement

Footnote Code

Code	Description
QO	Reported net

Interest Paid (Net)

Mnemonic	Item number	Category
INTPN	G699	Industrial

This item is only available for Format code 7 (Statement of Cash Flows) and Format code 10 (Rest of World Cash Flow Statement by Activity).

Format code 7

This item represents cash payments by the company to finance long- and short-term debt.

This item appears as a positive number if the figure represents a payment of cash. This item appears as a negative number if the figure is net of interest income and results in a net receipt of cash.

This item excludes:

1. Accrued interest
2. Capitalized interest

This item contains a Not Available data code (@NA) on a Statement of Cash Flows when:

1. The company uses the direct method for reporting the Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not reported on the statement or in the notes

Format code 10

This item represents the amount of interest paid or received, reported as a supplemental item on the Statement of Cash Flows.

This item excludes interest adjustments reported in the Operating Activities, Investing Activities, or Financing Activities section of the Cash Flow Statement.

Interest Paid and Discounts

Interest Paid and Discounts (Japan Non-Consolidated)

Mnemonic	Item number	Category
INTPDJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents non-operating expenses in the form of interest paid and sales discounts given during the period, reported in the Cash Outflow section.

This item is a component of Expenses - Other (Japan Non-Consolidated) (XOTHJ).

Interest Received

Interest Received (FOF)

Mnemonic	Item number	Category
INTRC	Not Applicable	Industrial
INTRCF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total amount of interest received during the year, reported in the Return on Investments and Servicing of Finance section of the Cash Flow Statement.

This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).

This item contains a Combined Figure data code (@CF) when:

1. Interest received is reported net of interest paid. The combined total is included in Interest Paid (INTPD)
2. Interest received is not reported on the Statement of Cash Flows but is disclosed on the Income Statement

Footnote Code

Code Description
 QO Reported net

International Quality Ranking

International Quality Ranking

Mnemonic	Item number	Category
IQR	Not Available	Industrial Financial Services

This item is an appraisal of past performance of a stock's earnings and dividends and the stock's relative standing as of a company's current fiscal year end. Growth and stability of earnings and dividends are key elements in establishing Standard & Poor's earnings and dividends rankings for common stocks.

Standard & Poor's uses a computerized scoring system to compute basic scores for earnings and dividends, then adjusts the scores by a set of predetermined modifiers for growth, stability within long-term trend, and cyclicalities. Adjusted scores for earnings and dividends are combined to yield a final score. The final score for each stock is measured against a scoring matrix determined by analyzing the scores of a large representative sample of stocks.

This item is available from January 1998 through the current period.

Code	S&P Description	Ranking
7	Highest	A+
8	High	A
9	Above Average	A-
16	Average	B+
17	Below Average	B
18	Lower	B-
21	Lowest	C
22	In Reorganization	D
99	Liquidation	LIQ

Standard & Poor's does not consider these rankings to be market recommendations.

International Securities Identification Number

International Securities Identification Number

Mnemonic	Item number	Category
ISIN	Not Available	Industrial Financial Services

The ISIN is an identification number, developed from an internationally accepted standard for uniquely identifying securities worldwide. The National Numbering Agency within a particular country is responsible for allocating ISIN codes.

The following represents the three parts of the twelve-digit code:

GB-000456201-0

The first two digits are a two-character alpha country code that denotes either the country where the issuer is legally registered or their legal domicile (Note: This does not apply to debt instruments)

The next nine digits represent the domestic number of the issuer. If the domestic number is less than nine digits, then zeros are inserted in front of the domestic number.

The last digit is a check digit.

Internet Download Date

Internet Download Date - Annual

Mnemonic
UPDDTA

This item tells you the date that the annual company data was updated via Internet download. If this item is blank, the most recent company data available is on your GLOBAL Vantage CD-ROM.

Screening examples:

@DAY(UPDDTA)>5dec96

Use this formula to screen the database for annual items updated since 12/05/96.

UPDDTA=@DATE(96,12,5)

Use this formula to screen the database for annual items updated on 12/05/96.

Internet Download Date - Daily

Mnemonic
UPDDTD

This item tells you the date that the daily company data was updated via Internet download. If this item is blank, the most recent company data available is on your GLOBAL Vantage CD-ROM.

Screening examples:

@DAY(UPDDTD)>5dec99

Use this formula to screen the database for daily items updated since 12/05/99.

UPDDTD=@DATE(99,12,5)

Use this formula to screen the database for daily items updated on 12/05/99.

Internet Download Date - Monthly

Mnemonic

UPDDTM

This item tells you the date that the monthly company data was updated via Internet download. If this item is blank, the most recent company data available is on your GLOBAL Vantage CD-ROM.

Screening examples:

@DAY(UPDDTM)>5dec99

Use this formula to screen the database for monthly items updated since 12/05/99.

UPDDTM=@DATE(99,12,5)

Use this formula to screen the database for monthly items updated on 12/05/99.

Internet Download Date - Scalar

Mnemonic

UPDDTS

This item tells you the date that the scalar company data was updated via Internet download. If this item is blank, the most recent company data available is on your GLOBAL Vantage CD-ROM.

Screening examples:

@DAY(UPDDTS)>5dec96

Use this formula to screen the database for scalar items updated since 12/05/96.

UPDDTS=@DATE(96,12,5)

Use this formula to screen the database for scalar items updated on 12/05/96.p

Inventories/Stocks

Inventories/Stocks - Decrease (Increase)

Mnemonic	Item number (for North America)	Category
INVCH	G688	Industrial

This item represents decrease (increase) in inventories/stocks as reported on a Cash Flow Statement.

Format codes 1-3, 5, and 6

This item contains a Not Available data code (@NA).

Format code 7

This item is a component of Operating Activities - Net Cash (OANCF).

This item includes decrease (increase) in:

1. Current assets classified by Standard & Poor's Compustat as inventories/stocks
2. Long-term inventories/stocks (when reported in the Operating Activities section)

This item excludes decrease (increase) in long-term inventories/stocks (when reported in the Investing Activities section).

This item contains a Combined Figure data code (@CF)when:

1. Changes in inventories/stocks are not reported on the Statement of Cash Flows, but the Balance Sheet reports a change between the current and prior year
2. Changes in inventories/stocks are reported outside the Operating Activities section
3. This item is combined with another asset or liability in the Operating Activities section (included in Assets and Liabilities - Other [Net Change] [AOLOCH])

Format codes 10-12

This item is a component of Working Capital/Net Operating Assets - Change (WCAPOPC) on a Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease) (CHENFD) on a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item is a component of Working Capital - Change (WCAPCHC) on a U.K. (revised FRS 1) Cash Flow Statement (Format Code 12).

This item excludes decrease (increase) in inventories/stocks when reported in the Investing Activities section of the Cash Flow Statement.

This item contains a Combined Figure data code (@CF)when changes in inventories are not reported on the Statement of Cash Flows but are disclosed on the Balance Sheet.

Inventories/Stocks - Finished Goods

Mnemonic	Item number	Category
INVFG	G633	Industrial

This item represents manufactured goods ready for sale.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Allowance for slow moving, obsolete, or surplus inventories/stocks
2. Finished goods and goods for resale (when no breakout is available)
3. Merchandise in transit to customers
4. Purchased goods and merchandise available for resale

This item contains a Not Available data code (@NA) when the company has no manufacturing operations or no breakout of component is available.

This item contains a Not Available data code (@NA) when the company reports an inventories/stocks component breakout that does not equal the total inventory figure.

Japan This item includes:

1. Allowance for slow moving, obsolete, or surplus inventories/stocks
2. Finished goods and goods for resale (when no breakout is available)

This item is provided by TOYO KEIZAI, Inc.

Inventories/Stocks - Other

Mnemonic	Item number	Category
INVO	G634	Industrial
INVOFS	G70	Financial Services

Industrial definition

This item represents accounts or adjustments to inventories/stocks not classified as raw materials, work in process, or finished goods.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Adjustments for LIFO reserve
2. Advances and progress payments to suppliers
3. Goods for resale (when reported separately)
4. Purchased parts held for resale

This item excludes:

1. Advances and/or deposits on material purchases (included in Inventories/Stocks - Raw Materials [INVRM])
2. Allowance for slow moving, obsolete, or surplus inventories/stocks (included in Inventories/Stocks - Finished Goods [INVFG])
3. Progress payments (included in Inventories/Stocks - Work in Progress [INVWIP])
4. Provision for devaluation of stocks
5. Purchase contract advances (included in Inventories/Stocks - Raw Material [INVRM])
6. Residuals due to rounding
7. Unbilled costs on contracts or costs in excess of related billings for companies using the fixed price accounting method (included in Inventories/Stocks - Work in Progress [INVWIP])
8. Work in process and advances to subcontractors (when no breakout is available) (included in Inventories/Stocks - Work in Progress [INVWIP])

This item contains a Not Available data code (@NA) when the company has no manufacturing operations or no breakout of components is available.

This item contains a Not Available data code (@NA) when the company reports an inventories/stocks component breakout that does not equal the total inventory figure.

Financial Services definition

This item represents merchandise bought for resale and materials and supplies purchased for use in the production of revenue less any allowances. It includes inventories/stocks of nonfinancial services operations.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Advance manufacturing costs
2. Advance payments from customers (when included in inventories/stocks by the company)
3. Building supplies and other inventory
4. Deposits (when included in inventories/stocks by the company)
5. Finished goods (other than real estate)
6. Inventory/stocks of nonfinancial services operations
7. Merchandise in transit to customers
8. Parts and supplies
9. Provisions for devaluation of stocks
10. Raw materials (other than real estate)
11. Work in process (other than real estate)

This item excludes:

1. Construction in progress (included in Inventories/Stocks - Real Estate Under Development [INVREI])
2. Contract billings and expense contracts (included Accounts Receivable/Debtors - Trade [RECTR])
3. Supplies (when reported separately from inventories/stocks unless no other inventories/stocks are reported) (included in Prepaid Expense [XPP])

Inventories/Stocks - Raw Materials

Mnemonic	Item number	Category
INVRM	G631	Industrial

This item represents inventories/stocks used to manufacture finished goods and includes raw materials in a natural or unmanufactured state except for processing incidental to preparation, packaging, or transportation.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Advances and/or deposits on material purchase
2. Bottles, cases, pallets, and other packing materials
3. Consumable stores/supplies
4. Parts and supplies
5. Payments on account
6. Purchase contract advances
7. Supplies (when reported as a separate component of inventories/stocks)

This item excludes:

1. Purchased parts held for resale (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
2. Supplies (when no other components are reported for inventories/stocks)
3. Unspecified advances (included in Current Assets - Other - Excluding Prepaid Expense [ACOX]).

This item contains a Not Available data code (@NA) when the company has no manufacturing operations or no breakout of components is available.

This item contains a Not Available data code (@NA) when the company reports an inventories/stocks component breakout that does not equal the total inventory figure.

Japan This item includes:

1. Raw Materials
2. Supplies

This item is provided by TOYO KEIZAI, Inc.

Inventories/Stocks - Real Estate Held for Development

Mnemonic	Item number	Category
INVREH	G67	Financial Services

This item is for real estate companies only.

This item represents raw land held for future development. Raw land is property with no added improvements such as buildings, landscaping, streets, or utilities.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Land
2. Land under and held for development (when no breakout is available)
3. Property held for development
4. Raw land
5. Unimproved land

This item excludes:

1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Investment property classified as insurance investment assets (included in Investment Assets - Real Estate [Insurance] [IAREI])
3. Property held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])

Inventories/Stocks - Real Estate Held for Sale

Mnemonic	Item number	Category
INVRES	G69	Financial Services

This item is for real estate companies only.

A. This item represents developed real estate ready for sale.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Completed projects for sale
2. Completed properties
3. Finished land
4. Finished lots
5. Land and housing for sale
6. Property held for sale

This item excludes:

1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Investment property classified as insurance investment assets (included in Investment Assets - Real Estate [Insurance] [IAREI])
3. Property held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])

United Kingdom This item includes dealing properties.

Inventories/Stocks - Real Estate Held Under Development

Mnemonic	Item number	Category
INVREI	G68	Financial Services

This item is for real estate companies only.

This item represents land in the process of being improved.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Development costs
2. Development operations
3. Land and housing projects in process
4. Land under development
5. Projects under construction
6. Projects under development for sale
7. Property under development

This item excludes:

1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Investment property classified as insurance investment assets (included in Investment Assets - Real Estate [Insurance] [IAREI])
3. Property held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])

Inventories/Stocks - Total

Mnemonic	Item number	Category
INVT	G71	Industrial Financial Services
INVTF	GF8	Financial Services footnote

Industrial definition

This item represents merchandise bought for resale and materials and supplies purchased for use in revenue production less any allowances.

This is a component of Current Assets - Total (ACT).

This item is the *sum* of:

1. Inventories/Stocks - Finished Goods (INVFG)
2. Inventories/Stocks - Other (INVO)
3. Inventories/Stocks - Raw Materials (INVRM)
4. Inventories/Stocks - Work in Progress (INVWIP)

While the total of these components usually equals Inventories/Stocks - Total (INVT), it may not be identical due to adjustments in inventory method or exclusion of nonmanufacturing inventories/stocks from the components.

This item includes:

1. Advance manufacturing costs
2. Advance payments from customers included in inventories/stocks
3. Agriculture companies' growing crops (when reported as current)
4. Airline companies' maintenance and operating supplies
5. Bottles, cases, kegs, and other reusable containers
6. Bullion and/or uranium in transit
7. Contracts in progress
8. Costs in excess of related billings on uncompleted contracts (when the company uses the fixed price method of accounting)
9. Deposits included in inventories/stocks
10. Distillers' storage charges
11. Leased products
12. Lumber companies' short-term timber leases
13. Materials and supplies included in inventories/stocks (when no other inventory figure is reported)
14. Merchandise in transit to customers
15. Motion picture companies' film costs and film libraries
16. New and spare parts
17. Property and development companies'
18. Completed buildings
19. Construction in progress
20. Developed land for sale
21. Rental companies' rental vehicles or equipment (when reported as current)
22. Revenue stamps
23. Tools (when reported as current)
24. Unbilled costs on contracts and costs in excess of related billings (when the company uses the fixed price method of accounting)
25. Work in process net of progress payments

This item excludes:

1. Contract billings and expensed contracts (included in Accounts Receivable/Debtors - Trade [RECTR])
2. Supplies (when reported separately from inventories/stocks, unless no other inventories/stocks are reported) (included in Prepaid Expense [XPP])
3. Unbilled shipments received by customers (included in Accounts Receivable/Debtors - Trade [RECTR])

United States This item includes trucking industries' tires (included in Prepaid Expense [XPP]).

Financial Services definition

This item represents real estate in various stages of development, merchandise bought for resale, and materials and supplies purchased for use in the production of revenue, *less* any allowances.

This item is the *sum* of:

1. Inventories/Stocks - Other (INVOFS)
2. Inventories/Stocks - Real Estate Held for Development (INVREH)
3. Inventories/Stocks - Real Estate Held for Sale (INVRES)
4. Inventories/Stocks - Real Estate Under Development (INVREI)

(Bank, Broker/Dealer) This item excludes securities inventory (included in Trading/ Dealing Account Securities - Total [TDST]).

United Kingdom (Real Estate) This item includes:

1. Dealing properties
2. Trading properties

Footnote Code

Code	Description
TK	Valued at cost
TM	Valued at market or net realizable value

Inventories/Stocks - Work in Progress

Mnemonic	Item number	Category
INVWIP	G632	Industrial

This item represents partially manufactured goods.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Advance manufacturing costs
2. Costs in excess of related billings on uncompleted contracts (unbilled costs on contracts) (when the company uses the fixed price method of accounting)
3. Distillers' bulk whiskey
4. Labor manufacturing overhead applicable to the goods
5. Progress payments
6. Semi-finished products (when not for sale as finished goods)
7. Work in process and advances to subcontractors (when no breakout is available)

This item excludes costs in excess of related billings on uncompleted contracts (included in Accounts Receivable/Debtors - Trade [RECTR]).

This item contains a Not Available data code (@NA) when the company has no manufacturing operations or no breakout of components is available.

Japan This item includes:

1. Semi-finished goods
2. Work in process

This item is provided by TOYO KEIZAI, Inc.

Inventories/Stocks Valuation Method

Mnemonic	Item number	Category
INVVAL	G733	Industrial Financial Services

This multiple element item identifies a company's method of valuing its inventories/ stocks. It consists of a one-character numeric code.

The following lists the inventory valuation codes and methods:

Code	Method of Inventory Valuation
0	No Inventories/Stocks
1	First In, First Out (FIFO)
2	Last In, First Out (LIFO)
3	Specific Identification
4	Average Cost
5	Retail Method
6	Standard Cost
7	Current or Replacement Cost

This item may contain up to five different codes. The relative position of one code to another indicates the amount of inventories/stocks valued under each method. The first code in the sequence represents the method used to value the greatest amount of inventories/stocks.

Code	Percent	Method
2	60 percent	LIFO
1	30 percent	FIFO
4	10 percent	Average Cost

These countries permit LIFO valuation for consolidated foreign subsidiaries but not for domestic company reports:

Australia	France	Hong Kong
Japan	Germany	

Inventory Turnover

Inventory Turnover

Mnemonic	Concept Calculation	Category
INVX	COGS/@PAVG(INVT, -1,0)	Industrial

Inventory Turnover is Cost of Goods Sold *divided by* the average of the current year's Total Inventories and the prior year's Total Inventories.

Invested Capital

Invested Capital

Mnemonic	Item number	Category
ICAPT	G278	Industrial Financial Services

Industrial definition

This item represents all sources for the long-term financing of a company.

This is a supplementary Balance Sheet item.

This item is the *sum* of:

1. Government Grants (GOVGR)
2. Long-Term Debt (DLTT)
3. Minority Interest (Balance Sheet) (MIB)
4. 50 percent of Reserves - Untaxed (RVUTX)
5. Shareholders' Equity (SEQ)
6. Unappropriated Net Profit (Liabilities) (UNNPL)
- less:
1. Treasury Stock (Current Assets) (TSCA)
2. Treasury Stock (Long-Term Assets) (TSTLTA)
3. Unappropriated Net Loss (UNL)

Canada, United States This item includes accumulated tax deferrals of investment tax credits.

Financial Services definition

This item represents all sources of the company's long-term financing less certain equity adjustments.

This item is the *sum* of:

1. Government Grants (GOVGR)
2. Long-Term Debt - Total (DLTT)
3. Minority Interest (Balance Sheet) (MIB)
4. Deferred Taxes (Balance Sheet) (TXDB)
5. 50 percent of Reserves - Untaxed (RVUTX)
6. Shareholders' Equity - Total (SEQ)
7. Unappropriated Net Profit (Liabilities) (UNNPL)
- less:

1. Treasury Stock (Assets) (TSA)
2. Unappropriated Net Loss (UNL)

Investing Activities

Investing Activities - Net Cash Flow

Mnemonic	Item number (for North America)	Category
IVNCF	G695	Industrial

This item is only available for Format codes 7 and 10.

This item represents cash received or paid for all transactions reported in the Investing Activities section of the Cash Flow Statement.

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH).

Format code 10

This item is the sum of:

1. Investments - Increase (IVCH)
2. Investments - (Decrease) (SIV)
3. Short-Term Investments - Change (IVSTCH)
4. Assets - Other - Change (ATOCH)
5. Capital Expenditures (CAPX)
6. Proceeds from Sale of Fixed Assets (PSFIX)
7. Acquisitions (AQC)
8. Investing Activities - Other (IVACO)
9. Interest and Dividend Adjustments - Investing Activities (INTIACT)
10. Intangible Assets - Purchase (INTANP)

Japan (Consolidated)

This item is the sum of 1 through 8 above.

Investing Activities - Other

Mnemonic	Item number (for North America)	Category
IVACO	G694	Industrial

Format codes 1-3, 5, and 6

This item contains a Not Available data code (@NA).

Format code 7

This item represents miscellaneous funds reported in the Investing Activities section that are not elsewhere classified.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

This item includes:

1. Combined investing activities
2. Foreign currency exchange effects within the Investing Activities section
3. Proceeds from sale of assets (other than fixed assets or investments)

This item excludes:

1. Changes in investments
2. Changes in property, plant, and equipment
3. Changes in investing activities reported outside the Investing Activities section

Format code 10

This item represents miscellaneous funds reported in the Investing Activities section that are not elsewhere classified.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

This item includes foreign currency exchange effects reported in the Investing Activities section.

Japan (Consolidated)

This item includes:

1. Investment advances paid or collected
2. Realized gains/losses from the sale or disposal of shares in related companies
3. Long term loans made to or repaid by related companies and others during the year
4. Foreign currency exchange effects reported in the Investing Activities section

Format code 12

This item represents miscellaneous funds from investing activities reported in the Capital Expenditure and Financial Investment section that are not elsewhere classified.

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

Investment Assets

Investment Assets - Equity Securities (Cost) (Insurance)

Mnemonic	Item number	Category
IAEQCI	G219	Financial Services

This item is for insurance companies only.

This item represents the cost valuation of all corporate equity investment securities included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Cost) (Insurance) (IATCI).

This item includes:

1. Common/ordinary stock at cost
2. Equity maturities at cost
3. Non redeemable preferred/preference shares at cost
4. Shares and convertible debentures at cost (when no breakout is available)
5. Shares at cost
6. Stocks at cost

This item excludes:

1. Cost valuation of redeemable preferred stock in the insurance investment portfolio (included in Investment Assets - Fixed Income Securities [Cost] [Insurance] [IAFICI])
2. Fixed income securities at market value
3. Investment securities attributed to operations other than insurance

Investment Assets - Equity Securities (Insurance)

Mnemonic	Item number	Category
IAEQI	G14	Financial Services

This item is for insurance companies only.

This item represents all funds invested in corporate equity securities included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).

This item includes:

1. Common/ordinary stock
2. Equity maturities
3. Nonredeemable preferred/preference shares
4. Shares
5. Shares and convertible debentures (when no breakout is available)
6. Stocks

This item excludes:

1. Investment securities attributed to operations other than insurance (included in Investment Securities - Total [IST])
2. Redeemable preferred stock (included in Investment Assets - Fixed Income Securities [Insurance] [IAFXI])
3. Trading account securities (included in Trading/Dealing Account Securities - Total [TDST])

Investment Assets - Equity Securities (Market) (Insurance)

Mnemonic	Item number	Category
IAEQMI	G224	Financial Services

This item is for insurance companies only.

This item represents the market valuation of all corporate equity investment securities included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Market) (Insurance) (IATMI).

This item includes:

1. Common/ordinary stock at market value
2. Equity maturities at market value
3. Nonredeemable preferred/preference shares at market value
4. Shares and convertible debentures at market value (when no breakout is available)
5. Shares at market value
6. Stocks at market value

This item excludes:

1. Fixed income securities at cost
2. Investment securities attributed to operations other than insurance
3. Market valuation of redeemable preferred/preference stock in the insurance investment portfolio (included in Investment Assets - Fixed Income Securities [Market] [Insurance] [IAFXMI])

Investment Assets - Fixed Income Securities (Cost) (Insurance)

Mnemonic	Item number	Category
IAFICI	G218	Financial Services

This item is for insurance companies only.

This item represents the cost valuation of all government, corporate, and other debt investment securities paying a fixed rate of return that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Cost) (Insurance) (IATCI).

This item includes:

1. Bonds, loans, and debentures at cost
2. Corporate debt at cost
3. Debentures at cost
4. Fixed maturities at cost
5. Fixed-interest securities at cost
6. Fixed-yield securities at cost
7. Government registered bonds at cost
8. Government securities and obligations at cost
9. Local authority securities and obligations at cost
10. Local government securities at cost
11. National government securities at cost
12. Redeemable preferred capital at cost
13. Registered debts at cost

This item excludes:

1. Cost valuation of nonredeemable preferred stock in the insurance investment portfolio (included in Investment Assets - Equity Securities [Cost] [Insurance] [IAEQCI])
2. Fixed income securities at market value
3. Investment securities attributed to operations other than insurance

Investment Assets - Fixed Income Securities (Insurance)

Mnemonic	Item number	Category
IAFXI	G13	Financial Services

This item is for insurance companies only.

This item represents all funds invested in government, corporate, and other debt securities paying a fixed rate of return that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).

This item includes:

1. Bonds, loans, and debentures
2. Corporate debt
3. Debentures
4. Fixed maturities
5. Fixed-interest securities
6. Fixed-yield securities
7. Government registered bonds
8. Government securities and obligations
9. Local authority securities and obligations
10. Local government securities
11. National government securities
12. Redeemable preferred capital
13. Registered debts

This item excludes:

1. Investment securities attributed to operations other than insurance (included in Investment Securities - Total [IST])
2. Nonredeemable preferred/preference stock (included in Investment Assets - Equity Securities [Insurance] [IAEQI])
3. Trading account securities (included in Trading/Dealing Account Securities - Total [TDST])

Germany This item includes federal and state guaranteed claims (*Schuldburchforderungen gegen den Bund und die Länder*).

Sweden This item includes money market loans.

Investment Assets - Fixed Income Securities (Market) (Insurance)

Mnemonic	Item number	Category
IAFXMI	G223	Financial Services

This item is for insurance companies only.

This item represents the market valuation of all government, corporate, and other debt investment securities paying a fixed rate of return that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Market) (Insurance) (IATMI).

This item includes:

1. Bonds, loans, and debentures at market value
2. Corporate debt at market value
3. Debentures at market value
4. Fixed maturities at market value
5. Fixed-interest securities at market value
6. Fixed-yield securities at market value
7. Government registered bonds at market value
8. Government securities and obligations at market value
9. Local authority securities and obligations at market value
10. Local government securities at market value
11. National government securities at market value
12. Redeemable preferred capital at market value
13. Registered debts at market value

This item excludes:

1. Fixed income securities at cost
2. Investment securities attributed to operations other than insurance
3. Market valuation of nonredeemable preferred/preference stock in the insurance investment portfolio (included in Investment Assets - Equity Securities [Market] [Insurance] [IAEQMI])

Investment Assets - Listed Securities - Total (Insurance)

Mnemonic	Item number	Category
IALI	G248	Financial Services

This item is for Insurance companies only.

This item represents all investment securities accepted for trading on an organized and registered security exchange (e.g., the New York, American, or International Stock Exchange in London). These investment securities are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).

This item includes:

1. Listed securities included in the insurance investment portfolio
2. Quoted securities included in the insurance investment portfolio

This item excludes:

1. Investment securities attributed to operations other than insurance
2. Unlisted securities attributed to insurance operations (included in Investment Assets - Unlisted Securities - Total [Insurance] [IAUI])

Investment Assets - Loans - Other (Insurance)

Mnemonic	Item number	Category
IALOI	G19	Financial Services

This item is for insurance companies only.

This item represents funds lent by an insurance company or division that are not classified as mortgage loans or policy loans.

This item is a component of Investment Assets - Loans - Total (Insurance) (IALTI).

This item includes:

1. Bonds and loans
2. Capital market promissory notes
3. Convertible loans
4. Loans, notes, and debentures
5. Loans to individuals
6. Municipal loans
7. Private loans
8. Secured loans

This item excludes:

1. Lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU])
2. Mortgage loans (included in Investment Assets- Mortgage Loans [Insurance] [IAMLI])
3. Policy loans (included in Investment Assets - Policy Loans [Insurance] [IAPLI])

Investment Assets - Loans - Total (Insurance)

Mnemonic	Item number	Category
IALTI	G20	Financial Services

This item is for Insurance companies only.

This item represents all loans held by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Total (Insurance) (IATI).

This item is the *sum* of:

1. Investment Assets - Loans - Other (Insurance) (IALOI)
2. Investment Assets - Mortgage Loans (Insurance) (IAMLI)
3. Investment Assets - Policy Loans (Insurance) (IAPLI)

This item excludes lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU]).

Investment Assets - Mortgage Loans (Insurance)

Mnemonic	Item number	Category
IAMLI	G17	Financial Services

This item is for Insurance companies only.

This item represents loans secured by property and held by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Loans - Total (Insurance) (IALTI).

This item includes:

1. Land charges
2. Mortgage loans
3. Mortgages

This item excludes mortgage lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU]).

Investment Assets - Other (Insurance)

Mnemonic	Item number	Category
IAOI	G22	Financial Services

This item is for Insurance companies only.

This item represents all funds included by an insurance company or division in its investment portfolio not classified as investment securities, loans, or real estate.

This item is a component of Investment Assets - Total (Insurance) (IATI).

This item includes:

1. Cash deposited with insurance companies
2. Cash deposits included in investment assets
3. Invested cash included in investment assets
4. Other investments
5. Short-term investments included by the company in investment assets

This item excludes:

1. Cash deposits not included by the company in its investment portfolio (included in Short-Term Investments - Total [(IVST)])
2. Short-term investments not included by the company in its investment portfolio (included in Short-Term Investments - Total [(IVST)])

Finland This item includes the accumulated difference between actual and planned depreciation (when included with investments/securities).

Germany This item includes fixed deposits, time deposits, and savings accounts at banks (*Festgelder, Termingelder, und Sparguthaben bei Kreditinstituten*).

Investment Assets - Policy Loans (Insurance)

Mnemonic	Item number	Category
IAPLI	G18	Financial Services

This item is for Insurance companies only.

This item represents funds lent to policyholders by an insurance company or division. These loans are secured by the cash surrender value of the life insurance policy.

This item is a component of Investment Assets - Loans - Total (Insurance) (IALTI).

This item includes:

1. Loans and advance payments on policies
2. Loans on policies

This item excludes lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU]).

Investment Assets - Real Estate (Insurance)

Mnemonic	Item number	Category
IAREI	G21	Financial Services
IAREIF	GF1	footnote

This item is for Insurance companies only.

This item represents all funds invested in real estate properties that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Total (Insurance) (IATI).

This item includes:

1. Freehold and leasehold property
2. Investment property included in the insurance investment portfolio
3. Land and properties

4. Land and titles to land with offices and other buildings, residential buildings, buildings under construction, and without buildings
5. Property
6. Real estate (rural and urban)

This item excludes:

1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Land and properties held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])

Footnote Code

Code	Description
IU	Includes property for company use

Investment Assets - Real Estate to Total Investment Assets

Mnemonic	Concept Calculation	Category
RESAST	$(IAREI/IATI) * 100$	Financial Services

This item is for insurance companies only.

This concept is Investment Assets - Real Estate *divided by* Investment Assets - Total *multiplied by* 100.

Investment Assets - Securities - Sundry (Cost) (Insurance)

Mnemonic	Item number	Category
IASCI	G220	Financial Services

This item is for insurance companies only.

This item represents the cost valuation of all investment securities not classified as fixed income or equity that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Cost) (Insurance) (IATCI).

This item includes other insurance investment securities at cost.

This item excludes:

1. Investment securities attributed to operations other than insurance
2. Other insurance investment securities at market value

Investment Assets - Securities - Sundry (Insurance)

Mnemonic	Item number	Category
IASSI	G15	Financial Services

This item is for insurance companies only.

This item represents all funds invested in securities not classified as fixed income or equity that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).

This item includes other securities.

This item excludes:

1. Investment securities attributed to operations other than insurance (included in Investment Securities - Total [IST])
2. Trading account securities (included in Trading/Dealing Account Securities - Total [TDST])

United Kingdom This item includes unit trusts.

Investment Assets - Securities - Sundry (Market) (Insurance)

Mnemonic	Item number	Category
IASMI	G225	Financial Services

This item is for insurance companies only.

This item represents the market valuation of all investment securities not classified as fixed income or equity that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Market) (Insurance) (IATMI).

This item includes other insurance investment securities at market value.

This item excludes:

1. Investment securities attributed to operations other than insurance
2. Other insurance investment securities at cost

Investment Assets - Securities - Total (Cost) (Insurance)

Mnemonic	Item number	Category
IATCI	G221	Financial Services

This item is for insurance companies only.

This item represents the cost valuation of all investment securities that are included by an insurance company or division in its investment portfolio.

This item is the *sum* of:

1. Investment Assets - Equity Securities (Cost) (Insurance) (IAEQCI)
2. Investment Assets - Fixed Income Securities (Cost) (Insurance) (IAFICI)
3. Investment Assets - Securities - Sundry (Cost) (Insurance) (IASCI)

This item excludes:

1. Insurance investment securities at market value
2. Investment securities attributed to operations other than insurance

Investment Assets - Securities - Total (Insurance)

Mnemonic	Item number	Category
IASTI	G16	Financial Services

This item is for insurance companies only.

This item represents total funds invested in securities that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Total (Insurance) (IATI).

This item is the *sum* of:

1. Balance Sheet Components
2. Investment Assets - Equity Securities (Insurance) (IAEQI)
3. Investment Assets - Fixed Income Securities (Insurance) (IAFXI)
4. Investment Assets - Securities - Sundry (Insurance) (IASSI)
5. Supplemental Components
6. Investment Assets - Listed Securities - Total (Insurance) (IALI)
7. Investment Assets - Unlisted Securities - Total (Insurance) (IAUI)

This item excludes:

1. Investment securities attributed to operations other than insurance (included in Investment Securities - Total (IST))
2. Trading account securities (included in Trading/Dealing Account Securities - Total (TDST))

Investment Assets - Securities - Total (Market) (Insurance)

Mnemonic	Item number	Category
IATMI	G226	Financial Services

This item is for insurance companies only.

This item represents the market valuation of all investment securities that are included by an insurance company or division in its investment portfolio.

This item is the *sum* of:

1. Investment Assets - Equity Securities (Market) (Insurance) (IAEQMI)
2. Investment Assets - Fixed Income Securities (Market) (Insurance) (IAFXMI)
3. Investment Assets - Securities - Sundry (Market) (Insurance) (IASMI)

This item excludes:

1. Insurance investment securities at cost
2. Investment securities attributed to operations other than insurance

Investment Assets - Securities - Total to Investment Assets - Total

Mnemonic	Concept Calculation	Category
SECAST	$(IASTI/IAI) * 100$	Financial Services

This item is for insurance companies only.

This concept is Investment Assets - Securities - Total *divided by* Investment Assets - Total *multiplied by* 100.

Investment Assets - Total (Insurance)

Mnemonic	Item number	Category
IATI	G23	Financial Services
IATIF	GF25	footnote

This item is for insurance companies only.

This item represents all assets included in the investment portfolio of an insurance company or division.

This item is the *sum* of:

1. Investment Assets - Loans - Total (Insurance) (IALTI)
2. Investment Assets - Other (Insurance) (IAOI)
3. Investment Assets - Real Estate (Insurance) (IAREI)
4. Investment Assets - Securities - Total (Insurance) (IASTI)

This item excludes:

1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Investment securities attributed to operations other than insurance (included in Investment Securities - Total [IST])
3. Lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU])

Footnote Code

Code	Description
SB	Investment assets, investment securities, or trading/dealing account securities are combined

Investment Assets - Unlisted Securities - Total (Insurance)

Mnemonic	Item number	Category
IAUI	G249	Financial Services

This item is for insurance companies only.

This item represents all investment securities not listed on an organized and registered security exchange (for example, the New York, American, or International Stock Exchange in London). These securities are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).

This item includes:

1. Unlisted securities included in the insurance investment portfolio
2. Unquoted securities included in the insurance investment portfolio

This item excludes:

1. Investment securities attributed to operations other than insurance
2. Listed securities attributed to insurance operations (included in Investment Assets -Listed Securities - Total [Insurance] [IALI])

Investment Banking Income

Investment Banking Income

Mnemonic	Item number	Category
IBKI	G302	Financial Services

This item is for brokers/dealers only.

This item represents revenue received by a securities broker/dealer for acting as underwriter or agent for an issue of securities. It is the difference between purchase price and public offering price of securities.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Advisory fees
2. Commissions from securities marketed
3. Merchant banking fees
4. Underwriting and distribution commissions

This item excludes:

1. Asset management and custodial fees (included in Income - Other [Broker/Dealer] [IOBD] or Commissions and Fees - Other [CFO])
2. Brokerage commissions and fees (included in Commissions and Fees [Broker/Dealer] [CFBD])

Investment Expense

Investment Expense (Insurance)

Mnemonic	Item number	Category
XIVI	G333	Financial Services

This item is for insurance companies only.

This item represents costs and expenses associated with investment assets held by an insurance company or division.

This item is a component of Expense - Total (XT) and Interest and Related Income (Insurance) (IRII).

This item includes:

1. Depreciation on real estate classified as insurance investment assets
2. General and administrative expense from handling investment assets
3. Investment taxes, licenses, and fees
4. Policy loan servicing costs

This item excludes:

1. Depreciation of investment securities and other insurance investment assets (included in Capital Gains - Unrealized [Insurance] [CGUI])
2. Depreciation of tangible fixed assets (included in Administrative and General Expense - Total [XAGT])
3. Income taxes on investment income (included in Income Taxes - Total [TXT])
4. Interest expense on debt (included in Interest Expense - Total [XINT])

Investment Expense to Investment Income - Total

Mnemonic	Concept Calculation	Category
IXPREV	$(XIVI/IVI) * 100$	Financial Services

This item is for Insurance companies only.

This concept is Investment Expense *divided by* Investment Income *multiplied by* 100.

Investment Grants and Other Deductions

Investment Grants and Other Deductions

Mnemonic	Item number	Category
IVGOD	G84	Industrial Financial Services

Industrial definition

This item represents all amounts not classified as accumulated depreciation, depletion, and amortization that have been deducted from tangible fixed assets.

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Accumulated unamortized investment grants
2. Loans related to fixed assets
3. Net book value of fixed assets transferred to current assets as being realizable in the next operating period
4. Provisions

Canada, United States This item contains a zero.

Financial Services definition

This item represents all amounts not classified as accumulated depreciation and amortization that have been deducted from tangible fixed assets.

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Accumulated unamortized investment grants
2. Loans related to fixed assets (when included in tangible fixed assets by the company)
3. Net book value of fixed assets transferred to current assets as being realizable in the next operating period
4. Provisions included as a contra account to tangible fixed assets

This item excludes fixed asset deductions allocated to the components of tangible fixed assets.

Investment Income

Investment Income - Total (Insurance)

Mnemonic	Item number	Category
IVI	G292	Financial Services
IVIF	GF27	footnote

This item is for insurance companies only.

This item represents the interest, dividends, and rental income derived from the investment assets held by an insurance company or division and includes realized and unrealized gain (loss) on disposition of assets.

This item is a component of Revenue - Total (REVT).

This item is the *sum* of:

1. Capital Gains - Total (Insurance) (CGTI)
2. Interest and Related Income (Insurance) (IRII)

This item includes:

1. Investment income allocated to life business
2. Investment income allocated to nonlife business
3. Other investment income derived from insurance investment assets

Germany This item includes interest income allocated to capital repayment-type policies and life reinsurance business.

Japan This item includes:

1. Investment income from compulsory automobile liability insurance
2. Investment income from compulsory earthquake insurance
3. Investment income on deposited premiums

United Kingdom This item includes investment income allocated to general insurance, long-term insurance, and profit and loss accounts.

Footnote Code

Code	Description
KI	Combination QE and SB
QE	Reported net of expenses
SB	Investment assets, investment securities, or trading/dealing account securities are combined

Investment Income (Real Estate)

Mnemonic	Item number	Category
IIRE	G295	Financial Services
IREF	GF28	footnote

This item is for real estate companies only.

This item represents rental and related income derived from investment property held by a real estate company or division.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Property investment income (gross)
2. Rental income from investment property
3. Revenue from operating properties

This item excludes:

1. Commissions and fees received from property management (included in Commissions and Fees [Real Estate] [CFERE])
2. Commissions and fees received from real estate brokerage (included in Commissions and Fees [Real Estate] [CFERE])
3. Interest income (included in Interest and Dividend Income - Total [IDIT])
4. Property development revenue (included in Development Revenue [Real Estate] [DVRRE])
5. Rental income from real estate investments classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])
6. Revenue from property sales (included in Development Revenue [Real Estate] [DVRRE])

Footnote Code

Code	Description
QE	Reported net of expenses

Investment Income to Revenue - Total

Mnemonic	Concept Calculation	Category
INVREV	(IVI/REVT) *100	Financial Services

This item is for insurance companies only.

This concept is Investment Income - Total *divided by* Revenue - Total *multiplied by* 100.

Investment Property

Investment Property

Mnemonic	Item number	Category
IP	G52	Financial Services
IPF	GF6	footnote

This item represents income-producing real estate (net of accumulated depreciation) reported as a long-term investment.

This item includes:

1. Apartment complexes
2. Income producing properties
3. Industrial properties held as investments
4. Investment in operating properties
5. Investment properties completed or under development
6. Investment properties on long lease
7. Office buildings held as investments
8. Recreational properties
9. Rental properties
10. Shopping centers

This item excludes:

1. Development properties (included in Inventories/Stocks - Total [INVT])
2. Investment properties classified as insurance investment assets (included in Investment Assets - Real Estate [Insurance] [IAREI])
3. Land and properties held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])
4. Trading properties (included in Inventories/Stocks - Total [INVT])

Footnote Code

Code	Description
IU	Includes property for company use

Investment Property (Cost)

Mnemonic	Item number	Category
IPC	G243	Financial Services

This item represents the cost valuation of income-producing real estate (net of accumulated depreciation) reported as a long-term investment.

This item includes:

1. Cost valuation of all assets (included in Investment Property [IP])
2. Income producing properties at cost
3. Investment in operating properties at cost
4. Investment properties completed or under development at cost
5. Investment properties on long lease at cost

This item excludes market valuation of investment properties.

Investment Property (Valuation)

Mnemonic	Item number	Category
IPV	G244	Financial Services

This item represents the open market value of income-producing real estate (net of accumulated depreciation) reported as a long-term investment.

This item includes:

1. Income producing properties at open market valuation
2. Investment in operating properties at open market valuation
3. Investment properties completed or under development at open market valuation
4. Investment properties on long lease at open market valuation
5. Market valuation of all assets (included in Investment Property [IP])

This item excludes cost valuation of investment properties.

Investment Securities

Investment Securities - Equity

Mnemonic	Item number	Category
ISEQ	G37	Financial Services

This item represents all funds invested in corporate equity securities.

This item is a component of Investment Securities - Other (ISOTH).

This item includes:

1. Common/ordinary stock
2. Corporate shares
3. Non redeemable preferred/preference stock
4. Shares and convertible debentures (when no breakout is available)
5. Stocks

This item excludes:

1. Fixed income securities held for investment (included in Investment Securities - Fixed Income [ISFI])
2. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
3. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

Japan This item includes:

1. Foreign stock
2. Share stocks

United States This item includes:

1. Federal Home Loan Bank stock
2. Federal Reserve Bank stock
3. Nonredeemable preferred/preference stock
4. Stock investments

This item excludes redeemable preferred/preference stock (included in Investment Securities - Fixed Income [ISFI]).

Investment Securities - Equity (Cost)

Mnemonic	Item number	Category
ISEQC	G231	Financial Services

This item represents the cost valuation of all corporate equity investment securities.

This item is a component of Investment Securities - Other (Cost) (ISOTC).

This item includes:

1. Common/ordinary stock at cost
2. Corporate shares at cost
3. Nonredeemable preferred/preference shares at cost
4. Shares and convertible debentures at cost (when no breakout is available)
5. Stocks at cost

This item excludes:

1. Fixed income securities held for investment at cost (included in Investment Securities - Fixed Income [Cost] [ISFXC])
2. Investment securities at market value
3. Investment securities classified as insurance investment assets

Investment Securities - Equity (Market)

Mnemonic	Item number	Category
ISEQM	G238	Financial Services

This item represents the market valuation of all corporate equity investment securities (other than those classified as insurance investment assets). Companies may report the director's valuation in place of the market valuation when the securities are not listed on an organized and registered securities exchange.

This item includes:

1. Common/ordinary stock at market value
2. Corporate shares at market value
3. Nonredeemable preferred/preference shares at market value
4. Shares and convertible debentures at market value (when no breakout is available)
5. Stocks at market value

This item excludes:

1. Fixed income securities held for investment at market value (included in Investment Securities - Fixed Income [Market] [ISFXM])
2. Investment securities at cost
3. Investment securities classified as insurance investment assets

Investment Securities - Fixed Income

Mnemonic	Item number	Category
ISFI	G36	Financial Services

This item represents all funds invested in corporate and other debt securities paying a fixed rate of return.

This item is a component of Investment Securities - Other (ISOTH).

This item includes:

1. Bonds, mortgages, notes, and debentures
2. Corporate bonds and financial debentures
3. Corporate debt securities
4. Fixed-yield securities

This item excludes:

1. Debt securities issued by local governments (included in Investment Securities - Local Governments [ISLG])
2. Debt securities issued by national governments (included in Investment Securities - National Governments [ISNG])
3. Equity securities held for investment (included in Investment Securities - Equity [ISEQ])
4. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
5. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

Germany This item includes:

1. Bonds and notes of other issuers (Anleihen und Schuldverschreibungen sonstige)
2. Bonds and notes of banks (Anleihen und Schuldverschreibungen von Kreditinstituten)
3. Bonds and notes issued by consolidated companies (Konzerneigene Schuldverschreibungen)

Japan This item includes bonds issued by special credit institutions and sections.

Sweden This item includes:

1. Foreign bonds
2. Housing bonds
3. Industrial bonds

United States This item includes redeemable preferred stock.

Investment Securities - Fixed Income (Cost)

Mnemonic	Item number	Category
ISFXC	G230	Financial Services

This item represents the cost valuation of all corporate and other debt investment securities paying a fixed rate of return.

This item is a component of Investment Securities - Other (Cost) (ISOTC).

This item includes:

1. Bonds mortgages notes and debentures at cost
2. Corporate bonds and financial debentures at cost
3. Fixed-yield securities at cost
4. Redeemable preferred/preference stock at cost
5. Secured long-term debt at cost

This item excludes:

1. Debt securities issued by local governments at cost (included in Investment Securities - Local Governments [Cost] [ISLGC])
2. Debt securities issued by national governments at cost (included in Investment Securities - National Governments [Cost] [ISNGC])
3. Equity securities held for investment at cost (included in Investment Securities - Equity [Cost] [ISEQC])
4. Investment securities at market value
5. Investment securities classified as insurance investment assets

Investment Securities - Fixed Income (Market)

Mnemonic	Item number	Category
ISFXM	G237	Financial Services

This item represents the market valuation of all corporate and other debt investment securities paying a fixed rate of return, other than those classified as insurance investment assets. Companies may report the directors' valuation in place of market valuations when these securities are not listed on an organized and registered securities exchange.

This item is a component of Investment Securities - Other (Market) (ISOTM).

This item includes:

1. Bonds, mortgages, notes, and debentures at market value
2. Corporate bonds and financial debentures at market value
3. Fixed-yield securities at market value
4. Redeemable preferred stock at market value
5. Secured long-term debt at market value

This item excludes:

1. Debt securities issued by local governments at market value (included in Investment Securities - Local Governments [Market] [ISLGM])
2. Debt securities issued by national governments at market value (included in Investment Securities - National Governments [Market] [ISNGM])
3. Equity securities held for investment at market (included in Investment Securities - Equity [Market] [ISEQM])
4. Investment securities at cost
5. Investment securities classified as insurance investment assets

Investment Securities - Gain (Loss) - Realized

Mnemonic	Item number	Category
ISGR	G315	Financial Services

This item represents the net gain (loss) realized from the sale, maturity, or disposal of investment securities. It represents the excess of the sale price over the book value of the investment securities.

This item is a component of Investment Securities - Gain (Loss) - Total (ISGT).

This item includes:

1. Gain (loss) from other investment securities
2. Gain (loss) from securities of local governments
3. Gain (loss) from securities of national governments

This item excludes:

1. Gain (loss) from securities reported after taxes (included in Capital Gains - After-tax [CGA])
2. Gain (loss) realized from the sale of investment property attributed to real estate operations (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
3. Gain (loss) realized from the sale of permanent investments (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
4. Gain (loss) realized from the sale of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
5. Other unrealized gains (losses) on disposition of investment securities (included in Investment Securities - Gain [Loss] - Unrealized [ISGU])

(Broker/Dealer) Net profit from sale of securities owned (included in Principal Transactions [PTRAN])

(Insurance) Gain (loss) from investment securities classified as insurance investment assets (included in Capital Gains - Realized [Insurance] [CGRI])

France This item includes capital gain (loss) from sale of marketable securities.

Japan This item includes:

1. Gain (loss) on redemption of securities
2. Gain (loss) on sales of securities

Spain This item includes gain (loss) on sales of investment securities.

United States This item includes investment securities transactions.

Investment Securities - Gain (Loss) - Total

Mnemonic	Item number	Category
ISGT	G317	Financial Services

This item represents the net realized and unrealized gains and losses from the disposition of investment securities.

This item is a component of Income - Noninterest - Total (Bank) (INITB) and Revenue - Total (REVT).

This item is the *sum* of:

1. Investment Securities - Gain (Loss) - Realized (ISGR)
2. Investment Securities - Gain (Loss) - Unrealized (ISGU)

This item excludes:

1. Gain (loss) from investment securities reported after taxes (included in Capital Gains - After-tax [CGA])
2. Gain (loss) from investment securities reported in the Shareholders' Equity section
3. (Broker/Dealer) Net gains on dispositions of securities owned (included in Principal Transactions [PTRAN])
4. (Insurance) Gain (loss) from investment securities classified as insurance investment (included in Capital Gains -Total [Insurance] [CGTI])

Investment Securities - Gain (Loss) - Unrealized

Mnemonic	Item number	Category
ISGU	G316	Financial Services

This item represents the net unrealized gains and losses from the disposition of investment securities. This is the valuation difference resulting from the revaluation of investment securities. This item includes only unrealized gains and losses credited to or charged against income.

This item is a component of Investment Securities - Gain (Loss) - Total (ISGT).

This item includes:

1. Gain (loss) from the revaluation of investment securities
2. Write-up or write-down of investment securities

This item excludes:

1. Realized gain (loss) from the sale of investment securities (included in Investment Securities - Gain [Loss] - Realized [ISGR])
2. Revaluation of investment property attributed to real estate operations (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
3. Revaluation of permanent investments (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
4. Revaluation of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
5. Unrealized gain (loss) reported in the Shareholders' Equity section
6. Unrealized gain (loss) reported after taxes (included in Capital Gains - After-tax [CGA])
7. (Broker/Dealer) Unrealized gain (loss) on disposition of securities owned (included in Principal Transactions [PTRAN])
8. (Insurance) Unrealized gain (loss) from investment securities classified as insurance investment assets (included in Capital Gains - Unrealized [Insurance] [CGUI])

Investment Securities - Listed - Total

Mnemonic	Item number	Category
ISLT	G251	Financial Services

This item represents investment securities that have been accepted for trading on an organized and registered security exchange (e.g., the New York, American, or International Stock Exchange in London).

This item is a component of Investment Securities - Total (IST).

This item includes:

1. Listed investment securities
2. Quoted investment securities

This item excludes:

1. Investment securities classified as insurance investment assets
2. Unlisted investment securities (included in Investment Securities - Unlisted - Total [ISUT])

Investment Securities - Local Governments

Mnemonic	Item number	Category
ISLG	G35	Financial Services

This item represents all funds invested in securities issued by local governments.

This item is a component of Investment Securities - Total (IST).

This item includes:

1. Local government bonds
2. Securities of states and political subdivisions
3. Semi-government securities
4. State and municipal securities (bonds, notes, bills, paper, etc.)

This item excludes:

1. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
2. National government securities (included in Investment Securities - National Governments [ISNG])
3. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])
4. Treasury bills, notes, bonds, and debt certificates (included in Investment Securities - National Governments [ISNG])

United States This item includes securities classified as tax-exempt.

Investment Securities - Local Governments (Cost)

Mnemonic	Item number	Category
ISLGC	G229	Financial Services

This item represents the cost valuation of all investment securities issued by local governments.

This item is a component of Investment Securities - Total (Cost) (ISTC).

This item includes:

1. Local government bonds at cost
2. Securities of state and political subdivisions at cost
3. Semi-governmental securities at cost
4. State and municipal securities (bonds, notes, bills, paper, etc.) at cost

This item excludes:

1. Investment securities at market value
2. Investment securities classified as insurance investment assets
3. National government securities at cost (included in Investment Securities - National Governments [Cost] [ISNGC])

Investment Securities - Local Governments (Market)

Mnemonic	Item number	Category
ISLGM	G236	Financial Services

This item represents the market valuation of all investment securities issued by local governments, other than those classified as insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is a component of Investment Securities - Total (Market) (ISTM).

This item includes:

1. Local government bonds at market value
2. Securities of state and political subdivisions at market value
3. Semi-governmental securities at market value
4. State and municipal securities (bonds, notes, bills, paper, etc.) at market value

This item excludes:

1. Investment securities at cost
2. Investment securities classified as insurance investment assets
3. National government securities at market value (included in Investment Securities - National Governments [Market] [ISNGM])

Investment Securities - National Governments

Mnemonic	Item number	Category
ISNG	G34	Financial Services

This item represents all funds invested in securities issued by national governments (both domestic and foreign).

This item is a component of Investment Securities - Total (IST).

This item includes:

1. Domestic and foreign government securities (Treasury bills, notes, bonds, debt certificates)
2. Federal agency securities
3. Federal government securities
4. Local government securities (when no breakout from national government securities is available)
5. National certificates of indebtedness
6. National government securities and paper

This item excludes:

1. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
2. Local government securities (included in Investment Securities - Local Governments [ISLG])
3. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])
4. Securities of states and municipalities (included in Investment Securities - Local Governments [ISLG])

Investment Securities - National Governments (Cost)

Mnemonic	Item number	Category
ISNGC	G228	Financial Services

This item represents the cost valuation of all investment securities issued by national governments (both domestic and foreign).

This item is a component of Investment Securities - Total (Cost) (ISTC).

This item includes:

1. Domestic and foreign government securities (Treasury bills, notes, bonds, debt certificates) at cost
2. Federal agency securities at cost
3. Federal government securities at cost
4. Local government securities at cost (when no breakout from national government securities is available)
5. National certificates of indebtedness at cost
6. National government securities and paper at cost

This item excludes:

1. Investment securities at market value
2. Investment securities classified as insurance investment assets
3. Local government securities at cost (included in Investment Securities - Local Governments [Cost] [ISLGC])

Investment Securities - National Governments (Market)

Mnemonic	Item number	Category
ISNGM	G235	Financial Services

This item represents the market valuation of all investment securities issued by national governments (both domestic and foreign) other than those classified as insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is a component of Investment Securities - Total (Market) (ISTM).

This item includes:

1. Domestic and foreign government securities (Treasury bills, notes, bonds, debt certificates) at market value
2. Federal agency securities at market value
3. Federal government securities at market value
4. Local government securities at market value (when no breakout from national government securities is available)
5. National certificates of indebtedness at market value
6. National government securities and paper at market value

This item excludes:

1. Investment securities at cost
2. Investment securities classified as insurance investment assets
3. Local government securities at market value (included in Investment Securities - Local Governments (Market) (ISLGM))

Investment Securities - Other

Mnemonic	Item number	Category
ISOTH	G39	Financial Services

This item represents all funds invested in securities not classified as government investment securities or insurance investment assets.

This item is a component of Investment Securities - Total (IST).

This item is the *sum* of:

1. Investment Securities - Equity (ISEQ)
2. Investment Securities - Fixed Income (ISFI)
3. Investment Securities - Sundry (ISSU)

This item excludes:

1. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
2. Local government securities held for investment (included in Investment Securities - Local Governments [ISLG])
3. National government securities held for investment (included in Investment Securities - National Governments [ISNG])
4. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

Investment Securities - Other (Cost)

Mnemonic	Item number	Category
ISOTC	G233	Financial Services

This item represents the cost valuation of all investment securities not classified as government securities or insurance investment assets.

This item is a component of Investment Securities - Total (Cost) (ISTC).

This item is the *sum* of:

1. Investment Securities - Equity (Cost) (ISEQC)
2. Investment Securities - Fixed Income (Cost) (ISFXC)
3. Investment Securities - Sundry (Cost) (ISSC)

This item excludes:

1. Investment securities at market value
2. Investment securities classified as insurance investment assets
3. Local government securities held for investment at cost (included in Investment Securities - Local Governments [Cost] [ISLGC])
4. National government securities held for investment at cost (included in Investment Securities - National Governments [Cost] [ISNGC])

Investment Securities - Other (Market)

Mnemonic	Item number	Category
ISOTM	G240	Industrial Financial Services

This item represents the market valuation of all investment securities not classified as government securities or insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is a component of Investment Securities - Total (Market) (ISTM).

This item is the *sum* of:

1. Investment Securities - Equity (Market) (ISEQM)
2. Investment Securities - Fixed Income (Market) (ISFXM)
3. Investment Securities - Sundry (Market) (ISSM)

This item excludes:

1. Investment securities at cost
2. Investment securities classified as insurance investment assets
3. Local government securities held for investment at market value (included in Investment Securities - Local Governments [Market] [ISLGM])
4. National government securities held for investment at market (included in Investment Securities - National Governments [Market] [ISNGM])

Investment Securities - Sundry

Mnemonic	Item number	Category
ISSU	G38	Industrial Financial Services

This item represents all funds invested in securities that are not classified as government, fixed income, equity investment securities, or insurance investment assets.

This item is a component of Investment Securities - Other (ISOTH).

This item excludes:

1. Equity securities held for investment (included in Investment Securities - Equity [ISEQ])
2. Fixed income securities held for investment (included in Investment Securities - Fixed Income [ISFI])
3. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [IASTI])
4. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

Japan This item includes funds in trust.

United Kingdom This item includes:

1. Securities held for hedging purposes
2. Unit trusts

Investment Securities - Sundry (Cost)

Mnemonic	Item number	Category
ISSC	G232	Industrial Financial Services

This item represents the cost valuation of all other investment securities not classified as fixed income securities, equity investment securities, or insurance investment assets.

This item is a component of Investment Securities - Other (Cost) (ISOTC).

This item includes securities at cost not classified elsewhere.

This item excludes:

1. Equity securities held for investment at cost (included in Investment Securities - Equity [Cost] [ISEQC])
2. Fixed income securities held for investment at cost (included in Investment Securities - Fixed Income [Cost] [ISFXC])
3. Investment securities at market value
4. Investment securities classified as insurance investment assets

Investment Securities - Sundry (Market)

Mnemonic	Item number	Category
ISSM	G239	Financial Services

This item represents the market valuation of all other investment securities not classified as fixed income securities, equity investment securities, or insurance investment assets, or those classified as insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is a component of Investment Securities - Other (Market) (ISOTM).

This item includes securities at market not classified elsewhere.

This item excludes:

1. Equity securities held for investment at market (included in Investment Securities - Equity [Market] [ISEQM])
2. Fixed income securities held for investment at market (included in Investment Securities - Fixed Income [Market] [ISFXM])
3. Investment securities at cost
4. Investment securities classified as insurance investment assets

Investment Securities - Total

Mnemonic	Item number	Category
IST	G40	Financial Services
ISTF	GF3	footnote

This item represents all funds invested in securities.

This item is the *sum* of:

1. Balance Sheet Components
2. Investment Securities - Listed - Total (ISLT)
3. Investment Securities - Local Governments (ISLG)
4. Investment Securities - National Governments (ISNG)
5. Investment Securities - Other (ISOTH)
6. Supplemental Components
7. Investment Securities - Unlisted - Total [ISUT]

This item includes:

1. Trading securities of a bank (when no breakout from investment securities is available)
2. Bank/Dealer/Broker items:
3. Investments (other than trade or permanent investments)
4. Securities portfolio
5. Investment securities

This item excludes:

1. Investment securities classified as insurance investment assets (included in Investment Asset - Securities - Total [Insurance] [IASTI])
2. Permanent investments in subsidiaries, related companies, associates, and other companies (included in Investments - Permanent - Total [IVPT])
3. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

United Kingdom This item includes investment holdings portfolios.

Footnote Code

Code	Description
SB	Investment assets, investment securities, or trading/dealing account securities are combined

Investment Securities - Total (Cost)

Mnemonic	Item number	Category
ISTC	G234	Financial Services

This item represents the cost valuation of all investment securities.

This item is the *sum* of:

1. Investment Securities - Local Governments (Cost) (ISLGC)
2. Investment Securities - National Governments (Cost) (ISNGC)
3. Investment Securities - Other (Cost) (ISOTC)

This item includes:

1. (Bank) Investment securities at cost
2. (Bank) Trading securities (when combined with investment securities and no breakout is available)
3. (Broker/Dealer) Investment securities at cost

This item excludes:

1. Investment securities at market value
2. Investment securities classified as insurance investment assets

United Kingdom This item includes investment holdings portfolios at cost.

Investment Securities - Total (Market)

Mnemonic	Item number	Category
ISTM	G241	Financial Services

This item represents the market valuation of all investment securities other than those classified as insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is the *sum* of:

1. Investment Securities - Local Governments (Market) (ISLGM)
2. Investment Securities - National Governments (Market) (ISNGM)
3. Investment Securities - Other (Market) (ISOTM)

This item includes:

1. (Bank) Investment securities at cost
2. (Bank) Trading securities (when combined with investment securities and no breakout is available)
3. (Broker/Dealer) Investment securities at cost

This item excludes:

1. Investment securities at market value
2. Investment securities classified as insurance investment assets

United Kingdom This item includes investment holdings portfolios at market value.

Investment Securities - Unlisted - Total

Mnemonic	Item number	Category
ISUT	G252	Financial Services

This item represents investment securities not listed on an organized and registered security exchange such as the New York, American, or International Stock Exchange in London.

This item is a component of Investment Securities - Total (IST).

This item includes:

1. Unlisted investment securities
2. Unquoted investment securities

This item excludes:

1. Investment securities classified as insurance investment assets
2. Listed investment securities (included in Investment Securities - Listed - Total [ISLT])

Investments

Investments - Disposal (FOF)

Mnemonic	Item Number	Category
INVDSP	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the inflow of cash or funds derived from reductions in the company's investment portfolio.

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

- Before adoption of FRS 1 this item includes:
 1. Disposal of fixed asset investments, other than subsidiaries and associated undertakings
 2. Disposal of short-term investments

This item contains a Combined Figure data code (@CF) when:

1. Purchases of investments are reported net of sales. The combined total is included in Investments - Increase (IVCH)
2. Reductions in investments are not reported on the Statement of Cash Flows but are disclosed on the Income Statement or Balance Sheet

Investments - Permanent - Other

Mnemonic	Item number	Category
IVPO	G75	Financial Services
IVPOF	GF10	footnote

This item represents other investments and advances (including investments in unconsolidated holdings) in which the company has less than a 20 percent interest. The cost method of accounting is predominantly used for holdings in which the company has less than a 20 percent interest.

This item is a component of Investments - Permanent - Total (IVPT).

This item includes:

1. Investment advances
2. Investments and advances to former subsidiaries
3. Investments and advances to subsidiaries to be sold
4. Joint ventures
5. Land held for resale (for companies whose primary business is not land development)
6. Other financial assets not classified elsewhere

7. Participations in which the company has less than a 20 percent interest
8. Partnerships in which there is no significant control
9. Securities (other than those classified as investment securities or trading/dealing account securities)
10. Sundry investments
11. Tax benefit leases
12. (Broker/Dealer) Membership in exchanges

This item excludes:

1. Investment assets attributed to an insurance company (included in Investment Assets - Total [Insurance] [IATI])
2. Investment property attributed to a real estate company (included in Investment Property [IP])
3. Investment securities attributed to a bank or broker/dealer (included in Investment Securities - Total [IST])
4. Investments in a company's own shares (included in Treasury Stock [Assets] [TSA])
5. Investments in companies in which the parent has a 20 to 50 percent interest (included in Investments - Permanent [Associated Companies] [IVPAC])
6. Investments in companies in which the parent has more than a 50 percent interest (included in Investments and Advances - Equity Method [IVAEQ])
7. Loans to customers (included in Loans/Claims/Advances - Customers [LCACU])
8. Long-term housing loans to employees (included in Accounts Receivable/Debtors - Other [AROFs])
9. Long-term receivables (included in Accounts Receivable/Debtors - Total [ARTFS])
10. Trading securities attributed to a bank or broker/dealer (included in Trading/Dealing Account Securities - Total [TDST])

Footnote Code

Code	Description
PN	Includes investments carried at equity

Investments - Permanent - Total

Mnemonic	Item number	Category
IVPT	G76	Financial Services

This item represents all assets held by the company for long-term investment purposes that are not classified as investment securities, insurance investment assets, or investment property.

This item is the *sum* of:

1. Investments - Permanent (Associated Companies) (IVPAC)
2. Investments and Advances - Equity Method (IVAEQ)
3. Investments - Permanent - Other (IVPO)

This item excludes:

1. Investment assets attributed to an insurance company (included in Investment Assets - Total [Insurance] (IATI))
2. Investment property attributed to a real estate company (included in Investment Property [IP])
3. Investment securities attributed to a bank or broker/dealer (included in Investment Securities - Total [IST])
4. Loans to customers (included in Loans/Claims/Advances - Customers [LCACU])
5. Long-term receivables (included in Accounts Receivable/Debtors - Total [ARTFS])
6. Trading securities attributed to a bank or broker/dealer (included in Trading/Dealing Account Securities - Total [TDST])

Japan Companies may provide an allowance for doubtful accounts related to investments and other assets. This special purpose reserve allows companies to smooth earnings and defer taxes. This item and the components are net of the reserve.

Investments - Permanent (Associated Companies)

Mnemonic	Item number	Category
IVPAC	G74	Financial Services
IVPACF	GF9	footnote

This item represents all investments in and advances to affiliated companies in which the parent company has at least a 20 percent interest but no more than a 50 percent interest. The equity method of accounting is predominantly used for associated companies in which the parent company has 20 to 50 percent interest.

This item is a component of Investments - Permanent - Total (IVPT).

This item includes:

1. Advances to associated companies
2. Equity investments in associated companies
3. Goodwill related to investments in unconsolidated associated companies
4. Investments in affiliates in which the parent has a 20 to 50 percent interest
5. Investments in unconsolidated associated companies
6. Participations in which the parent has a 20 to 50 percent interest
7. Receivables due from unconsolidated associated companies

This item excludes:

1. Investments in companies in which the parent has less than a 20 percent interest (included in Investments - Permanent - Other [IVPO])
2. Investments in companies in which the parent has more than a 50 percent interest (included in Investments and Advances - Equity Method [IVAEQ])
3. Joint ventures (included in Investments - Permanent - Other [IVPO])

Australia This item includes:

1. Premium or discount paid on acquisition of the associated companies
2. The company's share of associate's goodwill
3. The company's share of associate's net assets

Belgium Accounting practice allows for either the cost or equity methods of accounting for associated companies. Implementation of the 7th Directive of the European Economic Community (EEC) requires the equity method for all associates.

Finland The equity method of accounting is not required for associated companies.

France The equity method of accounting is generally used for investments in associated companies.

Germany The equity method of accounting for investments in associated companies was not widely applied prior to adoption of the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*).

Japan The equity method of accounting is generally used for investments in associated companies.

Sweden Beginning in 1986-1987, the equity method of accounting may be applied to associated companies

Switzerland Investments in associated companies cannot be valued in excess of cost.

United Kingdom This item includes premium or discount paid on acquisition of the associate.

United States The equity method of accounting is generally used for investments in associated companies.

Footnote Code

Code	Description
PI	Includes investments carried at cost

Investments - Purchase (Japan Non-Consolidated)

Mnemonic	Item number	Category
INVPJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents funds used to increase the company's investments in marketable and long-term securities, reported in the Cash Outflow section.

This item is a component of Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ).

Investments and Advances

Investments and Advances - Equity Method

Mnemonic	Item number	Category
IVAEQ	G73	Industrial Financial Services

Industrial definition

This item is also referred to as Investments and Advances - Equity. It represents long-term investments in and advances to unconsolidated/associated subsidiaries and affiliated/related companies in which the parent company has significant control.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total (AT).

This item includes:

1. All investments at equity
2. Goodwill related to investments at equity
3. Receivables from investments at equity

This item excludes:

1. All investments at cost (included in Investments and Advances - Other [IVAO])
2. Joint ventures (when there is no indication the investment is at equity) (included in Investments and Advances - Other [IVAO])
3. Joint ventures not yet operating (included in Investments and Advances - Other [IVAO])

Canada This item includes operating joint ventures at equity.

Finland This item usually contains a zero.

Japan This item is included with Investments and Advances- Other (IVAO) because it is not disclosed separately.

This item is provided by TOYO KEIZAI, Inc.

United States This item includes operating joint ventures at equity.

Financial Services definition

This item represents all investments in and advances to unconsolidated subsidiaries in which the parent company has more than a 50 percent interest. The full consolidation method of accounting is predominantly used for subsidiaries in which the parent company has more than a 50 percent interest. Investments in subsidiaries are included in this item when the predominant practice is not followed.

This item is a component of Investments - Permanent - Total (IVPT).

This item includes:

1. Advances to unconsolidated subsidiaries
2. Equity investments in unconsolidated subsidiaries
3. Goodwill related to unconsolidated subsidiaries
4. Investments in unconsolidated subsidiaries
5. Participations in which the parent has more than a 50 percent interest
6. Receivables due from unconsolidated subsidiaries

This item excludes:

1. Investments in companies in which the parent has a 20 to 50 percent interest (included in Investments - Permanent [Associated Companies] [IVPAC])
2. Investments in companies in which the parent has less than a 20 percent interest (included in Investments - Permanent - Other [IVPO])
3. Joint ventures (included in Investments - Permanent - Other [IVPO])

United Kingdom Consolidated group accounts are mandatory for companies with subsidiaries. Subsidiaries whose business is dissimilar from that of the group may be carried at equity.

United States Financial Accounting Standards Board Pronouncement #94 (FASB #94) requires consolidation of all majority-owned subsidiaries where control rests with the parent. Prior to adoption of FASB #94, subsidiaries whose business is dissimilar from that of the parent and foreign subsidiaries may be carried at equity.

Investments and Advances - Other

Mnemonic	Item number	Category
IVAO	G640	Industrial

This item represents long-term receivables and other investments and advances including investments in unconsolidated companies in which there is no control.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total (AT).

This item includes:

1. All investments at cost
2. Direct financing leases (when the company is the lessor)
3. Extractive industries' oil and gas royalties
4. Investments and advances to former subsidiaries
5. Investments and advances to subsidiaries to be sold
6. Joint ventures not yet operating
7. Land held for resale (for companies whose primary business is not land development)
8. Leveraged leases (when the company is the lessor)
9. Marketable securities (unless restricted or held for collateral)
10. Other financial assets
11. Partnerships in which there is no significant control
12. Sales-type leases (when the company is the lessor)
13. Subleases (when the company is the lessor)
14. Sundry investments
15. Tax benefit leases

This item excludes:

1. Amounts due from directors, officers, employees, and principal holders of equity securities (other than unconsolidated subsidiaries) (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Equity in consolidated joint ventures (when held as loan collateral) (included in Assets - Other - Excluding Deferred Charges [AOX])
3. Film production companies' film costs (included in Fixed Assets - Total [Gross] [FXTT])
4. Investments in the company's own securities (included in Treasury Stock [Long-Term Assets] [TSTLTA])
5. Land development companies' land held for development and sale (included in Fixed Assets - Total [Gross] [FXTT])
6. Long-term housing loans to employees (included in Assets - Other - Excluding Deferred Charges [AOX])
7. Publishing companies' royalty advances to authors (included in Deferred Charges [DC])

Australia This item excludes:

1. Guarantee deposits (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Loans to directors (included in Assets - Other - Excluding Deferred Charges [AOX])

Belgium This item excludes guarantee deposits (*le depot de garantie*) (included in Assets - Other - Excluding Deferred Charges [AOX]).

Canada This item includes receivables (including receivables from parent companies).

This item excludes operating joint ventures at equity (included in Investments and Advances - Equity Method [IVAEQ]).

Italy This item excludes guarantee deposits (*depositi cauzionale*) (included in Assets - Other - Excluding Deferred Charges [AOX]).

Japan This item includes:

1. Investments in securities
2. Investments in capital
3. Investments in bonds
4. Long-term loans
5. Investments in real estate
6. Long-term deposits

This item is provided by TOYO KEIZAI, Inc.

Sweden This item excludes blocked or restricted accounts with the Central Bank of Sweden (*Riksbank*) (included in Assets - Other - Excluding Deferred Charges [AOX]).

United States This item excludes:

1. Long-term receivables (including long-term receivables from parent companies)
2. Operating joint ventures at equity (included in Investments and Advances - Equity Method [IVAEQ])

Investments and Advances to Subsidiaries - Banks (Parent)

Mnemonic	Item number	Category
IASBP	G476	Financial Services

This item is for U.S. bank holding companies only.

This item represents the parent bank holding company's long-term investment in and advances to subsidiary banks.

This item includes:

1. Advances to subsidiary banks
2. Investment in subsidiary banks
3. Loans to subsidiary banks

This item excludes:

1. Deposits with subsidiary banks (included in Cash and Short-Term Investments [Parent] [CSTIP])
2. Investments and advances to nonbank subsidiaries (included in Investments and Advances to Subsidiaries - Other [Parent] [IASOP])

Investments and Advances to Subsidiaries - Other (Parent)

Mnemonic	Item number	Category
IASOP	G477	Financial Services

This item is for U.S. bank holding companies only.

This item represents the parent bank holding company's long-term investment in and advances to subsidiaries.

This item includes:

1. Advances to nonbank subsidiaries
2. Investment in nonbank subsidiaries
3. Loans to nonbank subsidiaries

This item excludes investment and advances to subsidiary banks (included in Investment and Advances to Subsidiaries - Banks [Parent] [IASBP])

Investments and Servicing of Finance

Investments and Servicing of Finance - Net Cash Flow (FOF)

Mnemonic	Item Number	Category
INVSVC	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the change in cash and all items reported in the Investment Return and Finance Servicing section of the Cash Flow Statement.

This item is a component of Net Cash Flow before Management of Liquid Resources and Financing (NCFLIQ).

This item is the sum of:

1. Interest Received (INTRC)
2. Interest Paid (INTPD)
3. Interest Element of Finance Leases (INTFL)
4. Non-Equity and Minority Interest Dividends Paid (NEQMI)
5. Dividends Received (DVREC)
6. Funds from Investment/Finance Activities - Other (FINVAO)

ISO Currency Code

ISO Currency Code

Mnemonic	Category
ISOCUR	Currency

This item represents names of countries and their respective currencies reflected in Tier 1 and Tier 2. These three-character codes are obtained from the International Organization for Standardization (ISO).

For a complete listing of ISO Currency Codes, see the ISO Currency Codes section in Part III (Reference Codes) of this guide.

ISO Currency Code - Company

Mnemonic	Periodicity	Category
ISOF	Annual	Industrial Financial Services
ISOQF	Quarterly	Industrial Financial Services
ISOMF	Monthly	Industrial Financial Services
ISOWF	Weekly	Industrial Financial Services
ISODF	Daily	Industrial Financial Services
ISOSF	Scalar	Industrial Financial Services

This identifies the currency in which a company reported its financial data for the period and the currency in which data was collected and presented. It consists of a three-character alpha code established by the International Standards Organization (ISO) for the unit of currency and other alpha codes to represent the periodicity

ISO Currency Code - Financial - Interim

Mnemonic	Category
ISOFIS	Industrial Financial Services

This item represents ISO Currency Code - Financial on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This identifies the currency in which a company reported its financial data for the period and the currency in which data was collected and presented. It consists of a three-character alpha code established by the International Standards Organization (ISO) for the unit of currency and other alpha codes to represent the periodicity

ISO Currency Code - Financial - Preliminary

Mnemonic	Category
ISOFPS	Industrial Financial Services

This item represents ISO Currency Code - Financial on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This identifies the currency in which a company reported its financial data for the period and the currency in which data was collected and presented. It consists of a three-character alpha code established by the International Standards Organization (ISO) for the unit of currency and other alpha codes to represent the periodicity

ISO Currency Code - Issue

Mnemonic	Type of code	Periodicity	Category
ISOFI	financial	Annual	Issue
ISOQFI	financial	Quarterly	Issue
ISOMFI*	financial	Monthly	Issue
ISOWFI	financial	Weekly	Issue
ISODFI	financial	Daily	Issue
ISOSFI*	financial	Scalar	Issue
ISOMI	market	Annual	Issue
ISOQMI	market	Quarterly	Issue
ISOMMI	market	Monthly	Issue
ISOWMI	market	Weekly	Issue
ISODMI	market	Daily	Issue
ISOSMI	market	Scalar	Issue

This identifies the currency in which data is presented. It consists of a three-character alpha code established by the International Standards Organization (ISO) for the unit of currency and other codes to represent the item type and periodicity. The Financial codes are used for financial data. The market codes are used for price and dividend data.

Indexes Please note that since we report high, low, and closing values, rather than prices, there is no direct correlation between index values and currency codes. If a currency translation is applied to an index value, it will create a misleading result.

*These currency codes apply to I/B/E/S data.

Issue Dividend Yield

Issue Dividend Yield

Mnemonic	Concept Calculation	Category	Units
DVYLDI	(@PSUM(DVPSXM, -11, 0)/PRCCM) *100	Issue	Percentage

This concept is the *sum of 12 month's of Dividends per Share by Ex-Date divided by Price - Monthly - Close multiplied by 100.*

Issue Description

Issue Description

Mnemonic	Category
DSCI	Issue

This identifies the issue and its par value. It may contain special characters and punctuation. Each issue has an Issue Description.

The following lists the Issue Description codes and terms used to describe an issue:

Code	Description	Definition
ACCUM	Accumulated	Accumulated dividends are due but not paid to holders of cumulative preferred stock.
AFV	Action Fiscal Vantage	These Belgian shares are usually the result of a rights offering and appear in bearer form. To encourage shareholders to exercise their rights, these shares are accorded a higher dividend payment than common/ordinary shares and are taxed at a lower rate. Most AFV's were exchanged into VVPR effective 1/1/94. AFV shares are liable for 20% government tax.
AKV		German depository shares.
ALIEN MKT	Alien Market	Singapore shares used to distinguish that portion of a Singapore company's shares available for purchase by foreigners. These shares are traded separately for quotation purposes.
ALOTS	A Lots	By lots which, during reimbursement, the holder is entitled to participate in a lottery to receive a complementary amount.
BA	Bons d'acquisition	Warrant entitling holder to buy a certain security from someone other than the company.
BDS	Bonds	These interest bearing or discounted government or corporate securities obligate the issuer to pay the bondholder a specified sum of

		money at specific intervals and to repay the principal amount of the loan at maturity.
BE	Bon d'échange	Warrant entitling holder to exchange bonds for other bonds.
BON DE PART	Bon de part	These participating rights certificates are generally issued by Swiss companies. They comprise part of a company's equity and appear in bearer form.
BONUS	Bonus	
BR	Bearer	Interest payments on these securities are payable to whoever possesses the stock certificate or coupon.
BS	Bon d'souscription	Warrant entitling holder to buy a certain security from a company.
BUNDA	Bunda	Shares that can be acquired only by Swedish nationals and other individuals or corporations of comparable status are called non-free or "bunda".
CAP	Capital	These securities are authorized by a company's charter and have a par value, stated value, or no par value.
CERT D'INVEST	Certificats d'investissement	These securities, introduced by the French government in 1982, attract public investment in wholly owned government industries. Although these securities entitle the holder to dividends, no voting rights attached.
CL	Class	Stock may be classified into more than one type of common, usually designated as class A and class B. The distinguishing features, set forth in the corporation charter and bylaws, usually give an advantage to one class in terms of voting power, dividend payment or liquidation privileges.
CLOB	CLOB	Shares used to distinguish that portion of a company's shares available for purchase by foreigners. These shares are traded separately for quotation purposes.
CNV	Convertible	These corporate securities (usually preferred shares or bonds) are exchangeable for a set number of another form of securities.
COM	Common	Shares represent units of ownership in a public corporation, usually U.S. and Canadian.
CUM	Cumulative Preferred	Preferred stock whose dividend if omitted because of insufficient earnings, or any other reason, accumulates until it is paid out.
CVA	Certificaat Van Aandelen	These Netherlands shares are used to distinguish the portion of a Netherlands company's shares available for purchase by foreigners. Citizens of the Netherlands may purchase either CVA or common/ordinary shares, however, CVA shares carry no voting rights.
CVTG	Cumulative Voting	These shares help improve the minority

		shareholders chances of naming representatives to the board of directors. Cumulative voting allows shareholders to cast all their votes for one candidate.
DEBT STK	Debt Stock	Securities representing money borrowed that must be repaid.
DEP UNTS	Depository Units	
DFD	Deferred	Interest payments on these shares are deferred to a later date. Shares issued to founders of a company as compensation for previously unpaid services granting certain preferential rights.
DI RISP	Azioni di Risparmio	Italian savings shares that are nonvoting cumulative preference shares with rights to dividends that are at least 2% of par value higher than common/ordinary shares. These shares cannot constitute more than 50% of a company's equity capital and must be listed by a company quoting common/ordinary shares. Also referred to as savings shares.
EXCH	Exchangeable	These securities can be exchanged for another form of security.
FB	Foreign Board	Shares used to distinguish that portion of a company's shares available for purchase by foreigners. These shares are traded separately for quotation purposes.
FDR SHS	Founders Shares	Shares issued to founders of a company as compensation for previously unpaid services granting certain preferential rights (in UK known as deferred shares.)
FREE	Free	These Scandinavian (Finnish, Norwegian, and Swedish) shares are used to distinguish the portion of a Scandinavian company's stock that is available for purchase by foreigners. The voting rights of these shares differ among countries.
FRIA	Fria	Swedish shares which may be acquired by foreigners are called "fria" (free) and those that can be acquired only by Swedish nationals and other individuals or corporations of comparable status are called non-free or "bunda".
GDR	Global Depository Receipts	
GDS	Global Depository Shares	
GENUBSCHEINE	GenuBscheine	These German participating shares entitle the holder to dividends or to a share of profits from a specified project or product. These shares do not carry full ownership rights.
GOVT	Government Subscribed	Subscribed capital of the government insurance office of New South Wales as described under section 7b(2) of the government insurance act 1927. Companies, pursuant to the Government Insurance Office (privatisation) Act of 1991 are required to issue these shares to privatize. Upon issuance of these shares the subscribed capital of the government insurance office of

		New South Wales is cancelled.
INC SHS	Income Shares	
INDEX SHS	Index Shares	Shares that follow the Consumer Price Index and pay dividends to shareholders.
INT BR SHS	Interest Bearer Shares	
LP	Limited Partnership	
LVTG	Limited Voting	These common/ordinary shares entitle the holder to full dividends but restrict voting rights. Each share may carry a 1/10th voting right (10 shares is 1 vote).
MVTG	Multiple Voting	Common/ordinary shares that entitle the shareholder to more than one voting right.
NCVN	Nonconvertible	These securities cannot be converted into another form of security.
NEXCH	Nonexchangeable	These securities cannot be exchanged for another form of security.
NPTG	Non-Participating Certificates	Reserves existing prior to the establishment of the bank are held in trust for the group's account holders, ordinary shareholders and such persons as directed by the government. The use of these reserves is limited. The trustee cannot dispose of the reserves except if all the trust beneficiaries agree or the bank is acquired in certain circumstances. Non-participating shares can (and must) vote these shares against any resolution which would alter the 10% voting or shareholding limitations on ordinary shareholders, or which will impair the bank's capacity to act as an independent commercial entity. If non-participating shares have not been cancelled by the year 2065 they shall be converted into ordinary shares and distributed pro-rata amongst the ordinary shareholders at that date.
NPV	No Par Value	These shares carry no assigned par value or face value.
NVTG	Nonvoting	These shares entitle the holder to full dividends (unless noted) but no voting rights. These shares are sometimes known as A shares.
ORD	Ordinary	These shares represent units of ownership in a public corporation.
PAID	Paid	This term identifies the amount of the subscription price paid or called. The balance outstanding, or uncalled liability, is the shareholder's potential liability in the event the company goes out of business. This method of payment installment is popular in the United Kingdom in conjunction with large privatization or rights issues. Partly and fully paid certificates are temporary documents of ownership and are ultimately combined with permanent equity capital.
PAIRED CERTS	Paired Certificates	These shares entitle the holder to one common/ordinary share in each of two or more

		separate but related companies. Shares carry full dividend and voting rights in each of the business entities.
PARTS DE RESERVE	Parts de Reserve	These Belgian shares were issued in the last century to indicate investment in blue chip stocks.
PFD	Preferred	This class of stock pays dividends at a specified rate and has preference over common stock in the payment of dividends and the liquidation of assets.
PPD	Permanently Partly Paid	These shares constitute securities on which only part of the nominal value is paid. They are permanently tradable in this form as there is no schedule for future payments.
PREMIEAKT	Premium Share	These Swedish shares carry the same voting and dividend rights as common/ordinary shares but they also entitle the holder to an additional payment calculated as a fixed percentage of the nominal value.
PRIV	Azioni Privilegiata	Italian preferred/preference shares.
PTG CERTS	Participating Certificates	These shares entitle the holder to dividends and rights to a share of company profits in the form of a fluctuating dividend.
PTG RED PFD	Participating Redeemable Preferred	Preferred stock that gives the holder the right to participate with the common stockholder in additional distributions of earnings under specified conditions. These are used to attract investors when special measures are needed.
RED	Redeemable	These debt securities or preferred stock issues may be redeemed at or before maturity.
RED MTG SHS	Redeemable Mortgagor	
REGD	Registered	These securities are registered with the Securities and Exchange Commission as a new issue or secondary offering. Securities are also considered registered when the owner's name is recorded with the issuer or issuer's agent. This type of registered security is transferable only by endorsement.
RES	Restricted	Restricted shares are used throughout Scandinavia to identify a line of equity available for purchase only by citizens of the country.
RESTQUOTE SER	Series	Stock may be classified into more than one type of common; usually designated as series A or series B. The distinguishing features, set forth in the corporation charter and bylaws, usually give an advantage to one series in terms of voting power, dividend payment or liquidation privileges.
RNKG DIV	Ranking Dividend	Shares entitle the holder to 50% of the declared dividend.
SHS BEN INT	Shares of Beneficial Interest	
SPL	Special	Special common stock has rights which are generally identical to the rights of common stock

		except that the holder of special common stock is entitled to 1/10th of a vote per share. Special stock usually exist in connection with a warrant conversion.
SVTG	Subordinate Voting	These shares, in regards to claims on assets or other debt, are repayable only after other debts with a higher claim have been satisfied.
TR SHS	Trust Shares	
TREAS SHS	Treasury Shares	Stock reacquired by the issuing company and available for retirement or resale. They are nonvoting and pay no dividend.
UNTS	Units	Shares distributed as units represent more than one class of security traded together.
VAR	Variable Par Value	Shares whose par value is likely to par value fluctuate or vary.
VINK	Vinkulierte	These German registered shares can change ownership only with the company's prior consent.
VTG	Voting	These shares in a corporation entitle the shareholder to voting and proxy rights.
VVPR	VVPR	From January 1, 1994 , Belgium companies have been able to convert their lines of AFV shares into VVPR shares, usually on a 1 for 1 basis. The change is purely for tax benefits with Belgium. AFV shares were liable for 20% government tax, whereas, VVPR shares have a reduced tax rate of 13.39%.

Issue Market Return

Issue Market Return - 1 Year

Mnemonic	Concept Calculation	Category	Units
MKRTN	(((PRCCM+ @PSUM(DVPSXM, -11, 0))/PRCCM[-12]) -1)) *100	Issue	Percentage

This concept is the Price - Monthly - Close *plus* the *sum of* 12 month's of Dividends per Share by Ex-Date. This result is *divided by* Price - Monthly - Close from one year ago. One (1) is *subtracted from* this quantity and this result is then *multiplied by* 100.

Issue Market to Book Ratio

Issue Market to Book Ratio

Mnemonic	Concept Calculation	Category
MKBKI	(PRCCM/@VALUE(QUOTEBLK,1)) /(@VALUE((@SCALE(CEQ)/CSHO)[-1],@SCALE(CEQ)/CSHO)[-2]) [@YR(0M)])	Issue

This concept is the Price - Monthly - Close *divided by* the result of Common/Ordinary Equity *divided by* Common Shares Outstanding (converted to the corresponding month). If the most recent Common Shares Outstanding is not available, the prior year's value is used.

Issue Market Value

Issue Market Value

Mnemonic	Concept Calculation	Category
MKVALI	(PRCCM/@VALUE(QUOTEBLK,1)) *@VALUE(CSHO[-1],CSHO[-2]) [@YR(0M)])	Issue

This concept is the Price - Monthly - Close *multiplied by* Common Shares Outstanding. If the most recent Common Shares Outstanding (converted to the corresponding month) is not available, the prior year's value is used.

Issue Price to Earnings Ratio

Issue Price to Earnings Ratio

Mnemonic	Concept Calculation	Category
PEI	(PRCCM/@VALUE(QUOTEBLK,1))/(@VALUE(EPSPX[-1], EPSPX[-2])[@YR(0M)])	Issue

This concept is Price - Monthly - Close divided by Earnings per Share (Primary) - Excluding Extraordinary Items (converted to the corresponding month). If the most recent earnings per share is not available, the prior year's value is used.

Issue Status Alert

Issue Status Alert - Note

Mnemonic	Category
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ISALRT	Issue
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This two-character code identifies conditions affecting an issue of which a user should be aware before using data in analysis. For example, suspended trading may result in less than a full month's prices being used to identify the high, low, and close price of the issue.

Code	Issue Status
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TT	Trading has been suspended
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Issued Capital

Issued Capital

Mnemonic	Category
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ICAPI	Issue
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This item represents the par, carrying, or stated value of the individual issue.

This item includes:

1. Common/ordinary stock subscriptions at their carrying value
2. Escrow shares treated as treasury shares (when excluded from the earnings per share calculation)

This item excludes:

1. Issuable shares
2. Special shares

The Currency Code - Financial Data identifies the currency used for this item.

This item is available in the month corresponding to the company's fiscal yearend.

SPC applies the Scaling Factor - Financial Data to this item.

‘J’ Data Definitions

Japan Non-Consolidated

Note: Standard & Poor’s collection of Japan Non-Consolidated data ended in February 2002

Loans Made (Japan Non-Consolidated)

Mnemonic	Item number	Category
LNMJ	Not Available	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the outflow of funds for the concession of short- and long-term loans by the company to third parties, reported in the Cash Outflow section.

This item is a component of Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ).

This item is no longer collected as of March 2002.

Long-Term Debt - Payment (Japan Non-Consolidated)

Mnemonic	Item number	Category
LTDPJ	Not Available	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents a decrease in funds available due to the repayment of current maturities of long-term debt, reported in the Financing Activities section.

This item is a component of Total Payments (Japan Non-Consolidated) (TPAYJ).

This item is no longer collected as of March 2002.

Marketable Securities At End of Year (Japan Non-Consolidated)

Mnemonic	Item number	Category
MKTSEJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the year-end balance of cash equivalents in the form of marketable securities.

This item is a component of Cash and Cash Equivalents at End of Year (Japan Non-Consolidated) (CHEEJ).

This item is no longer collected as of March 2002.

Net Income (Loss) (Japan Non-Consolidated)

Mnemonic	Item number	Category
NINCJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total ordinary inflows of funds during the period, including operating and non-operating, but not unusual or exceptional income or gains, reported in the Cash Inflow section.

This item is a component of Operating Activities - Cash Inflow (Japan Non-Consolidated) (OPACTIJ).

This item is the sum of:

1. Operating Income (Japan Non-Consolidated) (OPINCJ)
2. Income - Other (Japan Non-Consolidated) (INCOJ)

This item is no longer collected as of March 2002.

Operating Activities - Cash Inflow (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPACTIJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total inflow of funds from ordinary operating and non-operating activities and unusual or exceptional gains or proceeds, reported in the Cash Inflow section.

This item is a component of Operating Activities - Net Cash Flow (Japan Non-Consolidated) (OPACTNJ).

This item is the sum of:

1. Net Income (Loss) (Japan Non-Consolidated) (NINCJ)
2. Proceeds from Sale of Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ)

This item is no longer collected as of March 2002.

Operating Activities - Cash Outflow (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPACTOJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total outflow of funds from ordinary operating and non-operating activities and unusual or exceptional outlays or losses, reported in the Cash Outflow section.

This item is a component of Operating Activities - Net Cash Flow (Japan Non-Consolidated) (OPACTNJ).

This item is the sum of:

1. Total Operating and Other Expenses (Japan Non-Consolidated) (TOPXJ)
2. Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ)
3. End-of-Year Expenses (Japan Non-Consolidated) (XENDYRJ)

This item is no longer collected as of March 2002.

Operating Activities - Net Cash Flow (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPACTNJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents total funds remaining after the deduction of total cash outflow from total cash inflow during the period.

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (Japan Non-Consolidated) (CHECHJ).

This item is the sum of:

1. Operating Activities - Cash Inflow (Japan Non-Consolidated) (OPACTIJ)
2. Operating Activities - Cash Outflow (Japan Non-Consolidated) (OPACTOJ)

This item is no longer collected as of March 2002.

Operating Expenses - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPXOJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the outflow of funds associated with operating expenses during the period, other than purchase of inventories and personnel costs, reported in the Cash Outflow section.

This item is a component of Operating Expenses (Japan Non-Consolidated) (OPXJ).

This item is no longer collected as of March 2002.

Operating Expenses (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPXJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total operating expenses incurred by the company during the period, reported in the Cash Outflow section.

This item is a component of Total Operating and Other Expenses (Japan Non-Consolidated) (TOPXJ).

This item is the sum of:

1. Raw Materials/Inventories - Purchase (Japan Non-Consolidated) (RAWMATJ)
2. Personnel Expenses (Japan Non-Consolidated) (PRSLXJ)
3. Operating Expenses - Other (Japan Non-Consolidated) (OPXOJ)

This item is no longer collected as of March 2002.

Operating Income (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPINCJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the company's total income from operations during the period, consisting of gross sales and other operating income, reported in the Cash Inflow section.

This item is a component of Net Income (Loss) (Japan Non-Consolidated) (NINCJ).

This item is no longer collected as of March 2002.

Operating Proceeds - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPPOTHJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents any unusual or exceptional gains other than gains from the sale or disposal of tangible fixed assets and/or investments or the collection of loans reported in the Cash Inflow section.

This item is a component of Proceeds from Sale of Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ).

This item is no longer collected as of March 2002.

Payments - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
PAYOTJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents a decrease in funds available due to the reduction of liabilities other than short- and long-term debt and bonds issued, reported in the Financing Activities section.

This item is a component of Total Payments (Japan Non-Consolidated) (TPAYJ).

This item is no longer collected as of March 2002.

Personnel Expenses (Japan Non-Consolidated)

Mnemonic	Item number	Category
PRSLXJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the outflow of funds associated with personnel expenses during the period, reported in the Cash Outflow section.

This item is a component of Operating Expenses (Japan Non-Consolidated) (OPXJ).

This item is no longer collected as of March 2002.

Proceeds From Bonds Payable (Japan Non-Consolidated)

Mnemonic	Item number	Category
PBDPJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents an increase in funds available, generated from the issuance of bonds, reported in the Financing Activities section.

This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ).

This item is no longer collected as of March 2002.

Proceeds From Long-Term Loans (Japan Non-Consolidated)

Mnemonic	Item number	Category
PLTLNJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents an increase in funds available, generated from new long-term borrowings, reported in the Financing Activities section.

This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ).

This item is no longer collected as of March 2002.

Proceeds From Notes Payable (Japan Non-Consolidated)

Mnemonic	Item number	Category
PNTPJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents an increase in funds available, generated from discounted notes payable, reported in the Financing Activities section.

This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ).

This item is no longer collected as of March 2002.

Proceeds From Sale of Fixed Assets/Investments (Japan Non-Consolidated)

Mnemonic	Item number	Category
PFATIJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total inflow of funds from the disposal of tangible fixed assets and investments, the collection of loans, and other unusual or exceptional gains or proceeds, reported in the Cash Inflow section.

This item is a component of Operating Activities - Cash Inflow (Japan Non-Consolidated) (OPACTIJ).

This item is the sum of:

1. Proceeds From Sale of Tangible Fixed Assets (Japan Non-Consolidated) (PTFATJ)
2. Proceeds from Sale of Investments (Japan Non-Consolidated) (PINVJ)
3. Collection on Loans (Japan Non-Consolidated) (COLLECTJ)
4. Operating Proceeds - Other (Japan Non-Consolidated) (OPPOTHJ)

This item is no longer collected as of March 2002.

Proceeds From Sale of Investments (Japan Non-Consolidated)

Mnemonic	Item number	Category
PINVJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents gains resulting from the sale or disposal of marketable and long-term investment securities during the period, reported in the Cash Inflow section.

This item is a component of Proceeds from Sale of Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ).

This item is no longer collected as of March 2002.

Proceeds From Sale of Tangible Fixed Assets (Japan Non-Consolidated)

Mnemonic	Item number	Category
PTFATJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents gains resulting from the sale or disposal of tangible fixed assets during the period, reported in the Cash Inflow section.

This item is a component of Proceeds from Sale of Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ).

This item is no longer collected as of March 2002.

Proceeds From Short-Term Loans (Japan Non-Consolidated)

Mnemonic	Item number	Category
PSTLNJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents an increase in funds available, generated from new short-term borrowings, reported in the Financing Activities section.

This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ).

This item is no longer collected as of March 2002.

Purchase of Tangible Fixed Assets/Invest (Japan Non-Consolidated)

Mnemonic	Item number	Category
PTANJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total outflow of funds for the purchase of tangible fixed assets and investments, the concession of loans, and other unusual or exceptional outlays or losses, reported in the Cash Outflow section.

This item is a component of Operating Activities - Cash Outflow (Japan Non-Consolidated) (OPACTOJ).

This item is the sum of:

1. Tangible Fixed Assets - Purchase (Japan Non-Consolidated) (TANGJ)
2. Investments - Purchase (Japan Non-Consolidated) (INVPJ)
3. Loans Made (Japan Non-Consolidated) (LNMJ)
4. Purchases/Investments - Other (Japan Non-Consolidated) (PINVDJ)

This item is no longer collected as of March 2002.

Purchases/Investments - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
PINVOJ	Not Applicable	Industrial

This item is no longer collected as of March 2002.

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents any unusual or exceptional outlays or losses other than from the purchase of tangible fixed assets and/or investments or the concession of loans, reported in the Cash Outflow section.

This item is a component of Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ).

This item is no longer collected as of March 2002.

Raw Materials/Inventories - Purchase (Japan Non-Consolidated)

Mnemonic	Item number	Category
RAWMATJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents funds expended during the period for the purchase of raw materials and/or goods held for resale, reported in the Cash Outflow section.

This item is a component of Operating Expenses (Japan Non-Consolidated) (OPXJ).

This item is no longer collected as of March 2002.

Redemption of Bonds (Japan Non-Consolidated)

Mnemonic	Item number	Category
REDBJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents a decrease in funds available due to the redemption of bonds issued by the company, reported in the Financing Activities section.

This item is a component of Total Payments (Japan Non-Consolidated) (TPAYJ).

This item is no longer collected as of March 2002.

Share Capital Increase (Japan Non-Consolidated)

Mnemonic	Item Number	Category
SHRCJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents an increase in funds available, generated from the issuance of share capital, reported in the Financing Activities section.

This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ).

This item is no longer collected as of March 2002.

Short-Term Debt - Payment (Japan Non-Consolidated)

Mnemonic	Item Number	Category
STDPJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents a decrease in funds available due to the repayment of short-term debt, reported in the Financing Activities section.

This item is a component of Total Payments (Japan Non-Consolidated) (TPAYJ).

This item is no longer collected as of March 2002.

Tangible Fixed Assets - Purchase (Japan Non-Consolidated)

Mnemonic	Item Number	Category
TANGJ	Not Applicable	Industrial
TANGJF	Not Applicable	Footnote

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents funds used for additions to the company's tangible fixed assets, reported in the Cash Outflow section.

This item is a component of Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ).

Footnote Code

Code	Description
QB	Net of current year's sales, retirements, and/or disposals

This item is no longer collected as of March 2002.

Total Operating and Other Expenses (Japan Non-Consolidated)

Mnemonic	Item Number	Category
TOPXJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total ordinary outflow of funds during the period from operating and non-operating but not unusual or exceptional expenses or losses, reported in the Cash Outflow section.

This item is a component of Operating Activities - Cash Outflow (Japan Non-Consolidated) (OPACTOJ).

This item is the sum of:

1. Operating Expenses (Japan Non-Consolidated) (OPXJ)
2. Expenses - Other (Japan Non-Consolidated) (XOTHJ)

This item is no longer collected as of March 2002.

Treasury Stock at End of Year (Japan Non-Consolidated)

Mnemonic	Item Number	Category
TSTKJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the year-end balance of cash equivalents in the form of treasury stock.

This item is a component of Cash and Cash Equivalents at End of Year (Japan Non-Consolidated) (CHEEJ).

This item is no longer collected as of March 2002.

Unrealized Loss (Japan Non-Consolidated)

Mnemonic	Item Number	Category
UNRLJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents adjustments in the form of write-ups or write-downs of inventories, tangible fixed assets, and investments.

This item is a component of Cash and Cash Equivalents at End of Year (Japan Non-Consolidated) (CHEEJ).

This item is no longer collected as of March 2002.

Year-End Expenses - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
XENDOJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents all year-end expenses or adjustments to income other than dividends and income taxes, reported in the Cash Outflow section.

This item is a component of End-of-Year Expenses (Japan Non-Consolidated) (XENDYRJ).

This item is no longer collected as of March 2002.

Total Payments (Japan Non-Consolidated)

Mnemonic	Item Number	Category
TPAYJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total decrease in funds available due to the payment of short- and long-term debt, bonds issued, and other liabilities, reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (Japan Non-Consolidated) (FACTJ).

This item is the sum of:

1. Short-Term Debt - Payment (Japan Non-Consolidated) (STDPIJ)
2. Long-Term Debt - Payment (Japan Non-Consolidated) (LTDPIJ)
3. Redemption of Bonds (Japan Non-Consolidated) (REDBJ)
4. Payments - Other (Japan Non-Consolidated) (PAYOTJ)

This item is no longer collected as of March 2002.

Total Proceeds (Japan Non-Consolidated)

Mnemonic	Item Number	Category
TPROJ	Not Applicable	Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total increase in funds available generated from borrowings, the issuance of bonds and share capital, and other means, reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (Japan Non-Consolidated) (FACTJ).

This item is the sum of:

1. Proceeds From Short-Term Loans (Japan Non-Consolidated) (PSTLNJ)
2. Proceeds From Notes Payable (Japan Non-Consolidated) (PNTPJ)
3. Proceeds from Long-Term Loans (Japan Non-Consolidated) (PLTLNJ)
4. Proceeds From Bonds Payable (Japan Non-Consolidated) (PBDPJ)
5. Share Capital Increase (Japan Non-Consolidated) (SHRCJ)
6. Financing Proceeds - Other (Japan Non-Consolidated) (FPOTHJ)

This item is no longer collected as of March 2002.

'K' Data Definitions

Keyboard Shortcuts

Keyboard Shortcuts

Keyboard shortcuts give you an alternative to using your mouse to access Research Insight operations from the Toolbar and the Menu Bar. Quick Keys and their Menu Bar equivalents are shown below.

Keyboard Shortcuts	Menu Bar
CTRL + N	File/New
CTRL + O	File/Open
CTRL + S	File/Save
ALT + F4	File/Exit
CTRL + X	Edit/Cut
CTRL + C	Edit/Copy
CTRL + V	Edit/Paste
DEL	Edit/Delete
CTRL + F	Edit/Find
F4	Edit/Find Next
SHIFT + F4	Edit/Find Previous
CTRL + R	Edit/Replace
CTRL + A	Edit/Select All
F9	Report/Run
F1	Help for Research Insight
CTRL + L	Open Blank Classic Screen
CTRL + B	Open Blank Report

In addition, most Windows applications have keyboard equivalents. For example, to select Open from the File menu, press ALT + F to display the File drop-down menu, and then the letter O to choose Open. The *F* in *File* and the *O* in *Open* are underlined to indicate the keyboard interface.

'L' Data Definitions

Labor & Related Expense

Labor and Related Expense

Mnemonic	Item Number	Category
XLR	G417	Industrial Financial Services
XLRF	GF44	footnote

Industrial definition

This item represents direct payments to, and indirect payments on behalf of, all employees. A figure in this item indicates staff expense is not reported separately by the company for use in a balancing model but is reported in a note to the financial statements. Companies using Income Statement Model Numbers 01, 03, and 04 usually report this item in a note to the statements but the effects are included in Operating Expense (XOPR).

This is a supplementary Income Statement item.

Canada, United States This item includes:

1. Incentive compensation
2. Other benefit plans
3. Payroll taxes
4. Pension costs
5. Profit sharing (when included in staff expense by the company)
6. Salaries and wages

All other countries This item includes profit sharing when included in staff expense by the company. Otherwise, it is included in Nonoperating Income (Expense) - Other (NOPIO).

Financial Services definition

This item represents direct payments to, and indirect payments on behalf of, all employees. Staff Expense - Total (XSTF) may not represent total staff expense when the company has multiple business segments.

This item is the *sum* of:

1. Staff Expense - Other (XSTFO)
2. Staff Expense - Wages and Salaries (XSTFWS)

This item includes:

1. Incentive compensation
2. Other benefit plans
3. Payroll taxes
4. Pension costs
5. Profit sharing (when included in staff expense by the company)
6. Salaries and wages

This is a supplementary Income Statement item.

Footnote Code

Code	Description
XB	Excludes employee benefits (only salaries and wages reported)

LDC Loans Outstanding

LDC Loans Outstanding - Medium and Long-Term

Mnemonic	Item number	Category
LLOML	G212	Financial Services

This item is available for banks only.

This item represents medium and long-term loans made to less developed countries that have undergone or are negotiating debt restructurings.

This item is a component of LDC Loans Outstanding - Total (LLOT).

This item includes:

1. Credit outstanding to less developed countries
2. Loans to refinancing countries
3. Medium and long-term loans, claims, and advances
4. Medium and long-term public and private obligations
5. Outstandings to refinancing countries

LDC Loans Outstanding - Other

Mnemonic	Item number	Category
LLOO	G213	Financial Services

This item is available for banks only.

This item represents all credit extended to less developed countries not classified as medium or long-term loans.

This item is a component of LDC Loans Outstanding - Total (LLOT).

This item includes:

1. Cash collateralized/insured credits
2. Equity investments obtained in debt-for-equity swaps
3. Money market assets
4. Short-term loans, claims, and advances
5. Short-term public and private sector trade and money market facilities
6. Trade-related credits

LDC Loans Outstanding - Total

Mnemonic	Item number	Category
LLOT	G214	Financial Services

This item is available for banks only.

This item represents all credit extended and loans made to less developed countries that have undergone or are negotiating debt restructurings.

This item is the *sum* of:

1. LDC Loans Outstanding - Medium and Long-Term (LLOML)
2. LDC Loans Outstanding - Other (LLOO)

This item includes:

1. Less developed country direct exposure
2. Total credit exposure to less developed or refinancing countries

LDC Loss Reserve to LDC Loans

LDC Loss Reserve to LDC Loans

Mnemonic	Concept Calculation	Category
LNLLDC	$(\text{CLRLL}/\text{LLOT}) * 100$	Financial Services

This item is available for banks only.

This concept is Credit Loss Reserve allocated for LDC Loans *divided by* LDC Loans Outstanding - Total *multiplied by* 100.

Leasing Income

Leasing Income

Mnemonic	Item number	Category
LI	G393	Financial Services

This item represents revenue received from leasing assets held by the company.

This item includes:

1. Income from leasing business
2. Income from leasing transactions or contracts

This item excludes income from lease receivables and lease financing.

Least Square Growth Rate

Least Squares Growth Rate Calculation

$$B = \frac{\sum(T * \text{LOG}(X)) - \frac{(\sum T * \sum \text{LOG}(X))}{N}}{\sum T^2 - \frac{(\sum T)^2}{N}}$$

$$\text{GROWTH RATE} = ((\text{ANTILOG } \frac{B * P}{A} - 1) * 100)$$

X = 1st variable

N = number of observations

Σ = Sum

P = periodicity (12 for monthly, 4 for quarterly, and 1 for annual)

B = Beta (slope)

T = time counter

Note: The antilog of a number, using base 10 logs, is 10^{number}

Least Squares Growth Rate of Cash Flow - 3 Years & 5 Years

Mnemonic	Concept Calculation	Category
GCFL3	@PLSG (CFL, -3, 0)	Industrial Financial Services
GCFL5	@PLSG (CFL, -5, 0)	Industrial Financial Services

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three- or five-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60 percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Least Squares Growth Rate of Issue Dividends per Share - 3 Years & 5 Years

Mnemonic	Concept Calculation	Category
GDIV3	@PLSG (@PSUM (DVPSXM, -11, 0) [@MNT (0Y)], -3,0)	Issue
GDIV5	@PLSG (@PSUM (DVPSXM, -11, 0) [@MNT (0Y)], -5,0)	Issue

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three- or five-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60 percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Least Squares Growth Rate of Issue Earnings per Share - 3 Years & 5 Years

Mnemonic	Concept Calculation	Category
GEPS3	@PLSG (EPSPX, -3, 0)	Issue
GEPS5	@PLSG (EPSPX, -5, 0)	Issue

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a 3 or 5-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60 percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Least Squares Growth Rate of Net Income - 3 Years & 5 Years

Mnemonic	Concept Calculation	Category
GNI3	@PLSG (IB, -3, 0)	Industrial Financial Services
GNI5	@PLSG (IB, -5, 0)	Industrial Financial Services

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a 3 or 5-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60 percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Least Squares Growth Rate of Revenue - 3 Years & 5 Years

Mnemonic	Concept Calculation	Category
GREVT3	@PLSG (REVT, -3, 0)	Industrial Financial Services
GREVT5	@PLSG (REVT, -5, 0)	Industrial Financial Services

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three- or five-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Legal Reserves

Legal Reserves

Mnemonic	Item number	Category
LRV	G269	Industrial Financial Services

Industrial definition

This item represents mandatory reserves required by national accounting regulations or internal company statutes.

This is a supplementary Balance Sheet item.

This item includes share premium reserves (when no breakout is available).

This item usually contains a zero for the following countries:

Australia	Malaysia	United Kingdom
Canada	New Zealand	United States
Hong Kong	Singapore	
Ireland	South Africa	

Japan This item includes the legal earned reserve set forth in Article 288 of the Commercial Code in Japan.

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents mandatory reserves required by national accounting regulations or internal company statutes.

This item includes share premium reserve (when no breakout is available).

This item usually contains a zero for the following countries:

Australia	Canada	Denmark
Finland	Hong Kong	Ireland
Malaysia	New Zealand	Norway
Singapore	South Africa	Sweden
United Kingdom	United States	

Level of Consolidation

Level of Consolidation

Mnemonic	Item number	Category
CONSOL	G720	Industrial

This identifies whether a company's financial statements represent consolidated or nonconsolidated information. It consists of a 1-character alpha code.

The following lists applicable codes and levels of consolidation:

Code	Level of Consolidation
D	Only domestic subsidiaries are consolidated
F	Fully consolidated (parent company and subsidiaries)
H	Nonconsolidated holding company
N	Nonconsolidated (parent company only)

Level of Consolidation - Interim

Mnemonic	Category
CONSOLIS	Industrial

This item represents Level of Consolidation on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This identifies whether a company's financial statements represent consolidated or nonconsolidated information. It consists of a 1-character alpha code.

The following lists applicable codes and levels of consolidation:

Code	Level of Consolidation
D	Only domestic subsidiaries are consolidated
F	Fully consolidated (parent company and subsidiaries)
H	Nonconsolidated holding company
N	Nonconsolidated (parent company only)

Level of Consolidation - Preliminary

Mnemonic	Category
CONSOLPS	Industrial

This item represents Level of Consolidation collected on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This identifies whether a company's financial statements represent consolidated or nonconsolidated information. It consists of a 1-character alpha code.

The following lists applicable codes and levels of consolidation:

Code	Level of Consolidation
D	Only domestic subsidiaries are consolidated
F	Fully consolidated (parent company and subsidiaries)
H	Nonconsolidated holding company
N	Nonconsolidated (parent company only)

Liabilities

Liabilities - Other

Mnemonic	Item number	Category
LO	G168	Industrial Financial Services

Industrial definition

This item represents all noncurrent liabilities other than debt, deferred taxes, minority interest, untaxed reserves, or shareholders' equity.

This item is a component of Liabilities - Total (LT).

This item is the *sum* of:

1. Accrued Expense and Deferred Income - Long-Term (AEDI)
2. Exchange Adjustments (Liabilities) (EXCADJ)
3. Government Grants (GOVGR)
4. Liabilities - Sundry (LS)
5. Provision - Pension Liabilities (PVPL)
6. Provisions - Other (PVO)
7. Taxes - Noncurrent (TXNC)
8. Unappropriated Net Profit (Liabilities) (UNNPL)

Financial Services definition

This item represents all liabilities not allocated to another liability component.

This item is a component of Liabilities - Total (LT).

This item is the *sum* of:

1. Accounts Payable/Creditors - Other (APOFS)
2. Accrued Expense and Deferred Income (AEDI)
3. Exchange Adjustments (Liabilities) (EXCADJ)
4. Government Grants (GOVGR)
5. Liabilities - Sundry (LS)
6. Proposed Dividends (PRODV)
7. Taxes Payable (TXP)
8. Unappropriated Net Profit (Liabilities) (UNNPL)

Liabilities - Other (Jointly Operated Money Trusts)

Mnemonic	Item number	Category
LOJMT	G462	Financial Services

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank's liability (other than principal and reserves) for jointly operated money trusts.

This item is a component of Liabilities - Total (Jointly Operated Money Trusts) (LTJMT).

Liabilities - Other (Loan Trusts)

Mnemonic	Item number	Category
LOLT	G472	Financial Services

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank's liability (other than principal and reserves) for loan trusts.

This item is a component of Liabilities - Total (Loan Trusts) (LTLT).

Liabilities - Other (Parent)

Mnemonic	Item number	Category
LOP	G483	Financial Services

This item is available for U.S. bank holding companies only.

This item represents liabilities of the parent bank holding company not allocated to another liability component.

This item is a component of Liabilities - Total (Parent) (LTP).

This item includes:

1. Accounts payable
2. Accrued liabilities
3. Dividends payable
4. Income taxes payable

This item excludes shareholders' equity (included in Shareholders' Equity (Parent) [SEQP]).

Liabilities - Sundry

Mnemonic	Item number	Category
LS	G167	Industrial Financial Services

Industrial definition

This item represents liabilities not classified elsewhere on the Balance Sheet.

This item is a component of Liabilities - Other (LO).

This item includes:

1. Advances received
2. Customers' deposits on bottles, cases, and kegs
3. Deferred credit
4. Long-term accounts payable

Canada This item contains a Not Available data code (@NA).

Germany This item includes liabilities to fund welfare programs (*Verbindlichkeiten gegenüber Unterstützungseinrichtungen*).

Japan This item includes:

1. Long-term notes payable
2. Long-term notes payable for facilities
3. Long-term accounts payable
4. Long-term accounts payable for facilities
5. Consolidation goodwill (liabilities)
6. Insurance obligations
7. Other long-term liabilities

This item is provided by TOYO KEIZAI, Inc.

United States This item contains a Not Available data code (@NA).

Financial Services definition

This item represents other liabilities not classified elsewhere on the Balance Sheet.

This item is a component of Liabilities - Other (LO).

This item includes:

1. Accrued expenses and deferred income (when no breakout from other liabilities is available)
2. Advance payments
3. Advances received
4. Billings in excess of cost
5. Deposits received to secure services (lease deposits)
6. Deferred credit
7. Discontinued operations reported in the Liabilities section
8. Interest in default
9. Loss and damage claims
10. Miscellaneous liabilities
11. Mortgagors' escrow deposits
12. Other liabilities

Australia (Insurance) This item includes statutory insurance funds reported in the Liabilities section and amounts due to trust accounts.

France This item includes suspense accounts (*comptes d'ordre*).

Germany This item includes:

1. Loans granted and shares held on a trust basis at third-party risk (Durchlaufende Kredite und Beteiligungen nur Treuhandgeschäfte)
2. Liabilities to Staff Welfare Fund (Verbindlichkeiten gegenüber Unterstützungseinrichtungen)

Ireland This item includes:

1. Pay As You Earn (P.A.Y.E.) Income Tax
2. Pay-Related Social Insurance (P.R.S.I.)
3. Amounts due to trust accounts (Trust Banks only)
4. Employee savings deposits.

United Kingdom This item includes:

1. Advance Corporation Tax paid and proposed
2. Group relief (payable in respect of financial activities)
3. Pay As You Earn (P.A.Y.E.) Income Tax
4. Pay-Related Social Insurance (P.R.S.I.)

United States This item includes estimated claims and other liabilities under Chapter XI bankruptcy.

Liabilities - Total

Mnemonic	Item number	Category
LT	G171	Industrial Financial Services

Industrial definition

This item represents the total value of all items reported in the Liabilities section.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total (LSE).

This item is the *sum* of:

1. Current Liabilities - Total (LCT)
2. Deferred Taxes (Balance Sheet) (TXDB)
3. Liabilities - Other (LO)
4. Long-Term Debt (DLTT)
5. Minority Interest (Balance Sheet) (MIB)
6. Reserves - Untaxed (RVUTX)

Financial Services definition

This item represents the total value of all items reported in the Liabilities section.

This item is a component of Liabilities and Shareholders' Equity - Total (LSE).

This item is the *sum* of:

1. Acceptances Outstanding (ACCO)
2. Accounts Payable (AP)
3. Deposits - Total - Banks (DPTB)
4. Deposits - Total - Customer (DPTC)
5. Foreign Exchange Liabilities (FEL)
6. Liabilities - Other - Total (LO)
7. Loans From Securities Finance Companies for Margin Transactions (MTL)
8. Long-Term Debt - Total (DLTT)
9. Provisions - Total (PVT)
10. Reinsurance Liabilities - Total (RLT)
11. Reserves - Total (Insurance) (RVTI)
12. Reserves - Untaxed (RVUTX)
13. Securities Borrowed and Deposited by Customers (SBDC)
14. Securities Sold Not Yet Purchased (SSNP)
15. Separate Account Liabilities (SAL)
16. Debt in Current Liabilities (DLC)

This item excludes:

1. Contingent liabilities reported supplementary to the Balance Sheet (included in Contingent Liabilities - Total [CLT])
2. Minority interest (included in Minority Interest [Balance Sheet] [MIB])

Liabilities - Total - Interim

Mnemonic

LTIS

Category

Industrial

Financial Services

This item represents Liabilities - Total on an **Interim** basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents the total value of all items reported in the Liabilities section.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total.

This item is the *sum* of:

1. Current Liabilities - Total
2. Deferred Taxes (Balance Sheet)
3. Liabilities - Other
4. Long-Term Debt
5. Minority Interest (Balance Sheet)
6. Reserves - Untaxed

Financial Services definition

This item represents the total value of all items reported in the Liabilities section.

This item is a component of Liabilities and Shareholders' Equity - Total.

This item is the *sum* of:

1. Acceptances Outstanding
2. Accounts Payable
3. Deposits - Total - Banks
4. Deposits - Total - Customer
5. Foreign Exchange Liabilities
6. Liabilities - Other - Total
7. Loans From Securities Finance Companies for Margin Transactions
8. Long-Term Debt - Total
9. Provisions - Total
10. Reinsurance Liabilities - Total
11. Reserves - Total (Insurance)
12. Reserves - Untaxed
13. Securities Borrowed and Deposited by Customers
14. Securities Sold Not Yet Purchased
15. Separate Account Liabilities
16. Debt in Current Liabilities

This item excludes:

1. Contingent liabilities reported supplementary to the Balance Sheet (included in Contingent Liabilities - Total)
2. Minority interest (included in Minority Interest [Balance Sheet])

Liabilities - Total - Preliminary

Mnemonic

LTPS

Category

Industrial
Financial Services

This item represents Liabilities - Total collected on a **Preliminary** basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents the total value of all items reported in the Liabilities section.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total.

This item is the *sum* of:

1. Current Liabilities - Total
2. Deferred Taxes (Balance Sheet)
3. Liabilities - Other
4. Long-Term Debt
5. Minority Interest (Balance Sheet)
6. Reserves - Untaxed

Financial Services definition

This item represents the total value of all items reported in the Liabilities section.

This item is a component of Liabilities and Shareholders' Equity - Total.

This item is the *sum* of:

1. Acceptances Outstanding
2. Accounts Payable
3. Deposits - Total - Banks
4. Deposits - Total - Customer
5. Foreign Exchange Liabilities
6. Liabilities - Other - Total
7. Loans From Securities Finance Companies for Margin Transactions
8. Long-Term Debt - Total
9. Provisions - Total
10. Reinsurance Liabilities - Total
11. Reserves - Total (Insurance)
12. Reserves - Untaxed
13. Securities Borrowed and Deposited by Customers
14. Securities Sold Not Yet Purchased
15. Separate Account Liabilities
16. Debt in Current Liabilities

This item excludes:

1. Contingent liabilities reported supplementary to the Balance Sheet (included in Contingent Liabilities - Total)
2. Minority interest (included in Minority Interest [Balance Sheet])

Liabilities - Total (Jointly Operated Money Trusts)

Mnemonic	Item number	Category
LTJMT	G463	Financial Services

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank's total liability for jointly operated money trusts. The jointly operated money trust accounts include funds reinvested from other trusts that are excluded from the Statement of Trust Assets and Liabilities.

This item is the *sum* of:

1. Liabilities - Other (Jointly Operated Money Trusts) (LOJMT)
2. Principal (Jointly Operated Money Trusts) (PJMT)
3. Reserves for Credit Losses (Jointly Operated Money Trusts) (RCLJMT)

Liabilities - Total (Loan Trusts)

Mnemonic	Item number	Category
LTLT	G473	Financial Services

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank's total liability for loan trusts. These loan trust accounts include funds reinvested from other trusts that are excluded from the Statement of Trust Assets and Liabilities.

This item is the *sum* of:

1. Liabilities - Other (Loan Trusts) (LOLT)
2. Principal (Loan Trusts) (PLT)
3. Special Reserve Fund (Loan Trusts) (SRVFLT)

Liabilities - Total (Parent)

Mnemonic	Item number	Category
LTP	G484	Financial Services

This item is available for U.S. bank holding companies only.

This item represents all liabilities attributed to the parent bank holding company.

This item is a component of Liabilities and Shareholders' Equity - Total (Parent) (LSEQP).

This item is the *sum* of:

1. Liabilities - Other (Parent) (LOP)
2. Long-Term Debt (Parent) (LTDP)
3. Short-Term Debt (Parent) (STDTP)

Liabilities - Total (Trust Account)

Mnemonic	Item number	Category
LTT	G453	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of all trusts included in the trust account of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is the *sum* of:

1. Equipment in Trust (Trust Account) (EITT)
2. Loan Trusts (Trust Account) (LNTT)
3. Money Claims in Trust (Trust Account) (MCTT)
4. Money in Trusts Other Than Money Trusts (Trust Account) (MITT)
5. Money Trusts (Trust Account) (MTT)
6. Pension Trusts (Trust Account) (PTT)
7. Property Formation Trusts (Trust Account) (PRTT)
8. Real Estate in Trust (Trust Account) (RETT)
9. Securities in Trust (Trust Account) (SCTT)
10. Securities Investment Trusts (Trust Account) (SITT)
11. Trusts - Other (Trust Account) (TOT)

Liabilities and Shareholders' Equity

Liabilities and Shareholders' Equity - Total

Mnemonic	Item number	Category
LSE	G195	Industrial Financial Services

Industrial definition

Liabilities and Shareholders' Equity - Total represents the total amount of liabilities and shareholders' equity reported on the Balance Sheet.

Assets - Total represents the total value of assets reported in the Assets section.

Liabilities and Shareholders' Equity - Total is the *sum* of:

1. Liabilities - Total (LT)
2. Shareholders' Equity (SEQ)

Assets - Total is the *sum* of:

1. Assets - Other (AO)
2. Current Assets - Total (ACT)
3. Property, Plant, and Equipment (Net) - Total (PPENT)
4. Intangibles (INTAN)
5. Investments - Permanent - Total (IVPT)
6. Investments and Advances - Other (IVAO)

Financial Services definition

This item represents all liabilities and capital accounts.

This item is the *sum* of:

1. Liabilities- Total (LT)
2. Minority Interest (Balance Sheet) (MIB)
3. Shareholders' Equity - Total (SEQ)

This item excludes contingent liabilities reported supplementary to the Balance Sheet (included in Contingent Liabilities - Total [CLT]).

Liabilities and Shareholders' Equity - Total (Parent)

Mnemonic	Item number	Category
LSEQP	G486	Financial Services

This item is available for U.S. bank holding companies only.

This item represents total liabilities and shareholders' interest attributed to the parent bank holding company.

This item is the *sum* of:

1. Liabilities - Total (Parent) (LTP)
2. Shareholders' Equity (Parent) (SEQP)

Life Insurance

Life Insurance in Force

Mnemonic	Item number	Category
LIF	G577	Financial Services

This item is available for insurance companies only.

This item represents the face value of all life insurance policies. It is the company's potential liability for payment of outstanding benefits and claims. This item includes direct insurance and reinsurance assumed before deductions for reinsurance ceded.

This item includes:

1. Group life insurance in force
2. Individual life insurance in force

Life Insurance Surrenders and Terminations

Mnemonic	Item number	Category
LST	G578	Financial Services

This item is available for insurance companies only.

This item represents the face value of all life insurance policies terminated.

This item includes:

1. Conversions
2. Lapses
3. Other terminations
4. Surrenders
5. Termination of group life policies
6. Termination of individual life policies

Liquid Resources

Liquid Resources - Other Movements (FOF)

Mnemonic	Item Number	Category
LIQRESO	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents changes in cash equivalents other than loans and deposits and short-term investments, reported on the Cash Flow Statement.

This item is a component of Management of Liquid Resources - Net Cash Flow (LIQRESN).

- Before adoption of FRS 1

This item contains a Not Available (@NA) data code.

Liquidity Index

Liquidity Index

Mnemonic	Concept Calculation	Category
LIQIDX	$((\text{COLLECT} * \text{RECT}) + (\text{SELLINV} * \text{INVT})) / \text{ACT}$	Industrial

This item represents Average Collection Period *multiplied by* Receivables - Total *plus* the total of Days to Sell Inventory *multiplied by* Inventories - Total. This total is *divided by* Current Assets - Total.

Loan Increase/Additions

Loan Increase/Additions (FOF)

Mnemonic	Item Number	Category
LNINC	Not Applicable	Industrial
LNINCF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total inflow of funds derived from additions to all long- and short-term debt except for finance leases, reported on the Cash Flow Statement.

This item is a component of Financing Increase (FININC).

Footnote Code

Code	Description
QO	Reported net

Loan Interest to Total Revenue

Loan Interest to Total Revenue

Mnemonic	Concept Calculation	Category
INTREV	$((IDILB + IDILC)/REVT) * 100$	Financial Services

This concept is the *sum* of Interest and Dividend Income - Loans/Claims/Advances - Banks *plus* Interest and Dividend Income - Loans/Claims/Advances - Customers *divided by* Revenue - Total. This result is then *multiplied by* 100.

Loan Loss Provision

Loan Loss Provision

Mnemonic	Concept Calculation	Category
LNLSPV	$(PCL/IDIT) * 100$	Financial Services

This concept is Provision - Credit Losses (Income Account) *divided by* Interest and Dividend Income - Total *multiplied by* 100.

Loan Loss Recoveries

Loan Loss Recoveries - Credited to Income

Mnemonic	Item number	Category
LLRCI	G403	Financial Services

This item represents the amount credited to income as a result of recoveries on loans previously written off as credit losses.

This item includes:

1. Collection of write-off claims reported on the Income Statement
2. Commercial credit recoveries reported on the Income Statement
3. Consumer credit recoveries reported on the Income Statement
4. Loan loss recoveries reported on the Income Statement

This item excludes loan loss recoveries credited to the reserves for credit losses.

Loan Loss Recoveries - Credited to Reserves

Mnemonic	Item number	Category
LLRCR	G404	Financial Services

This item represents additions to the reserves for credit losses as a result of recoveries on loans previously written off as credit losses.

This item includes:

1. Collection of write-off claims credited to reserves for credit losses
2. Commercial credit recoveries credited to reserves for credit losses
3. Consumer credit recoveries credited to reserves for credit losses
4. Loan loss recoveries credited to reserves for credit losses

This item excludes loan loss recoveries credited to income.

Loan Loss Reserves to Nonperforming Loans

Loan Loss Reserves to Nonperforming Loans

Mnemonic	Concept calculation	Category
LNLNPL	$(RCL/NPANL) * 100$	Financial Services

This concept is Reserves for Credit Losses (Assets) *divided by* Nonperforming Assets - Nonaccrual Loans *multiplied by* 100.

Loan Loss Reserves to Total Loans

Mnemonic	Concept Calculation	Category
LNLTL	$(RCL/LCAT) * 100$	Financial Services

This concept is Reserves for Credit Losses (Assets) *divided by* Loans/Claims/Advances -Total *multiplied by* 100.

Loan Losses Written Off

Loan Losses Written Off - Charged to Income

Mnemonic	Item number	Category
LLWOCI	G405	Financial Services

This item represents the amount charged to income resulting from write-offs of actual loan losses.

This item is a component of Expense - Sundry (XS).

This item includes:

1. Commercial credit losses reported on the Income Statement
2. Consumer credit losses reported on the Income Statement
3. Loan loss write-offs reported on the Income Statement

This item excludes loan loss write-offs charged to reserves for credit losses.

Loan Losses Written Off - Charged to Reserves

Mnemonic	Item number	Category
LLWO CR	G406	Financial Services

This item represents total deductions from reserves for credit losses for write-offs of actual loan losses.

This item includes:

1. Commercial credit losses charged to reserves for credit losses
2. Consumer credit losses charged to reserves for credit losses
3. Loan loss write-offs charged to reserves for credit losses

This item excludes loan loss write-offs charged to income.

Loan Repayment/Reductions

Loan Repayments/Reductions (FOF)

Mnemonic	Item Number	Category
LNREP	Not Applicable	Industrial
LNREPF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total outflow of funds used for the reduction of all long- and short-term debt except for finance leases, reported in the Financing section of the Cash Flow Statement.

This item is a component of Financing Repayments/Reductions (FINRE).

Footnote Code

Code	Description
QO	Reported net

Loan Trusts (Trust Account)

Loan Trusts (Trust Account)

Mnemonic	Item number	Category
LNTT	G445	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of loan trusts included in the trust account of a Japanese trust bank. A loan trust (*kashitsuke shintaku*) is a savings trust and represents a main source of funds for the trust bank. Trust certificates (usually with maturities of two to five years) are issued to obtain funds which are primarily used for long-term lending and investment in securities. The trust bank has discretionary control over use of the funds and guarantees repayment of the principal to the beneficiary. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

Loans (Made)/Repaid

Loans (Made)/Repaid (FOF)

Mnemonic	Item Number	Category
LNMD	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the net effect of loans made to and repaid by associated and subsidiary undertakings and others, reported in the Capital Expenditure and Financial Investment section of the U.K. (revised FRS 1) Cash Flow Statement.

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

This item contains a Combined Figure (@CF) data code when movements in lending activities are not reported on the Statement of Cash Flows but are disclosed on the Balance Sheet.

Loans and Bills Discounted

Loans and Bills Discounted (Jointly Operated Money Trusts)

Mnemonic	Item number	Category
LBDJMT	G455	Financial Services

This item is available for Japanese trust banks only.

This item represents the amount of funds used for discounted loans and bills from jointly operated money trusts of a Japanese trust bank.

Loans and Bills Discounted (Loan Trusts)

Mnemonic	Item number	Category
LBDLT	G465	Financial Services

This item is available for Japanese trust banks only.

This item represents the amount of funds used for discounted loans and bills from loan trusts of a Japanese trust bank.

Loans and Bills Discounted (Trust Account)

Mnemonic	Item number	Category
LBDT	G433	Financial Services

This item is available for Japanese trust banks only.

This item represents discounted loans and bills attributed to the trust account assets of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item includes:

1. Bills discounted
2. Commercial bills
3. Loans on bills
4. Loans on deeds
5. Loans on notes

Loans and Deposits

Loans and Deposits - (Increase)/Decrease (FOF)

Mnemonic	Item Number	Category
LNDEP	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents changes in the amount of the company's short-term lending activities and non-demand deposits with credit institutions, reported in the Management of Liquid Resources section of the Cash Flow Statement.

This item is a component of Management of Liquid Resources - Net Cash Flow (LIQRESN).

- Before adoption of FRS 1

This item contains a Not Available (@NA) data code.

- After adoption of FRS 1

This item contains a Combined Figure (@CF) data code when:

1. Changes in loans and deposits are combined with short-term deposits. The combined total is included in Liquid Resources - Other Movements (LIQRESO)
2. Changes in short-term loans and deposits are not reported on the Statement of Cash Flows, but the Balance Sheet reports a change between the current and prior years

Loans from Securities Finance Companies for Margin Transactions

Loans from Securities Finance Companies for Margin Transactions

Mnemonic	Item number	Category
MTL	G137	Financial Services

This item is available for brokers/dealers only.

This item represents the total cash and/or securities borrowed from securities finance companies to finance loans to customers making purchases on margin. These borrowings are collateralized by guarantee deposits based on a percentage of the original value of the margin transaction.

This item is a component of Liabilities - Total (LT).

Loans to Total Investment Assets

Loans to Total Investment Assets

Mnemonic	Concept Calculation	Category
LONAST	$(IALTI/IATI) * 100$	Financial Services

This concept is available for insurance companies only.

This concept is Investment Assets - Loans - Total *divided by* Investment Assets - Total *multiplied by* 100.

Loans/Claims/Advances

Loans/Claims/Advances - Banks and Government - Total

Mnemonic	Item number	Category
LCABG	G11	Financial Services

This item is available for banks only.

This item represents the monetary value of all outstanding loans, claims, and cash advances made to other banks, financial institutions, and governmental authorities.

This item is the *sum* of:

1. Loans/Claims/Advances - Government (LCAG)
2. Loans/Claims/Advances - Total (Banks) (LCAT)

Loans/Claims/Advances - Commercial

Mnemonic	Item number	Category
LCACL	G44	Financial Services

This item represents the monetary value of all outstanding loans, claims, and advances made to commercial and industrial borrowers. It is reported before deducting reserves for credit losses and unearned income (when a breakout is available).

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item includes:

1. Agricultural loans
2. Bills of exchange
3. Business installment loans
4. Commercial equity loans
5. Commercial loans
6. Commercial loans and bills discounted
7. Construction and development loans (unless secured by mortgage)
8. Factored accounts receivable
9. Industrial loans
10. Loans for manufacturing
11. Mining and extracting loans

12. Retail and wholesale sales loans
13. Service industry loans
14. Trade acceptances

This item excludes:

1. Commercial lease finance receivables (included in Loans/Claims Advances - Lease [LCAL])
2. Commercial mortgages (included in Loans/Claims/Advances - Mortgage [LCAM])
3. Commercial real estate loans (included in Loans/Claims/Advances - Mortgage [LCAM])
4. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])

Canada, United States This item includes loans to governments and official institutions.

Loans/Claims/Advances - Consumer

Mnemonic	Item number	Category
LCACR	G43	Financial Services

This item represents the monetary value of all outstanding loans, claims, and advances made to individuals for personal expenditures. It is reported before deducting reserves for credit losses and unearned income (when a breakout is available).

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item includes:

1. Automobile loans
2. Claims on individuals
3. Consumer finance receivables
4. Consumer overdrafts
5. Credit card loans
6. Home equity loans
7. Home improvement loans
8. Installment credit receivables
9. Installment loans
10. Loans to individuals
11. Other consumer loans
12. Promissory notes from individuals
13. Revolving credit loans
14. Shopping loan contracts

This item excludes:

1. Commercial and trade loans (included in Loans/Claims/Advances - Commercial [LCACL])
2. Consumer mortgage loans (included in Loans/Claims/Advances - Mortgage [LCAM])
3. Consumer real estate loans (included in Loans/Claims/Advances - Mortgage [LCAM])
4. Lease financing receivables (included in Loans/Claims/Advances - Lease [LCAL])
5. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])

Loans/Claims/Advances - Customers

Mnemonic	Item number	Category
LCACU	G50	Financial Services
LCACUF	GF5	footnote

This item represents the monetary value of all outstanding loans, claims, and advances made to individual, commercial, and industrial borrowers, *less* reserves for possible credit losses and unearned income.

This item is the *sum* of:

1. Loans/Claims/Advances - Commercial (LCACL)
2. Loans/Claims/Advances - Consumer (LCACR)
3. Loans/Claims/Advances - Lease (LCAL)
4. Loans/Claims/Advances - Mortgage (LCAM)
5. Loans/Claims/Advances - Other (LCAO)

less:

1. Reserves for Credit Losses (Assets) (RCL)
2. Unearned Income (UI)

This item includes:

1. Claims on customers
2. Customer advances
3. Customer loans
4. Customer overdrafts
5. Finance receivables
6. Lease receivables

This item excludes:

1. Adjustments for loan loss provisions reported in the Liabilities section (included in Provision - Credit Losses (Balance Sheet) [PVCL])
2. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Liabilities] [IALTI])

Australia This item includes:

1. Bills discounted
2. Outstandings under hire-purchase
3. Redeemable preferred/preference stock financing

Canada This item includes:

1. Lease financing
2. Mortgages

France This item includes:

1. Bills of exchange (effets de crédits)
2. Customer overdrafts (comptes débiteurs de la clientèle)
3. Trade acceptances (créances commerciales).

Germany This item includes:

1. Bills of exchange - own drawings (Wechsel - eigene Ziehungen)
2. Mortgage bank lending
3. Promissory notes

Hong Kong This item includes advances to customers.

Italy This item includes:

1. Advances on marketable securities
2. Bills and rediscounted bills
3. Discounted bills of exchange
4. Loans with mortgage guarantees

Japan This item includes:

1. Loans and bills discounted
2. Monetary receivables bought

Netherlands This item includes bills receivable (*wissel*).

Spain This item includes:

1. Bills and loans - private sector and nonresidents (inversiones crediticias - crédito al sector privado y no residente)
2. Foreign currency loans (créditos en moneda extranjera)

United Kingdom This item includes hire-purchase debtors.

United States This item includes lease financing.

Footnote Code

Code	Description
BK	Includes other expenses
EC	Reported gross (provision for credit losses reported in the Liabilities section)
QP	Components are reported net of reserve for credit losses
QU	Components are reported net of unearned income
RK	Combination BK and QP
RQ	Combination BK and QU
SM	Combination BK and EC
VQ	Combination BK and XP
XP	Combination QP and QU

Loans/Claims/Advances - Government

Mnemonic	Item number	Category
LCAG	G10	Financial Services

This item is available for banks only.

This item represents the monetary value of all outstanding loans, claims, or cash advances made to governmental authorities.

This item is a component of Loans/Claims/Advances - Banks and Government - Total (LCABG).

This item excludes:

1. Government investment securities (included in Investment Securities - Total [IST])
2. Regulatory deposits (included in Cash and Due From Banks [CH])
3. Treasury bills (included in Short-Term Investments - Total [IVST])

Germany This item includes recovery claims on federal and state authorities under the Currency Reform Acts (*Ausgleichs und Deckungsforderungen gegen die öffentliche Hand*).

Spain This item includes public sector bills and loans (inversiones crediticias - crédito al sector publico).

Loans/Claims/Advances - Lease

Mnemonic	Item number	Category
LCAL	G46	Financial Services

This item represents the outstanding balances for leases on property acquired by the company for leasing to customers. It is reported before deducting reserves for credit losses and unearned income (when a breakout is available).

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item includes:

1. Direct lease financing
2. Finance leases
3. Hire-purchase debtors/receivables
4. Lease financing
5. Leasing receivables
6. Leveraged leases
7. Maintenance or service leases
8. Receivables on assets leased to customers
9. Service leases
10. Sublease contracts

This item excludes:

1. Commercial loans (included in Loans/Claims/Advances - Commercial [LCACL])
2. Consumer loans (included in Loans/Claims/Advances - Consumer [LCACR])
3. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])
4. Mortgage loans (included in Loans/Claims/Advances - Mortgage [LCAM])

Australia This item includes:

1. Equity participation in leveraged leases and equity lease transactions
2. Outstandings under hire-purchase

Sweden This item includes equipment leased to customers.

Loans/Claims/Advances - Long-Term (Banks)

Mnemonic	Item number	Category
LCALT	G8	Financial Services

This item is available for banks only.

This item represents the monetary value of all outstanding long-term loans, claims, or cash advances made to other banks and financial institutions.

This item is a component of Loans/Claims/Advances - Total (Banks) (LCAT).

This item includes:

1. Long-term balances due from banks at interest
2. Long-term claims on banks
3. Long-term interbank lending
4. Long-term interest earning deposits
5. Long-term placings with banks

Germany This item includes:

1. Claims on banks with original period or periods of at least three months, but less than four years (Forderungen an Kreditinstitute mit vereinbarter Laufzeit oder Kündigungsfrist von mindestens drei Monaten, aberweniger als vier Jahren)
2. Claims on banks with original period or periods of four years or more (Forderungen an Kreditinstitute mit vereinbarter Laufzeit oder Kündigungsfrist von vier Jahren oder länger)

Spain This item includes:

1. Amounts due from banks and other financial entities - assets temporarily ceded (intermediarios financieros - cesión temporal de activos)
2. Amounts due from banks and other financial entities - mutual accounts and others (intermediarios financieros - cuentas mutuas y otras)

Loans/Claims/Advances - Mortgage

Mnemonic	Item number	Category
LCAM	G45	Financial Services

This item represents the total value of all outstanding loans, claims, and advances secured by real estate. It is reported before deducting reserves for credit losses and unearned income (when a breakout is available).

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item includes:

1. Claims on customers secured by mortgages on real estate
2. Commercial mortgages
3. Commercial real estate loans
4. Consumer real estate loans
5. Loans on deeds
6. Mortgage bank lendings
7. Mortgage loans and mortgages
8. Mortgages held for sale
9. Real estate loans

This item excludes:

1. Commercial loans not secured by property (included in Loans/Claims/Advances - Commercial [LCACL])
2. Consumer loans not secured by property (included in Loans/Claims/Advances - Consumer [LCACR])
3. Lease financing (included in Loans/Claims/Advances - Lease [LCAL])
4. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])

Loans/Claims/Advances - Other

Mnemonic	Item number	Category
LCAO	G47	Financial Services
LCAOF	GF13	footnote

This item represents the total value of all outstanding loans not classified as consumer, commercial, mortgage, or lease. It is reported before deducting reserves for credit losses and unearned income (when a breakout is available).

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item excludes:

1. Commercial loans (included in Loans/Claims/Advances - Commercial [LCACL])
2. Consumer loans (included in Loans/Claims/Advances - [LCACR])
3. Lease financing (included in Loans/Claims/Advances - Lease [LCAL])
4. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])
5. Mortgage loans (included in Loans/Claims/Advances - Mortgage [LCAM])

Footnote Code

Code	Description
BN	Includes some or all foreign accounts

Loans/Claims/Advances - Short-Term (Banks)

Mnemonic	Item number	Category
LCAST	G7	Financial Services

This item is available for Banks only.

This item represents the monetary value of all outstanding short-term loans, claims, or cash advances made to other banks and financial institutions.

This item is a component of Loans/Claims/Advances - Total (Banks) (LCAT).

This item includes:

1. Short-term balances due from banks at interest
2. Short-term claims on banks
3. Short-term interbank lending
4. Short-term interest earning deposits
5. Short-term placings with banks

This item excludes:

1. Demand deposits (included in Cash and Due From Banks [CH])
2. Federal funds sold (included in Federal Funds Sold [FFS])
3. Securities purchased under resale agreements (included in Resale Agreements [RAGR])

Germany This item includes claims on banks, with original periods of notice of less than three months (*forderungen an Kreditinstitute, mit vereinbarter Laufzeit von weniger als drei Monaten*).

Loans/Claims/Advances - Total (Banks)

Mnemonic	Item number	Category
LCAT	G9	Financial Services

This item is available for banks only.

This item represents the monetary value of all outstanding loans, claims, or cash advances made to other banks and financial institutions.

This item is a component of Loans/Claims/Advances - Banks and Government - Total (LCABG).

This item is the *sum* of:

1. Loans/Claims/Advances - Long-Term (Banks) (LCALT)
2. Loans/Claims/Advances - Short-Term (Banks) (LCAST)

This item includes:

1. Certificates of deposit
2. Claims on banks not payable on demand
3. Due from banks at interest
4. Interbank lending
5. Interest-bearing deposits
6. Short-term deposits
7. Time deposits

This item excludes:

1. Demand deposits (included in Cash and Due From Banks [CH])
2. Federal funds sold (included in Federal Funds Sold [FFS])
3. Securities purchased under resale agreements (included in Resale Agreements [RAGR])

Local Market Index Indicator

Local Market Index Indicator

Mnemonic	Category
LMII	Issue

This multiple element item identifies an issue's participation in a Local Market Index. Up to two different codes may be used. The Local Market Index is determined primarily by the exchange on which the issue's shares are traded. In some instances, a Local Market Index may encompass more than one narrowly defined exchange, such as the S&P Industrial Index. Not all Local Market Index Indicators are currently available.

This item is updated on a monthly basis.

For a complete listing of Local Market Index Indicator Codes, see the Local Market Index Indicator Codes section in Part III (Reference Codes) of this guide.

Local Market Index Indicator - Current (Element 1)

Mnemonic

LMIIS1

Category

Issue

The Local Market Index Indicator - Current item identifies an issue's participation in a Local Market Index. LMIIS1 indicates the first local market index. The Local Market Index is determined primarily by the exchange on which the issue's shares are traded. In some instances, a Local Market Index may encompass more than one narrowly defined exchange, such as the S&P Industrial Index. Not all Local Market Index Indicators are currently available.

This item is updated on a daily basis.

For a complete listing of Local Market Index Indicator Codes, see the Local Market Index Indicator Codes section in Part III (Reference Codes) of this guide.

Local Market Index Indicator - Current (Element 2)

Mnemonic

LMIIS2

Category

Issue

The Local Market Index Indicator - Current item identifies an issue's participation in a Local Market Index. LMIIS2 will indicate the second local market index if applicable. The Local Market Index is determined primarily by the exchange on which the issue's shares are traded. In some instances, a Local Market Index may encompass more than one narrowly defined exchange, such as the S&P Industrial Index. Not all Local Market Index Indicators are currently available.

This item is updated on a daily basis.

For a complete listing of Local Market Index Indicator Codes, see the Local Market Index Indicator Codes section in Part III (Reference Codes) of this guide.

Long-Term Borrowings to Total Liabilities

Long-Term Borrowings to Total Liabilities

Mnemonic

LTBLIA

**Concept
Calculation**
 $(DLTT/LT) * 100$
Category
Industrial
Financial Services

This concept is Long-Term Debt - Total *divided by* Liabilities - Total *multiplied by* 100.

Long-Term Debt

Long-Term Debt - Change (FOF)

Mnemonic	Item Number	Category
LTDCH	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents the net changes in long-term debt, reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

This item includes:

1. Proceeds from/increase in long-term debt
2. Repayment/redemption of long-term debt

Long-Term Debt - Issuance

Mnemonic	Item number (for North America)	Category
DLTIS	G672	Industrial

This item represents the amount of funds generated from issuance of long-term debt.

Format codes 1-3, 5-7

This item is a component of Sources of Funds - Total (FSRCT) on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code = 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6).

This item is a component of Financing Activities - Net Cash Flow (FINCF) on a Statement of Cash Flows (Format Code = 7).

This item includes:

1. Changes in debt not classified into current or long-term debt (for companies reporting statement formats other than a Working Capital Statement (Format Code = 1))
2. Long-term debt issued for or assumed in an acquisition
3. Proceeds from bonds, note obligations, capitalized lease obligations, etc. (funds generated from any long-term debt categories)
4. Reclassification of current debt to long-term debt

This item excludes:

1. Changes in current debt (for companies reporting statement formats other than a Working Capital Statement (Format Code = 1))
2. Current maturities of long-term debt (when a breakout is available) (for companies reporting statement formats other than a Working Capital Statement [Format Code = 1])

This item contains a Combined Figure data code (@CF) when:

1. Retired long-term debt is reported net of debt issued (included in Long-Term Debt -Reduction [DLTR])
2. Different types of long-term debt are combined (and no breakout is available) (included in Source of Funds - Other [FSRCO] or Financing Activities - Other [FIAO])

Format code 11

This item is a component of Source of Funds - Total (FSRCT).

This item includes:

1. Increase in debt not classified as current or long-term
2. Long-term debt issued for or assumed in an acquisition
3. Proceeds from bonds, note obligations, capitalized lease obligations, or other funds generated from any long-term debt categories
4. Reclassification of current debt into long-term debt

Long-Term Debt - Other

Mnemonic	Item number	Category
DLTO	G134	Financial Services

This item represents all senior debt obligations due after the current operating cycle.

This item is a component of Long-Term Debt - Total (DLTT).

This item includes:

1. Bonds
2. Bonds and warrants
3. Bonds to be delivered
4. Borrowings due after one year
5. Borrowed money (long-term)
6. Convertible bonds and notes
7. Creditors covered by collateral
8. Dated/undated loan capital
9. Debentures
10. Liabilities to banks and other financial institutions
11. Liabilities under mortgage loans and land charges
12. Loans taken up in mortgage bank business
13. Long-term notes
14. Mortgage notes payable
15. Noncurrent obligations under capital leases
16. Notes or debt (regardless of whether or not they are interest-bearing)
17. Obligations that require interest payments
18. Parallel borrowings
19. Savings certificates of banks
20. Senior debt

This item excludes subordinated long-term debt (included in Long-Term Debt - Subordinated [DLTSUB])

Italy This item includes obligation loans

Long-Term Debt - Reduction

Mnemonic	Item number (for North America)	Category
DLTR	G678	Industrial

This item represents a reduction in long-term debt caused by the maturity of long-term debt, payments of long-term debt, and the conversion of debt to capital stock.

Format codes 1-3, 5-7

This item is a component of Uses of Funds - Total (FUSET) on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code = 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6).

This item is a component of Financing Activities - Net Cash Flow (FINCF) on a Statement of Cash Flows (Format Code = 7).

This item includes:

1. Changes in debt not classified as current and long-term debt (for companies reporting statement formats other than a Working Capital Statement [Format Code = 1])
2. Conversion of debt to common/ordinary stock
3. Current maturities of long-term debt on a Working Capital Statement (Format Code = 1)
4. Long-term creditors (when components are not reported separately on the Flow of Funds Statements or in the notes)
5. Transfers or reclassifications of long-term debt to current liabilities

This item excludes:

1. Changes in current debt (for companies reporting statement formats other than a Working Capital Statement [Format Code = 1])
2. Current maturities of long-term debt (when a breakout is available) (for companies reporting statement formats other than a Working Capital Statement [Format Code = 1])

This item contains a Combined Figure data code (@CF) when:

1. Long-term debt issued is reported net of debt retired (Long-Term Debt - Issuance [DLTIS])
2. Different types of long-term debt are combined (and no breakout is available) (included in Uses of Funds - [FUSEO] or Financing Activities - Other [FIAO])

Format code 11

This item is a component of Use of Funds - Total (FUSET).

This item includes:

1. Conversion of debt into common/ordinary stock
2. Reclassification of long-term debt to current liabilities

Long-Term Debt - Subordinated

Mnemonic	Item number	Category
DLTSUB	G133	Financial Services

This item represents all long-term debt obligations having claims to interest and principal subordinate to that of ordinary debt.

This item is a component of Long-Term Debt - Total (DLTT).

This item includes:

1. Convertible subordinated debentures
2. Senior subordinated debentures
3. Subordinated bonds and notes
4. Subordinated capital notes
5. Subordinated debentures
6. Subordinated loans

Long-Term Debt - Total

Mnemonic	Item number	Category
DLTT	G135	Industrial Financial Services
DLTTF	GF18	footnote

Industrial definition

This item represents interest-bearing obligations due after the current year.

This item is a component of Liabilities - Total (LT).

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Extractive industries'
 - Advances for exploration and development
 - Production payments and advances for exploration and development
1. Finance lease obligations
2. Forestry and paper companies' timber contracts
3. Indebtedness to affiliates
4. Industrial revenue bonds
5. Loans on insurance policies
6. Long-term lease obligations (capitalized lease obligations)
7. Notes payable due within one year and to be refunded by long-term debt (when reported as a noncurrent liability)
8. Publishing companies' royalty contracts payable
9. Purchase obligations and payments to officers

This item excludes:

1. Accounts payable/creditors due after one year (included in Liabilities - Sundry [LS])
2. Accrued interest on long-term debt (when a breakout is available) (included in Liabilities - Sundry [LS])
3. Customers' deposits on bottles, cases, and kegs (included in Liabilities - Sundry [LS])
4. Deferred compensation (included in Liabilities - Sundry [LS])

Finland This item includes pension loans.

France This item includes perpetual subordinated debt (*titres subordonnés à durée indéterminée [T.S.D.I.]*) which has no contractual maturity.

Japan This item includes:

1. Long-term borrowings
2. Corporate bonds - Straight bonds
3. Corporate bonds - Convertible bonds
4. Corporate bonds - Warrant bonds

This item is provided by TOYO KEIZAI, Inc.

Spain This item excludes medium-term debt (due in 18 months or less) (included in Notes Payable [NP]).

United States This item includes industrial revenue bonds.

Financial Services definition

This item represents all financial obligations due after the current operating cycle. It includes the current portion of long-term borrowings (when no breakout is available).

This item is a component of Invested Capital (ICAPT) and Liabilities - Total (LT).

This item is the *sum* of:

1. Long-Term Debt - Other (DLTO)
2. Long-Term Debt - Subordinated (DLTSUB)

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Convertible debt
5. Debentures
6. Finance lease obligations
7. Indebtedness to affiliates
8. Loans on insurance policies
9. Long-term lease obligations (capitalized lease obligations)
10. Long-term notes
11. Notes payable due within one year and to be refinanced by long-term debt
12. Production payments
13. Purchase obligations and payments to officers

This item excludes:

1. Accounts payable/creditors due after one year (included in Accounts Payable/Creditors - Other [APOFS])
2. Accrued interest on long-term debt (when a breakout is available) (included in Accrued Expense and Deferred Income [AEDI])

This item represents financial debt with an original term of four or more years (when the Balance Sheet Presentation Code is *GM*). When available, the debt due in less than four years is a component of Debt in Current Liabilities (DLC).

Finland This item includes pension loans.

France This item includes perpetual subordinated debt (*titres subordonnés à durée indéterminée [T.S.D.I.]*) which has no contractual maturity.

Spain This item excludes medium-term debt (due in eighteen months or less) (included in Debt in Current Liabilities [DLC]).

United States This item includes industrial revenue bonds.

Footnote Code

Code	Description
ES	Includes current portion of long-term debt; when the Balance Sheet Presentation Code is GN, includes short-term borrowings
EY	Combination ES and IM
IM	Includes liabilities other than financial debt

Long-Term Debt - Total - Interim

Mnemonic	Category
DLTTIS	Industrial Financial Services

This item represents Long-Term Debt - Total on an **Interim** basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents interest-bearing obligations due after the current year.

This item is a component of Liabilities - Total.

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Extractive industries'
 - Advances for exploration and development
 - Production payments and advances for exploration and development
1. Finance lease obligations
2. Forestry and paper companies' timber contracts
3. Indebtedness to affiliates
4. Industrial revenue bonds
5. Loans on insurance policies
6. Long-term lease obligations (capitalized lease obligations)

7. Notes payable due within one year and to be refunded by long-term debt (when reported as a noncurrent liability)
8. Publishing companies' royalty contracts payable
9. Purchase obligations and payments to officers

This item excludes:

1. Accounts payable/creditors due after one year (included in Liabilities - Sundry)
2. Accrued interest on long-term debt (when a breakout is available) (included in Liabilities - Sundry)
3. Customers' deposits on bottles, cases, and kegs (included in Liabilities - Sundry)
4. Deferred compensation (included in Liabilities - Sundry)

Finland This item includes pension loans.

France This item includes perpetual subordinated debt (*titres subordonnés à durée indéterminée [T.S.D.I.]*) which has no contractual maturity.

Spain This item excludes medium-term debt (due in 18 months or less) (included in Notes Payable).

United States This item includes industrial revenue bonds.

Financial Services definition

This item represents all financial obligations due after the current operating cycle. It includes the current portion of long-term borrowings (when no breakout is available).

This item is a component of Invested Capital (ICAPT) and Liabilities - Total.

This item is the *sum* of:

1. Long-Term Debt - Other
2. Long-Term Debt - Subordinated

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Convertible debt
5. Debentures
6. Finance lease obligations
7. Indebtedness to affiliates
8. Loans on insurance policies
9. Long-term lease obligations (capitalized lease obligations)
10. Long-term notes
11. Notes payable due within one year and to be refinanced by long-term debt
12. Production payments
13. Purchase obligations and payments to officers

This item excludes:

1. Accounts payable/creditors due after one year (included in Accounts Payable/Creditors - Other)
2. Accrued interest on long-term debt (when a breakout is available) (included in Accrued Expense and Deferred Income)

This item represents financial debt with an original term of four or more years (when the Balance Sheet Presentation Code is *GM*). When available, the debt due in less than four years is a component of Debt in Current Liabilities.

Finland This item includes pension loans.

France This item includes perpetual subordinated debt (*titres subordonnés à durée indéterminée [T.S.D.I.]*) which has no contractual maturity.

Spain This item excludes medium-term debt (due in eighteen months or less) (included in Debt in Current Liabilities).

United States This item includes industrial revenue bonds.

Long-Term Debt - Total - Preliminary

Mnemonic

DLTPS

Category

Industrial

Financial Services

This item represents Long-Term Debt - Total collected on a **Preliminary** basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents interest-bearing obligations due after the current year.

This item is a component of Liabilities - Total.

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Extractive industries'
 - Advances for exploration and development
 - Production payments and advances for exploration and development
1. Finance lease obligations
2. Forestry and paper companies' timber contracts
3. Indebtedness to affiliates
4. Industrial revenue bonds
5. Loans on insurance policies
6. Long-term lease obligations (capitalized lease obligations)
7. Notes payable due within one year and to be refunded by long-term debt (when reported as a noncurrent liability)
8. Publishing companies' royalty contracts payable
9. Purchase obligations and payments to officers

This item excludes:

1. Accounts payable/creditors due after one year (included in Liabilities - Sundry)
2. Accrued interest on long-term debt (when a breakout is available) (included in Liabilities - Sundry)
3. Customers' deposits on bottles, cases, and kegs (included in Liabilities - Sundry)
4. Deferred compensation (included in Liabilities - Sundry)

Finland This item includes pension loans.

France This item includes perpetual subordinated debt (*titres subordonnés à durée indéterminée [T.S.D.I.]*) which has no contractual maturity.

Spain This item excludes medium-term debt (due in 18 months or less) (included in Notes Payable).

United States This item includes industrial revenue bonds.

Financial Services definition

This item represents all financial obligations due after the current operating cycle. It includes the current portion of long-term borrowings (when no breakout is available).

This item is a component of Invested Capital (ICAPT) and Liabilities - Total.

This item is the *sum* of:

1. Long-Term Debt - Other
2. Long-Term Debt - Subordinated

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Convertible debt
5. Debentures
6. Finance lease obligations
7. Indebtedness to affiliates
8. Loans on insurance policies
9. Long-term lease obligations (capitalized lease obligations)
10. Long-term notes
11. Notes payable due within one year and to be refinanced by long-term debt
12. Production payments
13. Purchase obligations and payments to officers

This item excludes:

1. Accounts payable/creditors due after one year (included in Accounts Payable/Creditors - Other)
2. Accrued interest on long-term debt (when a breakout is available) (included in Accrued Expense and Deferred Income)

This item represents financial debt with an original term of four or more years (when the Balance Sheet Presentation Code is *GM*). When available, the debt due in less than four years is a component of Debt in Current Liabilities.

Finland This item includes pension loans.

France This item includes perpetual subordinated debt (*titres subordonnés à durée indéterminée [T.S.D.I.]*) which has no contractual maturity.

Spain This item excludes medium-term debt (due in eighteen months or less) (included in Debt in Current Liabilities).

United States This item includes industrial revenue bonds.

Long-Term Debt (Parent)

Mnemonic	Item number	Category
LTDP	G482	Financial Services

This item is available for U.S. bank holding companies only.

This item represents borrowings of the parent bank holding company maturing after one year or the current operating cycle.

This item is a component of Liabilities - Total (Parent) (LTP).

This item includes:

1. Capital notes
2. Intermediate-term debt
3. Subordinated debt

This item excludes short-term borrowings (included in Short-Term Debt (Parent) (STDP)).

Long-Term Debt as a Percentage of Shareholders Equity

Mnemonic	Concept Calculation	Category
DSE	$(DLTT / (CEQ + PSTK)) * 100$	Industrial Financial Services

Long-Term Debt/Shareholders' Equity is Total Long-Term Debt, or debt obligations due more than one year from the company's balance sheet date, *divided by* the sum of Common Equity as Reported, or the common shareholders' interest in the company, *plus* Preferred Stock, or the net number of preferred shares at yearend *multiplied by* the par or stated value per share. The ratio is *multiplied by* 100.

Long-Term Debt as a Percentage of Tangible Assets

Mnemonic	Concept Calculation	Category
LTDTAT	$DLTT / (AT - INTAN) * 100$	Industrial Financial Services

This item represents Long-Term Debt - Total *divided by* the *difference* of Assets - Total *minus* Intangibles, and *multiplied by* 100.

Long-Term Debt as a Percentage of Total Capital

Mnemonic	Concept Calculation	Category
LTDCAP	$DLTT / ICAPT * 100$	Financial Services

This item represents Long-Term Debt - Total *divided by* Invested Capital - Total, and *multiplied by* 100.

Long-Term Debt Due in One Year

Mnemonic	Item number	Category
DD1	G127	Industrial Financial Services

Industrial definition

This item represents the current portion of long-term debt.

This item is a component of Debt in Current Liabilities (DLC).

This item includes:

1. Current portion of all items classified as long-term debt
2. Finance lease obligations
3. Loan installments
4. Sinking fund payments

This item contains a Not Available data code (@NA) when the company uses an unclassified Balance Sheet and no breakout of long-term debt is available.

Japan This item includes:

1. Current portion of long-term borrowings
2. Current portion of bonds

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents the current portion of long-term debt.

This item is a component of Debt in Current Liabilities (DLC).

This item includes:

1. Current portion of all items classified as long-term debt
2. Current portion of finance lease obligations
3. Loan installments
4. Minimum capital lease payments for current year
5. Sinking fund payments

This item represents the portion of long-term debt with an initial term of four years or more (when the Balance Sheet Presentation Code is *GM*).

Long-Term Debt to Common Equity

Mnemonic	Concept Calculation	Category
DCE	$(DLTT/CEQ) * 100$	Industrial Financial Services

This concept is the *sum* of Long Term Debt - Total *divided* by Common/Ordinary Equity *multiplied* by 100.

Long-Term Debt/Liabilities - Change (FOF)

Mnemonic	Item number	Category
LTDLCH	Not Applicable	Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents the total increase (decrease) in long-term debt and/or liabilities as reported in the Movement in Funds or Working Capital section.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease) (CHENFD).

Long-Term Financing Ratio

Long-Term Financing Ratio

Mnemonic	Concept Calculation	Category
LTFIN	@ PAVG (((DLTT + SEQ)/AT) * 100, -1, 0)	Industrial Financial Services

This concept is the average of the most recent two years' of the *sum of* Long-Term Debt - Total *plus* Shareholders Equity - Total *divided by* Assets - Total *multiplied by* 100.

Long-Term Liabilities - Other - Increase/(Decrease)

Long-term Liabilities - Other - Increase/(Decrease) (FOF)

Mnemonic	Item number	Category
LTLO	Not Available	Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents changes in long-term liabilities other than debt, not elsewhere classified.

This item is a component of Source of Funds - Total (FSRCT).

'M' Data Definitions

Management of Liquid Resources - Net Cash Flow

Management of Liquid Resources - Net Cash Flow

Mnemonic	Item number	Category
LIQRESN	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total cash inflow (outflow) from changes in liquid resources or cash equivalents, reported in the Management of Liquid Resources section of the Cash Flow Statement.

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH).

- Before adoption of FRS 1

This item contains a Combined Figure (@CF) data code.

- After adoption of FRS 1

This item is equal to the sum of:

1. Loans and Deposits - (Increase)/Decrease (LNDEP)
2. Short-Term Investments - Increase)/Decrease (STINV)
3. Liquid Resources - Other Movements (LIQRESO)

Mandatory Securities Valuation Reserve

Mandatory Securities Valuation Reserve (Statutory)

Mnemonic	Item number	Category
MSVRV	G508	Financial Services

This item is available for U.S. insurance companies only.

This item represents reserves maintained by insurance companies to record capital gains resulting from changes in the market value of stocks and bonds held as investment assets. These reserves are required under statutory accounting principles.

Market Value

Market Value

Mnemonic	Concept Calculation	Units
MKVAL	@CSUM((PRCCM/@VALUE(QUOTEBLK,1))* @VALUE(CSHO[@YR(-11M)],CSHO[@YR (-11M)- 1]),@CHGCO(ISSUE))	Millions of dollars

Market Value is the Monthly Close Price multiplied by Common Shares Outstanding. (If Common Shares Outstanding for the current year is not available, the value for the previous year will be used. This calculation will search up to 2 prior years. If a company's CSHO is not available for any of these time periods, no market value will appear.

Market Value - Ordinary

Mnemonic	Concept Calculation	Units
MKVALO	@CSUM((PRCCM/@VALUE(QUOTEBLK,1))* @VALUE(CSHO[@YR(-11M)],CSHO[@YR (-11M)-1]),@set(@CHGCO(ISSUE),@or(@find ("ORD",dsci),@find("COM ",dsci),@find ("COM.",dsci))))	Millions of dollars

Market Value - Ordinary is the Monthly Close Price multiplied by Common Shares Outstanding for Common or Ordinary stock issues. (If Common Shares Outstanding for the current year is not available, the value for the previous year will be used. This calculation will search up to 2 prior years. If a company's CSHO is not available for any of these time periods, no market value will appear.

Minority Interest

Minority Interest (Balance Sheet)

Mnemonic	Item number	Category
MIB	G173	Industrial Financial Services

Industrial definition

This item represents the par or stated value of the portion of a consolidated subsidiary's share capital not owned by the parent company *plus* the minority interests' equity in the surplus of the company.

This item is a component of Liabilities - Total (LT).

This item includes:

1. Dividends in arrears on subsidiary preferred/preference capital not owned by the parent company
2. Minority share of group income
3. Subsidiary preferred dividends

This item excludes minority interest reported in the Current Liabilities section (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX]).

This item contains a Combined Figure data code (@CF) when minority interest is included in Preferred Stock - Total (PSTK).

This item contains a zero when the Level of Consolidation contains an *N*.

Financial Services definition

This item represents the par or stated value of the portion of a consolidated subsidiary's share capital not owned by the parent company *plus* the minority interests' equity in the surplus of the company.

This item is a component of Invested Capital (ICAPT) and Liabilities and Shareholders' Equity - Total (LSE).

This item includes:

1. The combined total is included in Subsidiary common/ordinary capital not owned by the parent company
2. Subsidiary preferred/preference capital not owned by the parent company
3. Participating policyholders' interest in earnings for Insurance companies

France Historically, this item contains a Not Available data code (@NA) because minority interest was not reported.

Minority Interest (FOF)

Mnemonic	Item number	Category
MIC	Not Applicable	Industrial

Format Code 10

This item represents adjustments made to operating activities to account for minority interest, as reported in the Operating Activities section of the Cash Flow Statement.

This item is a component of Operating Activities - Net Cash Flow (OANCF) on a Rest of World Cash Flow Statement by Activity.

This item contains a Combined Figure data code (@CF) when changes in minority interest are reported outside the Operating Activities section or on the Income Statement.

Format Code 11

This item represents adjustments made to the inflow of funds to account for minority interest, as reported in the Source of Funds section of the Cash Flow Statement.

This item is a component of Source of Funds - Total (FSRCT) on a Rest of World Cash Flow Statement by Source and Use.

This item contains a Combined Figure data code (@CF) when changes in minority interest are reported outside the Source of Funds section or on the Income Statement.

Minority Interest (Income Account)

Mnemonic	Item number	Category
MII	G372	Industrial Financial Services

Industrial definition

This item represents the portion of a consolidated subsidiary's income applicable to capital not owned by the parent company.

This item is a component of Income Before Extraordinary Items (IB).

This item includes:

1. Minority share of group income
2. Subsidiary preferred dividends

This item contains a Combined Figure data code (@CF) when minority interest is reported on the Balance Sheet but no breakout is available on the Income Statement.

Financial Services definition

This item represents the portion of a consolidated subsidiary's income applicable to capital not owned by the parent company.

This item is a component of Income Before Extraordinary Items (IB).

This item includes:

1. Minority share of group income
2. Subsidiary preferred dividends

France Historically, this item contains a Not Available data code (@NA) because minority interest was not reported.

Minority Interest in Shareholders' Equity - Change (FOF)

Mnemonic	Item number	Category
MISEQ	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents net changes in minority interest in liabilities or shareholders' equity, as reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

This item contains a Combined Figure date code (@CF) when changes in minority interest are reported outside the Financing Activities section, or if the Balance Sheet discloses a change between the current and prior years.

Money Claims in Trust (Trust Account)

Money Claims in Trust (Trust Account)

Mnemonic	Item number	Category
MCTT	G449	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of money claims in trust included in the trust account of a Japanese trust bank. This custodial trust handles money claims placed in trust with the trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

Money in Trusts Other than Money Trusts (Trust Account)

Money in Trusts Other than Money Trusts (Trust Account)

Mnemonic	Item number	Category
MITT	G447	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of money in trust (other than money trusts) included in the trust account of a Japanese trust bank. This investment management trust exists for the management of cash funds. The trust bank has discretionary management control over funds and is responsible for distribution of payments. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

Money Trusts (Trust Account)

Money Trusts (Trust Account)

Mnemonic	Item number	Category
MTT	G442	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of money trusts included in the trust account of a Japanese trust bank. Money trusts (*kinsen shintaku*) are savings-type trusts available in various forms to individuals and businesses. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

Jointly operated money trusts are savings trusts that represent a main source of funds for the trust bank. The trust bank has discretionary management control over the use of the funds primarily used for long-term lending and investment in securities. The principal of the trust is guaranteed for repayment by the trust bank.

Specified money trusts (*tokkin*) are custodial trusts managed according to customers' instructions and primarily invested in securities. The trust bank has no discretionary management control over the funds.

Fund trusts are investment management trusts for which the trust bank has discretionary management control over the funds. Funds are primarily invested in securities.

This item is a component of Liabilities - Total (Trust Account) (LTT).

This item includes:

1. Jointly operated money trusts
2. Specified money trusts (*tokkin*)

Monthend Rate

Monthend Rate

Mnemonic	Currency	Category
XAUDME	Australian Dollars	Currency Data Item
XBEFME	Belgian Francs	Currency Data Item
XGBPME	British Pounds	Currency Data Item
XCADME	Canadian Dollars	Currency Data Item
XEURME	EMU Euro	Currency Data Item
XXEUME	European Currency Units	Currency Data Item
XFRFME	French Francs	Currency Data Item
XDEMME	German Marks	Currency Data Item
XHKDME	Hong Kong Dollars	Currency Data Item
XITLME	Italian Lira	Currency Data Item
XJPYME	Japanese Yen	Currency Data Item
XNLGME	Netherlands Guilders	Currency Data Item

XZARME	So. African Rands	Currency Data Item
XESPME	Spanish Pesetas	Currency Data Item
XSEKME	Swedish Kroner	Currency Data Item
XCHFME	Swiss Francs	Currency Data Item
XUSDME	U.S. Dollars	Currency Data Item

This item represents the monthend exchange rate obtained from a United Kingdom clearing bank as of the close of business in the United Kingdom on the last working day of the month.

When the last working day of the month is a bank holiday in the United Kingdom, the New York branch of the clearing bank provides exchange rates as of the close of business in the United States.

Each Tier 1 currency has a monthend rate item.

Monthly Rate

Monthly Rate - 12-Months Moving Average

Mnemonic	Currency	Category
XAUD12	Australian Dollars	Currency Data Item
XBEF12	Belgian Francs	Currency Data Item
XGBP12	British Pounds	Currency Data Item
XCAD12	Canadian Dollars	Currency Data Item
XEUR12	EMU Euro	Currency Data Item
XXEU12	European Currency Units	Currency Data Item
XFRF12	French Francs	Currency Data Item
XDEM12	German Marks	Currency Data Item
XHKD12	Hong Kong Dollars	Currency Data Item
XITL12	Italian Lira	Currency Data Item
XJPY12	Japanese Yen	Currency Data Item
XNLG12	Netherlands Guilders	Currency Data Item
XZAR12	So. African Rands	Currency Data Item
XESP12	Spanish Pesetas	Currency Data Item
XSEK12	Swedish Kroner	Currency Data Item
XCHF12	Swiss Francs	Currency Data Item
XUSD12	U.S. Dollars	Currency Data Item

This item represents a 12-months average of exchange rates that SPC calculates from the current and prior 11 months' Average Monthly Rate.

Each Tier 1 currency has a 12-months moving average item.

Monthly Rate - Average

Mnemonic	Currency	Category
XAUDAV	Australian Dollars	Currency Data Item
XBEFAV	Belgian Francs	Currency Data Item
XGBPAV	British Pounds	Currency Data Item
XCADAV	Canadian Dollars	Currency Data Item
XEURAV	EMU Euro	Currency Data Item
XXEUAV	European Currency Units	Currency Data Item
XFRFAV	French Francs	Currency Data Item
XDEMAV	German Marks	Currency Data Item
XHKDAV	Hong Kong Dollars	Currency Data Item
XITLAV	Italian Lira	Currency Data Item
XJPYAV	Japanese Yen	Currency Data Item
XNLGAV	Netherlands Guilders	Currency Data Item
XZARAV	So. African Rands	Currency Data Item
XESPAV	Spanish Pesetas	Currency Data Item
XSEKAV	Swedish Kroner	Currency Data Item
XCHFAV	Swiss Francs	Currency Data Item
XUSDAV	U.S. Dollars	Currency Data Item

This item represents a monthly average of daily rates of exchange reported by a United Kingdom clearing bank as of each day's close of business.

When there is a bank holiday in the United Kingdom, the New York branch of the clearing bank provides exchange rates as of the close of business in the United States.

Each Tier 1 currency has a monthly rate average item.

Multiple Regression Calculations

Multiple Regression Alpha Calculation

$$a = \bar{Y} - b^1 \bar{X}^1 - b^2 \bar{X}^2$$

X1,
X2 Observed values of the two independent variables (for a multiple regression equation with two independent variables)

Y Observed value of the dependent variable

B1,B2 Multiple Regression Beta Calculation

Multiple Regression Beta Calculation

$$b^1 = \frac{[\sum X_2^2 - n\bar{X}_2^2][\sum X_1Y - n\bar{X}_1\bar{Y}] - (\sum X_1X_2 - n\bar{X}_1\bar{X}_2)(\sum X_2Y - n\bar{X}_2\bar{Y})}{[\sum X_1^2 - n\bar{X}_1^2][\sum X_2^2 - n\bar{X}_2^2] - [\sum X_1X_2 - n\bar{X}_1\bar{X}_2]^2}$$

$$b^2 = \frac{[\sum X_1^2 - n\bar{X}_1^2][\sum X_2Y - n\bar{X}_2\bar{Y}] - (\sum X_1X_2 - n\bar{X}_1\bar{X}_2)(\sum X_1Y - n\bar{X}_1\bar{Y})}{[\sum X_1^2 - n\bar{X}_1^2][\sum X_2^2 - n\bar{X}_2^2] - [\sum X_1X_2 - n\bar{X}_1\bar{X}_2]^2}$$

X1, X2 Observed values of the two independent variables (for a multiple regression equation with two independent variables)

Y Associated observed values of the dependent variable

\bar{Y} Average value of the dependent variable

n Number of observations

Multiple Regression Standard Error Calculation

$$standard\ error = \sqrt{\frac{\sum (Y - \hat{Y})^2}{n - K'}}$$

Y Observed value of the dependent variable

\hat{Y} Predicted value of the dependent variable

K Number of independent variables

N Number of observations

N

Noninterest Revenue to Total Revenue

Noninterest Revenue to Total Revenue

Mnemonic	Concept Calculation	Category
NINREV	$(\text{INITB}/\text{REVT}) * 100$	Financial Services

This concept is $\text{Income} - \text{Noninterest} - \text{Total (Bank)}$ *divided by* $\text{Revenue} - \text{Total}$ *multiplied by* 100.

Net Charge-Off Ratio

Net Charge - Off Ratio

Mnemonic	Concept Calculation	Category
CHGOFF	$((\text{LLWO} - \text{LLRCR})/\text{LCAT}) * 100$	Financial Services

This concept is the *difference between* $\text{Loan Losses Written Off} - \text{Charged to Reserves}$ *minus* $\text{Loan Loss Recoveries} - \text{Credited to Reserves}$ *divided by* $\text{Loans/Claims/Advances} - \text{Total}$ *multiplied by* 100.

Net Income

Net Income - Total (Statutory)

Mnemonic	Item number	Category
NITS	G516	Financial Services

This item is available for U.S. insurance companies only.

This item represents total net income of a United States insurance company as reported under statutory accounting principles.

This item includes:

1. Life net income
2. Property and casualty net income

Net Income (Parent)

Mnemonic	Item number	Category
NIP	G504	Financial Services

This item is available for U.S. bank holding companies only.

This item represents income of the parent bank holding company after deducting all expenses including income taxes, but before extraordinary items and provisions for dividends.

This item is the *sum* of:

1. Equity in Undistributed Income of Subsidiaries (Parent) (EQIP)
2. Income Before Income Taxes and Equity in Undistributed Income (Parent) (IBTP)

less:

1. Income Taxes (Parent) (TXIP)

Net Interest Income

Net Interest Income

Mnemonic	Item number	Category
NIINT	G385	Financial Services

This item represents total interest and dividends received from earning assets *less* total interest paid for use of debt and deposit accounts.

This item is Interest and Dividend Income - Total (IDIT) less Interest Expense - Total (XINT).

Net Items

Net Items - Other

Mnemonic	Item number	Category
NITO	G622	Industrial
NIO	G375	Financial Services

Industrial definition

This item represents after-tax items not classified elsewhere on the Income Statement.

This item is a component of Net Items - Total (NIT).

This item includes:

1. Amounts written off goodwill
2. Foreign exchange adjustments (when reported after taxes)

Canada, United States This item contains a zero.

Japan This item includes:

1. Amortization of consolidation goodwill (after income taxes)
2. Foreign currency translation adjustments and other adjustments (after income taxes)

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents after-tax items not classified elsewhere on the Income Statement.

This item is a component of Net Items - Total (NIT).

This item includes:

1. Amounts written off goodwill
2. Foreign exchange adjustments (when reported after taxes)

This item excludes:

1. Capital gains reported after taxes (included in Capital Gains - After-tax [CGA])
2. Equity in earnings of permanent investments reported after taxes (included in Equity in Earnings - After-tax [EIEA])

Net Items - Other and Capital Gains After Tax

Mnemonic	Item number	Category
NIOCG	G607	Industrial Financial Services

This item is the *sum* of:

1. Net Items Other (NITO)
2. Income Before Extraordinary Items (IB)

Net Items - Total

Mnemonic	Item number	Category
NIT	G376	Industrial Financial Services

Industrial definition

This item represents all accounts reported after taxes that are not extraordinary exceptional items, discontinued operations, or minority interest.

This item is a component of Income Before Extraordinary Items (IB).

This item is the *sum* of:

1. Equity in Earnings - After-tax (EIEA)
2. Net Items - Other (NITO)
3. Preacquisition Profits (PACQP)

This item excludes:

1. Extraordinary items (included in Extraordinary Items [XI])
2. Minority interest (included in Minority Interest (Income Account) [MII])

Canada, United States This item contains an amount only when equity in earnings is reported after taxes.

Financial Services definition

This item represents all accounts reported after taxes that are not extraordinary or exceptional items, discontinued operations, or minority interest.

This item is a component of Income Before Extraordinary Items (IB).

This item is the *sum* of:

1. Capital Gains - After-tax (CGA)
2. Equity in Earnings - After-tax (EIEA)
3. Net Items - Other (NIO)

This item excludes:

1. Extraordinary items (included in Extraordinary Items [XI])
2. Minority interest (included in Minority Interest [Income Account] [MII])

Net Operating Assets

Net Operating Assets

Mnemonic	Concept Calculation	Category
NOA	PPENT + ACT - LCT	Industrial

This concept is the *sum* of Property, Plant, and Equipment (Net) - Total *plus* Current Assets - Total *less* Current Liabilities - Total.

Net Loans as a Percentage of Total

Net Loans as a Percentage of Total Assets

Mnemonic	Concept Calculation	Category
NLA	RECT/AT*100	Industrial

This item represents Receivables - Total *divided by* Assets - Total *multiplied by* 100.

Net Loans as a Percentage of Total Deposits

Mnemonic	Concept Calculation	Category
NLD	RECT/AP*100	Industrial

This item represents Receivables - Total *divided by* Accounts Payable *multiplied by* 100.

Net Overdrafts Acquired with Subsidiaries

Net Overdrafts Acquired with Subsidiaries (FOF)

Mnemonic	Item number	Category
NOASUB	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the net amount of overdrafts acquired with new subsidiary undertakings, reported on the Cash Flow Statement.

This item is a component of Acquisitions and Disposals - Net Cash Flow (ACQDISN).

- Before adoption of FRS 1

This item contains a Combined Figure (@CF) data code.

- After adoption of FRS 1

This item contains a Combined Figure (@CF) data code when there is no detailed break-out between the acquisition of subsidiaries and net overdrafts. The combined total is included in Subsidiary Undertakings - Purchase [SUBPUR]).

Net Profit Margin

Net Profit Margin

Mnemonic	Concept Calculation	Category
NPM	(IB/REVT) * 100	Financial Services

This concept is Income Before Extraordinary Items *divided by* Revenue - Total *multiplied by* 100.

Net Trade Cycle

Net Trade Cycle

Mnemonic	Concept Calculation	Category
TRCYCLE	SELLINV+COLLECT -PAYAP	Industrial

This item represents Days to Sell Inventory *plus* Average Collection Period *minus* Days to Accounts Payable.

Non-Equity and Minority Interest Dividends Paid

Non-Equity and Minority Interest Dividends Paid (FOF)

Mnemonic	Item number	Category
NEQMI	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

- Before adoption of FRS 1

This item represents the amount of cash dividends paid by the parent company to its minority interests, reported in the Returns on Investments and Servicing of Finance section of the U.K. (revised FRS 1) Cash Flow Statement.

- After adoption of FRS 1

This item represents the total amount of cash dividends paid to non-equity shareholders and minority interests, reported in the Returns on Investments and Servicing of Finance section of the U.K. (revised FRS 1) Cash Flow Statement.

This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).

Nonadmitted Assets - Total

Nonadmitted Assets - Total (Statutory)

Mnemonic	Item number	Category
NAT	G507	Financial Services

This item is available for U.S. insurance companies only.

This item represents assets of a United States insurance company excluded from the Balance Sheet under statutory accounting principles.

This item includes:

1. Life nonadmitted assets
2. Property and casualty assets

Nonfinancial Service

Nonfinancial Service Operating Expense

Mnemonic	Item number	Category
XNF	G396	Financial Services

This item represents all expenses incurred for manufacturing, retailing, and other industrial or nonfinancial services operations of the company.

This item includes:

1. Cost of sales for nonfinancial services activities
2. Depreciation allocated to nonfinancial services activities
3. Manufacturing operating expense
4. Merchandising expense
5. Utilities expense

This item excludes expenses of financial services activities (including bank, insurance, broker/dealer, and real estate).

Nonfinancial Service Revenue

Mnemonic	Item number	Category
NFSR	G395	Financial Services
NFSRF	GF41	footnote

This item represents all revenue/income derived from manufacturing, retailing, and other industrial or nonfinancial services operations of the company.

This item is a component of Revenue/Income - Sundry (RIS).

This item includes:

1. Gross profit on manufacturing operations
2. Manufacturing revenue
3. Merchandising income
4. Utilities revenue

This item excludes revenue/income from financial services activities (including bank, insurance, broker/dealer, and real estate).

Footnote Code

Code	Description
BA	Includes excise tax

Noninterest Expense to Total Revenue

Noninterest Expense to Total Revenue

Mnemonic	Concept Calculation	Category
NINEXP	$((XT - XINT)/REVT) * 100$	Financial Services

This concept is the *difference between* Expense - Total *minus* Interest Expense *divided by* Revenue - Total. This result is *multiplied by* 100.

Net Cash Flow Before Mgmt of Liquid Resources and Financing

Net Cash Flow Before Mgmt of Liquid Resources and Financing (FOF)

Mnemonic	Item number	Category
NCFLIQ	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total cash inflow (outflow) from operating activities, returns on investments and servicing of finance, taxation, capital expenditure and financial investment, acquisitions and disposals, and equity dividends paid.

This item is a component of Cash and Cash Equivalents - Increase/(Decrease) (CHECH).

This item is the sum of:

1. Operating Activities - Net Cash Flow (OANCF)
2. Investments and Servicing of Finance - Net Cash Flow (INVSVC)
3. Taxation (TX)
4. Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI)
5. Acquisitions and Disposals - Net Cash Flow (ACQDISN)
6. Equity Dividends Paid (EQDIVP)

Nonoperating Income (Expense)

Nonoperating Income (Expense) - Other

Mnemonic	Item number	Category
NOPIO	G619	Industrial

This item represents nonoperating income (expense) not classified elsewhere on the Income Statement.

This item is a component of Income Before Extraordinary Items (IB).

This item includes:

1. Amortization and provisions on financial assets
2. Amortization of negative intangibles
3. Cash discounts classified as financial expense
4. Depreciation and amortization of unconsolidated subsidiaries (when reported as a separate item on the Income Statement)
5. Depreciation of tangible fixed assets not used in operations
6. Equity in earnings (when reported before taxes)
7. Exceptional or special items (when reported before taxes)
8. Foreign exchange gain (loss) (when reported before taxes)
9. Gain (loss) on sale of fixed assets and investments
10. Idle plant expense
11. Other incidental income (expense)
12. Provisions made against fixed asset investments
13. Rental income
14. Write-offs of intangible assets

Canada This item includes:

1. Amortization of deferred credit
2. Discount of receivables sold (factoring)
3. Discount on debt reacquired
4. Dividend and other financial income
5. Franchise income (when corresponding expenses are not reported on the Income Statement)
6. Royalty income
7. Sales of leased departments (when a breakout of corresponding expenses is available)

Germany This item includes:

1. Income from profit and loss transfer agreements (Erträge aus Gewinn Abführungsverträgen)
2. Losses absorbed under existing profit and loss transfer agreements (Aufwendungen aus Verlustübernahme)
3. This item excludes:
4. Income from reversal of accrued liabilities or provisions (Erträge aus der Auflösung von Rückstellungen) (included in Operating Expense - Other [XOPRO])
5. Income from unconsolidated subsidiaries and associated companies (Erträge aus Beteiligungen) (included in Interest and Related Income [IDIT])
6. Other expenses (sonstige Aufwendungen) (included in Operating Expense - Other [XOPRO])
7. Other income (sonstige Erträge) (included in Operating Revenues - Other [OPRO])
8. Other taxes (sonstige Steuern) (included in Expense - Other [XOPRO])

Japan This item includes:

1. Gain on sale of securities
2. Gains on sale of investment securities
3. Loss on sale of securities
4. Loss on sale of investment securities
5. Equity in earnings of affiliated companies
6. Equity in losses of affiliated companies
7. Gain on sale and disposal of fixed assets
8. Gain on disposal of fixed assets
9. Loss on sale of fixed assets
10. Loss on disposal of fixed assets
11. Loss on valuation of securities
12. Loss on valuation of investment securities
13. Provisions expense (non-operating)
14. Reversal of allowances

This item is provided by TOYO KEIZAI, Inc.

United States This item includes:

1. Amortization of deferred credit
2. Discount of receivables sold (factoring)
3. Discount on debt reacquired
4. Dividend and other financial income
5. Franchise income (when corresponding expenses are not reported on the Income Statement)
6. Royalty income
7. Sales of leased departments (when a breakout of corresponding expenses is available)

Nonoperating Income (Expense) - Total

Mnemonic	Item number	Category
NOPI	G618	Industrial Financial Services

Industrial definition

This item represents any income (expense) resulting from secondary business-related activities excluding activities considered to be a normal part of operations.

This item is a component of Pretax Income (PI).

This item is the *sum* of:

1. Interest and Dividend Income - Total (IDIT)
2. Interest Capitalized (INTC)
3. Nonoperating Income (Expense) - Other (NOPIO)

Financial Services definition

This item includes income (expense) resulting from secondary business-related activities.

This item excludes income (expense) normally associated with ongoing business operations (included in Operating Expense [XOPR]).

Nonoperating Income (Expense) as a Percentage of Net Interest Income

Mnemonic	Concept Calculation	Category
NOPN	NOPI/NIINT*100	Financial Services

This item represents Nonoperating Income (Expenses) *divided* Net Interest Income (Tax Equivalent) *multiplied* by 100.

Nonperforming Assets

Nonperforming Assets - Nonaccrual Loans

Mnemonic	Item number	Category
NPANL	G207	Financial Services

This item represents all domestic and international loans on which the accrual of interest is discontinued. Loans are placed on a nonaccrual basis if either the principal or interest is past due or collection of the principal or interest is doubtful.

This item is a component of Nonperforming Assets - Total (NPAT).

This item includes loans on a cash basis.

This item excludes:

1. Past due loans not yet placed on nonaccrual status (unless included in nonperforming assets by the company)
2. Restructured loans (included in Nonperforming Assets - Restructured Loans (NPARL))

Nonperforming Assets - Other Real Estate Owned

Mnemonic	Item number	Category
NPAORE	G209	Financial Services

This item represents assets acquired in partial or full satisfaction of loan obligations.

This item is a component of Nonperforming Assets - Total (NPAT).

This item includes:

1. Nonaccrual investment securities
2. Other real estate owned
3. Other repossessed assets
4. Repossessed property

Nonperforming Assets - Restructured Loans

Mnemonic	Item number	Category
NPARL	G208	Financial Services

This item represents all domestic and international loans renegotiated at concessionary terms, including reduction or deferral of interest or principal due to the borrower's weakened financial condition.

This item is a component of Nonperforming Assets - Total (NPAT).

This item includes:

1. Reduced-rate loans
2. Renegotiated loans

This item excludes nonaccrual loans (included in Nonperforming Assets - Nonaccrual Loans [NPANL]).

Nonperforming Assets - Total

Mnemonic	Item number	Category
NPAT	G210	Financial Services

This item represents the total amount of nonperforming loans, real estate, and other assets repossessed or acquired on defaulted loans and lease financing receivables.

This item is the sum of:

1. Nonperforming Assets - Nonaccrual Loans (NPANL)
2. Nonperforming Assets - Other Real Estate Owned (NPAORE)
3. Nonperforming Assets - Restructured Loans (NPARL)

This item includes:

1. Loans and leases reported on a nonaccrual basis
2. Real estate acquired through foreclosure
3. Repossessed movable property
4. Troubled debt restructurings

This item excludes past due loans not yet placed on nonaccrual status (unless included in nonperforming assets by the company).

Nonperforming Assets as a Percentage of Common Equity

Mnemonic	Concept Calculation	Category
NPAE	NPAT/CEQ*100	Financial Services

This item represents Nonperforming Assets - Total *divided by* Common Equity - Total *multiplied by* 100.

Nonperforming Assets as a Percentage of Total Assets

Mnemonic	Concept Calculation	Category
NPAA	NPAT/AT*100	Financial Services

This item represents Nonperforming Assets - Total *divided by* Assets - Total *multiplied by* 100.

Nonperforming Loans to Total Loans

Nonperforming Loans to Total Loans

Mnemonic	Concept Calculation	Category
NONPER	(NPANL/LCAT) * 100	Financial Services

This concept is Nonperforming Assets - Nonaccrual Loans *divided by* Loans/Claims/Advances - Total (Banks) *multiplied by* 100.

Notes Payable

Notes Payable

Mnemonic	Item Number	Category
NP	G645	Industrial

This item represents the total amount of short-term notes and borrowings.

This item is a component of Debt in Current Liabilities (DLC).

This item includes:

1. All long-term debt in default
2. Bank acceptances, overdrafts, and liabilities
3. Current bank loans
4. Demand notes
5. Drafts payable
6. Hire purchase agreements
7. Loans payable to officers of the company
8. Loans payable to parent companies, consolidated subsidiaries, and unconsolidated subsidiaries
9. Loans payable to shareholders
10. Notes payable to banks and others
11. Oil and gas companies' production payables

This item excludes:

1. Amounts due to factoring companies (included in Current Liabilities - Other [LCO])
2. Current portion of long-term notes payable (included Long-Term Debt Due in One Year [DD1])
3. Oil and gas companies' production proceeds, royalties, distributions, or production receipts payable

This item represents liabilities with an initial term of less than four or five years when the Balance Sheet Presentation Code is *GM*.

Australia This item includes financial bills payable.

Finland This item usually contains a Not Available data code (@NA).

Japan This item includes:

1. Short-term borrowings
2. Commercial paper
3. Short-term debt

This item is provided by TOYO KEIZAI, Inc.

Spain This item includes medium-term debt (due in 18 months or less).

‘O’ Data Definitions

Operating Activities

Operating Activities - Net Cash

Mnemonic	Item number (for North America)	Category
OANCF	G692	Industrial

This item represents the change in cash from all items reported in the Operating Activities section on the Statement of Cash Flows.

Format codes 1-3, 5, and 6

This item contains a Not Available data code (@NA) for companies reporting statement format codes 1-3, 5, and 6.

Format code 7

This item is a component of Cash and Cash Equivalents - Increase/(Decrease) (CHECH).

This item is the sum of:

1. Accounts Payable/Creditors and Accrued Liabilities - Increase (Decrease) (APALCH)
2. Accounts Receivable/Debtors - Decrease (Increase) (RECCH)
3. Assets and Liabilities - Other (Net Change) (AOLOCH)
4. Deferred Taxes (TXDC)
5. Depreciation and Amortization (DPC)
6. Extraordinary Items (XI)
7. Funds From Operations - Other (FOPO)
8. Income Before Extraordinary Items (IBC)
9. Income Taxes - Accrued - Increase (Decrease) (TXACH)
10. Inventories/Stocks - Decrease (Increase) (INVCH)
11. Sale of Property, Plant, and Equipment (SPPE) and Sale of Investments - Disposals - Gain (Loss) (SPPIV)

This item includes changes in operating assets and liabilities.

Format code 10

Japan (Consolidated)

This item is a component of Cash and Cash Equivalents - Increase/(Decrease) (CHECH).

This item is the sum of:

1. Net Income/(Loss) (IBC)
2. Depreciation and Amortization (DPC)
3. Provisions (PRV)
4. Funds from Operating Activities - Other (FOPO)
5. Sale of Fixed Assets and Sale of Inv - Disposals - (Gain)/Loss (SPPIV)
6. Deferred Taxes (TXDC)
7. Equity Interest in Earnings of Associated Companies (EIEAC)
8. Minority Interest (MIC)
9. Working Capital - Change (WCAPOPC)

Format code 12

This item is a component of Net Cash Flow Before Management of Liquid Resources and Financing (NCFLIQ).

This item is the sum of:

1. Operating Profit (OPPRFT)
2. Depreciation and Amortization (DPC)
3. Working Capital - Change (WCAPCHC)
4. Exchange Rate Effect (EXRE)
5. Sale of Fixed Assets - (Gain)/Loss (SPPCH)
6. Disposals - Other - (Gain)/Loss (DISPOCH)
7. Equity Interest in Earnings of Associated Companies (EIEAC)
8. Provisions (PRV)
9. Discontinued Operations (DOC)
10. Extraordinary Items (XIDOC)
11. Funds from Operating Activities - Other (FOPO)

Operating Activities - Net Cash Flow - Continuing Operations (FOF)

Mnemonic	Item number	Category
OANCFC	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total inflow (outflow) of funds from continuing operations, reported as supplementary information in the Operating Activities section of the Cash Flow Statement.

- Before adoption of FRS 1, this item contains a Not Available (@NA) data code.

Operating Activities - Net Cash Flow - Discontinued Operations (FOF)

Mnemonic	Item number	Category
OANCFD	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total inflow (outflow) of funds from discontinued operations, reported as supplementary information in the Operating Activities section of the Cash Flow Statement.

- Before adoption of FRS 1, this item contains a Not Available (@NA) data code.

Operating Cycle

Operating Cycle

Mnemonic	Concept Calculation	Category
OPCYCLE	SELLINV+COLLECT	Industrial

This item identifies Days to Sell Inventory *plus* Average Collection Period.

Operating Expense

Operating Expense

Mnemonic	Item number	Category
XOPR	G610	Industrial

This item represents the sum of different components based on the format the company uses to report its income account. (Check the Income Statement Model Number to determine the format type.)

This item is a component of Operating Income (OPINC).

When the Income Statement Model Number is 01 (Cost of Sales Format), this item is the *sum* of:

1. Cost of Goods Sold (COGS)
2. Operating Expense - Other (XOPRO)
3. Selling, General, and Administrative Expense (XSGA)

When the Income Statement Model Number is 02 (Purchases Format), this item is the *sum* of:

1. Operating Expense - Other (XOPRO)
2. Raw Materials, Supplies, and Merchandise (RAWMSM)
3. Staff Expense - Total (XSTF)

less:

1. Capitalized Costs (CAPCST)
2. Change in Stocks (STKCH)

When the Income Statement Model Number is 03 or 04, this item is calculated from available information and components are not identified.

When the Income Statement Model Number is 05, all items in Income Statement Model Numbers 01 and 02 may be used.

Operating Expense - Other

Mnemonic	Item number	Category
XOPRO	G616	Industrial

This item represents operating expense not classified elsewhere.

This item is a component of Operating Expense (XOPR) on Income Statement Model Numbers 01, 02, and 05.

This item includes:

1. Government grants (when reported on the Income Statement as a straight transfer or deduction)
2. Operating provisions provided and written back
3. Other amounts (when reported as deductions from gross profit (loss) on sale of assets)
4. Research and development expense

This item contains a Not Available data code (@NA) on Income Statement Model Numbers 03 and 04.

Canada This item contains a Not Available data code (@NA).

Germany This item includes:

1. Income from reversal of accrued liabilities or provisions (Erträge aus der Auflösung von Rückstellungen)
2. Other expenses (sonstige Aufwendungen)
3. Other taxes (sonstige Steuern)

Japan This item includes:

1. Retirement expense
2. Provision for retirement benefits
3. Loss on bad debts
4. Provision for bad debts
5. Provisions expenses plus reconciliation items

This item is provided by TOYO KEIZAI, Inc.

United States This item contains a Not Available data code (@NA).

Operating Income

Operating Income

Mnemonic	Item number	Category
OPINC	G617	Industrial
OPINCF	GF56	footnote

This item represents the total income from normal business operations.

This item is a component of Pretax Income (PI).

This item is the *sum* of:

1. Operating Revenues - Other (OPRO)
2. Sales/Turnover (Net) (SALE)

less:

1. Depreciation and Amortization - Total (DP)
2. Operating Expense (XOPR)

Footnote Code

Code	Description
AC	Reflects an accounting change

Operating Income - Life (Insurance)

Mnemonic	Item number	Category
OPILI	G584	Financial Services

This item is available for insurance companies only.

This item represents insurance underwriting pretax income (loss) from the life segment of an insurance company.

This item is a component of Operating Income - Total (Insurance) (OPITI).

This item includes:

1. Life insurance revenue earned less life underwriting expense
2. Operating income from group life, health, and employee benefits divisions
3. Operating income from individual life, health, and annuities divisions

This item excludes:

1. Operating income from nonlife divisions (included in Operating Income - Nonlife [Insurance] [OPINI])
2. Operating income from other divisions (included in Operating Income - Other [Insurance] [OPIOI])
3. Operating income from separate reinsurance divisions (included in Operating Income - Reinsurance [Insurance] [OPIRI])

Operating Income - Nonlife (Insurance)

Mnemonic	Item number	Category
OPINI	G585	Financial Services

This item is available for insurance companies only.

This item represents insurance underwriting pretax income (loss) from the nonlife (property and casualty) segment of an insurance company.

This item is a component of Operating Income - Total (Insurance) (OPITI).

This item includes:

1. Nonlife insurance revenue earned less nonlife underwriting expense incurred
2. Operating income from commercial property and casualty divisions
3. Operating income from other nonlife divisions
4. Operating income from personal property and casualty divisions

This item excludes:

1. Operating income from life divisions (included in Operating Income - Life [Insurance] [OPILI])
2. Operating income from other divisions (included in Operating Income - Other [Insurance] [OPIOI])
3. Operating income from separate reinsurance divisions (included in Operating Income - Reinsurance [Insurance] [OPIRI])

Operating Income - Other (Insurance)

Mnemonic	Item number	Category
OPIOI	G587	Financial Services

This item is available for insurance companies only.

This item represents insurance underwriting pretax income (loss) not attributed to the life, nonlife, or reinsurance divisions of the company.

This item is a component of Operating Income - Total (Insurance) (OPITI).

This item includes:

1. Operating income from a separate international division
2. Other insurance revenue earned less underwriting expense

This item excludes:

1. Operating income from life divisions (included in Operating Income - Life [Insurance] [OPILI])
2. Operating income from nonlife divisions (included in Operating Income - Nonlife [Insurance] [OPINI])
3. Operating income from separate reinsurance divisions (included in Operating Income - Reinsurance [Insurance] [OPIRI])

Operating Income - Reinsurance (Insurance)

Mnemonic	Item number	Category
OPIRI	G586	Financial Services

This item is available for insurance companies only.

This item represents insurance underwriting pretax income (loss) from the reinsurance division of an insurance company.

This item is a component of Operating Income - Total (Insurance) (OPITI).

This item includes

1. Operating income from a separate reinsurance division
2. Reinsurance revenue earned less reinsurance underwriting expense incurred

This item excludes:

1. Operating income from life divisions (included in Operating Income - Life [Insurance] [OPILI])
2. Operating income from nonlife divisions (included in Operating Income - Nonlife [Insurance] [OPINI])
3. Operating income from other divisions (included in Operating Income - Other [Insurance] [OPIOI])

Operating Income - Total (Insurance)

Mnemonic	Item number	Category
OPITI	G588	Financial Services

This item is available for insurance companies only.

This item represents insurance underwriting pretax income (loss) from all lines of insurance policies. It includes total insurance revenue earned *less* total underwriting expenses incurred.

This item is the *sum* of:

1. Operating Income - Life (Insurance) (OPILI)
2. Operating Income - Nonlife (Insurance) (OPINI)
3. Operating Income - Other (Insurance) (OPIOI)
4. Operating Income - Reinsurance (Insurance) (OPIRI)

Operating Income After Depreciation

Mnemonic	Concept Calculation	Category
OIADP	PI + XINT - NOPI	Industrial Financial Services

This concept is the *sum of* Pretax Income *plus* Interest Expense - Total *minus* Nonoperating Income (Expense) - Total.

Operating Margin After Depreciation

Operating Margin After Depreciation

Mnemonic	Concept Calculation	Category
OMAD	(OPINC/REVT) * 100	Industrial

This concept is Operating Income *divided by* Revenue - Total *multiplied by* 100.

Operating Profit

Operating Profit (FOF)

Mnemonic	Item number	Category
OPPRFT	Not Applicable	Industrial
OPPRFTF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the company's income less all operating expenses, reported in the Operating Activities section of the Cash Flow Statement.

This item is a component of Operating Activities - Net Cash Flow (OANCF).

Footnote Code

Code	Description
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IY	Includes discontinued operations
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Operating Revenues - Other

Operating Revenues - Other

Mnemonic	Item number	Category
OPRO	G609	Industrial

This item represents operating revenues not classified as part of sales/turnover.

This item is a component of Operating Income (OPINC).

When revenues are reported and no breakout of components is available, this item includes:

1. Capitalized costs
2. Credit balances of change in inventories/stocks
3. Government grants
4. Operating costs not applicable to current year's trading
5. Release of amortization, depreciation, and other provisions
6. Sundry operating revenues

Canada This item contains a Combined Figure data code (@CF) (included in Sales/Turnover [Net] [SALE]).

Germany This item includes other income (*sonstige Erträge*).

South Africa This item includes working income from uranium production.

United States This item contains a Combined Figure data code (@CF) (included in Sales/Turnover [Net] [SALE]).

Other Net Balances

Other Net Balances - Beginning of Year (FOF)

Mnemonic	Item number	Category
ONBALB	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents beginning balances other than cash and cash equivalents and debt as reported outside the Operating, Investing, or Financing Activities sections on the Cash Flow Statement.

Other Net Balances - End of Year (FOF)

Mnemonic	Item number	Category
ONBALE	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents ending balances other than cash and cash equivalents and debt as reported outside the Operating, Investing, or Financing Activities sections on the Cash Flow Statement.

‘P’ Data Definitions

Participation Rights Certificates

Participation Rights Certificates

Mnemonic	Item number	Category
PRC	G178	Industrial Financial Services

Industrial definition

This item represents the stated value of all certificates entitling the holder to participate in the earnings of the company. Holders of these certificates are not usually granted voting rights or other full-ownership rights of shareholders.

This item is a component of Shareholders' Equity (SEQ).

Canada This item contains a zero.

France This item includes participation shares-quoted securities issued to French investors in nationalized companies (*titre participatifs*). This item excludes investment certificates (*certificats d'investissement*).

Germany This item includes:

1. Dividend rights certificates (Genußscheine)
2. Registered profit sharing certificates (Namengewinnscheine)

Switzerland This item includes:

1. Bearer priority participation certificates (Participationsscheine - Kapital)
2. Dividend rights certificates (Genußscheine)

United States This item contains a zero.

Financial Services definition

This item represents the stated value of all certificates entitling the holder to participate in the earnings of the company. Holders of these certificates are not usually granted voting rights or other full-ownership rights of shareholders.

This item is a component of Shareholders' Equity - Total (SEQ).

France This item excludes investment certificates (*certificats d'investissement*) (included in Common Stock [CSTK]).

Germany This item includes:

1. Dividend rights certificates (Genußscheine)
2. Registered profit sharing certificates (Namengewinnscheine)

Switzerland This item includes:

1. Bearer priority participation certificates (Participationsscheine - Kapital)
2. Dividend rights certificates (Genußscheine)

Pension and Retirement Expense

Pension and Retirement Expense

Mnemonic	Item number	Category
XPR	G418	Industrial Financial Services

Industrial definition

This item represents pension, retirement, and severance expense reported on the Income Statement.

This is a supplementary Income Statement item.

This item includes:

1. Amortization of past or prior services costs
2. Contributions to union and multi-employer plans
3. Defined benefit plans
4. Defined contribution plans
5. Early retirement benefits
6. Foreign plans
7. Pension and retirement cost of consolidated subsidiaries
8. Profit sharing retirement plans
9. Redundancy cost
10. Subsidiary pension plans
11. Termination benefits

This item excludes:

1. Employee benefit plans (not classified as retirement plans)
2. Expenses for discontinued operations
3. Post-retirement health care and insurance benefits
4. Social security costs
5. Straight profit sharing plans
6. Trust fund contributions (not classified as retirement contributions)

Canada For companies filing United States Securities and Exchange Commission 10-K reports, this item includes:

1. 401 (K) plans
2. Pensions to employees under Railroad Retirement Tax and Federal Contributions Act

This item excludes:

1. Plan termination/curtailment gain (loss) (under Financial Accounting Standards Board Pronouncement #88 [FASB #88])
2. Termination benefits

United States This item includes:

1. 401(K) plans
2. Pensions to employees under Railroad Retirement Tax and Federal Contributions Act

This item excludes:

1. Plan termination/curtailment gain (loss) (under Financial Accounting Standards Board Pronouncement #88 [FASB #88])
2. Termination benefits

Financial Services definition

This item represents pension, retirement, and severance expense included on the Income Statement.

This item includes:

1. Amortization of past or prior service costs
2. Contributions to union and multi-employer plans
3. Defined benefit plans
4. Defined contribution plans
5. Early retirement benefits
6. Foreign plans
7. Pension and retirement cost of consolidated subsidiaries
8. Profit sharing retirement plans
9. Redundancy cost
10. Subsidiary pension plans
11. Termination benefits

This item excludes:

1. Employee benefit plans (not classified as retirement plans)
2. Expense for discontinued operations
3. Post-retirement health care and insurance benefits
4. Social security costs
5. Straight profit sharing plans
6. Trust fund contributions (not classified as retirement contributions)

Australia This item includes employee benefits (long service leave, sick pay, and holiday allowances).

Canada This item excludes:

1. Plan termination/curtailment gain (loss) (under Financial Accounting Standards Board Pronouncement #88 [FASB #88])
2. Termination benefits

Italy This item includes provisions to employment termination fund (*accantonamento al fondo trattamento di fine rapporto del personale*).

United States This item includes salary reduction (401[K]) plans.

This item excludes Plan termination/curtailment gain (loss) (under Financial Accounting Standards Board Pronouncement #88 [FASB #88])

Pension Liabilities

Pension Liabilities - Change (FOF)

Mnemonic	Item number	Category
PLIACH	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents adjustments made to financing activities to account for changes in long-term pension liabilities, as reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

This item contains a Combined Figure data code (@CF) when changes in pension liabilities are reported outside the Financing Activities section, or if the Balance Sheet discloses a change in its long-term provision for pensions between the current and prior years.

Pension Trusts (Trust Account)

Pension Trusts (Trust Account)

Mnemonic	Item number	Category
PTT	G443	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of pension trusts included in the trust account of a Japanese trust bank. This investment management trust includes tax-exempt pension funds of tax-qualified pension plans and employees' pension plans. The trust bank has discretionary management control over fund investments and is responsible for actuarial valuations and payment of benefits to beneficiaries. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

Period Duration

Period Duration - Months

Mnemonic	Item number	Category
PDM	G722	Industrial Financial Services

This item identifies the number of months covered by the Income Statement in the company's annual report. It consists of a two-character numeric code.

This item is not available for all companies.

Period Duration - Months - Interim

Mnemonic	Category
PDMIS	Industrial Financial Services

This item represents Period Duration - Months on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item identifies the number of months covered by the Income Statement in the company's annual report. It consists of a two-character numeric code.

This item is not available for all companies.

Period Duration - Months - Preliminary

Mnemonic	Category
PDMPS	Industrial Financial Services

This item represents Period Duration - Months collected on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This item identifies the number of months covered by the Income Statement in the company's annual report. It consists of a two-character numeric code.

This item is not available for all companies.

Period Duration - Weeks

Mnemonic	Item number	Category
PDW	G723	Industrial Financial Services

This item identifies the number of weeks covered by the Income Statement in the company's annual report. It consists of a two-character numeric code.

Canada, United States This item is blank. United States and Canadian companies report once a year on a traditional calendar basis (52 weeks).

Personal Property and Casualty Claims (Business Line)

Personal Property and Casualty Claims (Business Line)

Mnemonic	Item number	Category
PPCBL	G54	Financial Services

This item is available for insurance companies only.

This item represents claims incurred for automobile, homeowners, and other property and casualty contracts under which an individual's personal risks are covered.

This item is a component of Premiums - Nonlife - Total (Business Line) (PNLBL).

This item includes:

1. Personal property and casualty claims (automobile)
2. Personal property and casualty claims (homeowners)
3. Personal property and casualty claims (other)
- 4.

Personal Property and Casualty Premiums

Personal Property and Casualty Premiums - Automobile (Business Line)

Mnemonic	Item number	Category
PPPABL	G529	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from policies under which an individual's risk for automobile damage, injury, or personal liability is covered.

This item is a component of Personal Property and Casualty Premiums - Total (Business Line) (PPPTBL).

This item excludes:

1. Homeowners premiums (included in Personal Property and Casualty Premiums - Homeowners [Business Line] [PPPHBL])
2. Other personal property and casualty premiums (included in Personal Property and Casualty Premiums - Other [PPPOBL])

Personal Property and Casualty Premiums - Homeowners (Business Line)

Mnemonic	Item number	Category
PPPHBL	G530	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from policies under which a homeowner's risk for injury, damages, or personal liability are covered.

This item is a component of Personal Property and Casualty Premiums - Total (Business Line) (PPPTBL).

This item excludes:

1. Other personal property and casualty premiums (included in Personal Property and Casualty Premiums - Other [Business Line] [PPPOBL])
2. Personal automobile premiums (included in Personal Property and Casualty Premiums - Automobile [Business Line] [PPPABL])

Personal Property and Casualty Premiums - Other (Business Line)

Mnemonic	Item number	Category
PPPOBL	G531	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from policies covering individual risk not classified as automobile policies or homeowners policies.

This item is a component of Personal Property and Casualty Premiums - Total (Business Line) (PPPTBL).

This item excludes:

1. Homeowners premiums (included in Personal Property and Casualty Premiums - Homeowners [Business Line] [PPPHBL])
2. Personal automobile premiums (included in Personal Property and Casualty Premiums - Automobile [Business Line] [PPPABL])

Personal Property and Casualty Premiums - Total (Business Line)

Mnemonic	Item number	Category
PPPTBL	G532	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from automobile, homeowners, and other property and casualty contracts under which an individual's personal risks are covered.

This item is the *sum* of:

1. Personal Property and Casualty Premiums - Automobile (Business Line) (PPPABL)
2. Personal Property and Casualty Premiums - Homeowners (Business Line) (PPPHBL)
3. Personal Property and Casualty Premiums - Other (Business Line) (PPPOBL)

Phone Number

Phone Number

Mnemonic	Category
PHONE	Industrial Financial Services

This item is the area code and telephone number of the company's corporate headquarters or home office.

Policy Reserves - Total

Policy Reserves - Total (Statutory)

Mnemonic	Item number	Category
PRVT	G503	Financial Services

This item is available for insurance companies only.

This item represents total insurance reserves required under statutory accounting principles for United States insurance companies. These reserves are maintained to cover unsettled claims and future benefits.

This item includes:

1. Life policy reserves
2. Property and casualty policy reserves

Preacquisition Profits

Preacquisition Profits

Mnemonic	Item number	Category
PACQP	G621	Industrial

This item represents the parent company's after-tax profit (loss) attributable to an unconsolidated subsidiary prior to its acquisition as a consolidated subsidiary by the parent company.

This item is a component of Net Items - Total (NIT).

Canada, United States This item contains a zero.

Preferred Dividend Coverage

Preferred Dividend Coverage

Mnemonic	Concept Calculation	Category
PDC	IB/DVC	Industrial Financial Services

This concept is the *sum* of Income Extraordinary Items *divided by* Dividends - Common.

Preferred Stock

Preferred Stock - Nonredeemable

Mnemonic	Item number	Category
PSTKN	G176	Industrial Financial Services

Industrial definition

This item represents the carrying value of preferred/preference stock issues that are nonredeemable or redeemable solely at the option of the issuer. When stock issues are not carried at par or stated value, this item represents the cash value of consideration received for the stock.

This item is a component of Preferred Stock - Total (PSTK).

This item includes:

1. Carrying value of nonredeemable preferred/preference treasury shares (when included in preferred/preference capital on the Balance Sheet)
2. Non redeemable preferred/preference capital subscriptions at par value
3. Receivables on non redeemable preferred/preference capital

This item excludes:

1. Dividends in arrears (included in Retained Earnings (RE) or Equity Reserves - Other [ERO])
2. Issuable preferred/preference shares (included In Retained Earnings [RE])
3. Redeemable preferred/preference shares (included in Preferred Stock - Redeemable [PSTKR])
4. Subsidiary shares (included in Minority Interest [Balance Sheet] [MIB])
5. Unearned deferred compensation related to leveraged employee stock ownership plans (included in Retained Earnings [RE])

This item contains a Not Available data code (@NA) for countries other than Canada and the United States.

Financial Services definition

This item represents the carrying value of preferred/preference stock issues that are nonredeemable or redeemable solely at the option of the issuer. When stock issues aren't carried at par or stated value, this item represents the cash value of consideration received for the stock.

This item is a component of Preferred Stock - Total (PSTK) and Shareholders' Equity - Total (SEQ).

This item includes:

1. Carrying value of nonredeemable preferred/preference treasury shares (when included in the Shareholders' Equity section)
2. Nonredeemable preferred/preference capital subscriptions at par value
3. Receivables on non redeemable preferred/preference capital

This item excludes:

1. Dividends in arrears (included in Reserves - Distributable - Other [RVDO])
2. Issuable preferred/preference shares (included in Reserves - Distributable - Other [RVDO])
3. Redeemable preferred/preference capital (included in Preferred Stock - Redeemable [PSTKR])
4. Subsidiary shares (included in Minority Interest [Balance Sheet] [MIB])

Italy This item includes savings shares (*azioni di risparmio*)

Netherlands This item includes priority shares.

Preferred Stock - Redeemable

Mnemonic	Item number	Category
PSTKR	G175	Industrial Financial Services

Industrial definition

This item represents the carrying value of preferred/preference stock issues that contain mandatory redemption clauses.

This item is a component of Preferred Stock - Total (PSTK).

This item includes:

1. Accredited dividends in arrears on redeemable preferred/preference capital
2. Common/ordinary shares subject to a put/call option
3. Deduction for issue expenses of redeemable capital
4. Deduction for receivable or unpaid subscriptions on redeemable capital
5. Excess of redemption value over stated value of redeemable capital
6. Redeemable common/ordinary capital

This item excludes:

1. Redeemable preferred/preference shares for subsidiary stock (when reported separately) (included in Minority Interest [Balance Sheet] [MIB])
2. Redeemable shares (when reported by the company as a current liability) (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

Canada This item contains a zero.

United States This item must be presented on the Balance Sheet separate from the Shareholders' Equity section. SPC adjusts Shareholders' Equity (SEQ) to include the effects of this item.

This item contains a Not Available data code (@NA) for countries other than Canada and the United States.

Financial Services definition

This item represents the carrying value of preferred/preference stock issues that contain mandatory redemption clauses.

This item is a component of Preferred Stock - Total (PSTK) and Shareholders' Equity - Total (SEQ).

This item includes:

1. Accredited dividends in arrears on redeemable preferred/preference capital
2. Adjustments for redeemable preferred treasury stock
3. Common/ordinary stock subject to a put/call option
4. Deduction for issue expenses of redeemable capital
5. Deduction for receivable or unpaid subscriptions on redeemable capital
6. Excess of redemption value over stated value (capital surplus/share premium) of redeemable capital (this must be a positive value)
7. Redeemable common/ordinary capital

This item excludes redeemable preferred/preference shares for subsidiary stock (when reported separately) (included in Minority Interest [Balance Sheet] [MIB]).

United States This item must be presented on the Balance Sheet separate from the Shareholders' Equity section. SPC adjusts Shareholders' Equity - Total (SEQ) to include the effects of this item.

This item contains a Not Available data code (@NA) for countries not listed above.

Preferred Stock - Total

Mnemonic	Item number	Category
PSTK	G268	Industrial Financial Services

Industrial definition

This item represents the stated value of all redeemable and nonredeemable preferred/preference shares issued.

This item is a component of Shareholders' Equity (SEQ).

This item is the *sum* of:

1. Preferred Stock - Nonredeemable (PSTKN)
2. Preferred Stock - Redeemable (PSTKR)

This item includes:

1. Carrying value of preferred/preference treasury shares (when included with the preferred/preference capital account on the Balance Sheets)
2. Preferred/preference capital subscription at par value
3. Receivables on preferred/preference capital

This item excludes:

4. Dividends in areas (included in Retained Earnings (RE) or Equity Reserves - Other [ERO])
5. Issuable preferred/preference shares (included in Retained Earnings [RE] or Equity Reserves - Other [ERO])
6. Subsidiary shares (included in Minority Interest (Income Account) [MII])

Italy This item includes savings shares (*azioni di risparmio*).

Netherlands This item includes priority shares.

Financial Services definition

This item represents the stated value of all redeemable and nonredeemable preferred/preference shares issued.

This item is the *sum* of:

1. Preferred Stock - Nonredeemable (PSTKN)
2. Preferred Stock - Redeemable (PSTKR)

Premiums

Premiums - Life - Total (Business Line)

Mnemonic	Item number	Category
PLTBL	G528	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from all lines of life insurance.

This item is a component of Premiums - Total (Business Line) (PTBL).

This item is the *sum* of:

1. Group Premiums - Total (Business Line) (GPTBL)
2. Individual Premiums - Total (Business Line) (IPTBL)

This item includes:

1. Employee benefits
2. Group health premiums
3. Group life premiums
4. Individual annuities
5. Individual health premiums
6. Individual life premiums
7. Life reinsurance premiums assumed (when no breakout from reinsurance is available)
8. Premiums from life policies, health policies, and annuities

Premiums - Nonlife - Total (Business Line)

Mnemonic	Item number	Category
PNLBL	G535	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from all lines of nonlife insurance.

This item is a component of Premiums - Total (Business Line) (PTBL).

This item is the *sum* of:

1. Commercial Property and Casualty Premiums (Business Line) (CPPBL)
2. Personal Property and Casualty Premiums - Total (Business Line) (PPPTBL)

This item includes:

1. Accident premiums
2. Automobile premiums
3. Commercial property and casualty premiums
4. Fire premiums
5. General liability premiums
6. Homeowners premiums
7. Marine premiums
8. Nonlife reinsurance premiums assumed (when no breakout from reinsurance is available)
9. Personal property and casualty premiums
10. Premiums from property and casualty policies
11. Workers compensation premiums

Premiums - Other (Business Line)

Mnemonic	Item number	Category
POBL	G534	Financial Services

This item is available for insurance companies only.

This item represents premiums earned not attributed to the life, nonlife, or reinsurance divisions of the company.

This item is a component of Premiums - Total (Business Line) (PTBL).

This item includes premiums earned from a separate international division.

Premiums - Reinsurance (Business Line)

Mnemonic	Item number	Category
PREBL	G527	Financial Services

This item is available for insurance companies only.

This item represents premiums earned from the reinsurance division of an insurance company.

This item is a component of Premiums - Total (Business Line) (PTBL).

This item includes premiums earned from a separate reinsurance division.

This item excludes reinsurance premiums assumed by the life or nonlife divisions of the company.

Premiums - Total (Business Line)

Mnemonic	Item number	Category
PTBL	G536	Financial Services
PTBLF	GF51	footnote

This item is available for insurance companies only.

This item represents the total premiums earned from all lines of insurance. This item includes reinsurance premiums assumed and is net of reinsurance premiums ceded.

This item is the *sum* of:

1. Premiums - Life - Total (Business Line) (PLTBL)
2. Premiums - Nonlife - Total (Business Line) (PNLBL)
3. Premiums - Other (Business Line) (POBL)
4. Premiums - Reinsurance (Business Line) (PREBL)

Footnote Code

Code	Description
IF	Includes reinsurance ceded
LY	Combination IF and XC
XC	Excludes reinsurance assumed

Premiums Assumed

Premiums Assumed - Life (Reinsurance)

Mnemonic	Item number	Category
PALR	G547	Financial Services

This item is available for insurance companies only.

This item represents life reinsurance premiums assumed from other insurance companies.

This item is a component of Insurance Premiums - Total (Insurance) (IPTI) and Premiums Assumed - Total (Reinsurance) (PATR).

This item includes:

1. Health and accident reinsurance premiums assumed
2. Life reinsurance premiums assumed

This item excludes:

1. Nonlife reinsurance premiums assumed (included in Premiums Assumed - Nonlife [Reinsurance] [PANLR])
2. Property and casualty reinsurance premiums assumed (included in Premiums Assumed - Nonlife [Reinsurance] [PANLR])
3. Reinsurance premiums ceded (included in Premiums Ceded - Total [Reinsurance] [PCTR])

Premiums Assumed - Nonlife (Reinsurance)

Mnemonic	Item number	Category
PANLR	G548	Financial Services

This item is available for insurance companies only.

This item represents nonlife reinsurance premiums assumed from other insurance companies.

This item is a component of Insurance Premiums - Total (Insurance) (IPTI) and Premiums Assumed - Total (Reinsurance) (PATR).

This item includes:

1. Nonlife reinsurance premiums assumed
2. Property and casualty reinsurance premiums assumed

This item excludes:

1. Health and accident reinsurance premiums assumed (included in Premiums Assumed - Life [Reinsurance] [PALR])
2. Life reinsurance premiums assumed (included in Premiums Assumed - Life [Reinsurance] [PALR])
3. Reinsurance premiums ceded (included in Premiums Ceded - Total [Reinsurance] [PCTR])

Premiums Assumed - Total (Reinsurance)

Mnemonic	Item number	Category
PATR	G549	Financial Services

This item is available for insurance companies only.

This item represents total reinsurance premiums assumed from other insurance companies.

This item is a component of Insurance Premiums - Total (Insurance) (IPTI).

This item is the *sum* of:

1. Premiums Assumed - Life (Reinsurance) (PALR)
2. Premiums Assumed - Nonlife (Reinsurance) (PANLR)

This item includes:

1. Health and accident reinsurance premiums assumed
2. Life reinsurance premiums assumed
3. Nonlife reinsurance premiums assumed
4. Property and casualty reinsurance premiums assumed

This item excludes reinsurance premiums ceded (included in Premiums Ceded - Total [Reinsurance] [PCTR]).

Premiums Ceded

Premiums Ceded - Life (Reinsurance)

Mnemonic	Item number	Category
PCLR	G551	Financial Services

This item is available for insurance companies only.

This item represents life reinsurance premiums ceded to other insurance companies.

This item is a component of Insurance Premiums - Total (Insurance) (IPTI) and Premiums Ceded - Total (Reinsurance) (PCTR).

This item includes:

1. Health and accident reinsurance premiums ceded
2. Life reinsurance premiums ceded

This item excludes:

1. Nonlife reinsurance premiums ceded (included in Premiums Ceded - Nonlife [Reinsurance] [PCNLR])
2. Property and casualty reinsurance premiums ceded (included in Premiums Ceded -Nonlife [Reinsurance] [PCNLR])
3. Reinsurance premiums assumed (included in Premiums Assumed - Total [Reinsurance] [PATR])

Premiums Ceded - Nonlife (Reinsurance)

Mnemonic	Item number	Category
PCNLR	G552	Financial Services

This item is available for insurance companies only.

This item represents nonlife reinsurance premiums ceded to other insurance companies. Insurance Premiums - Total (Insurance) (IPTI) is net of nonlife reinsurance premiums ceded.

This item is a component of Premiums Ceded - Total (Reinsurance) (PCTR).

This item includes:

1. Nonlife reinsurance premiums ceded
2. Property and casualty reinsurance premiums ceded

This item excludes:

1. Health and accident reinsurance premiums ceded (included in Premiums Ceded - Life [Reinsurance] [PCLR])
2. Life reinsurance premiums ceded (included in Premiums Ceded - Life [Reinsurance] [PCLR])
3. Reinsurance premiums assumed (included in Premiums Assumed - Total [Reinsurance] [PATR])

Premiums Ceded - Total (Reinsurance)

Mnemonic	Item number	Category
PCTR	G553	Financial Services

This item is available for insurance companies only.

This item represents total reinsurance premiums ceded to other insurance companies. Insurance Premiums - Total (Insurance) (IPTI) is net of total reinsurance premiums ceded.

This item is the *sum* of:

1. Premiums Ceded - Life (Reinsurance) (PCLR)
2. Premiums Ceded - Nonlife (Reinsurance) (PCNLR)

This item includes:

1. Health and accident reinsurance premiums ceded
2. Life reinsurance premiums ceded
3. Nonlife reinsurance premiums ceded
4. Property and casualty reinsurance premiums ceded

This item excludes reinsurance premiums assumed (included in Premiums Assumed - Total [Reinsurance] [PATR]).

Premiums Written

Premiums Written - Nonlife (Insurance)

Mnemonic	Item number	Category
PNLI	G283	Financial Services

This item is available for Insurance companies only.

This item represents total nonlife (such as, property and casualty) premiums. It is net of nonlife premiums ceded to other companies.

This item includes:

1. Commercial property and casualty premiums written
2. Other nonlife premiums written
3. Personal property and casualty premiums written
4. Unearned nonlife premiums

This item excludes:

1. Premiums from the life and health segment
2. Written premiums of a separate international division (included in Premiums Written - Other [Insurance] [PWOI])
3. Written premiums of a separate reinsurance division (included in Premiums Written - Reinsurance [Insurance] [PRI])

United Kingdom This item includes premiums written from general insurance.

Premiums Written - Other (Insurance)

Mnemonic	Item number	Category
PWOI	G285	Financial Services

This item is available for insurance companies only.

This item represents premiums not attributed to the life, nonlife, or reinsurance divisions of the company. It is net of premiums ceded to other companies.

This item includes:

1. Unearned premiums
2. Written premiums of a separate international division

This item excludes:

1. Nonlife premiums written (included in Premiums Written - Nonlife [Insurance] [PNLI])
2. Premiums from the life and health segment
3. Written premiums of a separate reinsurance division (included in Premiums Written - Reinsurance [Insurance] [PRI])

Premiums Written - Reinsurance (Insurance)

Mnemonic	Item number	Category
PRI	G284	Financial Services

This item is available for Insurance companies only.

This item represents total premiums of the reinsurance division of an insurance company. It is net of premiums ceded to other companies.

This item includes:

1. Unearned reinsurance premiums
2. Written premiums of a separate reinsurance division

This item excludes:

1. Nonlife premiums written (included in Premiums Written - Nonlife [Insurance] [PNLI])
2. Premiums from the life and health segment
3. Written premiums of a separate international division (included in Premiums Written - Other [Insurance] [PWOI])

Prepaid Expense

Prepaid Expense

Mnemonic	Item number	Category
XPP	G99	Industrial Financial Services

Industrial definition

This item represents time period adjustments in the form of advance payments for services, benefits, and income accrued in the current period but reported as income during the next operating cycle.

This item is a component of Current Assets - Other (ACO).

This item includes:

1. Advance payments (when not reported as inventories/stocks)
2. Advances on purchase contracts
3. Advances to suppliers
4. Agricultural companies' advances to planters
5. Construction companies' advances to subcontractors
6. Prepaid expenses (such as, advertising, commissions, insurance, interest, and rent)
7. Prepaid royalties
8. Prepaid taxes (when a breakout from deferred taxes is available)
9. Royalty advances
10. Supplies (when a breakout from inventories/stocks is available)

This item excludes:

1. Advances (when not classified by type) (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
2. Deferred and prepaid taxes (when no breakout is available) (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
3. Deferred taxes (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
4. Deposits (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
5. Prepaid income taxes (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])

Belgium This item includes asset adjustment accounts (*compte de regularisation - actif*) or prepaid expenses (*charges constatées d'avance*).

Canada This item includes motion picture companies':

1. Advances to other producers
2. Exhibition rights
3. Feature film production
4. Film rights
5. Films owned or in production
6. Production costs and advances
7. Program rights
8. Television rights

France This item includes asset adjustment accounts (*compte de regularisation - actif*) or prepaid expenses (*charges constatées d'avance*).

Germany This item excludes prepaid expenses and deferred charges (*Rechnungsabgrenzungsposten - Aktiva*) (included in Deferred Charges [DC]).

Japan This item includes:

1. Prepaid expenses
2. Accrued income

This item is provided by TOYO KEIZAI, Inc.

United States This item includes motion picture companies':

1. Advances to other producers
2. Exhibition rights
3. Feature film production
4. Film rights
5. Films owned or in production
6. Production costs and advances
7. Program rights
8. Television rights

Financial Services definition

This item represents time period adjustments in the form of advance payments for services, benefits, and income accrued in the current period but reported as income during the next operating cycle.

This item includes:

1. Advances on purchase contracts
2. Advances to subcontractors
3. Advances to suppliers
4. Prepaid expenses (such as advertising, commissions, insurance, interest, and rent)
5. Prepaid royalties
6. Prepaid taxes (when no breakout from deferred taxes is available)
7. Royalty advances
8. Supplies (when a breakout from inventories/stocks is available)

This item excludes:

1. Deferred and prepaid taxes (when no breakout is available) (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Future tax benefits (included in Assets - Other - Excluding Deferred Charges [AOX])
3. Refundable income taxes (included in Accounts Receivable/Debtors - Other [AROFs])

France This item includes equalization accounts (*comptes de régularisation*).

Germany This item excludes prepaid expenses and deferred charges (*Rechnungsabgrenzungsposten - Aktiva*) (included in Deferred Charges (DC)).

Spain This item includes income receivable (*productos devengados no vencidos*).

United Kingdom This item excludes Advance Corporation Tax recoverable (included in Assets - Other - Excluding Deferred Charges [AOX]).

Pretax Income

Pretax Income

Mnemonic	Item number	Category
PI	G365	Industrial

Industrial definition

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items (IB).

This item is the sum of:

1. Nonoperating Income (Expense) - Total (NOPI)
2. Operating Income (OPINC)

less:

1. Interest Expense - Total (XINT)

Austria, France, Germany, Spain SPC may calculate this item for companies using a production cycle Income Statement in which net income is the difference between net assets at the beginning and end of each year.

Financial Services definition

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items (IB)

This item is the *sum* of:

1. Special Items (SPI)
2. Foreign Currency Adjustment (FCA)
3. Provisions - Other (Net) (PVON)
4. Revenue - Total (REVT)

less:

1. Expense - Total (XT)

Pretax Income - Interim

Mnemonic	Category
PIIS	Industrial

This item represents Pretax Income on an **Interim** basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items.

This item is the sum of:

1. Nonoperating Income (Expense) - Total
2. Operating Income

less:

1. Interest Expense - Total

Austria, France, Germany, Spain Standard & Poor's may calculate this item for companies using a production cycle Income Statement in which net income is the difference between net assets at the beginning and end of each year.

Financial Services definition

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items

This item is the *sum* of:

1. Special Items
2. Foreign Currency Adjustment
3. Provisions - Other (Net)
4. Revenue - Total

less:

1. Expense - Total

Pretax Income - Preliminary

Mnemonic

PIPS

Category

Industrial

This item represents Pretax Income collected on a **Preliminary** basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items.

This item is the sum of:

1. Nonoperating Income (Expense) - Total
2. Operating Income

less:

1. Interest Expense - Total

Austria, France, Germany, Spain Standard & Poor's may calculate this item for companies using a production cycle Income Statement in which net income is the difference between net assets at the beginning and end of each year.

Financial Services definition

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items

This item is the *sum* of:

1. Special Items
2. Foreign Currency Adjustment (FCA)
3. Provisions - Other (Net) (PVON)
4. Revenue - Total (REVT)

less:

1. Expense - Total (XT)

Pretax Profit Margin

Pretax Profit Margin

Mnemonic	Concept Calculation	Category
PM	$(PI/(SALE + OPRO))$ *100	Industrial Financial Services

This concept is the *sum* of Pretax Income. This is *divided by* Sales/Turnover (Net) *plus* Operating Revenues - Other. This total is *multiplied by* 100.

Pretax Return

Pretax Return on Assets

Mnemonic	Concept Calculation	Category
PROA	$PI/AT*100$	Industrial

This item represents Pretax Income *divided by* Assets - Total and *multiplied by* 100.

Pretax Return on Average Assets

Mnemonic	Concept Calculation	Category
PROAA	PI/@PAVG(AT,-1,0) *100	Industrial

This item represents Pretax Income *divided by* the average of the most recent two years' of Assets - Total - Quarterly, *multiplied by* 100.

Pretax Return on Average Equity

Mnemonic	Concept Calculation	Category
PROAE	PI/@PAVG(CEQ,-1,0) *100	Industrial

This item represents Pretax Income *divided by* the average of the most recent two years' of Common Equity - Total, *multiplied by* 100.

Pretax Return on Average Fixed Assets

Mnemonic	Concept Calculation	Category
PROAAF	PI/@PAVG(PPE, -1,0)*100	Industrial

This item represents Pretax Income *divided by* the average of the most recent two years' of Property, Plant, and Equipment (Net) - Total, *multiplied by* 100.

Pretax Return on Average Investment

Mnemonic	Concept Calculation	Category
PROAI	PI/@PAVG(ICAPT, -1,0)*100	Industrial

This item represents Pretax Income *divided by* the average of the most recent two years of Invested Capital - Total, *multiplied by* 100.

Pretax Return on Equity

Mnemonic	Concept Calculation	Category
PROE	PI/CEQ*100	Industrial

This item represents Pretax Income *divided by* Common Equity - Total, *multiplied by* 100.

Pretax Return on Fixed Assets

Mnemonic	Concept Calculation	Category
PROAF	PI/PPENT*100	Industrial

This item represents Pretax Income *divided by* Property, Plant, and Equipment (Net) - Total, *multiplied by* 100.

Pretax Return on Investment

Mnemonic	Concept Calculation	Category
PROI	PI/ICAPT*100	Industrial

This item represents Pretax Income *divided by* Invested Capital - Total, *multiplied by* 100.

Price - Monthly

Price - Monthly

Mnemonic	Category
PRCHM	Issue
PRCLM	Issue
PRCCM	Issue

Price - High and Price - Low contain the highest and lowest close prices. In some instances, the bid price may be used to determine the high or low price. Price - Close contains either the last traded close price or the official close price. The official close price is usually an average of the bid and asked prices.

SPC presents prices in the currency in which they are reported and these items are not scaled. SPC does not scale prices.

SPC converts prices that are originally quoted as percentages of nominal values to the appropriate currency.

The ISO Currency Code - Issue identifies the currency used for the price quotes.

These items contain Not Available data codes (@NA) for months in which issues are not traded.

Canada These items contain the absolute high, low, and close market prices for each calendar month. Bid prices are reported for over-the-counter issues not traded on the NASDAQ National Market System.

United Kingdom SPC may present the market maker price. When the market maker price is not available, SPC presents an average of the bid and asked prices.

United States These items contain the absolute high, low, and close market prices for each calendar month. Bid prices are reported for over-the-counter issues not traded on the NASDAQ National Market System.

Indexes Please note that this item represents the high, low, or closing **value** for the month, rather than a price. Because there is no direct correlation between an index **value** and a currency code, if a currency translation is applied to an index **value**, it will create a misleading result.

Price Percentage Change

Price Close Percentage Change - 1 Year

Mnemonic	Concept Calculation	Category
PCCHG1	$((PRCCM/PRCCM[-12]) - 1) * 100$	Industrial Financial Services

This item represents Price - Monthly - Close *divided by* the previous year value of Price - Monthly - Close. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Close Percentage Change - 10 Years

Mnemonic	Concept Calculation	Category
PCCHG10	$((PRCCM/PRCCM[-120]) - 1) * 100$	Industrial Financial Services

This item represents Price - Monthly - Close *divided by* the value 10 years ago of Price - Monthly - Close. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Close Percentage Change - 3 Years

Mnemonic	Concept Calculation	Category
PCCHG3	$((PRCCM/PRCCM[-36]) - 1) * 100$	Industrial Financial Services

This item represents Price - Monthly - Close *divided by* the value three years ago of Price - Monthly - Close. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Close Percentage Change - 5 Years

Mnemonic	Concept Calculation	Category
PCCHG5	$((PRCCM/PRCCM[-60]) - 1) * 100$	Industrial Financial Services

This item represents Price - Monthly - Close *divided by* the value five years ago of Price - Monthly - Close. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price High

Price High - 10 Year Average

Mnemonic	Concept Calculation	Category
PRCH10	@PAVG(PRCHM, -119,0)	Industrial Financial Services

This item is the average of Price - Monthly - High for the last 10 years.

Price High - 12 Months Moving

Mnemonic	Concept Calculation	Category
PRCHM12	@PMAV(PRCHM, -11,0)	Industrial Financial Services

This item identifies the largest value of Price - Monthly - High in the last year.

Price High - 3 Year Average

Mnemonic	Concept Calculation	Category
PRCH3	@PAVG(PRCHM, -35,0)	Industrial Financial Services

This item is the average of Price - Monthly - High in the last three years.

Price High - 5 Year Average

Mnemonic	Concept Calculation	Category
PRCH5	@PAVG(PRCHM, -59,0)	Industrial Financial Services

This item is the average of Price - Monthly - High in the last five years.

Price High Percentage Change

Price High Percentage Change - 1 Year

Mnemonic	Concept Calculation	Category
PHCHG1	((PRCHM/PRCHM [-12])-1)*100	Industrial Financial Services

This item represents Price - Monthly - High *divided by* the previous year value of Price - Monthly - High. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price High Percentage Change - 10 Years

Mnemonic	Concept Calculation	Category
PHCHG10	$((\text{PRCHM}/\text{PRCHM}[-120]) - 1) * 100$	Industrial Financial Services

This item represents Price - Monthly - High *divided by* the value 10 years ago of Price - Monthly - High. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price High Percentage Change - 3 Years

Mnemonic	Concept Calculation	Category
PHCHG3	$((\text{PRCHM}/\text{PRCHM}[-36]) - 1) * 100$	Industrial Financial Services

This item represents Price - Monthly - High *divided by* the value three years ago of Price - Monthly - High. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price High Percentage Change - 5 Years

Mnemonic	Concept Calculation	Category
PHCHG5	$((\text{PRCHM}/\text{PRCHM}[-60]) - 1) * 100$	Industrial Financial Services

This item represents Price - Monthly - High *divided by* the value five years ago of Price - Monthly - High. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Low

Price Low - 10 Year Average

Mnemonic	Concept Calculation	Category
PRCL10	@PAVG(PRCLM, -119,0)	Industrial Financial Services

This item is the average of Price - Monthly -Low in the last 10 years.

Price Low - 12 Months Moving

Mnemonic	Concept Calculation	Category
PRCLM12	@PMIN(PRCLM,-11,0)	Industrial Financial Services

This item identifies the lowest value of Price -Monthly -Low in the last year.

Price Low - 3 Year Average

Mnemonic	Concept Calculation	Category
PRCL3	@PAVG(PRCLM,-35,0)	Industrial Financial Services

This item is the average of Price - Monthly - Low in the last three years.

Price Low - 5 Year Average

Mnemonic	Concept Calculation	Category
PRCL5	@PAVG(PRCLM,-59,0)	Industrial Financial Services

This item is the average of Price - Monthly -Low in the last five years.

Price Low Percentage Change

Price Low Percentage Change - 1 Year

Mnemonic	Concept Calculation	Category
PLCHG1	((PRCLM/PRCLM [-12])-1)*100	Industrial Financial Services

This item represents Price - Monthly - Low *divided by* the previous year value of Price - Monthly - Low. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Low Percentage Change - 10 Years

Mnemonic	Concept Calculation	Category
PLCHG10	((PRCLM/PRCLM [-120])-1)*100	Industrial Financial Services

This item represents Price - Monthly - Low *divided by* the value 10 years ago of Price - Monthly - Low. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Low Percentage Change - 3 Years

Mnemonic	Concept Calculation	Category
PLCHG3	$((PRCLM/PRCLM[-36])-1)*100$	Industrial Financial Services

This item represents Price - Monthly - Low *divided by* the value three years ago of Price - Monthly - Low. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Low Percentage Change - 5 Years

Mnemonic	Concept Calculation	Category
PLCHG5	$((PRCLM/PRCLM[-60])-1)*100$	Industrial Financial Services

This item represents Price - Monthly - Low *divided by* the value five years ago of Price - Monthly - Low. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Primary Index

Primary Index

Mnemonic	Periodicity	Type
PINDEX	Scalar	Company

This item links a company to the main index in a country. The main index for each country has been designated by Standard & Poor's Compustat.

The following table lists each index selected for each company:

Country	ISO	Index	GVKEY
Argentina	ARG	Buenos Aires S.E. General Index	150080
Australia	AUS	Australian S.E. All-Ordinaries Index	150061
Austria	AUT	Vienna S.E. Index (WBI)	150014
Belgium	BEL	Belgian General Return Index	150084
Brazil	BRA	Sao Paulo S.E. Index (BOVESPA)	150086
Canada	CAN	S&P/TSX Composite Index (formerly TSE 300)	10
Chile	CHL	HSBC Securities - Chile	150038
Colombia	COL	HSBC Securities - Colombia	150054
Denmark	DNK	Copenhagen S.E. All-Share Index	150020
Finland	FIN	Helsinki S.E. General Index (HEX)	150022
France	FRA	SBF 250 Index	150021
Germany	DEU	DAX Composite Index (DAX 300)	150007

Greece	GRC	Athens S.E. General Index	150098
Hong Kong	HKG	Hang Seng Index	150051
India	IND	Bombay S.E. National Index	150012
Indonesia	IDN	Jakarta S.E. Composite Index	150029
Ireland	IRL	Irish S.E. General Index	150017
Israel	ISR	Tel Aviv S.E. Mishtanim Index	150031
Italy	ITA	BCI All Share Index (COMIT)	150003
Japan	JPN	Nikkei 225 Index	150069
Luxembourg	LUX	Luxembourg S.E. Index	150028
Malaysia	MYS	Kuala Lumpur S.E. Composite Index	150033
Mexico	MEX	Mexican S.E. IPC Index	150039
Netherlands	NLD	CBS All Share Index	150005
New Zealand	NZL	New Zealand S.E. 40 Index	150062
Norway	NOR	Oslo S.E. General Index	150023
Pakistan	PAK	Karachi S.E. 100 Index	150032
Peru	PER	HSBC Securities - Peru	150078
Philippines	PHL	Philippines S.E. Composite Index	150037
Portugal	PRT	Banco Totta & Acores Index	150002
Singapore	SGP	Stock Exchange of Singapore (SES) All Share Index	150053
South Africa	ZAF	Johannesburg S.E. All Share Index	150030
South Korea	KOR	Korean S.E. Composite Index (KOPSI)	150035
Spain	ESP	Madrid S.E. General Index	150034
Sweden	SWE	Affarsvarlden General Index	150001
Switzerland	CHE	SBC 100	150041
Taiwan	TWN	Taiwan S.E. Weighted Index	150072
Thailand	THA	Security Exchange of Thailand (SET) Index	150068
Turkey	TUR	Istanbul S.E. Composite Index	150018
United Kingdom	GBR	FTSE All-Share Index	150011
United States	USA	S&P 500 Composite Index	3
Venezuela	VEN	HSBC Securities - Venezuela	150079

Principal

Principal (Jointly Operated Money Trusts)

Mnemonic	Item number	Category
PJMT	G460	Financial Services

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank's liability for the principal of jointly operated money trusts. Japanese Trust Law requires the trust bank to guarantee the principal of jointly operated money trusts.

This item is a component of Liabilities - Total (Jointly Operated Money Trusts) (LTJMT).

Principal (Loan Trusts)

Mnemonic	Item number	Category
PLT	G470	Financial Services

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank's liability for the principal of loan trusts. Japanese Trust Law requires the trust bank to guarantee the principal of loan trusts.

This item is a component of Liabilities - Total (Loan Trusts) (LTLT).

Principal Transactions

Principal Transactions

Mnemonic	Item number	Category
PTRAN	G301	Financial Services

This item is available for brokers/dealers only.

This item represents net realized and unrealized gain (loss) on the disposition of securities held for sale by a security broker/dealer. This is revenue derived from trading securities included in the firm's own inventory.

This item is a component of Revenue - Total (REVT).

This Item excludes:

1. Gain (loss) from insurance investment assets (included in Capital Gains - Total [Insurance] [CGTI])
2. Gain (loss) from investment securities held by banks or banking-related companies or divisions (included in Investment Securities - Gain [Loss] - Total [ISGT])
3. Gain (loss) from trading securities held by banks or banking-related companies or divisions (included in Trading/Dealing Securities - Gain [Loss] [TDSG])
4. Interest and dividends earned on securities (included in Interest and Dividend Income - Total [IDIT])

Proceeds

Proceeds From Sale of Fixed Assets (FOF)

Mnemonic	Item number	Category
PSFIX	Not Applicable	Industrial
PSFIXF	Not Applicable	Footnote

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents the inflow of cash or funds derived from reductions in the company's tangible fixed and intangible assets, reported in the Investing Activities section.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

This item includes:

1. Sale of tangible fixed assets
2. Disposal of intangible assets

This item contains a Combined Figure data code (@CF) when:

1. Purchases or acquisitions of fixed assets are reported net of proceeds from sales
2. Proceeds from the sale of fixed assets are reported outside the Investing Activities section, or if the Balance Sheet or Fixed Asset Table reports disposals of tangible fixed and intangible assets within the year

Footnote Code

Code	Description
QO	Reported net

Proceeds from Sale of Fixed Assets and Sale of Investments (FOF)

Mnemonic	Item number	Category
PROSAI	Not Applicable	Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use.)

This item represents the total realized gains or losses from the sale or disposal of tangible fixed assets, intangibles and/or long-term investments.

This item is a component of Source of Funds - Total (FSRCT).

Property Formation Trusts (Trust Account)

Property Formation Trusts (Trust Account)

Mnemonic	Item number	Category
PRTT	G444	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of property formation trusts included in the trust account of a Japanese trust bank. This savings trust allows customers to accumulate funds over a period of time. This type of trust is intended to encourage individual savings. The funds are used primarily for long-term lending and investment in securities. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

Property, Plant, and Equipment

Property, Plant, and Equipment (Gross) - Total

Mnemonic	Item number	Category
PPEGT	G639	Industrial Financial Services

This item represents the cost and/or valuation of tangible fixed assets used in the production of revenue.

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Advances to vendors
2. Airline companies' deposits and advances on flight equipment
3. Beverage producers' bottles, kegs, and cases
4. Broadcasting companies' broadcast rights
5. Capitalized leases
6. Computer software (when included in fixed assets on the Balance Sheet)
7. Construction in progress and funds for construction (including funds held by trustees)
8. Equipment leased to others
9. Extractive industries'
 - Exploration and development expenditures
 - Investment in oil and gas properties at cost
 - Mining concessions and undeveloped leases
 - Patents and franchises on foreign property
 - Prepaid mine development and stripping
 - Seismic libraries
1. Forestry and paper companies' timberlands and timber rights
2. Improvements to leased or rental properties
3. Leaseholds and leasehold improvements (when not reported as an intangible asset)
4. Motion picture production companies'
 - Broadcast licenses
 - Noncurrent film costs
 - Noncurrent inventory
1. Patterns
2. Pollution abatements
3. Property held for future use
4. Real estate companies' and land developers' land held for development and sale
5. Shipping companies' statutory reserve funds and allowances for Maritime Administration for vessels traded in (to support vessels under construction)
6. Tools, dies, and patterns

This item excludes:

1. Broadcasting companies'
 - Film productions (included in Deferred Charges [DC])
 - Film rights (included in Deferred Charges [DC])
 - Program rights (included in Deferred Charges [DC])
2. Computer software (when not included in fixed assets on the Balance Sheet) (included in Assets - Other [AO])
3. Excess cost over value of property (included in Intangibles [INTAN])
4. Goodwill, patents, and other intangibles
5. Idle land (included in Assets - Other [AO])

6. Long-term inventory (included in Assets - Other [AO])
7. Motion picture production companies' distribution rights (included in Assets - Other [AO])
8. Non-real estate companies'
 - Land held for resale (included in Investment and Advances - Other [IVAO])
 - Property purchased and held for investment (included in Investments and Advances - Other [IVAO])
9. Property not used in operations (included in Assets - Other [AO])
10. Property of discontinued operations (included in Assets - Other [AO])

Canada This item includes:

1. Intangible assets (when included on 10-K report)
2. Shipping companies' statutory reserve funds and allowances from the Maritime Administration for vessels traded in (to support vessels under construction)

Germany This item contains a Not Available data code (@NA) prior to 1987.

United States This item includes:

1. Intangible assets (when included on 10-K report)
2. Shipping companies' statutory reserve funds and allowances from the Maritime Administration for vessels traded in (to support vessels under construction)
3. Unexpended proceeds of industrial revenue bonds

Property, Plant, and Equipment (Net) - Total

Mnemonic	Item number	Category
PPENT	G85	Industrial Financial Services
PPENTF	GF12	footnote

Industrial definition

This item represents the net cost or valuation of tangible fixed property used in the production of revenue.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total (AT).

This item is the sum of:

1. Fixed Assets - Total (Gross) (FXTT)

less:

1. Depreciation, Depletion, and Amortization (Accumulated) (DPACT)
2. Investment Grants and Other Deductions (IVGOD)

Japan This item includes:

1. Depreciable assets - Buildings and structures
2. Depreciable assets - Machinery and equipment
3. Depreciable assets - Vessels, vehicles and conveyors
4. Depreciable assets - Tools, furniture and fixtures
5. Depreciable assets - Other
6. Non-Depreciable assets - Land
7. Non-Depreciable assets - Construction in Progress
8. Non-Depreciable assets - Other

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents the net cost or valuation of tangible fixed assets used in the regular business operations of the company, *less* accumulated depreciation and amortization, investment grants, and other deductions.

This item is the sum of:

1. Fixed Assets (Tangible) - Assets for Lease (FATL)
2. Fixed Assets (Tangible) - Buildings (FATB)
3. Fixed Assets (Tangible) - Equipment and Other (FATE)
4. Fixed Assets (Tangible) - Property (FATP)

less:

1. Depreciation and Amortization (Accumulated) (DPACT)
2. Investment Grants and Other Deductions (IVGOD)

This item includes:

1. Capitalized leases
2. Fixed assets held for future use
3. Fixed assets used in operations
4. Leaseholds and leasehold improvements

This item excludes:

1. Assets of discontinued operations (included Assets - Other - Excluding Deferred Charges [AOX])
2. Excess cost over value of property (included in Intangibles [INTAN])
3. Land held for investment purposes (included in Investments - Permanent - Other [IVPO])
4. Land held for resale (included in Investments - Permanent - Other [IVPO])
5. Real estate classified as investment assets for insurance companies (included in Investment Assets - [Insurance] [IAREI])
6. Property held for development and resale (included in Inventories/Stocks - Total [INVT])
7. Property held for investment purposes for Real Estate companies (included in Investment Property [IP])

Footnote Code

Code	Description
QF	Components are reported net of accumulated depreciation

Proposed Dividends

Proposed Dividends

Mnemonic	Item number	Category
PRODV	G163	Industrial Financial Services

Industrial definition

This item represents dividends proposed, declared, or payable by the company but not yet approved by shareholders.

This item is a component of Current Liabilities - Other (LCO).

Canada This item contains a zero.

Japan This item includes only those amounts reported on the Balance Sheet.

United States This item contains a zero.

Financial Services definition

This item represents dividends proposed, declared, or payable by the company but not yet approved by shareholders.

This item is a component of Liabilities - Other (LO).

Japan This item includes only those amounts reported on the Balance Sheet.

Provision - Credit Losses

Provision - Credit Losses (Balance Sheet)

Mnemonic	Item number	Category
PVCL	G148	Financial Services
PVCLF	GF20	footnote

This item represents provisions to absorb potential future losses in the loan portfolio. Provision for credit losses reported in the Liabilities section is not deducted from the total loan balance.

This item is a component of Provisions - Total (PVT).

This item includes reserves for credit losses reported in the Liabilities section.

This item excludes reserves for credit losses reported as a contra asset (included in Reserves for Credit Losses [Assets] [RCL]).

Footnote Code

Code	Description
IO	Includes other losses

Provision - Credit Losses (Income Account)

Mnemonic	Item number	Category
PCL	G349	Financial Services
PCLF	GF35	footnote

This item represents the net amount charged against income in order to maintain adequate reserves for the absorption of future loan losses.

This item is a component of Expense - Noninterest - Total (Bank) (XNITB) and Expense - Total (XT).

This item includes reversed reserves for credit losses (appears as a negative number).

This item excludes:

1. Other provisions for losses (included in Provisions - Other [Net] [PVON])
2. Provision for doubtful accounts unless attributed to loans (included in Provisions - Other [Net] [PVON])
3. Provisions for security losses (included in Provisions - Other [Net] [PVON])

France This item includes:

1. Doubtful loans (appropriations for the year)
2. Doubtful loans (recovery of provisions no longer needed)

Japan This item includes:

1. Additional transfer to reserves for loans to less developed countries
2. Transfer to reserve for possible loan losses

Spain This item includes a provision for loan losses less the reversal of special reserves for loan losses (*dotación a fondos de insolvencias menos fondos especiales que han quedado disponibles de insolvencias*).

United Kingdom This item includes:

1. Exceptional provisions for country risks
2. General provision for bad and doubtful accounts
3. Specific provision for bad and doubtful accounts

United States This item includes provision for lease losses.

Footnote Code

Code	Description
IO	Includes other losses

Provision - Pensions Liabilities

Provision - Pension Liabilities

Mnemonic	Item number	Category
PVPL	G147	Industrial Financial Services

Industrial definition

This item represents all provisions for future pension liabilities and similar obligations.

This item is a component of Liabilities - Other (LO).

Canada This item contains a Not Available data code (@NA).

Italy This item includes reserve for employee severance indemnities or termination benefits (*fondo trattamento di fine rapporto di lavoro*).

Japan This item includes:

1. Retirement benefits
2. Directors' retirement benefits
3. Retirement pension obligations

This item is provided by TOYO KEIZAI, Inc.

Netherlands This item includes obligatory severance payments.

United States This item contains a Not Available data code (@NA).

Financial Services definition

This item represents all provisions for future pension liabilities and similar obligations.

This item is a component of Provisions - Total (PVT).

Australia This item includes employee benefits (long service leave, sick pay, and holiday allowance).

Italy This item includes reserve for employee severance indemnities or termination benefits (*fondo trattamento di fine rapporto di lavoro*).

Japan This item includes:

1. Accrued severance indemnities
2. Employees' retirement and termination allowances

Netherlands This item includes obligatory severance payments.

Spain This item includes special reserves for retirees and pensioners (*fondo especial de provision para compromisos con jubliados y pensionistas*).

Provisions

Provisions - Other

Mnemonic	Item number	Category
PVO	G149	Industrial Financial Services

Industrial definition

This item represents all provisions or allowances not classified as deferred taxes, future pension liabilities, or credit losses.

This item is a component of Liabilities - Other (LO).

This item includes:

1. Contingencies
2. Provision for bad debts and losses
3. Provision for employee profit sharing
4. Provision for fluctuation and valuation of investments
5. Provision for foreign exchange loss
6. Provision for taxes

This item excludes provision for deferred taxes (included in Deferred Taxes [Balance Sheet] [TXDB]).

Canada, United States This item contains a Not Available data code (@NA).

Germany This item includes:

1. Other accrued liabilities or other provisions (sonstige Rückstellungen)
2. Provision for doubtful accounts (Pauschalwertberichtigung zu Forderungen)

Japan This item includes:

1. Other reserves (long-term liabilities)
2. Special reserve (long-term liabilities)

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents all provisions or allowances not classified as deferred taxes, future pension liabilities, or credit losses.

This item is a component of Provision - Total (PVT).

This item includes:

1. Contingencies
2. Provision for bad debts and losses
3. Provision for employee profit sharing
4. Provision for fluctuation and valuation of investments
5. Provision for foreign exchange loss
6. Provision for taxes

This item excludes:

1. Provision for deferred taxes (included in Deferred Taxes [Balance Sheet] [TXDB])
2. Provision for loan losses (included in Provision - Credit Losses [Balance Sheet] [PVCL])
3. Provision for pension liabilities (included in Provision - Retirement Expense [PVPL])

Germany This item includes:

1. Other accrued liabilities or other provisions (sonstige Rückstellungen)
2. Provision for doubtful accounts (Pauschalwertberichtigung zu Forderungen)

Japan This item includes:

1. Reserve for losses on buying and selling bonds
2. Reserve for losses on buying and selling stocks
3. Reserve for securities transaction liabilities

United Kingdom This item includes investment reserves for insurance companies (when reported in the Liabilities section).

Provisions - Other (Net)

Mnemonic	Item number	Category
PVON	G363	Financial Services

This item represents net charges to income to cover expenses of probable events that cannot yet be allocated to other items. Charges to income for provisions are reported net of provisions written-back.

This item is a component Pretax Income (PI).

This item includes:

1. Pension fund provisions
2. Provision for doubtful accounts
3. Provision for losses on securities
4. Provision for risks and expenses

This item excludes:

1. Allocations to untaxed reserves (included in Appropriations to Untaxed Reserves (AUTXR))
2. Provision for future insurance claims and policy benefits (included in Benefits and Claims - Total (Insurance) (BCT))
3. Provision for loan losses (included in Provision - Credit Losses (Income Account) (PCL))

Germany This item includes income from write-offs of provisions for banks (*Erträge aus der Auflösung von Rückstellungen*) (unless specifically reported as other income).

Japan This item includes provision for reserves under Article 86 of the Insurance Business Law.

Spain This item includes:

1. Allocations to deposit guarantee funds (contribución fondo de garantía de depósitos)
2. Provisions for special reserves less the reversal of other special reserves (dotaciones a otros especiales menos fondos especiales que han quedado disponibles)

Provisions - Total

Mnemonic	Item number	Category
PVT	G150	Financial Services

This item represents all funds set aside as provisions in the Liabilities section to cover possible future events.

This item is a component of Liabilities - Total (LT).

This item is the *sum* of:

1. Provision - Credit Losses (Balance Sheet) (PVCL)
2. Deferred Taxes (Balance Sheet) (TXDB)
3. Provision - Pension Liabilities (PVPL)
4. Provisions - Other (PVO)

This item excludes:

1. Provisions/reserves for insurance liabilities (included in Reserves - Total [Insurance] [RVTI])
2. Reserves reported in the Shareholders' Equity section
3. Untaxed reserves (included in Reserves - Untaxed [RVUTX])

Provisions (Flow of Funds)

Mnemonic	Item number (for North America)	Category
PRV	G665	Industrial

This item represents the transfer of funds to and from accounts for provisions on the Balance Sheet.

Format code 1-3, 5-7

In Format Codes 1-3, 5, and 6, this item is a component of Funds From Operations - Total (FOPT) on the Flow of Funds Statement.

In Format Code 7, this item is a component of Operating Activities - Net Cash Flow (OANCF) on a Statement of Cash Flows.

This item includes amortization of inventories.

Canada, United States This item contains a zero.

Format codes 10 and 11

This item is a component of Operating Activities - Net Cash Flow (OANCF) on the Rest of World Cash Flow Statement by Activity (Format code 10).

This item is a component of Source of Funds - Total (FSRCT) on the Rest of World Cash Flow Statement by Source and Use (Format code 11).

This item contains a Combined Figure (@CF) data code when:

1. Depreciation and amortization are combined with provisions, expenses, or reversals. The combined total is included in Depreciation and Amortization (DPC)
2. Provisions, expenses, or reversals are reported outside the Operating Activities or Source of Funds section or on the Income Statement

Japan (Consolidated)

This item includes:

1. Pension and employee benefit provisions
2. Provisions for doubtful accounts

Format code 12

This item is a component of Operating Activities - Net Cash Flow (OANCF).

This item includes:

1. Direct expenses or the provision expense associated with reorganization
2. Pension and benefit provisions

This item contains a Combined Figure (@CF) data code when costs or provisions are not reported on the Statement of Cash Flows but are disclosed on the Income Statement

Purchase of Common and Preferred Stock

Purchase of Common and Preferred Stock

Mnemonic	Item number (for North America)	Category
PRSTKC	G679	Industrial

This item represents any use of funds decreasing common/ordinary, preferred/preference, participation rights certificates, or other share capital.

Format codes 1-3, 5-7

This item is a component of Uses of Funds - Total (FUSET) on a Working Capital Statement (Format Code 1), a Cash Statement Classified by Source and Use (Format Code 2), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code 5), or a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code 3) or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code 5).

This item is a component of Financing Activities - Net Cash Flow (FINCF) on a Statement of Cash Flows (Format Code 7), a Rest of World Cash Flow Statement by Activity (Format Code 10), or a U.K. (revised FRS 1) Cash Flow Statement (Format Code 12).

This item includes:

1. Conversion of Class A, Class B, and special stock into common/ordinary capital
2. Conversion of preferred/preference stock and/or debt into common/ordinary capital
3. Purchase of treasury capital (in Format Codes 1-3, 5-7, and 12)
4. Retirement or redemption of common/ordinary and preferred/preference capital

This item excludes:

1. Purchase of warrants
2. Reduction in capital of subsidiary company
3. Purchase of treasury shares (Format Codes 10 and 11)

This item contains a Combined Figure data code (@CF) when:

1. Purchase of common/ordinary and preferred/preference capital is reported net of sale
2. Sale of common/ordinary and preferred/preference capital is reported outside the Financing Activities section, or if the Balance Sheet reports reductions during the year

Japan This item includes:

1. Stock transactions (net)
2. Treasury stock transactions (net)

This item is provided by TOYO KEIZAI, Inc.

Purchase of Treasury Shares

Purchase of Treasury Shares (FOF)

Mnemonic	Item number	Category
PURTSHR	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents funds used for the purchase of treasury shares, reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

This item contains a Combined Figure data code (@CF) when purchase of treasury shares is reported outside the Financing Activities section, or if the Balance Sheet reports an increase in treasury stock.

Q

Quick Ratio

Quick Ratio

Mnemonic	Concept Calculation	Category
QR	(CHSTI + RECT)/LCT	Industrial

This concept is the *sum* of Cash and Short-Term Investments *plus* Accounts Receivable/Debtors - Total. This is *divided by* Current Liabilities - Total.

Quick Tips

Quick Tips Overview

This section provides you with quick tips on how you can work faster and more efficiently. It also provides you with information for organizing and locating your set, report, screen or spreadsheet files, depending on your particular task.

R

R2 Coefficient of Multiple Determination Calculation

R2 Coefficient of Multiple Determination Calculation

$$R^2 = \frac{\sum (\hat{Y} - \bar{Y})^2}{\sum (Y - \bar{Y})^2}$$

Y Observed value of the dependent variable

\hat{Y} Predicted value of the dependent variable

\bar{Y} Average value of the dependent variable

R2 Correlation Coefficient

R2 Correlation Coefficient

$$r = \frac{n(\sum XY) - (\sum X)(\sum Y)}{\sqrt{[n\sum X^2 - (\sum X)^2][n\sum Y^2 - (\sum Y)^2]}}$$

x = 1st variable

y = 2nd variable

n = number of observations

Σ = Sum

Raw Materials, Supplies, and Merchandise

Raw Materials, Supplies, and Merchandise

Mnemonic	Item number	Category
RAWMSM	G613	Industrial
RAWSMF	GF64	footnote

This item represents the costs associated with the purchase or depletion of inventories/stocks.

This item is a component of Operating Expense (XOPR) on Income Statement Model Numbers 02 and 05.

This item contains a Not Available data code (@NA) on Income Statement Model Numbers 01, 03, and 04.

France This item excludes other purchases and external charges (*autres achats et charge externes*) (included in Operating Expense - Other [XOPRO]).

Footnote Code

Code	Description
EI	Includes other purchases and/or other external charges

Real Estate in Trust (Trust Account)

Real Estate in Trust (Trust Account)

Mnemonic	Item number	Category
RETT	G451	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of real estate in trust included in the trust account of a Japanese trust bank. This investment management trust is designed for developing and managing property. The trust bank is responsible for development of the property and distribution of income to the property owner. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

This item includes land and fixtures trusts.

Receivables - Estimated Doubtful

Receivables - Estimated Doubtful

Mnemonic	Item number	Category
RECD	G203	Financial Services

This item represents the monetary amount of accounts receivable/debtors estimated to be uncollectible based on historical or industry averages. This account allows for practical presentation of the realizable value of customer receivables.

This item includes:

1. Allowance for cancellation
2. Allowance for cash discounts
3. Allowance for refunds on returnable containers
4. Allowances (with no other explanation)
5. Allowances/reserves for loan losses
6. Other loss reserves (such as a securities loss reserve)

Receivables Turnover Rate

Receivables Turnover Rate

Mnemonic	Concept Calculation	Category
RECX	(REVT/@PAVG(RECT, -1, 0))	Industrial

This concept is Revenue - Total *divided by* the average of the most recent two years of Accounts Receivable/Debtors - Total.

Regulatory Deposits

Regulatory Deposits

Mnemonic	Item number	Category
RDP	G201	Financial Services

This item is available for banks only.

This item represents financial assets (usually a percentage of deposits) retained by a bank in accordance with national law. These assets are in the form of cash or other liquid assets and are kept on deposit with the national bank. They are included in Cash and Due From Banks (CH).

This item includes:

1. Balances or deposits with foreign central banks
2. Balances or deposits with central banks

Sweden This item includes:

1. Cash requirement funds
2. Compulsory cash reserves deposited with the Swedish Central Bank (Riksbank)
3. Liquidity account with the Swedish Central Bank (Riksbank)

This item excludes:

1. Blocked investment accounts with the Swedish Central Bank (Riksbank)
2. Blocked renewal accounts with the Swedish Central Bank (Riksbank)

Reinsurance Assets

Reinsurance Assets - Deposits and Other (Insurance)

Mnemonic	Item number	Category
RADP	G63	Financial Services

This item is available for Insurance companies only.

This item represents deposits made with reinsurers in connection with insurance business ceded and other reinsurance assets. These deposits are not classified as receivables/debtors or reinsurers' liability for reserves.

This item is a component of Reinsurance Assets - Total (Insurance) (RATI).

This item includes:

1. Ceded reinsurance deposits
2. Deposits from reinsurance accepted
3. Deposits held by ceding reinsurers
4. Funds held by reinsurance companies

This item excludes:

1. Reinsurance receivables (included in Reinsurance Assets - Receivables/Debtors (Insurance) [RARI])
2. Reinsurers' share of reserves (included in Reinsurers' Liability for Reserves (Insurance) [RLRI])

Germany This item includes deposits held by ceding reinsurers (*Depotforderungen aus dem in Rückdeckung ubenommener Versicherungsgeschäft*).

Reinsurance Assets - Receivables/Debtors (Insurance)

Mnemonic	Item number	Category
RARI	G61	Financial Services

This item is available for insurance companies only.

This item represents amounts recoverable for claims and benefits paid on insurance policies ceded to other insurance companies.

This item is a component of Reinsurance Assets - Total (Insurance) (RATI).

This item includes:

1. Reinsurance receivables
2. Reinsurance recoverable on paid losses

This item excludes:

1. Ceded reinsurance deposits (included in Reinsurance Assets - Deposits and Other [Insurance] [RADP])
2. Funds held by reinsurance companies (included in Reinsurance Assets - Deposits and Other [Insurance] [RADP])
3. Reinsurers' share of reserves (included in Reinsurers' Liability for Reserves [Insurance] [RLRI])

Reinsurance Assets - Total (Insurance)

Mnemonic	Item number	Category
RATI	G64	Financial Services

This item is available for insurance companies only.

This item represents all assets resulting from the ceding of insurance liabilities to other insurance companies.

This item is the *sum* of:

1. Reinsurance Assets - Deposits and Other (Insurance) (RADP)
2. Reinsurance Assets - Receivables/Debtors (Insurance) (RARI)
3. Reinsurers' Liability for Reserves (Insurance) (RLRI)

This item includes amounts due from coinsurance companies.

This item excludes:

1. Insurance receivables from agents and policyholders (included in Accounts Receivable/Debtors - Total [ARTFS])
2. Insurance receivables from customers (included in Accounts Receivable/Debtors - Total [ARTFS])

Reinsurance Liabilities

Reinsurance Liabilities - Other

Mnemonic	Item number	Category
RLO	G143	Financial Services

This item is available for insurance companies only.

This item represents reinsurance liabilities not classified as payables/creditors.

This item is a component of Reinsurance Liabilities - Total (RLT).

This item includes:

1. Deposits from reinsurance ceded
2. Deposits retained on reinsurance business ceded
3. Reinsurance deposits

This item excludes reinsurance payables (included in Reinsurance Liabilities - Payables/Creditors [RLP]).

Germany This item includes deposits retained or reinsurance ceded (*Depotverbindlichkeiten aus dem in Rückdeckung gegebenen Versicherungsgeschäft*).

Spain This item includes deposits received for reinsurance ceded and retroceded.

Reinsurance Liabilities - Payables/Creditors

Mnemonic	Item number	Category
RLP	G142	Financial Services

This item is available for insurance companies only.

This item represents obligations of the company for liabilities ceded to other insurance companies.

This item includes:

1. Accounts payable on reinsurance business
2. Reinsurance balances payable
3. Reinsurance payables on losses
4. Reinsurance premiums payable

This item excludes reinsurance deposits (included in Reinsurance Liabilities - Other [RLO]).

Reinsurance Liabilities - Total

Mnemonic	Item number	Category
RLT	G144	Financial Services

This item is available for insurance companies only.

This item represents all liabilities that result from the ceding of insurance liabilities to other insurance companies.

This item is a component of Liabilities - Total (LT).

This item is the *sum* of:

1. Reinsurance Liabilities - Other (RLO)
2. Reinsurance Liabilities - Payables/Creditors (RLP)

This item includes amounts due to coinsurance companies.

This item excludes payables on direct business to policyholders, agents, and others (included in Accounts Payable [AP]).

Reinsurers' Liability for Reserves

Reinsurers' Liability for Reserves (Insurance)

Mnemonic	Item number	Category
RLRI	G642	Financial Services

This item is available for insurance companies only.

This item represents the portion of reserves for claims, benefits, and unearned premiums that has been ceded to other insurance companies.

This item is a component of Reinsurance Assets - Total (Insurance) (RATI).

This item excludes:

1. Ceded reinsurance deposits (included in Reinsurance Assets - Deposits and Other [Insurance] [RADP])
2. Funds held by reinsurance companies (included in Reinsurance Assets - Deposits and Other [Insurance] [RADP])
3. Reinsurance receivables (included in Reinsurance Assets - Receivables/Debtors [Insurance] [RARI])

Belgium This item includes reinsurers' share of technical reserves.

Spain This item includes technical provision for ceded and retroceded insurance (*provisiones técnicas del reaseguro cedido y retrocedido*).

Sweden This item includes the reinsurers' share of technical reserves.

Reinvestment Rate

Reinvestment Rate

Mnemonic	Concept Calculation	Category
RVSTR	$(IB-DV)/SEQ*100$	Industrial

This item represents Income Before Extraordinary Items *minus* Cash Dividends, and *divided by* Stockholders' Equity. This quantity is *multiplied by* 100.

Reinvestment Rate - 10 Year Average

Mnemonic	Concept Calculation	Category
RVSTR10	$@PAVG((IB-DV)/SEQ,-9,0)*100$	Industrial

This item is the average of the most recent 10 years of Income Before Extraordinary Items *minus* Cash Dividends *divided by* Stockholders' Equity. This quantity is *multiplied by* 100.

Reinvestment Rate - 3 Year Average

Mnemonic	Concept Calculation	Category
RVSTR3	$@PAVG((IB-DV)/SEQ,-2,0)*100$	Industrial

This item is the average of the most recent three years of Income Before Extraordinary Items *minus* Cash Dividends *divided by* Stockholders' Equity. This quantity is *multiplied by* 100.

Reinvestment Rate - 5 Year Average

Mnemonic	Concept Calculation	Category
RVSTR5	@PAVG((IB-DV)/ SEQ,-4,0)*100	Industrial

This item is the average of the most recent five years of Income Before Extraordinary Items *minus* Cash Dividends *divided by* Stockholders' Equity. This quantity is *multiplied by* 100.

Rental Expense

Rental Expense

Mnemonic	Item number	Category
XRENT	G626	Industrial
XRENTF	GF58	footnote

This item represents all costs charged to operations for rental, lease, or hire of space and/or equipment.

This is a supplementary Income Statement item.

This item includes:

1. Airlines' landing fees
2. Contingent rentals associated with capitalized leases
3. Lease charges and plant hire

This item excludes:

1. Extractive industries' delay rentals
2. Principal lease or rental payments under capitalized lease obligations or capitalized hire purchase obligations

United Kingdom This item includes television production and transmission companies' rentals payable to the Independent Broadcasting Authority.

Footnote Code

Code	Description
BR	Includes royalties
QH	Net of rental income
RH	Combination BR and QH

Rental Income

Rental Income

Mnemonic	Item number	Category
IRENT	G627	Industrial

This item represents the amount of income generated from rentals and subleases of tangible fixed assets.

This is a supplementary Income Statement item.

This item excludes rental income classified as sales (included in Sales/Turnover [Net] [(SALE)]).

Repurchase Agreements

Repurchase Agreements

Mnemonic	Item number	Category
RPAG	G129	Financial Services

This item is available for brokers/dealers only.

This item represents short-term borrowing arrangements whereby the company sells securities under an agreement to repurchase these same securities at a later date.

This item is a component of Debt in Current Liabilities (DLC).

This item includes:

1. Investments sold subject to repurchase.
2. Securities repurchase agreements

This item excludes federal funds purchased (included in Federal Funds Purchased [FDFR]).

Resale Agreements

Resale Agreements

Mnemonic	Item number	Category
RAGR	G4	Financial Services

This item represents short-term financial arrangements whereby the company buys securities from an investor who agrees to repurchase these same securities at a later date.

This item is a component of Short-Term Investments - Total (IVST).

This item includes:

1. Reverse repurchase agreements
2. Securities purchased under resale agreements

This item excludes federal funds sold (included in Federal Funds Sold [FFS]).

Research and Development Expense

Research and Development Expense

Mnemonic	Item number	Category
XRD	G625	Industrial
XRDF	GF57	footnote

This item represents all costs incurred relating to development of new products or services.

This is a supplementary Income Statement item.

This item includes:

1. Amortization of software costs
2. Company-sponsored research and development
3. Software expenses

This item excludes:

1. Customer- or government-sponsored research and development expense including reimbursable indirect costs (included in Cost of Goods Sold [COGS] or Selling, General, and Administrative Expense [XSGA])
2. Engineering expense (included in Cost of Goods Sold [COGS] or Selling, General, and Administrative Expense [XSGA])
3. Extractive industries' activities (for example, prospecting, acquisition of mineral rights, drilling, and mining) (included in Cost of Goods Sold [COGS] or Selling, General, and Administrative Expense [XSGA])
4. Inventor royalties (included in Cost of Goods Sold [COGS] or Selling, General, and Administrative Expense [XSGA])
5. Market research and testing (included in Cost of Goods Sold [COGS] or Selling, General, and Administrative Expense [XSGA])
6. Support expense

Japan This item reflects the amount included in SGA unless otherwise footnoted.

Footnote Code

Code	Description
BF	Includes customer- or government-sponsored research and development
BG	Includes engineering expense
BX	Includes R&D expenses reported in Cost of Goods Sold and Selling, General and Administrative Expense

Reserves

Reserves

Mnemonic	Item number	Category
RV	G666	Industrial

This item represents all pre-tax funds transferred to or from reserves, reported on the Cash Flow Statement.

Format codes 10 and 11

This item is a component of Operating Activities - Net Cash Flow (OANCF) on the Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Source of Funds - Total (FSRCT) on the Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item contains a Combined Figure data code (@CF) when transfers to or from reserves are reported outside the Operating Activities or Source of Funds section, or on the Income Statement.

Reserves - Distributable - Other

Mnemonic	Item number	Category
RVDO	G183	Financial Services

This item represents those equity reserves available for distribution to shareholders not classified as retained earnings.

This item is a component of Reserves - Distributable - Total (RVDT).

1. Due from employees for the exercise of stock options
2. Issuable capital stock
3. Other distributable reserves
4. Reserves for shares to be issued
5. Stock options, warrants, and rights
6. Unappropriated net profit

This item excludes:

1. Consolidation reserves (included in Reserves - Nondistributable - Other [RVNO])
2. Government grants (included in Reserves - Nondistributable - Other [RVNO])
3. Legal reserves (included in Reserves - Nondistributable - Other [RVNO])
4. Tax-regulated reserves (included in Reserves - Nondistributable - Other [RVNO])

This item includes adjustments for:

1. Notes receivable under capital stock purchase plans
2. Notes receivable under restricted capital stock plans
3. Other notes receivable reported in the Shareholders' Equity section (other than from subscription capital and employee stock ownership plans)

This item excludes adjustments for notes receivable from subscription capital and employee stock ownership plans (included in Capital Surplus/Share Premium Reserve [CAPS])

Ireland This item includes investment suspense accounts (when included in profit reserve).

Reserves - Distributable - Total

Mnemonic	Item number	Category
RVDT	G184	Financial Services
RVDTF	GF24	footnote

This item represents all equity reserves available for distribution to shareholders.

This item is a component of Equity Reserves - Total (RVEQT).

This item is the *sum* of:

1. Reserves - Distributable - Other (RVDO)
2. Retained Earnings (RE)

Footnote Code

Code	Description
JD	Reflects adjustment for stock split or dividend

Reserves - Nondistributable - Other

Mnemonic	Item number	Category
RVNO	G189	Financial Services

This item represents those equity reserves not available for distribution to shareholders and not classified as revaluation reserves or unrealized securities gains (losses).

This item is a component of Reserves - Nondistributable - Total (RVNT).

This item includes:

1. Consolidation reserves
2. Deferred compensation (when reported in the Shareholders' Equity section)
3. Employee stock ownership plan shares held in trust
4. Government grants
5. Legal reserves
6. Other nondistributable reserves
7. Reserves for self-insurance (when reported in the Shareholders' Equity section)
8. Tax-regulated reserves

This item excludes:

9. Distributable equity reserves (included in Reserves - Distributable - Total [RVDT])
10. Unappropriated net profit (included in Reserves - Distributable - Other [RVDO])

United Kingdom This item includes reserves (when reported in the Shareholders' Equity section).

Reserves - Nondistributable - Total

Mnemonic	Item number	Category
RVNT	G190	Financial Services

This item represents all equity reserves not available for distribution to shareholders.

This item is a component of Equity Reserves - Total (RVEQT).

This item is the *sum* of:

1. Reserves - Nondistributable - Other (RVNO)
2. Revaluation Reserve (REVRV)
3. Securities Gains (Losses) - Unrealized (SECU)

Reserves - Reinsurance (Insurance)

Mnemonic	Item number	Category
RVRI	G125	Financial Services

This item is available for Insurance companies only.

This item represents the actuarial reserve maintained by the reinsurance division of an insurance company to cover future benefits and unsettled claims.

This item is a component of Reserves - Total (Insurance) (RVTI)

This item includes reserves attributed to a separate reinsurance division.

This item excludes:

1. Life benefits reserve (included in Reserves for Benefits - Life - Total [Insurance] [RVBTI])
2. Nonlife claims reserve (included in Reserves for Claims (Losses) - Nonlife [Insurance] [CRVNLI])
3. Sundry insurance reserves (included in Reserves - Sundry [Insurance] [RVSI])
4. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

Reserves - Sundry (Insurance)

Mnemonic	Item number	Category
RVSI	G126	Financial Services

This item is available for Insurance companies only.

This item represents all insurance reserves not classified as life benefits reserves, nonlife claims reserves, unearned premium reserves, or reinsurance reserves.

This item is a component of Reserves - Total (Insurance) (RVTI).

This item includes:

1. Deposits by policyholders
2. Dividends left on deposit
3. Other underwriting funds and provisions
4. Participation fund for the insurers
5. Policyholders' funds left with the company
6. Reserve for dividends to policyholders

7. Reserves attributed to a separate international division
8. Reserves for business reported on a no-profit/no-loss basis
9. Technical provisions (investment pools)

This item excludes:

1. Life benefits reserve (included in Reserves for Benefits - Life - Total [Insurance] [RVBTI])
2. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLI])
3. Reserves attributed to a separate reinsurance division (included in Reserves - Reinsurance [Insurance] [RVRI])
4. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

Japan This item includes:

1. Underwriting reserve for compulsory automobile liability insurance
2. Underwriting reserve for earthquake insurance

Reserves - Tax - Regulated

Mnemonic	Item number	Category
RVTXR	G270	Industrial Financial Services

Industrial definition

This item represents reserves established for special purposes containing tax-deferred or tax privileged status.

This is a supplementary Balance Sheet item.

(This item contains a zero for countries not listed below.)

Australia This item includes accumulated allocations to tax-influenced reserves.

Belgium This item includes tax-exempt reserves (*réserves immunisées*).

Finland This item contains either a figure or a Not Available data code (@NA).

France For parent-only statements after 1987, this item includes:

1. Long-term capital gains (plus-values a long terme)
2. Reserves consequent upon fiscal legislation or tax-free provisions (provisions réglementées)
3. Reserves from long-term capital gains (réserves réglementées)

Germany This item includes:

1. Gains on sale of equipment
2. Overseas investment losses
3. Reserves for price fluctuation
4. Special depreciation

Italy This item contains either a figure or a Not Available data code (@NA).

Japan This item includes the effects of tax-regulated reserves on the Income Statement.

This item contains either a figure or a Not Available data code (@NA) for the following countries:

Luxembourg	Spain
Norway	Sweden

Financial Services definition

This item represents reserves established for special purposes containing tax-deferred or tax privileged status.

Austria This item includes accumulated allocations to tax-influenced reserves.

Belgium This item includes tax-exempt reserves (*réserves immunisées*).

France For parent-only statements after 1987, this item includes:

1. Long-term capital gains (plus-values à long terme)
2. Reserves consequent upon fiscal legislation or tax-free provisions (provisions réglementées)
3. Reserves from long-term capital gains (réserves réglementées)

Germany This item includes:

1. Gains on sale of equipment
2. Overseas investment losses
3. Reserves for price fluctuation
4. Special depreciation

Japan This item includes the effects of tax-regulated reserves on the Income Statement.

Reserves - Total (Insurance)

Mnemonic	Item number	Category
RVTI	G115	Financial Services

This item is available for insurance companies only.

This item represents all reserves maintained by an insurance company to cover life and nonlife policies.

This item is a component of Liabilities - Total (LT).

This item is the *sum* of:

1. Reserves for Benefits - Life - Total (Insurance) (RVBTI)
2. Reserves for Claims (Losses) - Nonlife (Insurance) (CRVNLI)
3. Reserves for Unearned Premiums (Insurance) (RVUPI)
4. Reserves - Reinsurance (Insurance) (RVRI)
5. Reserves - Sundry (Insurance) (RVSI)

This item includes:

1. Insurance provisions
2. Insurance reserves
3. Technical provisions/reserves

Reserves - Untaxed

Mnemonic	Item number	Category
RVUTX	G145	Industrial Financial Services

Industrial definition

This item represents cumulative allocations from income to untaxed reserves reported as long-term liabilities on the Balance Sheet.

This item is a component of Liabilities - Total (LT).

This item excludes any reserves reported in the Shareholders' Equity section.

This item contains a zero for countries not listed below.

Austria This item excludes tax-influenced reserves (included in Tax-Regulated Reserves [RVTXR]).

Finland This item includes:

1. Inventory reserve
2. Investment reserve
3. Operating reserve
4. Other untaxed reserves
5. Pension funding reserve

Germany As companies adopt the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*) from 1987 to 1990, these special reserves are eliminated from consolidated accounts and proportionately transferred to revenue reserves in the Shareholders' Equity section (*Gewinnrücklagen*) and provision for deferred taxation (*Rückstellungen für latent Steuern*). This practice is not applied to parent company statements.

This item includes special items with reserve elements or (*continued*) tax-favored reserves (*Sonderposten mit Rücklageanteil*):

1. Reserves according to Article 35 of the Income Tax Guidelines (Rücklagen gemäß Abschnitt 35 Einkommensteuer-Richtlinien [EStR])
2. Reserves according to Section 1 of the Developing Countries Tax Law (Rücklagen gemäß § 1 Entwicklungsländer-Steuergezet)
3. Reserves according to Section 3 of the Foreign Investment Law (Rücklagen gemäß § 3 Auslandsinvestitionsgesetz)
4. Reserves according to Sections 6b and 7c of the Income Tax Law (Rücklagen gemäß § 6b und § 7c Einkommensteuergesetz [EStG])
5. Reserves according to Section 52, Article 5 of the Income Tax Law (Rücklagen gemäß § 52 Abschnitt 5 Einkommensteuergesetz [EStG])
6. Reserves according to Sections 74 and 80 of the Income Tax Regulations (Rücklagen gemäß § 74 und 80 Einkommensteuer-Durchführungs-Verordnung [EStDV])

Japan This item excludes the effect of accumulated tax-allowed reserves on the Income Statement. From 1984 forward, this item and Appropriations to Untaxed Reserves (AUTXR) contain zeros. In prior years, these items may contain either numbers or zeros.

Some companies presenting parent company accounts continue to report untaxed reserves and the related effects on the Income Statement. For these companies, the relevant items may contain either numbers or zeros.

When reported, this Item includes:

1. Excess depreciation
2. Overseas investment loss
3. Overseas market development

Norway This item includes:

1. Capital reserve
2. Classification reserve
3. Conditional tax-exempt allocations (betinget skattefrie avsetninger)
4. Consolidation fund (konsolideringsfond)
5. Extraordinary depreciation
6. Inventory tax reserve
7. Investment reserves (anleggsreserver)
8. Other tax-related reserves
9. Profits on conditional sales
10. Regional development fund (distriktsutbyggingsfond)
11. Reserve for environmental protection

Sweden This item includes:

1. Consolidation reserves
2. Depreciation in excess of plan (avskrivningar utöver plan)
3. Development reserves (förnyelsefonder)
4. Exchange risk reserves (valutakursreserver)
5. General/statutory and special investment reserves
6. Internal profit reserve
7. Inventory reserves (lagerreserver)
8. Renewal reserves
9. Reserves for contingencies
10. Statutory renewal reserves

Financial Services definition

This item represents cumulative allocations from income to untaxed reserves reported as long-term liabilities on the Balance Sheet.

This item is a component of Invested Capital (ICAPT) and Liabilities - Total (LT).

This item excludes any reserves reported in the Shareholders' Equity section.

This item contains a zero for countries not listed below.

Austria This item excludes tax-influenced reserves (included in Tax-Regulated Reserves (RVTXR))

Finland This item includes:

1. Accumulated difference between fiscal and financial depreciation
2. Inventory reserve
3. Investment reserve
4. Operating reserve
5. Other untaxed reserves
6. Pension funding reserve

Germany As companies adopt the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*) from 1987 to 1990, these special reserves are eliminated from consolidated accounts and proportionately transferred to revenue reserves in the Shareholders' Equity section (*Gewinnrücklagen*) and provision for deferred taxation (*Rückstellungen für latent Steuern*). This practice is not applied to parent company statements.

This item includes special items with reserve elements or tax-favored reserves (*Sonderposten mit Rücklageanteil*):

1. Reserves according to Article 35 of the Income Tax Guidelines (Rücklagen gemäß Abschnitt 35 Einkommensteuer-Richtlinien [EStR])
2. Reserves according to Section 1 of the Developing Countries Tax Law (Rücklagen gemäß § 1 Entwicklungsländer-Steuergezet)
3. Reserves according to Section 3 of the Foreign Investment Law (Rücklagen gemäß § 3 Auslandsinvestitionsgesetz)
4. Reserves according to Sections 6b and 7c of the Income Tax Law (Rücklagen gemäß § 6b und § 7c Einkommensteuergesetz [EStG])
5. Reserves according to Section 52, Article 5 of the Income Tax Law (Rücklagen gemäß § 52 Abschnitt 5 Einkommensteuergesetz [EStG])
6. Reserves according to Sections 74 and 80 of the Income Tax Regulations (Rücklagen gemäß § 74 und 80 Einkommensteuer-Durchführungs-Verordnung [EStDV])

Japan This item excludes the effect of accumulated tax-allowed reserves on the Income Statement. From 1984 forward, this item and Appropriations to Untaxed Reserves (AUTXR) contain zeros. In prior years, these Items may contain either numbers or zeros.

Some companies presenting parent company accounts (*continued*) continue to report untaxed reserves and the related effects on the Income Statement. For these companies, the relevant items may contain either numbers or zeros.

This item includes:

1. Excess depreciation
2. Overseas investment loss
3. Overseas market development

Norway This item includes:

1. Capital reserve
2. Classification reserve
3. Conditional tax-exempt allocations (betinget skattefrie avsetninger)
4. Consolidation fund (konsolideringsfond)
5. Extraordinary depreciation
6. Inventory tax reserve
7. Investment reserves (anleggsreserver)
8. Other tax-related reserves
9. Profits on conditional sales
10. Regional development fund (distriktsutbyggingsfond)
11. Reserve for environmental protection

Sweden This item includes:

1. Consolidation reserves
2. Depreciation in excess of plan (avskrivningar utöver plan)
3. Development reserves (förnyelsefonder)
4. Exchange reserves (valutakursreserver)
5. General/statutory and special investment reserves
6. Internal profit reserve
7. Inventory reserves (lagerreserver)
8. Renewal reserves
9. Reserves for contingencies
10. Statutory renewal reserves

Reserves for Benefits

Reserves for Benefits - Life - Claims (Insurance)

Mnemonic	Item number	Category
RVBCI	G110	Financial Services

This item is available for insurance companies only.

This item represents the actuarial reserves maintained by the life segment of an insurance company to cover unsettled life insurance claims.

This item is a component of Reserves for Benefits - Life - Total (Insurance) (RVBTI).

This item includes:

1. Reserves for outstanding claims
2. Reserves for outstanding insurance benefits
3. Unpaid claims and claim expenses (life insurance)

This item excludes:

1. Dividend reserve (included in Reserves - Sundry [Insurance] [RVSI])
2. Life policy reserve (included in Reserves for Benefits - Life - Policy [Insurance] [RVBPI])
3. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLJ])
4. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

Reserves for Benefits - Life - Policy (Insurance)

Mnemonic	Item number	Category
RVBPI	G109	Financial Services

This item is available for insurance companies only.

This item represents the actuarial reserves maintained by the life segment of an insurance company to cover future life insurance benefits.

This item is a component of Reserves for Benefits - Life - Total (Insurance) (RVBTI).

This item includes:

1. Future claims for life insurance
2. Future policy benefits
3. Life policy reserve
4. Reserve for future policy benefit

This item excludes:

1. Dividend reserve (included in Reserves - Sundry [Insurance] [RVSI])
2. Life claims reserve (included in Reserves for Benefits - Life - Claims [Insurance] [RVBCI])
3. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLJ])
4. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

Netherlands This item includes capitalized interest rate rebates (when reported in the Liabilities section). This item excludes capitalized interest rate rebates (when reported in the Assets section) (included in Deferred Charges [DC]).

Reserves for Benefits - Life - Total (Insurance)

Mnemonic	Item number	Category
RVBTI	G111	Financial Services

This item is available for insurance companies only.

This item represents the actuarial reserves maintained by the life segment of an insurance company to cover unsettled life insurance claims and future life insurance benefits.

This item is a component of Reserves - Total (Insurance) (RVTI).

This item is the *sum* of:

1. Reserves for Benefits - Life - Claims (Insurance) (RVBCI)
2. Reserves for Benefits - Life - Policy (Insurance) (RVBPI)

This item includes:

1. Actuarial reserve (life insurance)
2. Insurance reserve (life insurance)
3. Life insurance funds (outstanding claims and provisions)
4. Long-term insurance funds
5. Policy and contract claims
6. Policy provisions/reserves
7. Provision for life insurance policy liabilities
8. Technical reserve (life insurance)

This item excludes:

1. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLI])
2. Other insurance reserves (included in Reserves - Sundry [Insurance] [RVSI])
3. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

Reserves for Claims

Reserves for Claims (Losses) - Nonlife (Insurance)

Mnemonic	Item number	Category
CRVNLI	G112	Financial Services

This item is available for insurance companies only.

This item represents the reserves maintained by the nonlife segment of an insurance company to cover unsettled claims and losses incurred but not reported.

This item is a component of Reserves - Total (Insurance) (RVTI).

This item includes:

1. Benefit and loss reserves for nonlife insurance
2. Claims admitted or intimated but not paid
3. Claims equalization reserve
4. Claims reserve for nonlife insurance
5. Reserve for outstanding claims losses surrenders and refunds
6. Reserve premium for nonlife annuities
7. Unpaid claims and claim expenses for nonlife insurance

This item excludes:

1. Life benefits reserve (included in Reserves for Benefits - Life - Total [Insurance] [RVBTI])
2. Other insurance reserves (included in Reserves - Sundry [Insurance] [RVSI])
3. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

Reserves for Credit Losses

Reserves for Credit Losses (Assets)

Mnemonic	Item number	Category
RCL	G48	Financial Services
RCLF	GF4	footnote

This item represents reserves set aside to absorb potential future losses in the loan portfolio. Determination of reserve amounts is based on loan experience, economic conditions, portfolio makeup, and management's judgment.

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item includes:

1. Allowance for possible credit losses
2. Reserve for bad and doubtful debts attributed to loans
3. Reserve for credit losses attributed to less developed countries
4. Reserve for possible loan losses

This item excludes:

1. Allowance for bad and doubtful debts attributed to accounts receivable (netted against Accounts Receivable/Debtors - Total [ARTFS])
2. Reserve for credit losses reported in the Liabilities section (included in Provision - Credit Losses [Balance Sheet] [PVCL])

Germany This item includes claims equalization funds (*Schwankungsrückstellung*).

Spain This item includes technical provisions outstanding claims on direct insurance (*provisiones técnicas para presetaciones - seguro directo*).

Footnote Code

Code	Description
IO	Includes other losses

Reserves for Credit Losses (Jointly Operated Money Trusts)

Mnemonic	Item number	Category
RCLJMT	G461	Financial Services

This item is available for Japanese trust banks only.

This item represents reserves set aside by a Japanese trust bank to counteract possible impairment of the principal of jointly operated money trusts.

This item is a component of Liabilities - Total (Jointly Operated Money Trusts) (LTJMT).

This item includes:

1. Reserve for possible impairment of principal
2. Reserve for possible loan losses

Reserves for Unearned Premiums

Reserves for Unearned Premiums (Insurance)

Mnemonic	Item number	Category
RVUPI	G113	Financial Services
RVUPIF	GF15	footnote

This item is available for insurance companies only.

This item represents the reserves maintained by an insurance company for recording premiums paid but not yet earned at yearend.

This item is a component of Reserves - Total (Insurance) (RVTI).

This item includes:

1. Premium reserves
2. Provision for premium refunds
3. Provision for unearned premiums
4. Reserve for unearned premiums
5. Reserve for unexpired insurance risk

This item excludes:

1. Life benefits reserve (included in Reserves for Benefits - Life - Total [Insurance] [RVBTI])
2. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLI])
3. Other insurance reserves (included in Reserves - Sundry [Insurance] [RVSI])

Italy This item may include non-life insurance for current risks (*assicurazioni contro i danni per rischi in corso*).

Japan Premium reserves may include the following (in addition to unearned premiums):

1. Reserve for compulsory automobile liability insurance
2. Reserve for earthquake insurance
3. Reserve for extraordinary loss

Spain This item includes technical provisions for current risks on direct insurance (*provisiones técnicas para riesgos en curso-seguro directo*).

Footnote Code

Code	Description
IV	Includes adjustment for additional premium reserves

Retained Earnings

Retained Earnings

Mnemonic	Item number	Category
RE	G182	Industrial Financial Services

Industrial definition

This item represents cumulative earnings of the company *less* total dividend distributions to shareholders and amounts allocated to other reserves. Due to the variety of accounting methods throughout the world, this item is often not reported as a pure figure. When possible, SPC estimates a retained earnings/earned surplus figure from the available information.

This item is a component of Shareholders' Equity (SEQ).

This item includes the effects of, and is adjusted for:

1. Accumulated earnings/deficit
2. Appropriated retained earnings (including appropriation from retained earnings of mandatory redemption of liquidating over preferred at par)
3. Earned surplus/deficit
4. Partially appropriated net profit
5. Unrealized gain (loss) on investments
6. Value of common/ordinary treasury shares netted against retained earnings by the company

Australia This item includes:

1. Associated companies' reserves
2. General reserve
3. Revenue reserve

Belgium This item usually contains a Combined Figure data code (@CF) for companies that do not report an international style of accounts.

Canada This item includes:

1. Amounts due from employees for the exercise of stock options
2. Deferred compensation (when reported in the Shareholders' Equity section)
3. Employee stock ownership plan shares held in trust
4. Issuable stock
5. Miscellaneous notes receivable (other than subscription stock receivables)
6. Noncorporate proprietorship
7. Notes receivable under restricted stock plan
8. Notes receivable under stock purchase plan
9. Notes receivable/unearned deferred compensation from leveraged employee stock ownership plans
10. Reacquired capital stock
11. Reserves for self-insurance (when reported in the Shareholders' Equity section)
12. Reserves for shares to be issued (when reported in the Shareholders' Equity section)
13. Residual of excess cost over carrying value for both preferred/preference and common/ordinary treasury stock (when it exceeds that of the capital surplus/share premium reserve account)
14. Stock options, warrants, and rights
15. Unappropriated retained earnings

This item excludes:

1. Reserve account for shares to be repurchased (included in Capital Surplus/Share Premium Reserve [CAPS])
2. Subscription stock receivables (included in Capital Surplus/Share Premium Reserve [CAPS])

Finland This item includes unrestricted/free reserves.

This item excludes the current year's unappropriated net profit from unrestricted/free reserves (included in Unappropriated Net Profit (Liabilities) [UNNPL]).

France This item usually contains a Combined Figure data code (@CF) for companies that do not report an international style of accounts.

Germany This item includes:

1. Free reserves (freie Rücklagen)
2. Reserves for special purposes (equipment reserves, foreign business reserves, etc.)

This item contains a Combined Figure data code (@CF) for companies that have not adopted the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*) and do not report an international style of accounts.

Japan This item may include or be equal to:

1. Legal reserves
2. Reserve surplus
3. Special depreciation reserve
4. Unappropriated retained earnings (not unappropriated net profit)
5. Voluntary reserve

Malaysia This item includes:

1. Associated companies' reserves
2. Revenue reserve

Netherlands This item includes legal reserves.

Norway This item includes unrestricted/free reserves.

Sweden This item excludes the current year's unappropriated net profit from unrestricted/free reserves (included in Unappropriated Net Profit [Liabilities] [UNNPL]).

United Kingdom This item includes:

1. Profit and loss account
2. Related companies' reserves

United States This item includes:

1. Amounts due from employees for the exercise of stock options
2. Deferred compensation (when reported in the Shareholders' Equity section)
3. Employee stock ownership plan shares held in trust
4. Issuable stock
5. Miscellaneous notes receivable (other than subscription stock receivables)
6. Noncorporate proprietorship
7. Notes receivable under restricted stock plan
8. Notes receivable under stock purchase plan
9. Notes receivable/unearned deferred compensation from leverage employee stock ownership plans
10. Reacquired capital stock
11. Reserves for self-insurance (when reported in the Shareholders' Equity section)
12. Reserves for shares to be issued (when reported in Shareholders' Equity section)
13. Residual of excess cost over carrying value for both preferred/preference and common/ordinary treasury stock (when it exceeds that of the capital surplus/share premium reserve account)
14. Stock options, warrants, and rights

15. Unappropriated retained earnings

This item excludes:

1. Reserve account for shares to be repurchased (included in Capital Surplus/Share Premium Reserve [CAPS])
2. Subscription stock receivables (included in Capital Surplus/Share Premium Reserve [CAPS])

Financial Services definition

This item represents the cumulative earnings of the company *less* total dividend distributions to shareholders and amounts allocated to other reserves. Due to the variety of accounting methods throughout the world, this item is often not reported as a pure figure. When possible, SPC estimates a retained earnings/earned surplus figure from the available information.

This item is a component of Reserves - Distributable - Total (RVDT).

This item includes the effects, and is adjusted for:

1. Accumulated earnings/deficit
2. Appropriated retained earnings
3. Distributable profit
4. Earned surplus/deficit
5. Partially appropriated net profit
6. Undistributed profits

This item excludes unappropriated net profit (included in Reserves Distributable - Other [RVDO]).

1. **Australia** This item includes:
2. Associated companies' reserves
3. General reserve
4. Revenue reserve

Belgium This item contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

Denmark This item contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

Finland This item includes unrestricted/free reserves.

This item excludes the current year's unappropriated net profit (included in Reserves - Distributable - Other [RVDO]).

France This item usually contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

Germany This item usually contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

This item includes free reserves (*freie Rücklagen*).

This item contains a Not Available data code (@NA) for companies that have not adopted the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*) and do not report an international style of accounts.

Japan This item may include or be equal to:

1. Legal reserves
2. Reserve surplus
3. Special depreciation reserve
4. Unappropriated retained earnings (not unappropriated net profit)
5. Voluntary reserve

Malaysia This item includes:

1. Associated companies' reserves
2. Revenue reserve

Netherlands This item includes legal reserves.

Norway, Sweden This item usually contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

United Kingdom This item includes:

1. Profit and loss account
2. Related companies' reserves

United States This item includes retained earnings restricted by debt agreements.

Return on Assets

Return on Assets

Mnemonic	Concept Calculation	Category
ROA	$(IB/@PAVG(AT, -1, 0)) * 100$	Industrial Financial Services

This concept is Income Before Extraordinary Items *divided by* the average of the most recent two years of Assets - Total. This result is *multiplied by* 100.

Return on Assets - Bank/Insurance

Mnemonic	Concept Calculation	Category
BIROA	$((IB + ((1 - (TXT/PI)) * XINT))/@PAVG(AT, -1, 0)) * 100$	Financial Services

This concept is an alternate Return on Assets definition for banks and insurance companies. This is the *sum of* Income Before Extraordinary Items *plus* the result of 1 *minus* Income Taxes - Total *divided by* Pretax Income *multiplied by* Interest Expense - Total. This result is then *divided by* the average of the most recent two years of Assets - Total *multiplied by* 100.

Return on Average Investment

Return on Average Investment

Mnemonic	Concept Calculation	Category
ROAI	$(IB/@PAVG(ICAPT, -1, 0)) * 100$	Industrial Financial Services

Return on Average Investment is Income Before Extraordinary Items, *divided by* the average of the most current year's Total Invested Capital and the prior year's Total Invested Capital. This is then *multiplied by* 100.

Return on Commodity

Return on Common Equity

Mnemonic	Concept Calculation	Category
ROE	$((IB - DVP - DVSCO)/@PAVG(CEQ, -1, 0)) * 100$	Industrial Financial Services

This concept is the *sum of* Income Before Extraordinary Items *minus* Dividends - Preferred *minus* Dividends - Share Capital - Other. This result is *divided by* the average of the most recent two years of Common/Ordinary Equity. The total is *multiplied by* 100.

Return on Return on Invested Capital

Return on Invested Capital

Mnemonic	Concept Calculation	Category
ROI	$(IB/ICAPT) * 100$	Industrial Financial Services

This concept is Income Before Extraordinary Items *divided by* Invested Capital *multiplied by* 100.

Return on Total Equity

Return on Total Equity

Mnemonic	Concept Calculation	Category
ROET	IB/@ PAVG (SEQ, -1, 0)) *100	Industrial Financial Services

This concept is Income Before Extraordinary Items *divided by* the average of the most recent two years of Shareholders' Equity - Total *multiplied by* 100.

Revaluation Reserve

Revaluation Reserve

Mnemonic	Item number	Category
RVLRV	G652	Industrial
REVRV	G187	Financial Services

Industrial definition

This item represents the accumulated surplus from asset revaluations reported in the Shareholders' Equity section.

This item is a component of Shareholders' Equity (SEQ).

This item excludes unrealized gain (loss) on investments not reported in retained earnings.

Canada This item contains a zero.

Denmark This item includes:

1. Currency adjustments (kursregulering)
2. Write-ups (opskrivning)

France This item includes special revaluation provisions (*provisions spéciales de réévaluation*).

This item contains a zero for the following countries:

Germany **Japan** **United States**

Financial Services definition

This item represents the accumulated surplus from asset revaluations reported in the Shareholders' Equity section.

This item is a component of Reserves - Nondistributable - Total (RVNT).

This item excludes unrealized security gain (loss) (included in Securities Gains [Losses] - Unrealized [SECU]).

Canada This item contains a zero.

Denmark This item includes extra reserve (*ekstra reservefond*).

France This item includes special revaluation provisions (*provisions spéciales de réévaluation*).

Spain This item includes restatement reserves (*reserva de regularización y actualización de balance*).

This item contains a zero for the following countries:

Germany Japan United States

Revenue - Total

Revenue - Total

Mnemonic	Item number	Category
REVT	G321	Industrial Financial Services
REVTF	GF33	footnote

Industrial definition

This item is the *equal* of Sales/Turnover (Net) (SALE).

Financial Services definition

This item represents the gross income received from all divisions of the company.

This item is a component of Pretax Income (PI).

This item is the sum of:

1. Commissions and Fees (Broker/Dealer) (CFBD)
2. Commissions and Fees (Real Estate) (CFERE)
3. Commissions and Fees - Other (CFO)
4. Development Revenue (Real Estate) (DVRRE)
5. Income - Other (Broker/Dealer) (IOBD)
6. Income - Other (Insurance) (IOI)
7. Income - Other (Real Estate) (IORE)
8. Insurance Premiums - Total (Insurance) (IPTI)
9. Interest and Dividend Income - Total (IDIT)
10. Investment Banking Income (IBKI)
11. Investment Income (Real Estate) (IIRE)
12. Investment Income - Total (Insurance) (IVI)
13. Investment Securities - Gain (Loss) - Total (ISGT)
14. Principal Transactions (PTRAN)
15. Revenue/Income - Sundry (RIS)
16. Trading/Dealing Securities - Gain (Loss) (TDSG)

This item includes:

1. Revenue from banking operations
2. Revenue from broker/dealer operations
3. Revenue from insurance operations
4. Revenue from nonfinancial services operations
5. Revenue from other financial services operations
6. Revenue/income from real estate operations
7. Sundry revenue

This item excludes:

1. Exceptional income (included Special Items [SPI])
2. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
3. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])

Footnote Code

Code	Description
AC	Reflects an accounting change
AG	Reflects adoption of Fresh-Start Accounting (applies to U.S. and Canadian companies only)
BA	Includes excise tax
BB	Includes other income or excludes some operating revenues
BC	Includes sales of leased departments
BS	Combination BA and BB
BT	Combination BB and BC
FG	Combination AC and BA
FH	Combination AC and BB
FJ	Combination AC and BC
FK	Combination AC and BS

Revenue - Total - Interim

Mnemonic	Category
REVTIS	Industrial Financial Services

This item represents Revenue - Total on an **Interim** basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item is the *equal* of Sales/Turnover (Net).

Financial Services definition

This item represents the gross income received from all divisions of the company.

This item is a component of Pretax Income.

This item is the sum of:

1. Commissions and Fees (Broker/Dealer)
2. Commissions and Fees (Real Estate)
3. Commissions and Fees - Other
4. Development Revenue (Real Estate)
5. Income - Other (Broker/Dealer)
6. Income - Other (Insurance)
7. Income - Other (Real Estate)
8. Insurance Premiums - Total (Insurance)
9. Interest and Dividend Income - Total
10. Investment Banking Income
11. Investment Income (Real Estate)
12. Investment Income - Total (Insurance)
13. Investment Securities - Gain (Loss) - Total
14. Principal Transactions
15. Revenue/Income - Sundry
16. Trading/Dealing Securities - Gain (Loss)

This item includes:

1. Revenue from banking operations
2. Revenue from broker/dealer operations
3. Revenue from insurance operations
4. Revenue from nonfinancial services operations
5. Revenue from other financial services operations
6. Revenue/income from real estate operations
7. Sundry revenue

This item excludes:

1. Exceptional income (included Special Items)
2. Foreign exchange income (included in Foreign Currency Adjustment)
3. Provisions transferred from reserves (included in Provisions - Other [Net])

Revenue - Total - Preliminary

Mnemonic

REVTPS

Category

Industrial
Financial Services

This item represents Revenue - Total collected on a **Preliminary** basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item is the *equal* of Sales/Turnover (Net).

Financial Services definition

This item represents the gross income received from all divisions of the company.

This item is a component of Pretax Income.

This item is the sum of:

1. Commissions and Fees (Broker/Dealer)
2. Commissions and Fees (Real Estate)
3. Commissions and Fees - Other
4. Development Revenue (Real Estate)
5. Income - Other (Broker/Dealer)
6. Income - Other (Insurance)
7. Income - Other (Real Estate)
8. Insurance Premiums - Total (Insurance)
9. Interest and Dividend Income - Total
10. Investment Banking Income
11. Investment Income (Real Estate)
12. Investment Income - Total (Insurance)
13. Investment Securities - Gain (Loss) - Total
14. Principal Transactions
15. Revenue/Income - Sundry
16. Trading/Dealing Securities - Gain (Loss)

This item includes:

1. Revenue from banking operations
2. Revenue from broker/dealer operations
3. Revenue from insurance operations
4. Revenue from nonfinancial services operations
5. Revenue from other financial services operations
6. Revenue/income from real estate operations
7. Sundry revenue

This item excludes:

1. Exceptional income (included Special Items)
2. Foreign exchange income (included in Foreign Currency Adjustment)
3. Provisions transferred from reserves (included in Provisions - Other [Net])

Revenue/Income - Sundry

Revenue/Income - Sundry

Mnemonic	Item number	Category
RIS	G318	Financial Services

This item represents other revenue/income not classified elsewhere and not allocated to insurance, broker/dealer, or real estate operations.

This item is a component of Income - Noninterest - Total (Bank) (INITB) and Revenue - Total (REVT).

This item includes:

1. Capitalized interest
2. Dividends received from permanent investments
3. Equity in earnings of permanent investments
4. Gains (losses) on disposition of tangible fixed assets (unless classified as exceptional income)
5. Income from operating leases
6. Nonfinancial service revenue
7. Bank and banking related revenue/income not allocated to another bank revenue component
8. Gain (loss) on disposition of investment properties for Real Estate companies (unless classified as exceptional income)

This item excludes:

1. Exceptional income (included Special Items [SPI])
2. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
3. Other income from broker/dealer activities (included in Income - Other [Broker/Dealer] [IOBD])
4. Other income from insurance activities (included in Income - Other [Insurance] [IOI])
5. Other income from real estate activities (included in Income - Other [Real Estate] [IORE])
6. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])

Risk-Adjusted Capital Ratio

Risk-Adjusted Capital Ratio: Combined Tier 1 and Qualifying Tier 2

Mnemonic	Item number	Category
CAPR3	G743	Financial Services
CAPRF	GF50	footnote

This item is available for banks only.

This item represents the combined core and supplementary capital ratio calculation established for banks by the 1988 Basle Accord for reporting risk-adjusted capital adequacy. These guidelines assign risk to bank assets and supplementary Balance Sheet items for the purpose of calculating capital ratios. Interim calculation guidelines have been established effective for 1990 that are less stringent than the final guidelines effective for 1992. The ratio based on 1992 criteria is collected in this item when reported. This item represents unscaled data collected as an actual percentage, as reported by the company, carried to three decimal places. It is not reported prior to the 1989 reporting period.

Tier 1 Capital Calculation

Common shareholders' equity *plus* noncumulative preferred stock *plus* minority interest *minus* goodwill *minus* 50 percent investment in certain subsidiaries

This item may include supplementary Tier 2 capital (up to 25 percent of Tier 1 capital prior to 1990 and up to 10 percent of Tier 1 capital prior to 1992).

Tier 2 Capital Calculation

Cumulative preferred stock *plus* qualifying debt *plus* qualifying allowance for credit losses *minus* 50 percent investment in certain subsidiaries

The allowance for credit losses cannot exceed 1.50 percent of risk-adjusted assets for 1990 and 1.25 percent for 1992.

Minimum Interim and Final Ratio Targets

Tier	1990	1992
Tier 1	3.625%	4.000%
Tier 1 & Tier 2	7.250%	8.000%

The Tier 2 ratio cannot exceed the Tier 1 ratio in meeting the minimum combined ratio requirement.

Footnote Code

Code	Description
TJ	Reported using 1990 calculation standards

Risk-Adjusted Capital Ratio: Tier 1

Mnemonic	Item number	Category
CAPR1	G741	Financial Services

This item is available for banks only.

This item represents the core capital ratio calculation established for banks by the 1988 Basle Accord for reporting risk-adjusted capital adequacy. Interim calculation guidelines have been established effective for 1990 that are less stringent than the final guidelines effective for 1992. The ratio based on 1992 criteria is collected in this item when reported. This item represents unscaled data collected as an actual percentage, as reported by the company, carried to three decimal places. It is not reported prior to the 1989 reporting period.

Tier 1 Capital Calculation

Common shareholders' equity *plus* noncumulative preferred stock *plus* minority interest *minus* goodwill *minus* 50 percent investment in certain subsidiaries

This item may include supplementary Tier 2 capital (up to 25 percent of Tier 1 capital prior to 1990 and up to 10 percent of Tier 1 capital prior to 1992).

Minimum Interim and Final Ratio Targets

Tier	1990	1992
Tier 1	3.625%	4.000%

Risk-Adjusted Capital Ratio: Tier 2

Mnemonic	Item number	Category
CAPR2	G742	Financial Services

This item is available for banks only.

This item represents the supplementary capital ratio calculation established for banks by the 1988 Basle Accord for reporting risk-adjusted capital adequacy. Interim calculation guidelines have been established effective for 1990 that are less stringent than the final guidelines effective for 1992. The ratio based on 1992 criteria is collected in this item when reported. This item represents unscaled data collected as an

actual percentage, as reported by the company, carried to three decimal places. It is not reported prior to the 1989 reporting period.

Tier 2 Capital Calculation

Cumulative preferred stock *plus* qualifying debt *plus* qualifying allowance for credit losses *minus* 50 percent investment in certain subsidiaries

The allowance for credit losses cannot exceed 1.50 percent of risk-adjusted assets for 1990 and 1.25 percent for 1992.

Minimum Interim and Final Ratio Targets

Tier	1990	1992
Tier 1	3.625%	4.000%
Tier 1 & Tier 2	7.250%	8.000%

The Tier 2 ratio cannot exceed the Tier 1 ratio in meeting the minimum combined ratio requirement.

‘S’ Data Definitions**Sale of Fixed Assets*****Sale of Fixed Assets - (Gain)/Loss (FOF)***

Mnemonic	Item Number	Category
SPPCH	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the (gain) loss resulting from the sale or disposal of tangible fixed assets, reported on the Cash Flow Statement.

This item is a component of Operating Activities - Net Cash Flow (OANCF).

This item excludes:

1. Unrealized (gains) losses on the sale of property, plant and equipment
2. Write-down, write-offs, or impairment in value of tangible fixed assets

This item contains a Combined Figure (@CF) data code when gains or losses on the sale of tangible fixed assets are not reported on the Statement of Cash Flows but are disclosed on the Income Statement.

Sale of Fixed Assets (Tangible) and Sale of Investments - Disposals - Gain (Loss)

Mnemonic	Item Number (for North America)	Category
SPPIV	G664	Industrial

This item represents the gain (loss) resulting from the sale or disposal of assets.

Format codes 1-3, 5-7

This item is a component of Funds From Operations - Total (FOPT) on all but one type of Flow of Funds Statement. On a Statement of Cash Flows (Format Code = 7), this item is a component of Operating Activities - Net Cash Flow (OANCF).

When presented in a Funds From Operations or an Operating Activities section, this item includes:

1. Gain (loss) on sale of all other assets
2. Gain (loss) on sale of long- and short-term investments
3. Gain (loss) on sale of minority interest
4. Gain (loss) on sale or disposal of businesses' subsidiaries or divisions (when not classified as discontinued operations)
5. Realized gain (loss) on sale of tangible fixed assets

This item excludes:

1. Gain (loss) of unconsolidated subsidiaries
2. Gain (loss) resulting from extraordinary items or discontinued operations
3. Gain (loss) allocated to minority interest
4. Items other than a gain (loss)
5. Provision for loss on accounts receivable

6. Provision to reduce the carrying value of assets
7. Unrealized gain (loss) on sale of property, plant, and equipment
8. Write-downs, write-offs, or impairments in value of assets

This item contains a Combined Figure data code (@CF) when:

1. Gain (loss) on sale of assets is combined with other items reported in the Operating Activities or Operations section
2. Gain (loss) on sale of assets is not reported in the Operating Activities or Operations section, but is reported in another section
3. Gain (loss) on sale of assets relating to continuing operations is combined with gain (loss) applying to discontinued operations

Canada, United States

This item contains a Not Available data code (@NA) prior to 1987.

Format codes 10 and 11

This item is a component of Operating Activities - Net Cash Flow (OANCF) on the Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Source of Funds - Total (FSRCT) on the Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item includes

1. Profit (loss) on the sale of tangible fixed assets
2. Gain (loss) on the sale of intangible assets
3. Gain (loss) on the sale of investment securities
4. Gain (loss) on the sale of shares in related companies

This item contains a Combined Figure data code (@CF) when gains or losses on sales of fixed assets and investments are reported outside of the Operating Activities section or on the Income Statement.

Sale of Investments

Sale of Investments

Mnemonic	Item number	Category
SIV	G671	Industrial
SIVF		Footnote

This item represents a source of funds from the sale of investments.

This item includes:

1. Decrease in long-term receivables
2. Reclassification of long-term investments to current assets
3. Sale of investments in unconsolidated subsidiaries

Format codes 1-3, 5-7

This item is a component of Sources of Funds - Total (FSRCT) on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code = 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6).

This item is a component of Financing Activities - Net Cash (FINCF) on a Statement of Cash Flows (Format Code = 7).

This item may include current receivables when the company reports an unclassified Balance Sheet.

This item excludes:

1. Additional investment in the company (when the company is already consolidated)
2. Changes in notes receivable relating to shareholders' equity

This item contains a Combined Figure data code (@CF) when:

1. Increase in investments is reported net of decrease in investments
2. Sale of Investments is combined with another item within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)
3. Sale of Investments is combined with another item in a Sources of Funds section on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), a Cash Statement Classified by Activity (Format Code = 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5), or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6)

Format code 10

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

This item contains a Combined Figure data code (@CF) when:

1. Increases in investments are reported net of decreases. The combined total is included in Investments - Increase (IVCH)
2. Changes in long-term investments are reported outside the Investing Activities section, or the Balance Sheet reports a change between the current and prior years

Footnote Code

Code	Description
QO	Reported net

Sale of Property, Plant, and Equipment

Sale of Property, Plant, and Equipment

Mnemonic	Item Number	Category
SPPE	G669	Industrial

This item represents funds received from the sale of property, plant, and equipment.

This item is a component of Funds From Operations - Total (FOPT) on all but one type of Flow of Funds Statement. On a Statement of Cash Flows (Format Code = 7), this item is a component of Operating Activities - Net Cash Flow (OANCF).

When presented outside a Funds From Operations or an Operating Activities section, this item includes:

1. Book value of fixed assets sold
2. Decrease in funds for construction
3. Disposal of fixed assets from discontinued operations (when reported after total funds from operations)
4. Gain (loss) on disposition of property, plant, and equipment (when reported after total funds from operations)
5. Sale and/or retirement of fixed assets
6. Transfer of tangible fixed assets to inventory accounts

This item contains a Combined Figure data code (@CF) when:

1. Capital expenditures are reported net of the sale of tangible fixed assets and/or the figure for tangible fixed assets is presented in the Uses of Funds or Operations sections
2. Sale of assets is reported but no breakout is available for sale of tangible fixed assets
3. Sale of consolidated subsidiary is reported but no breakout is available for sale of tangible fixed assets
4. Sale of tangible fixed assets is combined with another item for companies reporting a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Cash Statement Classified by Activity (Format Code = 3)
5. Sale of tangible fixed assets is combined with another item within or outside the Investing Activities section on the Statement of Cash Flows (Format Code = 7)

Sale of Tangible Fixed Assets

Sale of Tangible Fixed Assets (FOF)

Mnemonic	Item Number	Category
STFIXA	Not Applicable	Industrial
STFIXAF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the inflow of cash or funds derived from reductions in the company's tangible fixed assets, reported on the Cash Flow Statement.

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

This item contains a Combined Figure (@CF) data code when:

1. Purchases of fixed assets are reported net of sales. The combined total is included in Capital Expenditures (CAPX)
2. Disposals of tangible fixed assets are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company's report

Footnote Code

Code	Description
QO	Reported net

Sales Percentage Change

Sales Percentage Change - 1 Year

Mnemonic	Concept Calculation	Category
SALECHG1	$((REVT/REVT[-1]) - 1) * 100$	Industrial Financial Services

This item represents Revenue - Total *divided by* the previous year value of Revenue - Total *minus* one (1). This total is *multiplied by* 100.

Sales Percentage Change - 10 Years

Mnemonic	Concept Calculation	Category
SALECHG10	$((REVT/REVT[-10]) - 1) * 100$	Industrial Financial Services

This item represents Revenue - Total *divided by* the value from 10 years ago of Revenue - Total *minus* one (1). This total is *multiplied by* 100.

Sales Percentage Change - 3 Years

Mnemonic	Concept Calculation	Category
SALECHG3	$((REVT/REVT[-3]) - 1) * 100$	Industrial Financial Services

This item represents Revenue - Total *divided by* the value from three years ago of Revenue - Total *minus* one (1). This total is *multiplied by* 100.

Sales Percentage Change - 5 Years

Mnemonic	Concept Calculation	Category
SALECHG5	$((REVT/REVT[-5]) - 1) * 100$	Industrial Financial Services

This item represents Revenue - Total *divided by* the value from five years ago of Revenue - Total *minus* one (1). This total is *multiplied by* 100.

Sales/Turnover

Sales/Turnover (Net)

Mnemonic	Item Number	Category
SALE	G608	Industrial
SALEF	GF53	footnote

This item represents gross sales reduced by cash discounts, trade discounts, returned sales, excise taxes, and value-added taxes and allowances for which credit is given to customers.

This item is a component of Operating Income (OPINC).

This item includes:

1. Advertising companies' net sales or commissions earned
2. Airline companies' net mutual aid assistance and federal subsidies
3. Any external operating revenue source expected to continue for the life of the company
4. Equipment rental income
5. Franchise fees
6. Hospitals' sales net of provision for contractual allowances
7. Leasing companies' rental or leased income
8. License fees
9. Management fees
10. Retail companies' sales of leased departments (when corresponding expenses are reported in the Income Statement and no breakout is available)
11. Royalty income (when included in operating revenues)
12. Shipping companies' operating differential subsidies and income on reserve fund securities (when a breakout is available)

This item excludes:

1. Capitalized costs (included in Capitalized Costs [CAPCST] for companies using Income Statement Model Number 02 [Purchases Format])
2. Effects of excise taxes and value-added taxes (when not reported on the Income Statement) (included in Cost of Goods Sold [COGS] or Operating Expense - Other [XOPRO])
3. Equity in earnings of unconsolidated subsidiaries (included in Nonoperating Income [Expense] - Other [NOPIO])
4. Interest income (included in Interest and Related Income [IDIT])
5. Nonoperating income (included in Nonoperating Income [Expense]- Other [NOPIO])
6. Other operating income (included in Nonoperating Income [Expense] - Other [NOPIO])
7. Rental income (included in Nonoperating Income [Expense] - Other [NOPIO])

Japan This item includes sales less sales discounts and sales returns.

This item is provided by TOYO KEIZAI, Inc.

Footnote Code

Code	Description
AC	Reflects an accounting change
AG	Reflects adoption of Fresh-Start Accounting (applies to U.S. and Canadian companies only)
BA	Includes excise tax

BB	Includes other income or excludes some operating revenues
BC	Includes sales of leased departments
BS	Combination BA and BB
BT	Combination BB and BC
FG	Combination AC and BA
FH	Combination AC and BB
FJ	Combination AC and BC
FK	Combination AC and BS

Savings Due to Common/Ordinary Stock Equivalents

Savings Due to Common/Ordinary Stock Equivalents

Mnemonic	Item Number	Category
CSTKE	G387	Industrial Financial Services

Industrial definition

This item represents expense associated with securities classified as common/ordinary stock equivalents that would not have been paid when the securities had been converted into common/ordinary stock.

Common/ordinary stock equivalents include securities such as stock options and warrants, convertible debt, and convertible stock. These securities are designated as common stock equivalents at the time of their issuance.

This is a supplementary Income Statement item.

This item contains a Not Available data code (@NA) for countries not listed below.

Canada, United States This item includes:

1. After-tax interest expense on convertible debt
2. After-tax interest from convertible debt retirement
3. After-tax interest from investments made with proceeds from conversion of options and warrants
4. Preferred/preference dividends on convertible preferred/preference stock listed as common/ordinary stock equivalents

Financial Services definition

This item represents expense associated with securities classified as common/ordinary stock equivalents that would not have been paid when the securities had been converted into common/ ordinary stock.

Common/ordinary stock equivalents include securities such as stock options and warrants, convertible debt, and convertible stock. These securities are designated as common stock equivalents at the time of their issuance.

This item includes:

1. After-tax interest earned from investments made with proceeds from conversion of options and warrants
2. After-tax interest expense on convertible debt classified as common/ordinary stock equivalents
3. After-tax interest saved from retirement of debt with proceeds from the conversion of options and warrants
4. Preferred/preference dividends on convertible preferred/preference stock classified as common/ordinary stock equivalents

United States A company is required to include common/ordinary stock equivalents in the calculation of earnings per share when their inclusion negatively impacts the per share future by three percent or more.

Securities

Securities (Jointly Operated Money Trusts)

Mnemonic	Item Number	Category
SJMT	G456	Financial Services

This item is for Japanese trust banks only.

This item represents the amount of funds from jointly operated money trusts of a Japanese trust bank invested in securities.

Securities (Loan Trusts)

Mnemonic	Item Number	Category
SLT	G466	Financial Services

This item is for Japanese trust banks only.

This item represents the amount of funds from loan trusts of a Japanese trust bank invested in securities.

Securities (Trust Account)

Mnemonic	Item Number	Category
ST	G434	Financial Services

This item is for Japanese trust banks only.

This item represents investment securities attributed to the trust account assets of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item includes:

1. Corporate bonds
2. Corporate stocks
3. Foreign securities
4. Local government bonds (municipals)
5. National government bonds
6. Other securities
7. Securities held in custody accounts

Securities as a Percentage of Total Assets

Mnemonic	Concept Calculation	Category
SA	IVAO/AT*100	Industrial

This item represents Investments and Assets - Other *divided by* Assets - Total *multiplied by* 100.

Securities Borrowed and Deposited by Customers

Mnemonic	Item Number	Category
SBDC	G158	Financial Services

This item is for brokers/dealers only.

This item represents the company's liability for the securities borrowed to secure temporary loans for margin transactions and the securities deposited by customers as collateral for margin and futures transactions.

This item is a component of Liabilities - Total (LT).

Securities Gains (Losses) - Unrealized

Mnemonic	Item Number	Category
SECU	G188	Financial Services

This item represents equity reserves for accumulated net unrealized securities gains and losses.

This item is a component of Reserves - Nondistributable - Total (RVNT).

This item includes unrealized capital gains (losses) on investments.

This item excludes revaluation reserves (included in Revaluation Reserve [REVRV]).

France This item includes:

1. Legal reserve for long-term capital gains (réserve légale des plus values à long terme)
2. Special reserve for long-term capital gains (réserve légale des plus values à long terme)

Securities Held for Trust Accounts (Trust Account)

Mnemonic	Item Number	Category
SHTAT	G435	Financial Services

This item is for Japanese trust banks only.

This item represents investment securities managed for trust accounts of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from commercial banking accounts.

Securities in Custody

Mnemonic	Item Number	Category
SC	G97	Financial Services

This item is for brokers/dealers only.

This item represents the securities borrowed from finance companies for use as temporary collateral for loans and the securities deposited by customers as collateral for margin and futures transactions. Temporary collateral is available for a term of less than one year.

This item excludes:

1. Investment securities (included in Investment Securities - Total (IST))
2. Securities inventory (included in Trading/Dealing Account Securities - Total [TDST])
3. Securities owned (included in Trading/Dealing Account Securities - Total [TDST])
4. Trading securities (included in Trading/Dealing Account Securities - Total [TDST])

Securities in Trust (Trust Account)

Mnemonic	Item Number	Category
SCTT	G448	Financial Services

This item is for Japanese trust banks only.

This item represents the value of securities in trust included in the trust account of a Japanese trust bank. This custodial trust manages marketable securities placed in trust with the trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

Securities Investment Trusts (Trust Account)

Mnemonic	Item Number	Category
SITT	G446	Financial Services

This item is for Japanese trust banks only.

This item represents the value of securities investment trusts included in the trust account of a Japanese trust bank. This custodial trust is managed under the direction of investment trust management companies (usually subsidiaries of Japanese securities companies). Funds received for the trust are invested in securities and the trust bank has no discretionary management control over the funds. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

Securities Lent (Trust Account)

Mnemonic	Item Number	Category
SCLT	G436	Financial Services

This item is for Japanese trust banks only.

This item represents loaned investment securities attributed to the trust account assets of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item includes securities pledged.

Securities Sold Not Yet Purchased

Mnemonic	Item Number	Category
SSNP	G157	Financial Services

This item is for brokers/dealers only.

This item represents liabilities for securities sold to customers for which payment has been received. The seller must deliver the purchased securities within one week of the purchase date.

This item is a component of Liabilities - Total (LT).

SEDOL Code

SEDOL Code

Mnemonic	Category
SEDOL	Issue

The Stock Exchange Daily Official List (SEDOL) identifies issues. This code is established by the International Stock Exchange in London and is used primarily for issues listed outside of North America. Due to its visibility in international markets and its usefulness in serving as a link to other databases, we present this code as a separate item.

When the issue trades on more than one exchange, the SEDOL Code is the same as the corresponding SEDOL Code on the exchange. Changes in the code may reflect a change in a company's fundamental line of business. When a change in par value results in a new SEDOL Code assignment, the SEDOL reflects both the issue's inactivation and a new issue with a cross-reference back to its predecessor issue. Not all issues are assigned a SEDOL Code.

The SEDOL Code contains seven digits. The first digit of the code contains a geographical component as defined below:

Code	Description
0	Security quoted in the United Kingdom or Ireland
2	Security quoted in North or South America
4	Security quoted in Europe
6	Security quoted elsewhere (Rest of World)

We retain inactive issues on the database where appropriate but they are not updated.

Selling, General, and Administrative Expense

Selling, General, and Administrative Expense

Mnemonic	Item Number	Category
XSGA	G612	Industrial
XSGAF	GF55	footnote

This item represents the aggregate amount of all indirect operating costs incurred to secure operating income.

This item is a component of Operating Expense (XOPR) on Income Statement Model Numbers *01* and *05*.

This item excludes depreciation allocated to Selling, General, and Administrative Expense (included in Depreciation of Fixed Assets (Tangible) (DFXA)).

This item contains a Not Available data code (@NA) on Income Statement Model Numbers *02*, *03*, and *04*.

Canada When reported separately, this item includes:

1. Advertising expense
2. Amortization of research and development costs (including software costs)
3. Bad debt expense (provision for doubtful account)
4. Commissions
5. Directors' fees and remuneration
6. Distribution expense
7. Engineering expense
8. Extractive industries' carrying charges on nonproducing properties, delay rentals, drilling program marketing expense, lease rentals or expense, exploration expense, research and development expense, and geological and geophysical expense
9. Foreign currency adjustments
10. Freight-out expense
11. Indirect costs
12. Lease expense
13. Marketing expense
14. Operating expense (when there is no selling, general, and administrative expense)
15. Parent company charges for administrative services
16. Pension, retirement, profit sharing, provision of bonus and stock options, employee insurance, and other employee benefit expenses (for nonmanufacturing companies)
17. Research and development expense
18. Software expense
19. Strike expense

Japan This item includes selling, general and administrative expenses less depreciation, amortization and research and development expense allocated to SGA.

This item is provided by TOYO KEIZAI, Inc.

United Kingdom This item includes finance lease charges (when a breakout from interest expense is available) on an Income Statement Model Number *01*.

United States When reported separately, this item includes:

1. Advertising expense
2. Amortization of research and development costs (including software costs)
3. Bad debt expense (provision for doubtful accounts)
4. Commissions
5. Directors' fees and remuneration
6. Distribution expense
7. Engineering expense
8. Extractive industries' carrying charges on nonproducing properties, delay rentals, drilling program marketing expense, lease rentals or expense, exploration expense, research and development expense, and geological and geophysical expense
9. Foreign currency adjustments
10. Freight-out expense
11. Indirect costs
12. Lease expense
13. Marketing expense
14. Operating expense (when there is no selling, general, and administrative expense)
15. Parent company charges for administrative services
16. Pension, retirement, profit sharing, provision of bonus and stock options, employee insurance, and other employee benefit expenses (for nonmanufacturing companies)
17. Research and development expense
18. Software expense
19. Strike expense

Footnote Code

Code	Description
AC	Reflects an accounting change

Seperate Account Assets

Separate Account Assets

Mnemonic	Item Number	Category
SAA	G92	Financial Services

This item is for insurance companies only.

This item represents the assets associated with special funds maintained to meet specific investment objectives. Benefits from these funds accrue directly to the policyholders and all investment risk lies solely with them. These assets are segregated and are not subject to claims from any other business of the company.

Seperate Account Liabilities

Separate Account Liabilities

Mnemonic	Item Number	Category
SAL	G151	Financial Services

This item is for insurance companies only.

This item represents the policyholders' equity in special funds maintained to meet specific investment objectives. Benefits from these funds accrue directly to the policyholders and all investment risk lies solely with them. The company has no investment risk with these funds and the liabilities are segregated on the Balance Sheet.

This item is a component of Liabilities - Total (LT).

Share Capital

Share Capital - Other

Mnemonic	Item Number	Category
SCO	G179	Industrial Financial Services

Industrial definition

This item represents the stated value of capital not classified as common/ordinary capital, preferred/preference capital, or participation rights certificates.

This item is a component of Shareholders' Equity (SEQ).

This item includes:

1. Founders' shares
2. Government investment funds paid (when reported in the Shareholders' Equity section)
3. Shares designed for capital appreciation rather than a share of earnings (accumulation shares)
4. Special stock not convertible into common/ordinary stock

This item is not available for fiscal periods ending prior to June 1994.

Canada, United States This item contains a zero.

Japan This item includes capital in excess of par value as stated under Commercial Code 293-3-2

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents the stated value of capital not classified as common/ordinary capital, preferred/preference capital, or participation rights certificates.

This item is a component of Shareholders' Equity - Total (SEQ).

This item includes:

1. Founders' shares
2. Government investment funds paid (when reported in the Shareholders' Equity section)
3. Shares designed for capital appreciation rather than a share of earnings (accumulation shares)
4. Special stock not convertible into common/ordinary stock

Share Capital Transactions - Other (FOF)

Mnemonic	Item Number	Category
SHRCAP	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the (outflow) inflow of cash or funds resulting from share capital transactions other than equity stock, reported on the Cash Flow Statement.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

Shareholder's Equity

Shareholders' Equity - Total

Mnemonic	Item Number	Category
SEQ	G193	Industrial Financial Services

Industrial definition

This item represents common/ordinary and preferred/preference shareholders' interest in the company and any reserves reported in the Shareholders' Equity section.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total (AT).

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Other (ERO)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Retained Earnings (RE)
8. Revaluation Reserve (RVLRV)
9. Share Capital - Other (SCO)
10. Unappropriated Net Profit (Shareholders' Equity) (UNNP)

less:

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (Balance Sheet) [MIB]).

Financial Services definition

This item represents common/ordinary and preferred/preference shareholders' interest in the company and any reserves reported in the Shareholders' Equity section.

This item is a component of Invested Capital (ICAPT) and Liabilities and Shareholders' Equity - Total (LSE).

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Total (RVEQT)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Share Capital - Other (SCO)

less:

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (MIB)).

Shareholders' Equity - Total - Interim

Mnemonic	Item Number	Category
SEQIS	G193	Industrial Financial Services

This item represents Shareholders' Equity on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents common/ordinary and preferred/preference shareholders' interest in the company and any reserves reported in the Shareholders' Equity section.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total (AT).

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Other (ERO)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Retained Earnings (RE)
8. Revaluation Reserve (RVLRV)
9. Share Capital - Other (SCO)
10. Unappropriated Net Profit (Shareholders' Equity) (UNNP)

less:

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (Balance Sheet) [MIB]).

Financial Services definition

This item represents common/ordinary and preferred/preference shareholders' interest in the company and any reserves reported in the Shareholders' Equity section.

This item is a component of Invested Capital (ICAPT) and Liabilities and Shareholders' Equity - Total (LSE).

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Total (RVEQT)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Share Capital - Other (SCO)

less:

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (MIB)).

Shareholders' Equity - Total - Preliminary

Mnemonic	Item Number	Category
SEQPS	G193	Industrial Financial Services

This item represents Shareholders' Equity on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents common/ordinary and preferred/preference shareholders' interest in the company and any reserves reported in the Shareholders' Equity section.

This item is a component of Assets - Total/Liabilities and Shareholders' Equity - Total (AT).

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Other (ERO)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Retained Earnings (RE)
8. Revaluation Reserve (RVLRV)
9. Share Capital - Other (SCO)
10. Unappropriated Net Profit (Shareholders' Equity) (UNNP)

less:

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (Balance Sheet) [MIB]).

Financial Services definition

This item represents common/ordinary and preferred/preference shareholders' interest in the company and any reserves reported in the Shareholders' Equity section.

This item is a component of Invested Capital (ICAPT) and Liabilities and Shareholders' Equity - Total (LSE).

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Total (RVEQT)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Share Capital - Other (SCO)

less:

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (MIB)).

Shareholders' Equity (Parent)

Mnemonic	Item Number	Category
SEQP	G485	Financial Services

This item is for U.S. bank holding companies only.

This item represents common/ordinary and preferred/preference shareholders' interest in the parent bank holding company.

This item is a component of Liabilities and Shareholders' Equity - Total (Parent) (LSEQP).

This item includes:

1. Capital surplus
2. Common/ordinary stock
3. Equity reserves
4. Preferred/preference stock
5. Retained earnings
6. Treasury stock
7. Unrealized gain (loss) on securities

Shares Priced in Blocks

Shares Priced in Blocks

Mnemonic	Item number	Category
QUOTEBLK	Not Applicable	Industrial Financial Services

For companies whose issues are priced on a basis other than per-share, this item represents the size of the block in which the shares are quoted. A value of 1 in this item indicates that the information is already provided on a per-share basis. This is a monthly data item.

Example: In Brazil, pricing information for many company issues is quoted on the local exchange in blocks of 1000 shares. Consequently, for these equity securities, QUOTEBLK will have a value of 1000 in the appropriate month(s).

This item is used in the calculation of market value (at both an issue level (MKVALI) and company level (MKVAL)) and various issue ratios that include price as a component (i.e., the Issue Price/Earnings ratio (PEI), the Issue Market/Book ratio (MKBKI), etc.).

This item can also be used to change pricing information (PRCCM, PRCHM, PRCLM) from representing a block of shares, to being on a per-share basis. The dividends per share items (DVPSPM, DVPSXM) can also be adjusted using this item.

This item can be accessed through a user database on the CD-ROM.

Short-Term Borrowings

Short-Term Borrowings - Other

Mnemonic	Item Number	Category
STBO	G131	Financial Services

This item represents the total amount of short-term notes and borrowings not classified as the current portion of long-term borrowings, federal funds purchased, repurchase agreements, or commercial paper.

This item is a component of Debt in Current Liabilities (DLC).

This item includes:

1. Bank advances
2. Bank liabilities
3. Bank overdrafts
4. Call money
5. Current bank loans
6. Discount notes
7. Drafts payable
8. Floating rate notes
9. Hire-purchase agreements

10. Loans payable to officers of the company
11. Loans payable to stockholders
12. Notes payable (banks and others)
13. Other borrowed funds reported as part of short-term borrowings
14. Term loans

This item excludes current portion of long-term borrowings (included in Long-Term Debt Due in One Year [DD1]).

This item represents liabilities with an initial term of less than four or five years when the Balance Sheet Presentation Code is GM.

Australia This item includes financial bills payable.

Germany This item includes communal bonds due in four years.

Italy This item includes:

1. Accounts with branches
2. Cheques in circulation
3. Rediscounted bills.

Spain This item includes medium-term debt (due in 18 months or less).

Short-Term Borrowings to Total Liabilities

Mnemonic	Concept Calculation	Category
STBLIA	$(DLC/LT) * 100$	Industrial Financial Services

This concept is Debt in Current Liabilities *divided by* Liabilities - Total *multiplied by* 100.

Short-Term Debt

Short-Term Debt (Parent)

Mnemonic	Item Number	Category
STDP	G481	Financial Services

This item is for U.S. bank holding companies only.

This item represents borrowings of the parent bank holding company maturing within one year.

This item is a component of Liabilities - Total (Parent) (LTP).

This item includes:

1. Commercial paper (when reported as current)
2. Other short-term borrowings
3. Repurchase agreements

This item excludes long-term borrowings (included in Long-Term Debt (Parent) (LTDP)).

Short-Term Debt as a Percentage of Total Debt

Mnemonic	Concept Calculation	Category
STDLT	DLC/DT*100	Industrial Financial Services

This item represents Debt in Current Liabilities *divided by* Debt - Total, and *multiplied by* 100.

Short-Term Investments

Short-Term Investments - Change (Statement of Cash Flows)

Mnemonic	Item Number	Category
IVSTCH	G693	Industrial

This item represents changes in marketable securities and cash equivalents reported in the Investing Activities section of the Cash Flow Statement.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

Format code 7

This item includes:

1. Cash equivalents (when not reported in cash and cash equivalents)
2. Short-term marketable securities

This item excludes current receivables on the Balance Sheet.

This item contains a Not Available data code (@NA) for companies reporting statement formats other than a Statement of Cash Flows (Format Code = 7).

This item contains a Combined Figure data code (@CF) when:

1. Short-term investments are reported only in the Financing or Indirect Operating Activities section
2. Some or all short-term investments are combined with another item in the Investing Activities section

Format code 10

This item contains a Combined Figure data code (@CF) when short-term investments are reported outside the Investing Activities section, or if the Balance Sheet reports a change between the current and prior years.

Japan (Consolidated)

This item includes changes in the company's interest-bearing time deposits with banks or other credit institutions, reported in the Investing Activities section.

Short-Term Investments - Other

Mnemonic	Item Number	Category
STIO	G5	Financial Services

This item represents liquid assets not immediately negotiable and not classified as federal funds sold or resale agreements.

This item is a component of Short-Term Investments - Total (IVST).

This item includes:

1. Accrued interest (when reported in short-term investments)
2. Cash in escrow
3. Certificates of deposit (unless classified as interbank lending)
4. Commercial paper classified as short-term
5. Deposits for bank guarantees and similar Items
6. Discounted and other bills classified as short-term
7. Floating-rate short-term securities
8. Government and other marketable securities classified as short-term
9. Interest-earning deposits (unless classified as interbank lending)
10. Marketable securities classified as short-term
11. Money at call
12. Money market funds classified as short-term
13. Money trusts (when included in short-term investments by the company)
14. Short-term Treasury bills
15. The following items are for financial service industries other than banks:
16. Certificates of deposit
17. Interest-bearing deposits
18. Short-term deposits
19. Time deposits

This item excludes:

1. Accrued interest not included in short-term investments by the company (included in Accounts Receivable/Debtors - Other [AROF])
2. Cash (included in Cash and Due from Banks [CH])
3. Certificates of deposit included in cash by the company (included in Cash and Due from Banks [CH])
4. Demand deposits (included in Cash and Due from Banks [CH])
5. Interbank loans, claims, and advances (included in Loans/Claims/Advances - Total [Banks] [LCAT])
6. Short-term investments at equity (included in Investments - Permanent - Total [LCAT])
7. Bank items:
8. Certificates of deposit (included in Loans/Claims/Advances - Total [Banks] [LCAT])
9. Due from banks at interest (included in Loans/Claims/Advances - Total [Banks] [LCAT])
10. Interest-bearing deposits (included in Loans/Claims/Advances - Total [Banks] [LCAT])
11. Noninterest deposits (included in Loans/Claims/Advances - Total [Banks] [LCAT])
12. Short-term deposits (included in Loans/Claims/Advances - Total [Banks] [LCAT])
13. (Broker/Dealer) Cash segregated under federal or similar regulations (included in Cash and Deposits - Segregated [CHS])

France (Bank) This item includes Treasury bills and bills purchased firm or under resale agreements (*bons du Trésor, valeurs reçues en pension ou achetées ferme*).

Germany (Bank) This Item includes bills of exchange that are rediscountable at the German Central Bank (*Wechsel - bundesbankfähig*).

Japan This item includes:

1. Call loans
2. Money trusts

Spain This item includes monetary assets (*activos monetarios*).

Short-Term Investments - Total

Mnemonic	Item Number	Category
IVST	G6	Industrial Financial Services

Industrial definition

This item represents liquid assets not immediately negotiable. Such assets may be converted to cash within a relatively short period of time and generally yield a short- term return.

This item is a component of Cash and Short-Term Investments (CHSTI).

This item includes:

1. Accrued interest (when reported in short-term investments)
2. Cash in escrow
3. Certificates of deposit (when reported in short-term investments)
4. Certificates of deposit (when a breakout in the Current Assets section is available)
5. Commercial paper
6. Deposits for bank guarantees and similar items
7. Deposits with other corporations
8. Government and other marketable securities (including stocks and bonds classified as short-term)
9. Margin deposits on commodity futures contracts
10. Marketable securities
11. Money market funds
12. Repurchase agreements (when reported as a current asset)
13. Restricted cash (when reported as a current asset)
14. Short-term deposits
15. Time deposits and time certificates of deposit
16. Treasury bills (when reported as short-term)

This item excludes:

1. Accrued interest (when not reported in short-term investments)
2. Bullion, bullion in transit, uranium in transit, etc. (included in Inventories/Stocks - Raw Materials [INVRM])
3. Cash and demand deposits (included in Cash and Due From Banks [CH])
4. Certificates of deposit (when reported in cash) (included in Cash and Due From Banks [CH])
5. Commercial paper issued by unconsolidated subsidiaries to parent company (included in Accounts Receivable/Debtors - Other [RECCO])
6. Demand certificates of deposit (included in Cash and Due From Banks [CH])
7. Money due from sale of debentures (included in Accounts Receivable/Debtors - Other [RECCO])
8. Short-term deposits
9. Short-term equity investments (included Current Assets - Other - Excluding Prepaid Expense [ACOX])

This item includes Own Shares (if the company includes them as part of marketable securities) for companies outside of Canada and the United States.

Canada This item includes cash segregated under government regulations.

France This item includes

1. Investment in own shares (treasury stock) (placements de trésorie)
2. Investment in stocks and bonds or marketable securities (valeurs mobilières de placement)

Japan This item includes:

1. Securities
2. Other short-term accounts receivables
3. Other liquid assets

This item is provided by TOYO KEIZAI, Inc.

United States This Item includes cash segregated under government regulations.

Financial Services definition

This item represents liquid assets not immediately negotiable. Such funds may be converted to cash within a relatively short period of time and generally yield a short- term return.

This item is the *sum* of:

1. Federal Funds Sold (FFS)
2. Resale Agreements (RAGR)
3. Short-Term Investments - Other (STIO)

Short Term Investments -(Increase)/Decrease (FOF)

Mnemonic	Item Number	Category
STINV	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents changes in the amount of the company's short-term investments, reported in the Management of Liquid Resources section of the U.K. (revised FRS 1) Cash Flow Statement.

This item is a component of Management of Liquid Resources - Net Cash Flow (LIQRESN).

- Before adoption of FRS 1

This item contains a Not Available (@NA) data code.

- After adoption of FRS 1

This item contains a Combined Figure (@CF) data code when:

1. Changes in loans and deposits are combined with short-term deposits. The combined total is included in Liquid Resources - Other Movements (LIQRESO)
2. Changes in short-term investments are not reported on the Statement of Cash Flows, but the Balance Sheet reports a change between the current and prior years

SIC Code

SIC Code - Current

Mnemonic	Item Number	Category
SIC	G707	Industrial Financial Services

This identifies the line of business best representative of the company as a whole. It consists of a four-character numeric code. Standard Industrial Classification codes are published by the United States' Office of Management and Budget in their 1987 edition of the Standard Industrial Classification Manual.

For a complete listing of SIC Codes, see the SIC Codes section in Part III (Reference Codes) of this guide.

SIC Code - Historical

Mnemonic	Item Number	Category
SICH	G724	Industrial Financial Services

This identifies a company's SIC code in prior years. For example, to display the historical standard industrial classification as it appeared in 1988, type SICH [Y88].

For a complete listing of SIC Codes, see the SIC Codes section in Part III (Reference Codes) of this guide.

Source Document Code

Source Document Code

Mnemonic	Item Number	Category
SRC	G726	Industrial Financial Services

This identifies the source document from which data is collected. It consists of a two-character numeric code.

The following lists Source Document Codes and their descriptions:

Code	Description
03	Annual Report in native language
05	Government Filing (such as United States Securities and Exchange Commission 10-K Report or the Japanese Ministry of Finance Marketable Securities Report)
16	Annual Report translated into English + Statistical Supplement
23	Annual Report translated into English
26	Annual Report in native language + Annual Report translated into English
37	Prospectus
53	Annual Report + United States Securities and Exchange Commission 10-K Report

57	Annual Report translated into English + Government Filing (for example, the United States Securities and Exchange Commission 10-K Report or the Japanese Ministry of Finance Marketable Securities Report)
58	Annual Report in native language + Annual Report translated into English + Government Filing (for example, the United States Securities and Exchange Commission 10-K Report or the Japanese Ministry of Finance Marketable Securities Report)
63	Annual Report + Statutory Report on U.S. insurance companies
65	United States Securities and Exchange Commission 10-K Report + Statutory Reports on U.S. insurance companies
66	Annual Report + United States' Securities and Exchange Commission 10-K Report + Statutory Reports on U.S. insurance companies
88	Subsequent period source
99	No source document

Source Document Code - Interim

Mnemonic	Category
SRCIS	Industrial Financial Services

This item represents Source Document Code on an **Interim** basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This identifies the source document from which data is collected. It consists of a two-character numeric code.

The following lists Source Document Codes and their descriptions:

Code	Description
02	Periodical
03	Interim Report
05	Government Filing
20	Newswire
30	News Release
33	Interim Report + News Release
35	Government Filing + News Release
38	Interim Report + Government Filing + News Release

53	Interim Report + Government Filing
88	Data updated from subsequent period source

Source Document Code - Preliminary

Mnemonic	Category
SRCPs	Industrial
	Financial Services

This item represents Source Document Code collected on a **Preliminary** basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This identifies the source document from which data is collected. It consists of a two-character numeric code.

The following lists Source Document Codes and their descriptions:

Code	Description
02	Periodical
03	Annual Report in native language
05	Government Filing (such as United States Securities and Exchange Commission 10-K Report or the Japanese Ministry of Finance Marketable Securities Report)
09	Tier 1 Preliminary Source
20	Newswire
23	Annual Report translated into English
26	Annual Report in native language + Annual Report translated into English
30	News Release
37	Prospectus
53	Annual Report + Government Filing
57	Annual Report translated into English + Government Filing (for example, the United States Securities and Exchange Commission 10-K Report or the Japanese Ministry of Finance Marketable Securities Report)
58	Annual Report in native language + Annual Report translated into English + Government Filing (for example, the United States Securities and Exchange Commission 10-K Report or the Japanese Ministry of Finance Marketable Securities Report)
88	Data updated from subsequent period source
99	No source document or data is available for year

Sources of Funds

Sources of Funds - Other

Mnemonic	Item Number	Category
FSRCO	G673	Industrial

Format Code 7

This item contains a Not Available data code (@NA).

Format Codes 1-3, 5, 6, and 11

This item represents all sources of funds not classified elsewhere for companies reporting statement formats other than a Statement of Cash Flows (Format Code 7).

This item is a component of Sources of Funds - Total (FSRCT) on a Working Capital Statement (Format Code 1), a Cash Statement Classified by Source and Use (Format Code 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code 6).

This item is a component of Source of Funds - Total (FSRCT) on a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item includes:

1. Changes due to foreign currency exchange adjustments (when reported as a use of funds) in Statement Format Codes 1-3, 5, and 6
2. Working capital changes increasing cash for the company reporting a Cash Statement Classified by Activity (Format Code 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code 6)
3. Working capital changes not reported as one total and/or not distinctly grouped together in sources for companies reporting a Cash Statement Classified by Source and Use (Format Code 2), a Cash Statement Classified by Activity (Format Code 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code 5) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Codes 6)

This item excludes working capital changes reported as one total and/or distinctly grouped together in sources for the company reporting a Cash Statement Classified by Source and Use (Format Code 2), a Cash Statement Classified by Activity (Format Code 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code 5). or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code 6).

Sources of Funds - Total

Mnemonic	Item Number	Category
FSRCT	G674	Industrial

Format Code 3, 6, and 7

This item contains a Not Available data code (@NA).

Format Codes 1, 2, and 5

This item represents the total sources of funds for companies reporting a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is the *sum* of:

1. Equity Stock - Addition (SSTK)
2. Sale of Investments (SIV)
3. Funds From Operations - Total (FOPT)
4. Long-Term Debt - Issuance (DLTIS)
5. Sale of Property, Plant, and Equipment (SPPE)
6. Source of Funds - Other (FSRCO)

This item excludes increase (decrease) in working capital for companies reporting a Working Capital Statement (Format Code = 1).

Format Code 11

This item represents total operating and other income as reported in the Source of Funds section on the Rest of World Cash Flow Statement by Source and Use.

1. This item is equal to the sum of:
2. Source of Funds from Operations - Total (FSRCOPT)
3. Equity Stock - Addition (SSTK)
4. Current Debt - Source of Funds (DCSFD)
5. Long-Term Debt - Issuance (DLTIS)
6. Long-Term Liabilities - Other - Increase (Decrease) (LTLO)
7. Proceeds from Sale of Fixed Assets and Sale of Investments (PROSAI)
8. Working Capital Change - Source of Funds (WCAPS)
9. Sources of Funds - Other (FSRCO)

Special Items**Special Items**

Mnemonic	Item number	Category
SPI	G362	Industrial Financial Services

Industrial definition

This item represents net unusual or nonrecurring gain (loss) considered exceptional by the company, reported before taxes. Exceptional income/gains appear as positive figures. Exceptional expense/losses appear as negative figures.

This is a supplementary Income Statement item.

Canada, United States When reported before taxes, this item includes:

1. Adjustments applicable to prior years
2. After-tax adjustments to net income for the purchase portion of partly pooled companies (when the adjustments are carried over to retained earnings and reported below taxes)
3. Any significant nonrecurring items
4. Current year's results of discontinued operations and operations to be discontinued
5. Losses from flood, fire, and other natural disasters
6. Nonrecurring profit (loss) on the sale of assets, investments, and securities

7. Profit (loss) on repurchase of debentures
8. Relocation/moving expense
9. Transfers from reserves provided for in prior years
10. Write-downs or write-offs of receivables, intangibles, etc.

This item excludes:

1. Any item considered exceptional or special appearing (continued) eight out of ten years or every year for the last five years
2. Foreign exchange (currency) adjustments
3. Idle plant expense

Financial Services definition

This item represents net unusual or nonrecurring gain (loss) considered exceptional by the company, reported before taxes.

This item is a component of Pretax Income (PI).

When reported before taxes, this item includes:

1. Adjustments applicable to prior years
2. Any significant nonrecurring items
3. Current year's results of discontinued operations and operations to be discontinued
4. Losses from flood, fire, and other natural disasters
5. Nonrecurring profit (loss) on the sale of assets, investments, and securities
6. Profit (loss) on the reproaches of debt
7. Write-downs or write-offs of receivables, and intangibles

This item excludes:

1. Any of the items listed above, when reported after taxes (included in Extraordinary Items [XI])
2. Foreign exchange (currency) adjustments (included in Foreign Currency Adjustment [FCA])
3. Gains (losses) on the disposition of assets and securities resulting from transactions that are a normal part of the company's business
4. Loss provisions for receivables (included in Provisions - Other [Net] [PVON])

Canada, United States This item excludes any item considered exceptional or special appearing eight out of 10 years or every year for the last five years.

Special Reserve Fund (Loan Trusts)

Special Reserve Fund (Loan Trusts)

Mnemonic	Item Number	Category
SRVFLT	G471	Financial Services

This item is for Japanese trust banks only.

This item represents reserves set aside by a Japanese trust bank to guarantee repayment of the principal of loan trusts.

This item is a component of Liabilities - Total (Loan Trusts) (LTLT).

This Item includes reserves to counteract possible impairment of principal.

Special Reserves

Special Reserves - Possible Trading Losses (Japan)

Mnemonic	Item Number	Category
SRVPL	G266	Financial Services

This item is for Japanese companies only.

This item represents reserves for potential trading losses from securities transactions on the company's own account. These reserves can be included in income only to offset actual losses, or with the approval of the Minister of Finance.

This item is a component of Special Reserves - Total (Japan) (SRVT).

1. This item includes:
2. Reserves for possible losses from buying and selling stocks and bonds
3. Reserves for possible losses from corporate share and bond transactions

This item excludes reserve for securities transaction liabilities (included in Special Reserves - Securities Transaction Liabilities [Japan] [SRVTL]).

Special Reserves - Securities Transaction Liabilities (Japan)

Mnemonic	Item Number	Category
SRVTL	G265	Financial Services

This item is for Japanese brokers/dealers only.

This item represents reserves set aside by securities brokers or dealers to protect customers from losses incurred by defaults on securities transactions by the company. These reserves can be withdrawn only for payment of loss, or with the approval of the Minister of Finance.

This item is a component of Special Reserves - Total (Japan) (SRVT).

This item excludes:

1. Reserve for possible losses from bond transactions (included in Special Reserves - Possible Trading Losses [Japan] [SRVPL])
2. Reserve for possible losses from corporate share transactions (included in Special Reserves - Possible Trading Losses [Japan] [SRVPL])

Special Reserves - Total (Japan)

Mnemonic	Item Number	Category
SRVT	G267	Financial Services

This item is for Japanese companies only.

This item represents special reserves for potential customer losses and trading losses.

This item is a component of Provisions - Other (PVO) or Reserves - Nondistributable - Other (RVNO), depending on the company's presentation.

This item is the *sum* of:

1. Special Reserves - Possible Trading Losses (Japan) (SRVPL)
2. Special Reserves - Securities Transaction Liabilities (Japan) (SRVTL)

This item includes:

1. Special reserves reported in either the Liabilities section or in the Shareholders' Equity section
2. Statutory reserves reported in either the Liabilities section or in the Shareholders' Equity section

Staff Expense

Staff Expense - Other

Mnemonic	Item Number	Category
XSTFO	G416	Industrial Financial Services

Industrial definition

This item represents all indirect remunerations to employees.

This is a supplementary Income Statement item.

This item includes:

1. Employee benefit plans
2. Other social expenditures
3. Pension and retirement expense
4. Social security contributions

Canada, United States This item contains a Not Available data code (@NA).

Financial Services definition

This item represents all indirect remunerations to employees.

This item is a component of Labor and Related Expense (XLR).

This item includes:

1. Amounts paid on behalf of employees to central authorities (for example, income taxes deducted and paid to revenue)
2. Employee benefit plans
3. Other social expenditures
4. Pension and retirement expense
5. Social security contributions

Sweden This item includes bonuses and social costs.

Staff Expense - Total

Mnemonic	Item Number	Category
XSTF	G350	Industrial Financial Services
XSTFF	GF36	footnote

Industrial definition

This item represents direct payments to, and indirect payments on behalf of all employees.

This item includes:

1. Employee benefit plans
2. Other social expenditures
3. Pension and retirement expense
4. Social security contributions
5. Staff expense not allocated to another operating expense component
6. Wages and salaries

This item excludes:

1. Insurance agents commissions (included in Commissions Expense [Insurance] [XCOMI])
2. Staff expense allocated to another operating expense component
3. Staff expense of employees devoted to property operations (included in Equipment and Occupancy Expense [XEQO])

Financial Services definition

This item represents direct payments to, and indirect payments on behalf of, all employees. A figure in this item indicates staff expense is reported separately by the company on the financial statements for use in a balancing model. Companies using Income Statement Model Numbers 02 and 05 usually report this item separately.

This item is a component of Operating Expense (XOPR) on Income Statement Model Numbers 02 and 05.

This item includes:

1. Employee benefit plans
2. Other social expenditures
3. Pension and retirement expense
4. Profit sharing (when included in staff expense by the company)
5. Social security contributions

This item excludes commissions (when a breakout is available) (included in Selling, General, and Administrative Expense [XSGA] or Operating Expense - Other [XOPR]).

This item contains a Not Available data code (@NA) on Income Statement Model Numbers 01, 03, and 04.

Canada, United States This item contains a Not Available data code (@NA).

Footnote Code

Code	Description
XB	Excludes employee benefits (only salaries and wages reported)

Staff Expense - Wages and Salaries

Mnemonic	Item Number	Category
XSTFWS	G415	Industrial Financial Services

Industrial definition

This item represents all direct remunerations to employees.

This is a supplementary Income Statement item.

This item includes profit sharing (when included in staff expense by the company).

This item excludes commissions (when a breakout is available) (included in Selling, General, and Administrative Expense [XSGA] or Operating Expense - Other [XOPRO]).

Canada, United States This item contains a Not Available data code (@NA).

Financial Services definition

This item represents all direct remunerations to employees.

This item is a component of Labor and Related Expense (XLR).

This item includes profit sharing (when included in staff expense by the company).

This item excludes commissions (when a breakout is available).

Japan Bonus payments made to directors are reported as appropriations from unappropriated reserves and are voted on at the Annual General Shareholders' Meeting. These are, in effect, salary expenses; however, they are not included in the item.

Sweden This item excludes:

1. Bonuses (included in Staff Expense - Other [XSTFO])
2. Social costs (included in Staff Expense - Other [XSTFO])

Standard Deviation Calculation

Standard Deviation Calculation

$$\sqrt{\frac{\sum x^2 - \frac{(\sum x)^2}{N}}{N}}$$

X = 1st variable

N = number of observations

Σ = Sum

Statutory Insurance Funds (Assets)

Statutory Insurance Funds (Assets)

Mnemonic	Item Number	Category
SIF	G205	Financial Services

This item is for Australian insurance companies only.

This item represents the statutory funds of insurance subsidiaries reported separately from the consolidated accounts.

This item is a component of Assets - Other - Excluding Deferred Charges (AOX) and Liabilities - Sundry (LS) when reported on the consolidated Balance Sheet.

This item includes:

1. Net assets of life insurance statutory funds reported on the consolidated Balance Sheet
2. Workers compensation statutory fund reported on the consolidated Balance Sheet

This item excludes assets of statutory funds excluded from the consolidated Balance Sheet.

Subsidiary Undertakings

Subsidiary Undertakings - Disposal (FOF)

Mnemonic	Item Number	Category
SUBDIS	Not Applicable	Industrial
SUBDISF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the inflow of cash or funds derived from the disposal of subsidiary undertakings, reported on the Cash Flow Statement.

This item is a component of Acquisitions and Disposals - Net Cash Flow (ACQDISN).

This item contains a Combined Figure (@CF) data code when:

1. Purchases of subsidiaries are reported net of disposals. The combined total is included in Subsidiary Undertakings - Purchase (SUBPUR)
2. Disposals of subsidiary undertakings during the year are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company's report

Footnote Code

Code	Description
QO	Reported net

Subsidiary Undertakings - Purchase (FOF)

Mnemonic	Item Number	Category
SUBPUR	Not Applicable	Industrial
SUBPURF	Not Applicable	Footnote

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the outflow of cash or funds used for the acquisition of subsidiary undertakings, reported on the Cash Flow Statement.

This item is a component of Acquisitions and Disposals - Net Cash Flow (ACQDISN).

This item contains a Combined Figure (@CF) data code when:

1. Disposals of subsidiaries are reported net of purchases. The combined total is included in Subsidiary Undertakings - Disposal (SUBDIS)
2. Acquisitions of subsidiary undertakings during the year are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company's report

Footnote Code

Code	Description
QO	Reported net

Surplus

Surplus - Total (Statutory)

Mnemonic	Item Number	Category
SRT	G513	Financial Services

This item is for U.S. insurance companies only.

This item represents total share capital and surplus of a United States insurance company as reported under statutory accounting principles.

This item includes:

1. Life surplus
2. Property and casualty surplus

‘T’ Data Definitions

Tax-Equivalent

Tax-Equivalent Adjustment

Mnemonic	Item Number	Category
TXEQA	G575	Financial Services

This item is for U.S. and Canadian banks only.

This item represents the adjustment made to a bank's tax-exempt interest income to put it on a taxable equivalent basis. Adjustments are made at the applicable statutory tax rate.

This item includes:

1. Tax-equivalent adjustment to investment securities
2. Tax-equivalent adjustment to loans
3. Tax-equivalent adjustment to trading account securities

Tax-Equivalent Interest Income (Gross)

Mnemonic	Item Number	Category
TXEQII	G574	Financial Services

This item is for U.S. and Canadian banks only.

This item represents all income from a bank's interest-earning assets, including tax-exempt income adjusted to a taxable equivalent basis. Adjustments are made at the applicable statutory tax rate.

This item includes:

1. Income from lease financing
2. Interest and dividends from investment securities
3. Interest and dividends from short-term investments
4. Interest and dividends from trading account securities
5. Interest from deposits with banks
6. Interest from federal funds sold and resale agreements
7. Interest from loans

Tax Rate

Tax Rate

Mnemonic	Concept Calculation	Category
TR	$(\text{TXT}/(\text{PI} - \text{AUTXR}))$ * 100	Industrial Financial Services

This concept is the *sum* of Income Taxes - Total. This is *divided* by the Pretax Income *less* Appropriations to Untaxed Reserves. This total is *multiplied* by 100.

Taxation

Taxation

Mnemonic	Item Number (for North America)	Category
TX	G680	Industrial

This item represents funds used for payment of income taxes and other taxes during the current year.

Format codes 1-3, 5-7

This is a component of Uses of Funds - Total (FUSET) on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code = 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6).

This item is a component of Investing Activities - Net Cash (IVNCF) for Statement of Cash Flows (Format Code = 7).

Canada, United States This item contains a zero.

Format code 10

This item represents adjustments made to financing activities to account for accrued, long-term income taxes payable.

This item is a component of Financing Activities - Net Cash Flow (FINCF) on the Rest of World Cash Flow Statement by Activity.

This item contains a Combined Figure (@CF) data code when changes in taxation are reported outside the Financing Activities section, or if the Balance Sheet discloses a change in its long-term provision for taxes between the current and prior years.

Format code 11

This item represents the outflow of funds used for the payment of taxes.

This item is a component of Use of Funds - Total (FUSET) on the Rest of World Cash Flow Statement by Source and Use.

This item contains a Combined Figure (@CF) data code when, if taxes are not reported on the Source and Use Statement but the Income Statement indicates that taxes were paid.

Format code 12

This item represents the total domestic and foreign taxes paid during the year.

This item is a component of Net Cash Flow Before Management of Liquid Resources and Financing (NCFLIQ) on the U.K. (revised FRS 1) Cash Flow Statement.

This item includes:

1. Corporation taxes
2. Overseas taxes

Taxation - Operating Activities (FOF)

Mnemonic	Item Number	Category
TXOP	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents adjustments made to operating activities to account for income taxes paid, as reported in the Operating Activities section of the Cash Flow Statement.

This item is a component of Operating Activities - Net Cash Flow (OANCF).

This item contains a Combined Figure data code (@CF) when income taxes are reported outside the Operating Activities section or on the Income Statement.

Taxes

Taxes - Noncurrent

Mnemonic	Item Number	Category
TXNC	G651	Industrial Financial Services
TXNCF	GF59	footnote

This item represents income taxes not payable in the current operating cycle.

This item is a component of Liabilities - Other (LO)

For countries other than Canada and the United States, this item contains a zero.

Canada, United States This item contains a Not Available data code (@NA).

Footnote Code

Code	Description
BH	Includes other taxes

Taxes - Payable

Mnemonic	Item Number	Category
TXP	G161	Industrial Financial Services
TXPF	GF21	footnote

Industrial definition

This item is also referred to as Income Taxes Payable.

It represents accrued tax liability on income due within the current operating cycle.

This item is a component of Current Liabilities - Other (LCO).

This item includes:

1. Accrued taxes
2. Local taxes (when not classified by type)

This item excludes:

1. Deferred taxes (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])
2. Other taxes (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

Belgium, France This item includes:

1. Aggregated liabilities due to central authorities
2. Social liabilities (when combined with taxes and no breakout is available)

United Kingdom This item includes:

1. Aggregated liabilities due to central authorities
2. Social liabilities (when combined with taxes and no breakout is available)
3. United Kingdom corporation tax

This item excludes:

Advance Corporation Tax paid and proposed (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

Group relief payable (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

Financial Services definition

This item represents the company's accrued tax liability on income.

This item is a component of Liabilities - Other (LO).

This item includes:

1. Accrued income taxes
2. Accrued taxes (when no breakout of taxes is available)
3. Local taxes (not classified by type)

This item excludes:

1. Accrued taxes other than income (included in Accrued Expense and Deferred Income [AEDI])
2. Deferred taxes (included in Deferred Taxes [Balance Sheet] [TXDB])
3. Provisions for taxation (included in Provisions - Other [PVO])

Belgium, France This item includes:

1. Aggregated liabilities to central authorities

2. Social liabilities (when combined with taxes and no breakout is available)

Italy This item excludes provision for taxation (*fondo imposte e tasse*) (included in Provisions - Other [PVO]).

United Kingdom This item includes:

1. Aggregated liabilities to central authorities
2. Social liabilities (when combined with taxes and no breakout is available)
3. United Kingdom corporation tax

This item excludes:

1. Advance Corporation Tax paid and proposed (included in Liabilities - Sundry (LS))
2. Group relief payable relating to financial activities (included in Liabilities - Sundry (LS))

Germany This item excludes tax provision (*Steuerückstellungen*) (included in Provisions - Other [PVO]).

Footnote Code

Code	Description
BH	Include other taxes

Tax Retention Rate

Tax Retention Rate

Mnemonic	Concept Calculation	Category
TRR	IB/PI*100	Industrial

This item represents Income Before Extraordinary Items *divided by* Pretax Income, and *multiplied by* 100.

Tax Retention Rate - 10 Year Average

Mnemonic	Concept Calculation	Category
TRR10	@PAVG(IB/PI,-9,0) *100	Industrial

This item is the average of the most recent 10 years of Income Before Extraordinary Items *divided by* Pretax Income. This quantity is *multiplied by* 100.

Tax Retention Rate - 3 Year Average

Mnemonic	Concept Calculation	Category
TRR3	@PAVG(IB/PI,-2,0) *100	Industrial

This item is the average of the most recent three years of Income Before Extraordinary Items *divided by* Pretax Income. This quantity is *multiplied by* 100.

Tax Retention Rate - 5 Year Average

Mnemonic	Concept Calculation	Category
TRR5	@PAVG(IB/PI,-4,0) *100	Industrial

This item is the average of the most recent five years of Income Before Extraordinary Items *divided by* Pretax Income. This quantity is *multiplied by* 100.

Trading Symbol

Trading Symbol

Mnemonic	Item Number	Category
TIC	G702	Industrial Financial Services
TICI		Issue

This identifies the symbol associated with trading of a particular issue on an exchange. This field is blank for issues trading on exchanges where this concept is not applicable. Not all issues have a Trading Symbol.

Canada Trading Symbols are assigned by the Toronto Stock Exchange.

United States Trading Symbols are assigned by the exchange on which the company trades common stock.

Trading Volume

Trading Volume - 10 Year Average

Mnemonic	Concept Calculation	Category
CSHTR10	@PAVG(CSHTRM, -119,0)	Industrial Financial Services

This item is the average of the Common Shares Traded - Monthly (Company) for the last 10 years.

Trading Volume - 3 Year Average

Mnemonic	Concept Calculation	Category
CSHTR3	@PAVG(CSHTRM, -35,0)	Industrial Financial Services

This item is the average of the Common Shares Traded - Monthly (Company) for the last three years.

Trading Volume - 5 Year Average

Mnemonic	Concept Calculation	Category
CSHTR5	@PAVG(CSHTRM, -59,0)	Industrial Financial Services

This item is the average of the Common Shares Traded - Monthly (Company) for the last five years.

Trading/Dealing Account Securities

Trading/Dealing Account Securities - Corporate Debt

Mnemonic	Item Number	Category
TDSCD	G27	Financial Services

This item represents corporate debt instruments held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Other (TDSO).

This item includes:

1. Corporate and other bonds
2. Corporate bonds
3. Other bonds and debt instruments
4. Public corporation bonds

This item excludes:

1. Corporate equity securities held for trading (included in Trading/Dealing Account Securities - Corporate Equity [TDSCE])
2. Debt securities issued by local governments (included in Trading/Dealing Account Securities - Local Governments [TDSLGL])
3. Debt securities issued by national governments (included in Trading/Dealing Account Securities - National Governments [TDSNG])
4. Money market securities held for trading (included in Trading/Dealing Account Securities - Money Market [TDSMM])
5. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
6. Securities held as investments (included in Investment Securities - Total [IST])

Trading/Dealing Account Securities - Corporate Equity

Mnemonic	Item Number	Category
TDSCE	G28	Financial Services

This item represents corporate equity securities held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Other (TDSO).

This item includes:

1. Common/ordinary capital or stock
2. Corporate shares
3. Preferred/preference capital or stock
4. Stocks

This item excludes:

1. Corporate debt securities held for trading (included in Trading/Dealing Account Securities - Corporate Debt [TDSCD])
2. Money market securities held for trading (included in Trading/Dealing Account Securities - Money Market [TDSMM])
3. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
4. Securities held as investments (included in Investment Securities - Total [IST])

Trading/Dealing Account Securities - Local Governments

Mnemonic	Item Number	Category
TDSLGL	G26	Financial Services

This item represents all securities of local governments held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Total (TDST).

This item includes:

1. Local government securities
2. State and municipal securities

This item excludes:

1. Federal agency securities (included in Trading/Dealing Account Securities - National Governments [TDSNG])
2. Federal government securities (included in Trading/Dealing Account Securities - National Governments [TDSNG])
3. Other securities held for trading (included in Trading/Dealing Account Securities - Other [TDSO])
4. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
5. Securities held as investments (included in Investment Securities - Total [IST])

Trading/Dealing Account Securities - Money Market

Mnemonic	Item Number	Category
TDSMM	G29	Financial Services

This item represents short-term debt instruments held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Other (TDSO).

This item includes:

1. Bankers' acceptances held for trading
2. Certificates of deposit held for trading
3. Commercial paper held for trading
4. Other money market instruments held for trading

This item excludes:

1. Corporate debt securities held for trading (included in Trading/Dealing Account Securities - Corporate Debt [TDSCD])
2. Corporate equity securities held for trading (included in Trading/Dealing Account Securities - Corporate Equity [TDSCE])
3. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
4. Securities held as investments (included in Investment Securities - Total [IST])

Trading/Dealing Account Securities - National Governments

Mnemonic	Item Number	Category
TDSNG	G25	Financial Services

This item represents all securities of national governments (both domestic and foreign) held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Total (TDST).

This item includes:

1. Federal agency securities
2. Federal government securities
3. Local government securities (when no breakout from national government securities is available)
4. Securities of both domestic and foreign governments

This item excludes:

1. Local government securities (included in Trading/Dealing Account Securities - Local Governments [TDSLGL])
2. Other securities held for trading (included in Trading/Dealing Account Securities - Other [TDSO])
3. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
4. Securities held as investments (included in Investment Securities - Total [IST])

Trading/Dealing Account Securities - Other

Mnemonic	Item Number	Category
TDSO	G31	Financial Services

This item represents all securities held in dealer trading accounts for resale to other institutions and/or the public that are not classified as government securities.

This item is a component of Trading/Dealing Account Securities - Total (TDST).

This item is the *sum* of:

1. Trading/Dealing Account Securities - Corporate Debt (TDSCD)
2. Trading/Dealing Account Securities - Corporate Equity (TDSCE)
3. Trading/Dealing Account Securities - Money Market (TDSMM)
4. Trading/Dealing Account Securities - Sundry (TDSS)

This item excludes:

1. Local government securities held for trading (included in Trading/Dealing Account Securities - Local Governments [TDSLGI])
2. National government securities held for trading (included in Trading/Dealing Account Securities - National Governments [TDSNG])
3. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
4. Securities held as investments (included in Investment Securities - Total [IST])

Trading/Dealing Account Securities - Sundry

Mnemonic	Item Number	Category
TDSS	G30	Financial Services

A. This item represents all securities held in dealer trading accounts for resale to other institutions and/or the public. These securities cannot be classified as government securities, corporate debt, corporate equity, or money market securities.

This item is a component of Trading/Dealing Account Securities - Other (TDSO).

This item excludes:

1. Corporate debt securities held for trading (included in Trading/Dealing' Account Securities - Corporate Debt [TDSCD])
2. Corporate equity securities held for trading (included in Trading/Dealing Account Securities - Corporate Equity [TDSCE])
3. Money market securities held for trading (included in Trading/Dealing Account Securities - Money Market [TDSMM])
4. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total (Insurance) [IASTI])
5. Securities held as investments (included in Investment Securities - Total [IST])

Japan This item includes:

1. Beneficiary certificates
2. Share of investment trusts

Trading/Dealing Account Securities - Total

Mnemonic	Item Number	Category
TDST	G32	Financial Services
TDSTF	GF2	footnote

This item represents all securities held in dealer trading accounts for resale to other institutions and/or the public.

This item is the *sum* of:

1. Trading/Dealing Account Securities - Local Governments (TDSLGL)
2. Trading/Dealing Account Securities - National Governments (TDSNG)
3. Trading/Dealing Account Securities - Other (TDSO)

This item includes:

1. Investment securities of a broker/dealer (when no breakout from trading is available)
2. (Bank) Trading account assets
3. Broker/Dealer items:
4. Securities inventory
5. Securities owned
6. Trading account assets
7. Trading securities owned

This item excludes:

1. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
2. Securities held as investments (included in Investment Securities - Total [IST])

United Kingdom This item includes:

1. Dealing assets
2. Dealing stocks
3. Investment dealing securities

This item excludes trade investments (included in Investments - Permanent - Total [IVPT]).

Footnote Code

Code	Description
SB	Investment assets, investment securities, or trading/dealing account securities are combined

Trading/Dealing Securities - Gain (Loss)

Mnemonic	Item Number	Category
TDSG	G314	Financial Services

This item represents net realized and unrealized gain (loss) on the disposition of securities held for resale.

This item is a component of Income - Noninterest - Total (Bank) (INITB) and Revenue - Total (REVT)

This item includes:

1. Gain (loss) from dealing securities
2. Gain (loss) from trading account securities

This item excludes:

1. Gain (loss) on disposition of investment securities (included in Investment Securities - Gain [Loss] - Total [ISGT])
2. Interest and dividends from trading/dealing securities (included in Interest and Dividend Income - Trading Securities [IDITS])
3. (Broker/Dealer) Gain (loss) on disposition of securities held by security brokers/dealers (included in Principal Transactions [PTRAN])
4. (Insurance) Gain (loss) on disposition of securities classified as insurance investment assets (included in Capital Gains - Total [Insurance] [CGTI])

United States This item includes income from trading account assets.

Treasury Stock

Treasury Stock - All Capital - Total

Mnemonic	Item Number	Category
TSTK	G180	Industrial Financial Services

Industrial definition

This item represents the cost of all share capital held in treasury.

This item is a component of Shareholders' Equity (SEQ).

This item includes:

1. Cost of escrow shares reported in the Shareholders' Equity section but excluded from the calculation of earnings per share
2. Reciprocal share holdings

This item contains a number when the company uses the cost method of accounting for treasury stock.

Canada This item contains a zero when:

1. The company has no treasury stock
2. The company presents treasury stock in the Assets section
3. The company uses the retirement method of accounting for treasury stock

This item excludes redeemable preferred/preference treasury stock netted against Preferred Stock - Nonredeemable (PSTKN).

Germany This item excludes reserve for own shares (*Rücklage für eigene Aktien*). This reserve is a component of Reserves - Nondistributable - Other (RVNO). Own shares (*eigene Aktien*) is reported in the Assets section.

Italy This item excludes reserve for own shares (*riserva acquisto azioni proprie*). This reserve is a component of Reserves - Nondistributable - Other (RVNO).

United States This item contains a zero when:

1. The company has no treasury stock
2. The company presents treasury stock in the Assets section
3. The company uses the retirement method of accounting for treasury

This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Nonredeemable [PSTKN]).

Financial Services definition

This item represents the cost of all share capital held in treasury.

This item is a component of Shareholders' Equity - Total (SEQ).

When treasury stock is reported as a deduction in the Shareholders' Equity section, this item is the *sum* of:

1. Treasury Stock - Dollar Amount - Common (TSTKC)
2. Treasury Stock - Dollar Amount - Preferred (TSTKP)
3. Treasury Stock - Share Capital - Other (TSO)

This item includes:

1. Common/ordinary capital held in treasury and reported as a deduction in the Shareholders' Equity section
2. Cost of escrow shares reported in the Shareholders' Equity section but excluded from the calculation of earnings per share
3. Other share capital held in treasury and reported as a deduction in the Shareholders' Equity section
4. Preferred/preference capital held in treasury and reported as a deduction in the Shareholders' Equity section
5. Reciprocal share holdings

This item excludes treasury stock reported in the Assets section (included in Treasury Stock [Assets] [TSA]).

Canada This item excludes redeemable preferred treasury stock (netted against Preferred Stock - Redeemable [PSTKR]).

Germany This item excludes reserve for own shares (*Rücklage für eigene Aktien*). This reserve is a component of Reserves - Nondistributable - Other (RVNO). Own shares (*eigene Aktien*) is reported in the Assets section.

Italy This item excludes reserve for own shares (*riserva acquisto azioni proprie*). This reserve is a component of Reserves - Nondistributable - Other (RVNO). Own shares (*azioni proprie*) is reported in the Assets section.

United States This item excludes redeemable preferred treasury stock (netted against Preferred Stock - Redeemable [PSTKR]).

Treasury Stock - Dollar Amount - Common

Mnemonic	Item Number	Category
TSTKC	G274	Industrial Financial Services

Industrial definition

This item represents the cost of all common/ordinary capital held in treasury.

This is a supplementary Balance Sheet item.

This item contains a number when the company uses the cost method of accounting for treasury stock.

Canada, United States This item contains a zero when:

1. The company has no treasury stock or when it is reported in the Assets section (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
2. The company uses the retirement method of accounting for treasury stock

Financial Services definition

This item represents the cost of all common/ordinary capital held in treasury.

This item is a component of Treasury Stock (Assets) (TSA) or Treasury Stock - All Capital - Total (TSTK).

This item includes:

1. Common/ordinary treasury stock reported in the Assets section
2. Common/ordinary treasury stock reported separately as a deduction in the Shareholders' Equity section

This item excludes:

1. Other share capital held in treasury (included in Treasury Stock - Share Capital - Other [TSO])
2. Preferred/preference capital held in treasury (included in Treasury Stock - Dollar Amount - Preferred [TSTKP])

Treasury Stock - Dollar Amount - Preferred

Mnemonic	Item Number	Category
TSTKP	G275	Industrial Financial Services

Industrial definition

This item represents the cost of all preferred/preference capital held in treasury.

This is a supplementary Balance Sheet item.

This item contains a number when the company uses the cost method of accounting for treasury stock.

Canada This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Nonredeemable [PSTKN]).

This item contains a zero when:

1. The company has no treasury stock
2. The company uses the retirement method of accounting for treasury stock
3. Treasury stock is presented in the Assets section

Italy This item includes own savings shares (*di risparmio*).

Netherlands This item includes own priority shares.

United States This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Nonredeemable [PSTKN]).

This item contains a zero when:

1. The company has no treasury stock
2. The company uses the retirement method of accounting for treasury stock
3. Treasury stock is presented in the Assets section

Financial Services definition

This item represents the cost of all preferred/preference capital held in treasury.

This item is a component of Treasury Stock (Assets) (TSA) or Treasury Stock - All Capital - Total (TSTK).

This item includes:

1. Preferred/Preference treasury stock reported in the Assets section
2. Preferred/Preference treasury stock reported separately as a deduction in the Shareholders' Equity section

This item excludes:

1. Common/ordinary capital held in treasury (included in Treasury Stock - Dollar Amount - Common [TSTKC])
2. Other share capital held in treasury (included in Treasury Stock - Share Capital - Other [TSO])

Canada This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Redeemable [PSTKR]).

Italy This item includes own savings shares (*di risparmio*).

Netherlands This item includes own priority shares.

United States This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Redeemable (PSTKR)).

Treasury Stock - Share Capital Other

Mnemonic	Item Number	Category
TSO	G276	Industrial Financial Services

Industrial definition

This item represents the cost of all other share capital held in treasury.

This is a supplementary Balance Sheet item.

This item contains a number when the company uses the cost method of accounting for treasury stock.

Canada, United States This item contains a zero.

Financial Services definition

This item represents the cost of all other share capital held in treasury when it is reported separately as an asset or a deduction in the Stockholders' Equity section. Equity components are not adjusted for the cost of treasury stock.

This item is a component of Treasury Stock (Assets) (TSA) or Treasury Stock - All Capital - Total (TSTK).

This item includes:

1. Other share capital treasury stock reported in the Assets section
2. Other share capital treasury stock reported separately as a deduction in the Shareholders' Equity section
3. Own participation rights certificates

This item excludes:

1. Common/ordinary capital held in treasury (included in Treasury Stock - Dollar Amount - Common [TSTKC])
2. Preferred/preference capital held in treasury (included in Treasury Stock - Dollar Amount - Preferred [TSTKP])

Treasury Stock (Assets)

Mnemonic	Item Number	Category
TSA	G100	Industrial Financial Services

This item is the *sum* of:

1. Treasury Stock (Current Assets) (TSCA)
2. Treasury Stock (Long-Term Assets) (TSTLTA)

This item represents the cost of all preferred/preference capital, common/ordinary capital, and other share capital held in treasury (when reported as an asset).

This item is a component of Invested Capital (ICAPT).

When reported as an asset, this item is the *sum* of:

1. Treasury Stock - Dollar Amount - Common (TSTKC)
2. Treasury Stock - Dollar Amount - Preferred (TSTKP)
3. Treasury Stock - Share Capital - Other (TSO)

This item excludes treasury stock reported as a contra asset in the Shareholders' Equity section (included in Treasury Stock - All Capital - Total [TSTK]).

Australia Companies usually include treasury stock in long-term investments. This item contains a figure (when a breakout from long-term investments is available).

Canada Companies usually report treasury stock as a contra asset in the Shareholders' Equity section.

Germany Companies usually include treasury stock in short-term investments. This item contains a figure (when a breakout from short-term investments is available).

Spain This item includes shareholders' and own shares held (*accionistas y acciones en cartera*).

United Kingdom Companies usually include treasury stock in long-term investments. This item contains a figure (when a breakout from long-term investments is available).

United States Companies usually report treasury stock as a contra asset in the Shareholders' Equity section.

Treasury Stock (Current Assets)

Mnemonic	Item Number	Category
TSCA	G636	Industrial

This item represents the cost of all preferred/preference capital, common/ordinary capital, and other share capital held in treasury (when reported as a current asset).

This item is a component of Current Assets - Other (ACO).

Canada, United States This item contains a zero.

Japan This item includes Treasury Stock for Nonconsolidated companies only.

This item is provided by TOYO KEIZAI, Inc.

Treasury Stock (Long-Term Assets)

Mnemonic	Item Number	Category
TSTLTA	G641	Industrial

This item represents the cost of all preferred/preference capital, common/ordinary capital, and other share capital held in treasury (when reported as a long-term asset).

This item is a component of Assets - Other (AO).

This item is not available for fiscal periods ending prior to June 1994.

Canada, United States This item contains a Not Available data code (@NA).

Trust Fees

Trust Fees

Mnemonic	Item Number	Category
TF	G392	Financial Services

This item represents revenue received from services performed by the company in any authorized fiduciary capacity.

This item includes:

1. Agency fees
2. Asset management income
3. Custodial fees
4. Income from fiduciary activities
5. Trust department income
6. Trust fees

Trusts - Other

Trusts - Other (Trust Account)

Mnemonic	Item Number	Category
TOT	G452	Financial Services

This item is for Japanese trust banks only.

This item represents the value of all trusts included in the trust account of a Japanese trust bank not classified to another trust. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

This item includes:

1. Charitable trusts
2. Composite trusts
3. General trusts
4. Land lease trusts
5. Other liabilities

‘U’ Data Definitions

Unappropriated Net Loss

Unappropriated Net Loss

Mnemonic	Item Number	Category
UNL	G101	Industrial Financial Services

Industrial definition

This item represents a net loss transferred to assets. A figure in this item indicates that the Balance Sheet was prepared before appropriations of the current year's net results (that is, before declaration of dividends, directors' bonuses, and appropriations to various equity reserves). Unappropriated net loss is carried forward to the new account after proposed distributions have been approved by the shareholders. Unappropriated net profit is reported in the Liabilities section.

This item is a component of Assets - Other (AO).

This item may include the balance of undistributed net profit (loss) from previous periods.

This item includes unappropriated amounts owed to minority interest.

This item contains a zero:

Australia	Denmark	Hong Kong
Japan	Malaysia	Netherlands
New Zealand	Singapore	South Africa
United Kingdom		

Canada, United States This item contains a Not Available data code (@NA). Net profit (loss) for the year is included in Retained Earnings (RE).

Italy This item excludes nondistributable treasury stock investment reserve (*riserva acquisto azioni proprie*). This item contains Not Available data code (@NA). Net profit (loss) for the year is included in Retained Earnings (RE).

Financial Services definition

This item represents a net loss transferred to assets. A figure in this item indicates that the Balance Sheet was prepared before appropriations of the current year's net results (that is, before declaration of dividends, directors' bonuses, appropriations to various equity reserves). Unappropriated net loss is carried forward to the new account after proposed distributions have been approved by the shareholders. Unappropriated net profit is reported in the Liabilities section.

This item is a component of Invested Capital (ICAPT).

This item may include the balance of undistributed net profit (loss) from previous periods.

This item includes unappropriated amounts owed to minority interest.

This item contains a zero. Net profit (loss) for the year is reported after appropriations and is included in Retained Earnings (RE):

Australia	Canada	Denmark
Hong Kong	Ireland	Japan
Malaysia	Netherlands	New Zealand
Singapore	South Africa	United Kingdom
United States		

Unappropriated Net Profit

Unappropriated Net Profit (Liabilities)

Mnemonic	Item Number	Category
UNNPL	G165	Industrial Financial Services

Industrial definition

This item represents a net profit transferred to liabilities (reported outside of the Shareholders' Equity section). A figure in this item indicates the Balance Sheet was prepared before appropriations of the current year's net results (that is, before declaration of dividends, directors' bonuses, appropriations to various equity reserves). Unappropriated net profit is carried forward to the new account after proposed distributions have been approved by the shareholders. Unappropriated net loss is reported in the Assets section.

This item is a component of Liabilities - Other (LO).

This item may include the balance of undistributed net profit (loss) from previous periods.

This item excludes unappropriated amounts owed to minority interest (included in Minority Interest [Balance Sheet] [MIB]).

This item is not available for fiscal periods ending prior to June 1994.

Australia This item contains a zero.

Austria This item is reported before appropriations for proposed dividends, but after appropriations for taxed and untaxed reserves.

This item contains a zero. Net profit (loss) for the year is reported after appropriations and is reported in Retained Earnings (RE):

Denmark	Hong Kong	Japan
Malaysia	Netherlands	New Zealand
Singapore	South Africa	United Kingdom
United States		

Canada, United States This item contains a Not Available data code (@NA). Net profit (loss) for the year is included in Retained Earnings (RE).

Financial Services definition

This item represents a net profit transferred to liabilities (reported outside of the Shareholders' Equity section). A figure in this item indicates the Balance Sheet was prepared before appropriations of the current year's net results (that is, before declaration of dividends, directors' bonuses, appropriations to various equity reserves). Unappropriated net profit is carried forward to the new account after proposed distributions have been approved by the shareholders. Unappropriated net loss is reported in the Assets section.

This item is a component of Invested Capital (ICAPT) and Liabilities - Other (LO).

This item may include the balance of undistributed net profit (loss) from previous periods.

This item excludes:

1. Amounts owed to minority interest (included in Minority Interest [Balance Sheet] [MIB])
2. Unappropriated net profit reported in the Shareholders' Equity section (included in Reserves - Distributable - Total [RVDT])

Austria This item is reported before appropriations for proposed dividends, but after appropriations for taxed and untaxed reserves.

This item contains a zero. Net profit (loss) for the year is reported after appropriations and is reported in Retained Earnings (RE):

Australia	Canada	Denmark
Hong Kong	Ireland	Japan
Malaysia	Netherlands	New Zealand
Singapore	South Africa	United Kingdom
United States		

Unappropriated Net Profit (Shareholders' Equity)

Mnemonic	Item Number	Category
UNNP	G273	Industrial Financial Services

Industrial definition

This item represents a net profit transferred to the Shareholders' Equity section. A figure in this item indicates the Balance Sheet was prepared before appropriations of the current year's net results (that is, before declaration of dividends, directors' bonuses, and appropriations to various equity reserves). Unappropriated net profit is carried forward to the new account after proposed distributions have been approved by the shareholders.

This item is a component of Shareholders' Equity (SEQ).

This item may include the balance of undistributed profit (loss) from previous periods.

This item excludes amounts owed to minority interest (included in Minority Interest [Balance Sheet] [MIB]).

This item contains a zero:

Australia	Canada	Denmark
Hong Kong	Japan	Malaysia
Netherlands	New Zealand	Singapore
South Africa	United Kingdom	United States

Financial Services definition

This item represents a net profit transferred to the Shareholders' Equity section. A figure in this item indicates the Balance Sheet was prepared before appropriations of the current year's net results (that is, before declaration of dividends, directors bonuses, appropriations to various equity reserves). Unappropriated net profit is carried forward to the new account after proposed distributions have been approved by the shareholders.

This item may include the balance of undistributed profit (loss) from previous periods.

This item excludes:

1. Amounts owed to minority interest (included in Minority Interest [Balance Sheet] [MIB])
2. Unappropriated net profit reported outside of the Shareholders' Equity section (included in Unappropriated Net Profit (Liabilities) [UNNPL])

This item contains a zero. Net profit (loss) for the year is reported after appropriations and is included in Retained Earnings (RE):

Australia	Austria	Canada
Denmark	Hong Kong	Ireland
Japan	Malaysia	Netherlands
New Zealand	Singapore	South Africa
United Kingdom	United States	

Underwriting Expense

Underwriting Expense - Life (Insurance)

Mnemonic	Item Number	Category
XUWLI	G323	Financial Services

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred by the life division of an insurance company.

This item is a component of Underwriting Expense - Total (Insurance) (XUWTI).

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)
8. Underwriting expense of group life, health, and employee benefits divisions
9. Underwriting expense of individual life, health, and annuities divisions

This item excludes:

1. Underwriting expense of nonlife divisions (included in Underwriting Expense - Nonlife [Insurance] [XUWNLI])
2. Underwriting expense of other divisions (included in Underwriting Expense - Other [Insurance] [XUWOI])
3. Underwriting expense of separate reinsurance divisions (included in Underwriting Expense - Reinsurance [Insurance] [XUWREI])

Underwriting Expense - Nonlife (Insurance)

Mnemonic	Item Number	Category
XUWNLI	G324	Financial Services

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred by the nonlife (property and casualty) division of an insurance company.

This item is a component of Underwriting Expense - Total (Insurance) (XUWTI).

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)
8. Underwriting expense of commercial property and casualty divisions
9. Underwriting expense of other nonlife divisions
10. Underwriting expense of personal property and casualty divisions

This item excludes:

1. Underwriting expense of life divisions (included in Underwriting Expense - Life [Insurance] [XUWLI])
2. Underwriting expense of other divisions (included in Underwriting Expense - Other [Insurance] [XUWOI])
3. Underwriting expense of separate reinsurance divisions (included in Underwriting Expense - Reinsurance [Insurance] [XUWREI])

Japan This item includes:

1. Other underwriting expenses
2. Policy acquisition costs

Underwriting Expense - Other (Insurance)

Mnemonic	Item Number	Category
XUWOI	G326	Financial Services

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred that are not attributed to the life, nonlife, or reinsurance divisions of the company.

This item is a component of Underwriting Expense - Total (Insurance) (XUWTI).

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses

6. Other operating expenses
7. Taxes (other than income taxes)
8. Underwriting expense of a separate international division

This item excludes:

1. Underwriting expense of life divisions (included in Underwriting Expense - Life [Insurance] [XUWLI])
2. Underwriting expense of nonlife divisions (included in Underwriting Expense - Nonlife [Insurance] [XUWNLI])
3. Underwriting expense of separate reinsurance divisions (included in Underwriting Expense - Reinsurance [Insurance] [XUWREI])

Underwriting Expense - Reinsurance (Insurance)

Mnemonic	Item Number	Category
XUWREI	G325	Financial Services

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred by the reinsurance division of an insurance company.

This item is a component of Underwriting Expense - Total (Insurance) (XUWTI).

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)
8. Underwriting expense of a separate reinsurance division

This item excludes:

1. Underwriting expense of life divisions (included in Underwriting Expense - Life [Insurance] [XUWLI])
2. Underwriting expense of nonlife divisions (included in Underwriting Expense - Nonlife [Insurance] [XUWNLI])
3. Underwriting expense of other divisions (included in Underwriting Expense - Other [Insurance] [XUWOI])

Underwriting Expense - Total (Insurance)

Mnemonic	Item Number	Category
XUWTI	G327	Financial Services

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred for all lines of insurance policies.

This item is the *sum* of:

1. Underwriting Expense - Life (Insurance) (XUWLI)
2. Underwriting Expense - Nonlife (Insurance) (XUWNLI)
3. Underwriting Expense - Other (Insurance) (XUWOI)
4. Underwriting Expense - Reinsurance (Insurance) (XUWREI)

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)

Unearned Income

Unearned Income

Mnemonic	Item Number	Category
UI	G49	Industrial Financial Services

This item represents advance interest income deducted from loan portfolios and taken into income as earned over the life of the loan.

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item includes:

1. Deferred income reported as a reduction of loans
2. Deferred revenue
3. Reserves for unearned charges on commercial installment and equipment lease receivables (when reported as a contra asset)
4. Unearned discount
5. Unearned lease income

Units of Representation

Units of Representation - Company

Mnemonic	Concept Calculation	Category
UREPCO	@IF(@CMAX(UREP,@SET(\$N,ISOCUR=@CHGCO (COMPANY):@VALUE(ISOF, ISOF[-1]))=1000,"BILLIONS","MILLIONS")	Company

This item represents whether the financial data for the company displays in units of millions or billions.

Update Code

Update Code

Mnemonic	Item Number	Category
UPD	G725	Industrial Financial Services

This identifies the updated status of data for the period. It consists of a one-character numeric code.

The following lists Update Codes and their descriptions:

Code	Description
0	Company has not been updated
1	Data is preliminary
2	Data is not final
3	Data is final

Update Code - Interim

Mnemonic	Category
UPDIS	Industrial Financial Services

This item represents Update Code on an **Interim** basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This identifies the updated status of data for the period. It consists of a one-character numeric code.

The following lists Update Codes and their descriptions:

Code	Description
0	Company has not been updated
1	Data is preliminary
2	Data is not final
3	Data is final

Update Code - Preliminary

Mnemonic	Category
UPDPS	Industrial Financial Services

This item represents Update Code collected on a **Preliminary** basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This identifies the updated status of data for the period. It consists of a one-character numeric code.

The following lists Update Codes and their descriptions:

Code	Description
0	Company has not been updated
1	Data is preliminary
2	Data is not final
3	Data is final

Uses of Funds

Uses of Funds - Other

Mnemonic	Item Number (for North America)	Category
FUSEO	G682	Industrial

Format Code 7

This item contains a Not Available data code (@NA).

Format Codes 1-3, 5, 6, and 11

This item represents uses of funds not classified elsewhere.

This item is a component of Uses of Funds - Total (FUSET) in statement format models 1,2,5, and 11.

This item includes:

1. Changes due to foreign currency exchange adjustments (when a breakout is available)
2. Working capital changes not reported as one total and/or not distinctly grouped together in the Uses section for a Cash Statement Classified by Source and Use (Format Code = 2), a Cash Statement Classified by Activity (Format Code 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5), or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Codes 6)

This item excludes working capital changes reported as one total and/or distinctly grouped together in the Uses section for a Cash Statement Classified by Source and Use (Format Code = 2), a Cash Statement Classified by Activity (Format Code = 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5), or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Codes = 6).

Uses of Funds - Total

Mnemonic	Item Number (for North America)	Category
FUSET	G683	Industrial

This item contains a Not Available data code (@NA) for companies reporting a Cash Statement Classified by Activity (Format Code = 3), a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6), or a Statement of Cash Flows (Format Code = 7).

Format Codes 1, 2, and 5

This item represents total uses of funds for companies reporting a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is the sum of:

1. Acquisitions (AQC)
2. Capital Expenditures (CAPX)
3. Cash Dividends (DV)
4. Purchase of Common and Preferred Stock (PRSTKC)
5. Increase in Investments (IVCH)
6. Long-Term Debt - Reduction (DLTR)
7. Taxation (TX)
8. Uses of Funds - Other (FUSEO)

This item includes:

1. Changes due to foreign currency exchange adjustments (when a breakout is available)
2. Working capital changes reported in the Uses section on a Cash Statement Classified by Source and Use (Format Code = 2) or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5)

This item excludes working capital changes reported as one total and/or distinctly grouped together in the Uses section on a Cash Statement Classified by Source and Use (Format Code = 2) or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

Format Code 11

This item represents total operating and other expenses as reported in the Use of Funds section of the Source and Use Statement.

This item is the sum of:

1. Capital Expenditures (CAPX)
2. Intangible Assets - Purchase (INTANP)
3. Investments - Increase (IVCH)
4. Current Debt - Use of Funds (DCUFD)
5. Long-Term Debt - Reduction (DLTR)
6. Equity Stock - Reduction (PRSTKC)
7. Cash Dividends (DV)
8. Taxation (TX)

- 9. Acquisitions (AQC)
- 10. Exchange Rate Effect - Use of Funds (EXREU)
- 11. Working Capital Change - Use of Funds (WCAPU)
- 12. Uses of Funds - Other (FUSEO)

‘V’ Data Definitions

Value-Added Taxes

Value-Added Taxes

Mnemonic	Item number	Category
TXVA	G623	Industrial

This item represents a tax levied on the value that is added to a product at each stage of its production. This tax is collected in the sales price by the company and remitted to the government.

This is a supplementary Income Statement item.

Canada, United States This item contains a Not Available data code (@NA).

‘W’ Data Definitions

Weighted Average Calculation

Weighted Average Calculation

$$\frac{\sum XY}{\sum Y}$$

X = 1st variable

Y = 2nd variable

 Σ = sum

Working Capital

Working Capital

Mnemonic	Item number	Category
WCAP	ACT - LCT	Industrial

Working Capital is the sum of Current Assets - Total *less* Current Liabilities - Total.

Working Capital Adjustments - Source & Use of Funds - Other (FOF)

Mnemonic	Item number	Category
WCAPSU	Not Applicable	Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents sundry adjustments to cash, or cash and equivalents, or net funds, presented after the Source of Funds and Use of Funds sections.

This item is a component of Working Capital/Cash/Net Funds Change - Total (WCAPT).

Working Capital Change

Working Capital - Change (FOF)

Mnemonic	Item number	Category
WCAPCHC	Not Applicable	Industrial

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total amount of changes in Balance Sheet accounts reported on the Cash Flow Statement.

This item is a component of Operating Activities - Net Cash Flow (OANCF).

This item is the sum of:

1. Inventories/Stocks - Decrease (Increase) (INVCH)
2. Accounts Receivable/Debtors - Decrease (Increase) (RECCH)
3. Accounts Payable/Creditors - Increase (Decrease) (APCH)
4. Working Capital Changes - Other (AOLOCH)

Working Capital Change - Other - Increase (Decrease)

Mnemonic	Item number	Category
WCAPCH	G686	Industrial Financial Services

Format Code 7

This item contains a Not Available data code (@NA).

Format Codes 1-3, 5, and 6

This item represents working capital changes other than changes in cash and cash equivalents and changes in current debt.

Changes in working capital which provide a source of funds or serve to increase working capital are presented as positive numbers. Changes in working capital which use funds or decrease working capital are presented as negative numbers.

Format Code 11

This item represents the amount of miscellaneous changes not classified elsewhere in the Movement in Funds/Working Capital section of the Rest of World Cash Flow Statement by Source and Use.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease) (CHENFD).

Working Capital Change - Source of Funds (FOF)

Mnemonic	Item number	Category
WCAPS	Not Applicable	Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use.)

This item represents other changes in working capital as adjustments to income from operations as reported in the Source of Funds section.

This item is a component of Source of Funds - Total (FSRCT).

Working Capital Change - Use of Funds (FOF)

Mnemonic	Item number	Category
WCAPU	Not Applicable	Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use.)

This item represents other changes in working capital as adjustments to income from operations.

This item is a component of Use of Funds - Total (FUSET).

Working Capital Change (Separate Account) (FOF)

Mnemonic	Item number	Category
WCAPSA	Not Applicable	Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use.)

This item represents total changes to working capital presented as an adjustment to cash, or cash and equivalents, or net funds on the Source and Use Statement.

This item is a component of Working Capital/Cash/Net Funds Change - Total (WCAPT).

Working Capital Turnover

Working Capital Turnover

Mnemonic	Concept Calculation	Category
WCAPTO	REVT/@PAVG (ACT - LCT,-1,0)	Industrial

This concept is Revenue - Total *divided by* the average of the most recent two years of Current Assets - Total *minus* Current Liabilities - Total.

Working Capital/Cash/Net Funds Change

Working Capital/Cash/Net Funds Change - Total (FOF)

Mnemonic	Item number	Category
WCAPT	Not Applicable	Industrial
WCAPTF	Not Applicable	Footnote

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents the net change in working capital, cash, and/or other funds reported on the Source and Use Statement.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease) (CHENFD).

This item is the sum of:

1. Source of Funds - Total (FSRCT)
2. Use of Funds - Total (FUSET)
3. Working Capital Change (Separate Account) (WCAPSA)
4. Exchange Rate Effect (EXRE)
5. Working Capital Adjustments - Source and Use of Funds - Other (WCAPSU)

Footnote Code

Code	Description
QD	Figure equals change in net liquid funds
SN	Figure equals change in net funds
SY	Figure equals change in working capital

Working Capital/Cash/Net Funds Change - Total (FOF) - Interim

Mnemonic	Category
WCAPTIS	Industrial

This item represents Working Capital/Cash/Net Funds Change - Total (FOF) on an **Interim** basis. By definition, preliminary and interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents the net change in working capital, cash, and/or other funds reported on the Source and Use Statement.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease).

This item is the sum of:

1. Source of Funds - Total
2. Use of Funds - Total
3. Working Capital Change (Separate Account)
4. Exchange Rate Effect
5. Working Capital Adjustments - Source and Use of Funds - Other

Working Capital/Cash/Net Funds Change - Total (FOF) Preliminary

Mnemonic	Category
WCAPTPS	Industrial

This item represents Working Capital/Cash/Net Funds Change - Total (FOF) collected on a **Preliminary** basis. By definition, preliminary and interim data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents the net change in working capital, cash, and/or other funds reported on the Source and Use Statement.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease).

This item is the sum of:

1. Source of Funds - Total
2. Use of Funds - Total
3. Working Capital Change (Separate Account)
4. Exchange Rate Effect
5. Working Capital Adjustments - Source and Use of Funds - Other

Working Capital/Net Operating Assets

Working Capital/Net Operating Assets - Change (FOF)

Mnemonic	Item number	Category
WCAPOPC	Not Applicable	Industrial

This item is only available for Format Code 10 (Rest of World Cash Flow Statement by Activity).

This item represents the total amount of changes in Balance Sheet accounts reported in the Operating Activities section of Cash Flow Statement.

This item is a component of Operating Activities - Net Cash Flow (OANCF).

This item is the sum of:

1. Accounts Receivable/Debtors - Decrease (Increase) (RECCH)
2. Inventories/Stocks - Decrease (Increase) (INVCH)
3. Accounts Payable/Creditors - Increase (Decrease) (APCH)
4. Accrued Liabilities - Increase (Decrease) (ACCLI)
5. Customer Advances (CUSTADV)
6. Working Capital Changes - Other (AOLOCH)

Japan (Consolidated)

This item is the sum of:

1. Accounts Receivable/Debtors - Decrease (Increase) (RECCH)
2. Inventories/Stocks - Decrease (Increase) (INVCH)
3. Accounts Payable/Creditors - Increase (Decrease) (APCH)
4. Accrued Liabilities - Increase (Decrease) (ACCLI)
5. Working Capital Changes - Other (AOLOCH)

Country of Incorporation Codes

What Are Country of Incorporation Codes?

The Country of Incorporation Code identifies the country in which the company is incorporated or legally registered. Country codes established by the International Standards Organization (ISO) are used.

You can use the Country of Incorporation Code item (CINC) to identify all companies in a specific country in your formulas. For example, the following formula identifies all Industrial/Commercial companies incorporated in the Republic of South Africa and then ranks them by annual revenues:

```
@RANK(REVT,@SET($G,CINC="ZAF"))
```

Country of Incorporation Codes in Alphabetical Order

Country of Incorporation Code	Country
AGO	ANGOLA
AND	ANDORRA
ANT	NETHERLANDS ANTILLES
ARE	UNITED ARAB EMIRATES
ARG	ARGENTINA, (Argentine Republic)
ASM	AMERICAN SAMOA
ATG	ANTIGUA
AUS	AUSTRALIA, Commonwealth of
AUT	AUSTRIA, Republic of
BEL	BELGIUM, Kingdom of
BGD	BANGLADESH
BGR	BULGARIA
BHR	BAHRAIN, State of
BHS	BAHAMAS, Commonwealth of the
BLZ	BELIZE
BMU	BERMUDA
BOL	BOLIVIA, Republic of
BRA	BRAZIL, Federative Republic of
BRB	BARBADOS
BWA	BOTSWANA, Republic of
CAF	CENTRAL AFRICAN REPUBLIC
CAN	CANADA
CCK	COCOS (KEELING) ISLANDS
CHE	SWITZERLAND (Swiss Confederation)
CHL	CHILE, Republic of
CHN	CHINA, People's Republic of
CMR	CAMEROON, United Republic of
COD	CONGO, Democratic Republic of the (formerly Zaire)

Country of Incorporation Code	Country
COG	CONGO, People's Republic of the
COK	COOK ISLANDS
COL	COLOMBIA, Republic of
CPV	CAPE VERDE ISLANDS
CRI	COSTA RICA, Republic of
CXR	CHRISTMAS ISLAND
CYM	CAYMAN ISLANDS
CYP	CYPRUS, Republic of
CZE	CZECH, Republic of
DEU	GERMANY, Federal Republic of
DNK	DENMARK, Kingdom of
DOM	DOMINICAN REPUBLIC
ECU	ECUADOR, Republic of
EGY	EGYPT, Arab Republic of
ESP	SPAIN (Spanish State)
EST	ESTONIA
FIN	FINLAND, Republic of
FRA	FRANCE (French Republic)
GAB	GABONESE REPUBLIC
GBR	UNITED KINGDOM
GHA	GHANA
GIN	GUINEA, Republic of
GNQ	EQUATORIAL GUINEA, Republic of
GRC	GREECE (Hellenic Republic)
GRD	GRENADA
GTM	GUATEMALA, Republic of
GUM	GUAM
GUY	GUYANA, Republic of
HKG	HONG KONG
HND	HONDURAS, Republic of
HRV	CROATIA
HTI	HAITI, Republic of
HUN	HUNGARY, Republic of
IDN	INDONESIA, Republic of
IND	INDIA, Republic of
IOT	BRITISH INDIAN OCEAN TERRITORY
IRL	IRELAND
IRN	IRAN, Islamic Republic of
ISL	ICELAND
ISR	ISRAEL, State of

Country of Incorporation Code	Country
ITA	ITALY (Italian Republic)
JAM	JAMAICA
JOR	JORDAN
JPN	JAPAN
KEN	KENYA, Republic of
KOR	KOREA, Republic of
KWT	KUWAIT, State of
LBN	LEBANON (Lebanese Republic)
LBR	LIBERIA, Republic of
LBY	LIBYA (Libya Arab Jamahiriya)
LIE	LIECHTENSTEIN, Principality of
LKA	SRI LANKA, Republic of
LTU	LITHUANIA
LUX	LUXEMBOURG, Grand Duchy of
LVA	LATVIA
MAR	MOROCCO
MCO	MONACO
MEX	MEXICO (United Mexican States)
MLT	MALTA, Republic of
MUS	MAURITIUS
MYS	MALAYSIA
NAM	NAMIBIA
NFK	NORFOLK ISLAND
NGA	NIGERIA
NIC	NICARAGUA, Republic of
NLD	NETHERLANDS, Kingdom of the
NOR	NORWAY, Kingdom of
NRU	NAURU, Republic of
NZL	NEW ZEALAND
PAK	PAKISTAN, Islamic Republic of
PAN	PANAMA, Republic of
PER	PERU, Republic of
PHL	PHILIPPINES, Republic of the
PNG	PAPUA NEW GUINEA
POL	POLAND, Republic of
PRI	PUERTO RICO
PRT	PORTUGAL (Portuguese Republic)
PRY	PARAGUAY
PYF	FRENCH POLYNESIA
ROM	ROMANIA

Country of Incorporation Code	Country
RUS	RUSSIAN FEDERATION
SAU	SAUDI ARABIA, Kingdom of
SGP	SINGAPORE, Republic of
SLB	BRITISH SOLOMON ISLANDS
SLV	EL SALVADOR, Republic of
SUN	U.S.S.R.
SVK	SLOVAKIA
SVN	SLOVENIA
SWE	SWEDEN, Kingdom of
TCA	TURKS and CAICOS ISLANDS
TCD	CHAD, Republic of
THA	THAILAND, Kingdom of
TTO	TRINIDAD and TOBAGO
TUN	TUNISIA
TUR	TURKEY, Republic of
TWN	TAIWAN, Province of China
TZA	TANZANIA
UGA	UGANDA
URK	UKRAINE
URY	URUGUAY, Eastern Republic of
USA	UNITED STATES OF AMERICA
VEN	VENEZUELA, Republic of
VGB	BRITISH VIRGIN ISLANDS
VIR	VIRGIN ISLANDS, U.S.
VNM	VIETNAM
VUT	VANUATU, Republic of
ZAF	SOUTH AFRICA, Republic of
ZMB	ZAMBIA, Republic of
ZWE	ZIMBABWE, Republic of

Country of Incorporation Codes by Country

Country	Country of Incorporation Code
AMERICAN SAMOA	ASM
ANDORRA	AND
ANGOLA	AGO
ANTIGUA	ATG
ARGENTINA, (Argentine Republic)	ARG
AUSTRALIA, Commonwealth of	AUS
AUSTRIA, Republic of	AUT
BAHAMAS, Commonwealth of the	BHS
BAHRAIN, State of	BHR
BANGLADESH	BGD
BARBADOS	BRB
BELGIUM, Kingdom of	BEL
BELIZE	BLZ
BERMUDA	BMU
BOLIVIA, Republic of	BOL
BOTSWANA, Republic of	BWA
BRAZIL, Federative Republic of	BRA
BRITISH INDIAN OCEAN TERRITORY	IOT
BRITISH SOLOMON ISLANDS	SLB
BRITISH VIRGIN ISLANDS	VGB
BULGARIA	BGR
CAMEROON, United Republic of	CMR
CANADA	CAN
CAPE VERDE ISLANDS	CPV
CAYMAN ISLANDS	CYM
CENTRAL AFRICAN REPUBLIC	CAF
CHAD, Republic of	TCD
CHILE, Republic of	CHL
CHINA, People's Republic of	CHN
CHRISTMAS ISLAND	CXR
COCOS (KEELING) ISLANDS	CCK
COLOMBIA, Republic of	COL
CONGO, Democratic Republic of the (formerly Zaire)	COD
CONGO, People's Republic of the	COG
COOK ISLANDS	COK
COSTA RICA, Republic of	CRI
CROATIA	HRV

Country	Country of Incorporation Code
CYPRUS, Republic of	CYP
CZECH, Republic of	CZE
DENMARK, Kingdom of	DNK
DOMINICAN REPUBLIC	DOM
ECUADOR, Republic of	ECU
EGYPT, Arab Republic of	EGY
EL SALVADOR, Republic of	SLV
EQUATORIAL GUINEA, Republic of	GNQ
ESTONIA	EST
FINLAND, Republic of	FIN
FRANCE (French Republic)	FRA
FRENCH POLYNESIA	PYF
GABONESE REPUBLIC	GAB
GERMANY, Federal Republic of	DEU
GHANA	GHA
GREECE (Hellenic Republic)	GRC
GRENADA	GRD
GUAM	GUM
GUATEMALA, Republic of	GTM
GUINEA, Republic of	GIN
GUYANA, Republic of	GUY
HAITI, Republic of	HTI
HONDURAS, Republic of	HND
HONG KONG	HKG
HUNGARY, Republic of	HUN
ICELAND	ISL
INDIA, Republic of	IND
INDONESIA, Republic of	IDN
IRAN, Islamic Republic of	IRN
IRELAND	IRL
ISRAEL, State of	ISR
ITALY (Italian Republic)	ITA
JAMAICA	JAM
JAPAN	JPN
JORDAN	JOR
KENYA, Republic of	KEN
KOREA, Republic of	KOR
KUWAIT, State of	KWT
LATVIA	LVA
LEBANON (Lebanese Republic)	LBN

Country	Country of Incorporation Code
LIBERIA, Republic of	LBR
LIBYA (Libya Arab Jamahiriya)	LBY
LIECHTENSTEIN, Principality of	LIE
LITHUANIA	LTU
LUXEMBOURG, Grand Duchy of	LUX
MALAYSIA	MYS
MALTA, Republic of	MLT
MAURITIUS	MUS
MEXICO (United Mexican States)	MEX
MONACO	MCO
MOROCCO	MAR
NAMIBIA	NAM
NAURU, Republic of	NRU
NETHERLANDS ANTILLES	ANT
NETHERLANDS, Kingdom of the	NLD
NEW ZEALAND	NZL
NICARAGUA, Republic of	NIC
NIGERIA	NGA
NORFOLK ISLAND	NFK
NORWAY, Kingdom of	NOR
PAKISTAN, Islamic Republic of	PAK
PANAMA, Republic of	PAN
PAPUA NEW GUINEA	PNG
PARAGUAY	PRY
PERU, Republic of	PER
PHILIPPINES, Republic of the	PHL
POLAND, Republic of	POL
PORTUGAL (Portuguese Republic)	PRT
PUERTO RICO	PRI
ROMANIA	ROM
RUSSIAN FEDERATION	RUS
SAUDI ARABIA, Kingdom of	SAU
SINGAPORE, Republic of	SGP
SLOVAKIA	SVK
SLOVENIA	SVN
SOUTH AFRICA, Republic of	ZAF
SPAIN (Spanish State)	ESP
SRI LANKA, Republic of	LKA
SWEDEN, Kingdom of	SWE
SWITZERLAND (Swiss Confederation)	CHE

Country	Country of Incorporation Code
TAIWAN, Province of China	TWN
TANZANIA	TZA
THAILAND, Kingdom of	THA
TRINIDAD and TOBAGO	TTO
TUNISIA	TUN
TURKEY, Republic of	TUR
TURKS and CAICOS ISLANDS	TCA
U.S.S.R.	SUN
UGANDA	UGA
UKRAINE	URK
UNITED ARAB EMIRATES	ARE
UNITED KINGDOM	GBR
UNITED STATES OF AMERICA	USA
URUGUAY, Eastern Republic of	URY
VANUATU, Republic of	VUT
VENEZUELA, Republic of	VEN
VIETNAM	VNM
VIRGIN ISLANDS, U.S.	VIR
ZAMBIA, Republic of	ZMB
ZIMBABWE, Republic of	ZWE

Economic and Industry Sector Codes

What are Economic and Industry Sector Codes?

Research Insight provides you with Economic Sector Codes and Industry Sector Codes so that you can benchmark performance of companies against broad economic and industry sectors. *You can evaluate any company's stock performance against its appropriate sector even if that company is not in any of the S&P indexes.*

Economic Sector Codes categorize companies in the active COMPUSTAT (Global) databases (\$G and \$F) into one of nine broad economic groups.

Industry Sector Codes further refine each classification into a more specific industry group.

- Both Economic and Industry Sector Codes are 4-digit items representing current classifications only (there is no history).
- Standard & Poor's provides data for these items in the SECTOR.CSV file on the Cored Database. Use the Task Scheduler to schedule an import of sector data.
- It should be noted that Economic and Industry Sector Codes are not parallel to SIC Codes.

Economic Sector Codes

Code	Economic Sector
1000	Materials (Basic Materials prior to 1/1/2002)
2000	Consumer Discretionary (Consumer Cyclical prior to 1/1/2002)
3000	Consumer Staples
3500	Health Care
4000	Energy
5000	Financials
6000	Industrials (Capital Goods prior to 1/1/2002)
8000	Information Technology (Technology prior to 12/31/1994)
8600	Telecommunication Services (Communication Services prior to 12/31/1994)
9000	Utilities

Industry Sector Codes in Alphabetical Order

This code is used to identify all companies in any of the specific industry groups. This scalar item represents the most current sector. Industry Sector Codes – Current are 4-digit items that represent current classification only and there is no history. It should be noted that Industry Sector Codes are not parallel to SIC Codes.

Description	Code
Advertising [Services (Advertising/Mktg) prior to 12/31/1994]	2400
Aerospace/Defense [formerly code 6020]	6170
Agricultural Products [formerly code 1001]	3290
Air Freight & Couriers [formerly code 9510/Air Freight]	6290

Description	Code
Airlines	6300
Airport Services	6340
Alternative Carriers	8640
Aluminum	1010
Apparel & Accessories [Textiles (Apparel) prior to 12/31/1994]	2290
Apparel Retail [Retail Specialty (Apparel) prior to 12/31/1994]	2220
Application Software	8130
Auto Parts & Equipment	2050
Automobile Manufacturer [Automobiles prior 12/31/1994]	2040
Banks	5160
Biotechnology	3590
Brewers	3270
Broadcasting (TV, Radio,Cable) [formerly code 3030/Broadcasting-TV,Radio,Cable]	2530
Building Products	6180
Casinos & Gaming [Gaming, Lottery & Parimutuel prior to 12/31/1994]	2215
Catalog Retail	2570
Commercial Printing [formerly code 3100/Specialty Printing]	6240
Commodity Chemicals	1080
Computer Hardware	8050
Computer Storage & Peripherals [Computers (Peripherals) prior to 12/31/1994]	8052
Computers & Electronic Retail [Retail (Computers/Electrons) prior to 12/31/1994]	2255
Construction & Engineering [Engineering & Construction prior to 12/31/1994]	6071
Construction & Farm Machinery	6210
Construction Materials [Construction prior to 12/31/1994]	1006
Consumer Electronics	2440
Consumer Finance	5060
Data Processing Services [formerly code 8300/Services (Data Processing)]	6250
Department Stores [Retail Stores (Dept Stores) prior to 12/31/1994]	2230
Distillers & Vintners	3280
Distributors	2560
Distributors (Food & Health)*	3035
Diversified Chemicals	1081
Diversified Commercial Services	6260

Description	Code
Diversified Financial Services	5170
Diversified Metals Mining [Metals Mining prior to 12/31/1994]	1060
Drug Retail [Retail Stores (Drug Store) prior to 12/31/1994]	3140
Electric Utilities [Electric Companies prior to 12/31/1994]	9010
Electrical Components & Equipment	6190
Electronic Equipment & Instruments	8150
Employment Services	6270
Environmental Services [Waste Management prior to 12/31/1994]	6120
Fertilizers & Agricultural Chemicals	1082
Food Distributors	3260
Food Retail [Retail Stores (Food Chains) prior to 12/31/1994]	3240
Footwear	2270
Forest Products	1100
Gas Utilities	9050
General Merchandise Stores [Retail Stores (Gen Mer Chain) prior to 12/31/1994]	2250
Gold [Gold/Precious Metals Mining prior to 12/31/1994]	1020
Health Care Distributors & Services	3610
Health Care Equipment [Health Care (Med Prods/Sups) prior to 12/31/1994]	3570
Health Care Facilities [Health Care (Hospital Mgmt) prior to 12/31/1994]	3540
Health Care Supplies	3600
Heavy Electrical Equipment	6200
Highways & Railtracks	6350
Home Furnishings	2450
Home Improvement Retail [Retail (Building Supplies) prior to 12/31/1994]	2257
Homebuilding	2120
Hotels [Lodging-Hotels prior 12/31/1994]	2130
Household Appliances	2460
Household Products [Household Prod (Non-Durable) prior to 12/31/1994]	3060
Housewares & Specialties [formerly 3065/Housewares]	2470
IT Consulting & Services	8120
Industrial Conglomerates [Electrical Equipment prior to 12/31/1994]	6070
Industrial Gases	1083
Industrial Machinery	6220

Description	Code
Insurance Brokers	5070
Integrated Oil & Gas [Oil (Int'l Integrated) prior to 12/31/1994]	4040
Intergrated Telecommunication Services	8650
Internet Retail	2580
Internet Software & Services	8110
Leisure Facilities	2510
Leisure Products	2480
Life & Health Insurance [Insurance (Life/Health) prior to 12/31/1994]	5080
Managed Health Care	3620
Marine	6310
Marine Ports & Services	6360
Meat, Poultry & Fish	3300
Metal & Glass Containers	1200
Motorcycle Manufacturers	2430
Movies & Entertainment [formerly code 3080/Entertainment]	2540
Multi-line Insurance [Insurance (Multi-Line) prior to 12/31/1994]	5090
Multi-Sector Holdings	5180
Multi-Utilities	9060
Networking Equipment [Computers (Networking) prior to 12/31/1994]	8051
Office Electronics	8160
Office Services & Supplies	6280
Oil (Domestic Integrated)*	4050
Oil & Gas (Drilling & Equip)*	4020
Oil & Gas Equipment & Services	4070
Oil & Gas Drilling	4080
Oil & Gas Exploration & Prod [Oil & Gas (Exploration/Prod) prior to 12/31/1994]	4060
Oil & Gas Refinery & Marketing [Oil & Gas (Refining & Mktg) prior to 12/31/1994]	4010
Packaged Foods [Foods prior to 12/31/1994]	3040
Paper Packaging	1085
Paper Products	1110
Personal Products [Personal Care prior to 12/31/1994]	3070
Pharmaceuticals	3630
Photographic Products	2490
Precious Metals & Minerals	1021
Property & Casualty Insurance [Insurance (Property/Casualty) prior to 12/31/1994]	5100

Description	Code
Publishing & Printing	2550
Railroads	6320
Real Estate Investment Trusts	5200
Real Estate Management & Development	5210
Reinsurance	5190
Restaurants [formerly code 3250]	2520
Semiconductor Equipment	8170
Semiconductors [Electronics (Semiconductors) prior to 12/31/1994]	8080
Shipping*	9500
Soft Drinks [Beverages (Non-Alcoholic) prior to 12/31/1994]	3020
Specialty Chemicals	1084
Specialty Stores [Retail (Specialty) prior to 12/31/1994]	2260
Steel	1030
Systems Software	8140
Telecommunications Equipment [Communications Equipment prior to 12/31/1994]	8030
Textiles	2500
Tires & Rubber	2420
Tobacco	3050
Trading Companies & Distributors	6230
Truckers	6330
Water Utilities [formerly code 9040]	9070
Wireless Telecommunications [Cellular/Wireless Telecomms prior to 12/31/1994]	8610

Industry Sector Codes in Numerical Order

This code is used to identify all companies in any of the specific industry groups. This scalar item represents the most current sector. Industry Sector Codes – Current are 4-digit items that represent current classification only and there is no history. It should be noted that Industry Sector Codes are not parallel to SIC Codes.

Code	Description
1006	Construction Materials (Construction prior to 12/31/1994)
1010	Aluminum
1020	Gold (Gold/Precious Metals Mining prior to 12/31/1994)
1021	Precious Metals & Minerals
1030	Steel
1060	Diversified Metals Mining (Metals Mining prior to 12/31/1994)
1080	Commodity Chemicals
1081	Diversified Chemicals
1082	Fertilizers & Agricultural Chemicals

Code	Description
1083	Industrial Gases
1084	Specialty Chemicals
1085	Paper Packaging
1100	Forest Products
1110	Paper Products
1200	Metal & Glass Containers
2040	Automobile Manufacturer
2050	Auto Parts & Equipment
2120	Homebuilding
2130	Hotels (Lodging-Hotels prior to 12/31/1994)
2215	Casinos & Gaming (Gaming, Lottery & Parimutuel prior to 12/31/1994)
2220	Apparel Retail (Retail Specialty (Apparel) prior to 12/31/1994)
2230	Department Stores (Retail Stores (Dept Stores) prior to 12/31/1994)
2250	General Merchandise Stores (Retail Stores (Gen Mer Chain) prior to 12/31/1994)
2255	Computers & Electronic Retail (Retail (Computers/Electronics) prior to 12/31/1994)
2257	Home Improvement Retail (Retail (Building Supplies) prior to 12/31/1994)
2260	Specialty Stores (Retail (Specialty) prior to 12/31/1994)
2270	Footwear
2290	Apparel & Accessories (Textiles (Apparel) prior to 12/31/1994)
2400	Advertising (Services (Advertising/Mktg) prior to 12/31/1994)
2420	Tires & Rubber
2430	Motorcycle Manufacturers
2440	Consumer Electronics
2450	Home Furnishings
2460	Household Appliances
2470	Housewares & Specialties (formerly code 3065/Housewares)
2480	Leisure Products
2490	Photographic Products
2500	Textiles
2510	Leisure Facilities
2520	Restaurants (formerly code 3250/Restaurants)
2530	Broadcasting & Cable TV [formerly code 3030/Broadcasting (TV, Radio, Cable)]
2540	Movies & Entertainment (formerly code 3080/Entertainment)
2550	Publishing & Printing
2560	Distributors
2570	Catalog Retail

Code	Description
2580	Internet Retail
3020	Soft Drinks (Beverages (Non-Alcoholic) prior to 12/31/1994)
3040	Packaged Foods (Foods prior to 12/31/1994)
3050	Tobacco
3060	Household Products (Household Prod (Non-Durable) prior to 12/31/1994)
3070	Personal Products (Personal Care prior to 12/31/1994)
3140	Drug Retail (Retail Stores (Drug Store) prior to 12/31/1994)
3240	Food Retail (Retail Stores (Food Chains) prior to 12/31/1994)
3260	Food Distributors
3270	Brewers
3280	Distillers & Vintners
3290	Agricultural Products (formerly code 1001)
3300	Meat, Poultry & Fish
3540	Health Care Facilities (Health Care (Hospital Mgmt) prior to 12/31/1994)
3570	Health Care Equipment (Health Care (Med Prods/Sups) prior to 12/31/1994)
3590	Biotechnology
3600	Health Care Supplies
3610	Health Care Distributors & Services
3620	Managed Health Care
3630	Pharmaceuticals
4010	Oil & Gas Refining & Marketing
4020*	Oil & Gas (Drilling & Equip)
4040	Integrated Oil & Gas Drilling [Oil (Int'l Integrated) prior to 12/31/1994]
4050	Oil (Domestic Integrated)
4060	Oil & Gas Exploration & Prod
4070	Oil & Gas Equipment & Services
4080	Oil & Gas Drilling
5060	Consumer Finance
5070	Insurance Brokers
5080	Life & Health Insurance (Insurance (Life/Health prior to 12/31/1994)
5090	Multi-line Insurance (Insurance (Multi-Line) prior to 12/31/1994)
5100	Property & Casualty Insurance (Insurance (Property/Casualty) prior to 12/31/1994)
5160	Banks
5170	Diversified Financial Services
5180	Multi-Sector Holdings
5190	Reinsurance

Code	Description
5200	Real Estate Investment Trusts
5210	Real Estate Management & Development
6070	Industrial Conglomerates (Electrical Equipment prior to 12/31/1994)
6071	Construction & Engineering (Engineering & Construction prior to 12/31/1994)
6120	Environmental Services (Waste Management prior to 12/31/1994)
6170	Aerospace & Defense
6180	Building Products
6190	Electrical Components & Equipment
6200	Heavy Electrical Equipment
6210	Construction & Farm Machinery
6220	Industrial Machinery
6230	Trading Companies & Distributors
6240	Commerical Printing (formerly code 3100/Specialty Printing)
6250	Data Processing Services [formerly code 8300/Services (Data Processing)]
6260	Diversified Commercial Services
6270	Employment Services
6280	Office Services & Supplies
6290	Air Freight & Couriers (as of 12/31/1994)
6300	Airlines (formerly code 9520)
6310	Marine
6320	Railroads (formerly code 9530)
6330	Trucking (formerly code 9540)
6340	Airport Services
6350	Highways & Railtracks
6360	Marine Ports & Services
8030	Telecommunications Equipment (Communications Equipment prior to 12/31/1994)
8050	Compuster Hardware (Computer (Hardware) prior to 12/31/1994)
8051	Networking Equipment (Computers (Networking) prior to 12/31/1994)
8052	Computer Storage & Peripherals (Computers (Peripherals) prior to 12/31/1994)
8080	Semiconductors (Electronics (Semiconductors) prior to 12/31/1994)
8110	Internet Software & Services
8120	IT Consulting & Services
8130	Application Software
8140	Systems Software
8150	Electronic Equipment & Instruments
8160	Office Electronics

Code	Description
8170	Semiconductor Equipment
8610	Wireless Telecommunications (Cellular/Wireless Telecomms prior to 12/31/1994)
8640	Alternative Carriers
8650	Integrated Telecommunication Services
9010	Electric Utilities (Electric Companies prior to 12/31/1994)
9050	Gas Utilities
9060	Multi-Utilities
9070	Water Utilities
9500	Shipping

Exchange Listing Codes

What are Exchange Listing Codes?

The Exchange Listing Code identifies the country and exchange for which market data is presented for a specific issue. The 5-character code consists of two parts:

1. A 3-character alpha code established by the International Standards Organization for the country
2. A 2-digit number arbitrarily assigned to an exchange within that country

Some issues are not currently traded but have financial data available. For these issues, the Exchange Listing consists of the 3-character alpha country code followed by 00. Exchange Listing codes represent:

1. The exchange of the most recent prices found in the issue record
2. A non-trading status
3. The exchange of the last prices quoted for an inactivated issue

Exchange Listing Codes by Exchange

Exchange	Code	Country
Argentina – Buenos Aires	ARG01	Argentina
Argentina – Subsidiary/Private	ARG00	
Australia – Adelaide	AUS01	Australia
Australia – Australian Stock Exchange National Market	AUS06	
Australia – Brisbane	AUS02	
Australia – Hobart	AUS07	
Australia – Melbourne	AUS03	
Australia – Perth	AUS04	
Australia – Subsidiary/Private	AUS00	
Australia – Sydney	AUS05	
Austria – EASDAQ (European Association of Securities Dealers Automated Quotation)	AUT04	Austria
Austria – Subsidiary/Private	AUT00	
Austria – Vienna	AUT01	
Belgium – Antwerp	BEL01	Belgium
Belgium – Brussels	BEL02	
Belgium – EASDAQ (European Association of Securities Dealers Automated Quotation)	BEL07	
Belgium – Liege	BEL04	
Belgium – Subsidiary/Private	BEL00	
Belgium- Ghent	BEL03	
Bermuda - Hamilton	BMU01	Bermuda
Bolivia - La Paz	BOL01	Bolivia

Exchange	Code	Country
Botswana - Broker	BWA01	Botswana
Botswana - Gaborone	BWA03	
Brazil - Rio de Janeiro	BRA01	Brazil
Brazil - Sao Paulo	BRA02	
Brazil - Subsidiary/Private	BRA00	
Bulgaria - Sofia	BGR01	Bulgaria
Canada - Montreal	CAN02	Canada
Canada - Other	CAN04	
Canada - Subsidiary/Private	CAN00	
Canada - Toronto	CAN01	
Canada - Vancouver	CAN03	
Chile - Santiago	CHL01	Chile
China - Fujian	CHN01	China
China - Shanghai	CHN03	
China - Shenzhen	CHN04	
Colombia - Bogota	COL01	Colombia
Croatia - Zagreb	HRV02	Croatia
Cyprus - Nicosia	CYP01	Cyprus
Czech Republic - Prague	CZE01	Czech Republic
Denmark - Copenhagen	DNK01	Denmark
Denmark - Subsidiary/Private	DNK00	
Egypt - Cairo	EGY01	Egypt
Egypt - Subsidiary/Private	EGY00	
Estonia - Tallin	EST01	Estonia
Finland - Helsinki	FIN01	Finland
Finland - Subsidiary/Private	FIN00	
France - Bordeaux	FRA04	France
France - Continuous Market	FRA10	
France - EASDAQ (European Association of Securities Dealers Automated Quotation)	FRA19	
France - Lille	FRA05	
France - Lyon	FRA02	
France - Marseille	FRA06	
France - Nancy	FRA03	
France - Nantes	FRA07	
France - Paris	FRA01	
France - Subsidiary/Private	FRA00	
Germany - Berlin	DEU01	Germany
Germany - Bremen	DEU02	

Exchange	Code	Country
Germany - Dusseldorf	DEU03	
Germany - Frankfurt	DEU04	
Germany - Hamburg	DEU05	
Germany - Hanover	DEU06	
Germany - Munich	DEU07	
Germany - Stuttgart	DEU08	
Germany - Subsidiary/Private	DEU00	
Germany - Frankfurt	NLD05	Netherlands
Greece - Athens	GRC01	Greece
Greece - Subsidiary/Private	GRC00	
Hong Kong - Hong Kong	CHN02	Hong Kong
Hong Kong - Hong Kong	HKG01	
Hong Kong - Subsidiary/Private	HKG00	
Hungary - Budapest	HUN01	Hungary
Iceland - Reykjavik	ISL01	Iceland
India - Bombay	IND01	India
India - Calcutta	IND02	
India - Delhi	IND03	
India - Fund Managers	IND05	
India - Madras	IND04	
India - Subsidiary/Private	IND00	
Indonesia - Jakarta	IDN01	Indonesia
Indonesia - Jakarta Alien Market	IDN05	
Indonesia - Subsidiary/Private	IDN00	
Indonesia - Surabaya	IDN02	
Ireland - EASDAQ (European Association of Securities Dealers Automated Quotation)	IRL07	Ireland
Ireland - Irish	IRL01	
Ireland - Over-The-Counter	IRL06	
Ireland - Private/Subsidiary	IRL00	
Ireland - Smaller Companies Market	IRL03	
Ireland - Unlisted	IRL02	
Israel - EASDAQ (European Association of Securities Dealers Automated Quotation)	ISR06	Israel
Israel - Subsidiary/Private	ISR00	
Israel - Tel Aviv	ISR01	
Italy - Bologna	ITA05	Italy
Italy - Continuous Market	ITA13	
Italy - EASDAQ (European Association of Securities	ITA14	

Exchange	Code	Country
Dealers Automated Quotation)		
Italy – Florence	ITA06	
Italy – Genoa	ITA01	
Italy – Milan	ITA02	
Italy – Naples	ITA07	
Italy – Palermo	ITA08	
Italy – Rome	ITA03	
Italy - Subsidiary/Private	ITA00	
Italy – Trieste	ITA09	
Italy – Turin	ITA04	
Italy – Venice	ITA10	
Jamaica – Kingston	JAM01	Jamaica
Japan - Fukuoka	JPN05	Japan
Japan - Hiroshima	JPN06	
Japan - Kyoto	JPN07	
Japan - Nagoya	JPN03	
Japan - Niigata	JPN08	
Japan – Osaka	JPN02	
Japan - Over-The-Counter	JPN04	
Japan - Sapporo	JPN09	
Japan - Subsidiary/Private	JPN00	
Japan – Tokyo	JPN01	
Jordan - Amman	JOR01	Jordan
Kenya - Nairobi	KEN01	Kenya
Latvia - Riga	LVA01	Latvia
Liberia - EASDAQ (European Association of Securities Dealers Automated Quotation)	LBR02	Liberia
Lithuania - Vilnius	LTU01	Lithuania
Luxembourg - Luxembourg	LUX01	Luxembourg
Luxembourg - Over-The-Counter	LUX02	
Luxembourg - Subsidiary/Private	LUX00	
Malaysia - Kuala Lumpur	MYS01	Malaysia
Malaysia - Kuala Lumpur Alien Market	MYS04	
Malaysia - Over-The-Counter	MYS02	
Malaysia - Subsidiary/Private	MYS00	
Malta - Valletta	MLT01	Malta
Mexico - Mexico City	MEX01	Mexico
Mexico - Subsidiary/Private	MEX00	
Netherlands - Amsterdam	NLD01	Netherlands

Exchange	Code	Country
Netherlands - Amsterdam (AEX Aptiebeurs)	NLD02	
Netherlands - Continuous Market	NLD06	
Netherlands - EASDAQ (European Association of Securities Dealers Automated Quotation)	NLD10	
Netherlands - Subsidiary/Private	NLD00	
New Zealand - Auckland	NZL02	New Zealand
New Zealand - NZSE National Market	NZL03	
New Zealand - Subsidiary/Private	NZL00	
New Zealand - Wellington	NZL01	
Nigeria - Lagos	NGA01	Nigeria
Norway - Oslo	NOR01	Norway
Norway - Subsidiary/Private	NOR00	
Pakistan - Karachi	PAK01	Pakistan
Peru - Lima	PER01	Peru
Philippines - Makati	PHL02	Philippines
Philippines - Manila	PHL01	
Philippines - Subsidiary/Private	PHL00	
Poland - Warsaw	POL01	Poland
Portugal - Lisbon	PRT01	Portugal
Portugal - Oporto	PRT02	
Portugal - Subsidiary/Private	PRT00	
Romania - Bucharest	ROM02	Romania
Russia - Broker	RUS05	Russia
Russia - Moscow	RUS01	
Russia - Novosibirsk	RUS02	
Russia - Russian Trading System	RUS10	
Russia - St Petersburg	RUS03	
Russia - Vladivostok	RUS04	
Singapore - Over-The-Counter	SGP03	Singapore
Singapore - SESDAQ (Singapore Exchange Dealers Automated Quotations)	SGP02	
Singapore - Singapore	SGP01	
Singapore – Singapore	HKG02	
Singapore - Singapore Alien Market	SGP05	
Singapore - Subsidiary/Private	SGP00	Singapore
Slovakia - Bratislava	SVK01	Slovakia
Slovenia - Ljubljana	SVN01	Slovenia
South Africa - Johannesburg	ZAF01	South Africa
South Africa - Subsidiary/Private	ZAF00	

Exchange	Code	Country
South Korea - Broker/Fund Managers	KOR02	South Korea
South Korea - Seoul	KOR01	
South Korea - Subsidiary/Private	KOR00	
Spain - Barcelona	ESP01	Spain
Spain - Bilbao	ESP03	
Spain - Continuous Market	ESP07	
Spain - EASDAQ (European Association of Securities Dealers Automated Quotation)	ESP09	
Spain - Madrid	ESP02	
Spain - Subsidiary/Private	ESP00	
Spain - Valencia	ESP04	
Sweden - Stockholm	SWE01	Sweden
Sweden - Subsidiary/Private	SWE00	
Switzerland - Basel	CHE01	Switzerland
Switzerland - Berne	CHE04	
Switzerland - Electronic Bourse	CHE08	
Switzerland - Geneva	CHE02	
Switzerland - Lausanne	CHE03	
Switzerland - Neuchatel	CHE06	
Switzerland - St Gallen	CHE07	
Switzerland - Subsidiary/Private	CHE00	
Switzerland - Zurich	CHE05	
Taiwan - Fund Managers	TWN02	Taiwan
Taiwan - Subsidiary/Private	TWN00	
Taiwan - Taipei	TWN01	
Thailand - Bangkok	THA01	Thailand
Thailand - Bangkok Alien Market	THA02	
Thailand - Fund Managers	THA03	
Thailand - Subsidiary/Private	THA00	
Turkey – Istanbul	TUR01	Turkey
United Kingdom - EASDAQ (European Association of Securities Dealers Automated Quotation)	GBR16	United Kingdom
United Kingdom - Granville	GBR01	
United Kingdom - International (London)	GBR02	
United Kingdom - LIFFE/Options	GBR06	
United Kingdom - London	AUS10	
United Kingdom - Over-The-Counter	GBR03	
United Kingdom - SEATS (Stock Exchange Alternative Trading Service)	GBR12	

Exchange	Code	Country
United Kingdom - Subsidiary/Private	GBR00	
United Kingdom - Third Market	GBR07	
United Kingdom - Unlisted Securities Market	GBR05	
United Kingdom - Unquoted/Unlisted	GBR04	
United States – American	USA02	United States
United States – NASD/OTC Bulletin Board/Pink Sheets	USA07	
United States – NASDAQ	ISR04	
United States – NASDAQ (National Association of Securities Dealers Automated Quotations)	USA03	
United States – NASDAQ National Market	USA06	
United States – New York	USA01	
United States - Over-The-Counter	USA05	
United States – Regional	USA04	
United States – Subsidiary/Private	USA00	
Venezuela – Caracas	VEN01	Venezuela
Zambia – Lusaka	ZMB01	Zambia
Zimbabwe – Harare	ZWE01	Zimbabwe
Zimbabwe – Subsidiary/Private	ZWE00	

Exchange Listing Codes by Country

Country	Code	Exchange
Argentina	ARG00	Argentina – Subsidiary/Private
	ARG01	Argentina – Buenos Aires
Australia	AUS00	Australia – Subsidiary/Private
	AUS01	Australia – Adelaide
	AUS02	Australia – Brisbane
	AUS03	Australia – Melbourne
	AUS04	Australia – Perth
	AUS05	Australia – Sydney
	AUS06	Australia - Australian Stock Exchange National Market
	AUS07	Australia - Hobart
	AUS10	United Kingdom - London
Austria	AUT00	Austria - Subsidiary/Private
	AUT01	Austria - Vienna
	AUT04	Austria - EASDAQ (European Association of Securities Dealers Automated Quotation)

Country	Code	Exchange
Belgium	BEL00	Belgium - Subsidiary/Private
	BEL01	Belgium - Antwerp
	BEL02	Belgium - Brussels
	BEL03	Belgium- Ghent
	BEL04	Belgium - Liege
	BEL07	Belgium - EASDAQ (European Association of Securities Dealers Automated Quotation)
Bermuda	BMU01	Bermuda - Hamilton
Bolivia	BOL01	Bolivia - La Paz
Botswana	BWA01	Botswana - Broker
	BWA03	Botswana - Gaborone
Brazil	BRA00	Brazil - Subsidiary/Private
	BRA01	Brazil - Rio de Janeiro
	BRA02	Brazil - Sao Paulo
Bulgaria	BGR01	Bulgaria - Sofia
Canada	CAN00	Canada - Subsidiary/Private
	CAN01	Canada - Toronto
	CAN02	Canada - Montreal
	CAN03	Canada - Vancouver
	CAN04	Canada - Other
Chile	CHL01	Chile - Santiago
China	CHN01	China - Fujian
	CHN02	Hong Kong - Hong Kong
	CHN03	China - Shanghai
	CHN04	China - Shenzhen
Colombia	COL01	Colombia - Bogota
Croatia	HRV02	Croatia - Zagreb
Cyprus	CYP01	Cyprus - Nicosia
Czech Republic	CZE01	Czech Republic - Prague
Denmark	DNK00	Denmark - Subsidiary/Private
	DNK01	Denmark - Copenhagen
Egypt	EGY00	Egypt - Subsidiary/Private
	EGY01	Egypt - Cairo
Estonia	EST01	Estonia - Tallin
Finland	FIN00	Finland - Subsidiary/Private
	FIN01	Finland - Helsinki
France	FRA00	France - Subsidiary/Private
	FRA01	France - Paris
	FRA02	France - Lyon

Country	Code	Exchange
	FRA03	France - Nancy
	FRA04	France - Bordeaux
	FRA05	France - Lille
	FRA06	France - Marseille
	FRA07	France - Nantes
	FRA10	France - Continuous Market
	FRA19	France - EASDAQ (European Association of Securities Dealers Automated Quotation)
Germany	DEU00	Germany - Subsidiary/Private
	DEU01	Germany - Berlin
	DEU02	Germany - Bremen
	DEU03	Germany - Dusseldorf
	DEU04	Germany - Frankfurt
	DEU05	Germany - Hamburg
	DEU06	Germany - Hanover
	DEU07	Germany - Munich
	DEU08	Germany - Stuttgart
Greece	GRC00	Greece - Subsidiary/Private
	GRC01	Greece - Athens
Hong Kong	HKG00	Hong Kong - Subsidiary/Private
	HKG01	Hong Kong - Hong Kong
	HKG02	Singapore - Singapore
Hungary	HUN01	Hungary - Budapest
Iceland	ISL01	Iceland - Reykjavik
India	IND00	India - Subsidiary/Private
	IND01	India - Bombay
	IND02	India - Calcutta
	IND03	India - Delhi
	IND04	India - Madras
	IND05	India - Fund Managers
Indonesia	IDN00	Indonesia - Subsidiary/Private
	IDN01	Indonesia - Jakarta
	IDN02	Indonesia - Surabaya
	IDN05	Indonesia - Jakarta Alien Market
Ireland	IRL00	Ireland - Private/Subsidiary
	IRL01	Ireland - Irish
	IRL02	Ireland - Unlisted
	IRL03	Ireland - Smaller Companies Market
	IRL06	Ireland - Over-The-Counter

Country	Code	Exchange
	IRL07	Ireland - EASDAQ (European Association of Securities Dealers Automated Quotation)
Israel	ISR00	Israel - Subsidiary/Private
	ISR01	Israel - Tel Aviv
	ISR04	United States - NASDAQ
	ISR06	Israel - EASDAQ (European Association of Securities Dealers Automated Quotation)
Italy	ITA00	Italy - Subsidiary/Private
	ITA01	Italy – Genoa
	ITA02	Italy – Milan
	ITA03	Italy – Rome
	ITA04	Italy – Turin
	ITA05	Italy – Bologna
	ITA06	Italy – Florence
	ITA07	Italy – Naples
	ITA08	Italy - Palermo
	ITA09	Italy - Trieste
	ITA10	Italy - Venice
	ITA13	Italy - Continuous Market
	ITA14	Italy - EASDAQ (European Association of Securities Dealers Automated Quotation)
Jamaica	JAM01	Jamaica - Kingston
Japan	JPN00	Japan - Subsidiary/Private
	JPN01	Japan - Tokyo
	JPN02	Japan - Osaka
	JPN03	Japan - Nagoya
	JPN04	Japan - Over-The-Counter
	JPN05	Japan - Fukuoka
	JPN06	Japan - Hiroshima
	JPN07	Japan - Kyoto
	JPN08	Japan - Niigata
	JPN09	Japan - Sapporo
Jordan	JOR01	Jordan - Amman
Kenya	KEN01	Kenya - Nairobi
Latvia	LVA01	Latvia - Riga
Liberia	LBR02	Liberia - EASDAQ (European Association of Securities Dealers Automated Quotation)
Lithuania	LTU01	Lithuania - Vilnius
Luxembourg	LUX00	Luxembourg - Subsidiary/Private

Country	Code	Exchange
	LUX01	Luxembourg - Luxembourg
	LUX02	Luxembourg - Over-The-Counter
Malaysia	MYS00	Malaysia - Subsidiary/Private
	MYS01	Malaysia - Kuala Lumpur
	MYS02	Malaysia - Over-The-Counter
	MYS04	Malaysia - Kuala Lumpur Alien Market
Malta	MLT01	Malta - Valletta
Mexico	MEX00	Mexico - Subsidiary/Private
	MEX01	Mexico - Mexico City
Netherlands	NLD00	Netherlands - Subsidiary/Private
	NLD01	Netherlands - Amsterdam
	NLD02	Netherlands - Amsterdam (AEX Aptiebeurs)
	NLD05	Germany – Frankfurt
	NLD06	Netherlands - Continuous Market
	NLD10	Netherlands - EASDAQ (European Association of Securities Dealers Automated Quotation)
Nigeria	NGA01	Nigeria – Lagos
New Zealand	NZL00	New Zealand - Subsidiary/Private
	NZL01	New Zealand - Wellington
	NZL02	New Zealand - Auckland
	NZL03	New Zealand - NZSE National Market
Norway	NOR00	Norway – Subsidiary/Private
	NOR01	Norway – Oslo
Pakistan	PAK01	Pakistan - Karachi
Peru	PER01	Peru - Lima
Philippines	PHL00	Philippines - Subsidiary/Private
	PHL01	Philippines - Manila
	PHL02	Philippines - Makati
Poland	POL01	Poland - Warsaw
Portugal	PRT00	Portugal - Subsidiary/Private
	PRT01	Portugal - Lisbon
	PRT02	Portugal - Oporto
Romania	ROM02	Romania - Bucharest
Russia	RUS01	Russia - Moscow
	RUS02	Russia - Novosibirsk
	RUS03	Russia - St Petersburg
	RUS04	Russia - Vladivostok
	RUS05	Russia - Broker
	RUS10	Russia - Russian Trading System

Country	Code	Exchange
Singapore	SGP00	Singapore - Subsidiary/Private
	SGP01	Singapore - Singapore
	SGP02	Singapore - SESDAQ (Singapore Exchange Dealers Automated Quotations)
	SGP03	Singapore - Over-The-Counter
	SGP05	Singapore - Singapore Alien Market
Slovakia	SVK01	Slovakia - Bratislava
Slovenia	SVN01	Slovenia - Ljubljana
South Africa	ZAF00	South Africa - Subsidiary/Private
	ZAF01	South Africa - Johannesburg
South Korea	KOR00	South Korea - Subsidiary/Private
	KOR01	South Korea - Seoul
	KOR02	South Korea - Broker/Fund Managers
Spain	ESP00	Spain - Subsidiary/Private
	ESP01	Spain - Barcelona
	ESP02	Spain - Madrid
	ESP03	Spain - Bilbao
	ESP04	Spain - Valencia
	ESP07	Spain - Continuous Market
	ESP09	Spain - EASDAQ (European Association of Securities Dealers Automated Quotation)
Sweden	SWE00	Sweden - Subsidiary/Private
	SWE01	Sweden - Stockholm
Switzerland	CHE00	Switzerland - Subsidiary/Private
	CHE01	Switzerland - Basel
	CHE02	Switzerland - Geneva
	CHE03	Switzerland - Lausanne
	CHE04	Switzerland - Berne
	CHE05	Switzerland - Zurich
	CHE06	Switzerland - Neuchatel
	CHE07	Switzerland - St Gallen
	CHE08	Switzerland - Electronic Bourse
Taiwan	TWN00	Taiwan - Subsidiary/Private
	TWN01	Taiwan - Taipei
	TWN02	Taiwan - Fund Managers
Thailand	THA00	Thailand - Subsidiary/Private
	THA01	Thailand - Bangkok
	THA02	Thailand - Bangkok Alien Market
	THA03	Thailand - Fund Managers

Country	Code	Exchange
Turkey	TUR01	Turkey - Istanbul
United Kingdom	GBR00	United Kingdom - Subsidiary/Private
	GBR01	United Kingdom - Granville
	GBR02	United Kingdom - International (London)
	GBR03	United Kingdom - Over-The-Counter
	GBR04	United Kingdom - Unquoted/Unlisted
	GBR05	United Kingdom - Unlisted Securities Market
	GBR06	United Kingdom - LIFFE/Options
	GBR07	United Kingdom - Third Market
	GBR12	United Kingdom - SEATS (Stock Exchange Alternative Trading Service)
	GBR16	United Kingdom - EASDAQ (European Association of Securities Dealers Automated Quotation)
United States	USA00	United States - Subsidiary/Private
	USA01	United States - New York
	USA02	United States - American
	USA03	United States - NASDAQ (National Association of Securities Dealers Automated Quotations)
	USA04	United States - Regional
	USA05	United States - Over-The-Counter
	USA06	United States - NASDAQ National Market
	USA07	United States - NASD/OTC Bulletin Board/Pink Sheets
Venezuela	VEN01	Venezuela - Caracas
Zambia	ZMB01	Zambia - Lusaka
Zimbabwe	ZWE00	Zimbabwe - Subsidiary/Private
	ZWE01	Zimbabwe - Harare

The following list presents the Exchange Listing codes that correspond to Local Market Indexes, in alphabetical order by country. These codes relate to the Local Market Index Indicator codes and can identify the constituents comprising an index.

Country	Code	Index
Argentina	LMI19	HSBC Securities – Argentina
Argentina	LMI80	Buenos Aires Stock Exchange Index
Australia	LMI42	MSCI – Australia Index
Australia	LMI61	All Ordinaries Index
Austria	LMI14	Vienna Stock Exchange Index
Austria	LMI82	Creditanstalt Bank Index
Austria	LMI83	MSCI - Austria Index
Belgium	LMI84	Belgium General Index

Country	Code	Index
Belgium	LMI85	MSCI - Belgium Index
Brazil	LMI27	HSBC Securities - Brazil
Brazil	LMI86	Bovespa Index
Canada	LMI81	S&P/TSX Composite Index (formerly TSE 300)
Canada	LMI87	MSCI - Canada Index
Chile	LMI38	HSBC Securities – Chile
Chile	LMI88	IPSA Index
Colombia	LMI54	HSBC Securities – Colombia
Denmark	LMI20	Copenhagen Stock Exchange Index
Denmark	LMI43	MSCI - Denmark Index
Finland	LMI22	Hex General Index
Finland	LMI92	MSCI - Finland Index
France	LMI21	SBF 250 Index
France	LMI93	CAC 40 Index
France	LMI94	MSCI - France Index
Germany	LMI07	DAX Composite Index
Germany	LMI24	FAZ Aktien Index
Germany	LMI96	Commerzbank Index
Germany	LMI97	MSCI - Germany Index
Greece	LMI98	Athens Stock Exchange Index
Hong Kong	LMI46	MSCI - Hong Kong Index
Hong Kong	LMI51	Hang Seng Bank Index
Indonesia	LMI29	Jakarta Stock Exchange Index
Ireland	LMI17	Irish Stock Exchange General Index
Ireland	LMI26	Davy Total Market Index
Italy	LMI47	MSCI - Italy Index
Japan	LMI48	MSCI - Japan Index
Japan	LMI52	Nikkei Dow 500 Average Index
Japan	LMI74	Tokyo Stock Exchange Stock Index (Large)
Japan	LMI75	Tokyo Stock Exchange Stock Index (Medium)
Japan	LMI76	Tokyo Stock Exchange Stock Index (Small)
Japan	LMI77	TSE-2nd Section Index
Latin America	LMI25	HSBC Securities – Latin America 100
Luxembourg	LMI28	Luxembourg Stock Exchange Index
Malaysia	LMI33	KLSE Composite Index
Malaysia	LMI50	MSCI - Malaysia Index
Mexico	LMI39	IPC Index
Mexico	LMI71	HSBC Securities - Mexico
Netherlands	LMI55	MSCI – Netherlands Index
Netherlands/UK	LMI05	CBS All Share Index

Country	Code	Index
Netherlands/UK	LMI06	CBS Total Return General Index
New Zealand	LMI56	MSCI - New Zealand Index
New Zealand	LMI62	New Zealand Stock Exchange 40 Index
Norway	LMI23	Oslo Stock Exchange General Index
Norway	LMI57	MSCI - Norway Index
Other	LMI44	MSCI - Europe (13) Index
Other	LMI45	MSCI - Europe, Australia & Far East Index
Other	LMI66	MSCI – World
Pakistan	LMI32	Karachi Stock Exchange 100 Index
Peru	LMI78	HSBC Securities - Peru
Philippines	LMI37	Philippines SE Composite Index
Portugal	LMI02	Banco Totta & Acores Index
Singapore	LMI53	SES All Share Index
Singapore	LMI58	MSCI – Singapore Index
Singapore	LMI67	New Straits Times Index
South Africa	LMI30	Johannesburg Stock Exchange Index
South Korea	LMI35	KSE Composite Index
Spain	LMI34	Madrid Stock Exchange Index
Spain	LMI59	MSCI - Spain Index
Sweden	LMI01	Affarsvarlden General Index
Sweden	LMI63	MSCI – Sweden Index
Switzerland	LMI41	SBC 100 Index
Switzerland	LMI64	MSCI – Switzerland Index
Switzerland	LMI70	Swiss Market Index
Taiwan	LMI72	Taiwan Weighted Index
Thailand	LMI68	SECS Exchange of Thailand Index
Thailand	LMI73	Thailand Inbook Club Index
Turkey	LMI18	Istanbul Stock Exchange Index
United Kingdom	LMI08	FTSE 100 Index
United Kingdom	LMI09	FTSE Non-Financials Index
United Kingdom	LMI11	FTSE All-Share Index
United Kingdom	LMI13	FTSE 250 Index
United Kingdom	LMI15	FTSE Small Cap Ex-Investment Trusts Index
United Kingdom	LMI16	FT/S&P Actuaries World Index
United Kingdom	LMI36	FTSE 350 Index
United Kingdom	LMI65	MSCI – UK Index
United States	LMI10	S&P Industrial Index - Last Trading Day
United States	LMI40	S&P Transportation Index
United States	LMI49	S&P Utilities Index
United States	LMI60	S&P Financial Index

Country	Code	Index
United States	LMI90	S&P 500 Composite Index
Venezuela	LMI79	HSBC Securities – Venezuela

Exchange Listing Codes in Alphabetical Order

Code	Country	Exchange
ARG00	Argentina	Argentina - Subsidiary/Private
ARG01		Argentina - Buenos Aires
AUS00	Australia	Australia - Subsidiary/Private
AUS01		Australia - Adelaide
AUS02		Australia - Brisbane
AUS03		Australia - Melbourne
AUS04		Australia - Perth
AUS05		Australia - Sydney
AUS06		Australia - Australian Stock Exchange National Market
AUS07		Australia - Hobart
AUS10		United Kingdom - London
AUT00	Austria	Austria - Subsidiary/Private
AUT01		Austria - Vienna
AUT04		Austria - EASDAQ (European Association of Securities Dealers Automated Quotation)
BEL00	Belgium	Belgium - Subsidiary/Private
BEL01		Belgium - Antwerp
BEL02		Belgium - Brussels
BEL03		Belgium- Ghent
BEL04		Belgium - Liege
BEL07		Belgium - EASDAQ (European Association of Securities Dealers Automated Quotation)
BGR01	Bulgaria	Bulgaria - Sofia
BMU01	Bermuda	Bermuda - Hamilton
BOL01	Bolivia	Bolivia - La Paz
BRA00	Brazil	Brazil - Subsidiary/Private
BRA01		Brazil - Rio de Janeiro
BRA02		Brazil - Sao Paulo
BWA01	Botswana	Botswana - Broker
BWA03		Botswana - Gaborone
CAN00	Canada	Canada - Subsidiary/Private
CAN01		Canada - Toronto
CAN02		Canada - Montreal

Code	Country	Exchange
CAN03		Canada - Vancouver
CAN04		Canada - Other
CHE00	Switzerland	Switzerland - Subsidiary/Private
CHE01		Switzerland - Basel
CHE02		Switzerland - Geneva
CHE03		Switzerland - Lausanne
CHE04		Switzerland - Berne
CHE05		Switzerland - Zurich
CHE06		Switzerland - Neuchatel
CHE07		Switzerland - St Gallen
CHE08		Switzerland - Electronic Bourse
CHL01	Chile	Chile - Santiago
CHN01	China	China - Fujian
CHN02		Hong Kong - Hong Kong
CHN03		China - Shanghai
CHN04		China - Shenzhen
COL01	Colombia	Colombia - Bogota
CYP01	Cyprus	Cyprus - Nicosia
CZE01	Czech Republic	Czech Republic - Prague
DEU00	Germany	Germany - Subsidiary/Private
DEU01		Germany - Berlin
DEU02		Germany - Bremen
DEU03		Germany - Dusseldorf
DEU04		Germany - Frankfurt
DEU05		Germany - Hamburg
DEU06		Germany - Hanover
DEU07		Germany - Munich
DEU08		Germany - Stuttgart
DNK00	Denmark	Denmark - Subsidiary/Private
DNK01		Denmark - Copenhagen
EGY00	Egypt	Egypt - Subsidiary/Private
EGY01		Egypt - Cairo
ESP00	Spain	Spain - Subsidiary/Private
ESP01		Spain - Barcelona
ESP02		Spain - Madrid
ESP03		Spain - Bilbao
ESP04		Spain - Valencia
ESP07		Spain - Continuous Market

Code	Country	Exchange
ESP09		Spain - EASDAQ (European Association of Securities Dealers Automated Quotation)
EST01	Estonia	Estonia - Tallin
FIN00	Finland	Finland - Subsidiary/Private
FIN01		Finland - Helsinki
FRA00	France	France - Subsidiary/Private
FRA01		France - Paris
FRA02		France - Lyon
FRA03		France - Nancy
FRA04		France - Bordeaux
FRA05		France - Lille
FRA06		France - Marseille
FRA07		France - Nantes
FRA10		France - Continuous Market
FRA19		France - EASDAQ (European Association of Securities Dealers Automated Quotation)
GBR00	United Kingdom	United Kingdom - Subsidiary/Private
GBR01		United Kingdom - Granville
GBR02		United Kingdom - International (London)
GBR03		United Kingdom - Over-The-Counter
GBR04		United Kingdom - Unquoted/Unlisted
GBR05		United Kingdom - Unlisted Securities Market
GBR06		United Kingdom - LIFFE/Options
GBR07		United Kingdom - Third Market
GBR12		United Kingdom - SEATS (Stock Exchange Alternative Trading Service)
GBR16		United Kingdom - EASDAQ (European Association of Securities Dealers Automated Quotation)
GRC00	Greece	Greece - Subsidiary/Private
GRC01		Greece - Athens
HKG00	Hong Kong	Hong Kong - Subsidiary/Private
HKG01		Hong Kong - Hong Kong
HKG02		Singapore - Singapore
HRV02	Croatia	Croatia - Zagreb
HUN01	Hungary	Hungary - Budapest
IDN00	Indonesia	Indonesia - Subsidiary/Private
IDN01		Indonesia - Jakarta
IDN02		Indonesia - Surabaya
IDN05		Indonesia - Jakarta Alien Market

Code	Country	Exchange
IND00	India	India - Subsidiary/Private
IND01		India - Bombay
IND02		India - Calcutta
IND03		India - Delhi
IND04		India - Madras
IND05		India - Fund Managers
IRL00	Ireland	Ireland - Private/Subsidiary
IRL01		Ireland - Irish
IRL02		Ireland - Unlisted
IRL03		Ireland - Smaller Companies Market
IRL06		Ireland - Over-The-Counter
IRL07		Ireland - EASDAQ (European Association of Securities Dealers Automated Quotation)
ISL01	Iceland	Iceland - Reykjavik
ISR00	Israel	Israel - Subsidiary/Private
ISR01		Israel - Tel Aviv
ISR04		United States - NASDAQ
ISR06		Israel - EASDAQ (European Association of Securities Dealers Automated Quotation)
ITA00	Italy	Italy - Subsidiary/Private
ITA01		Italy - Genoa
ITA02		Italy - Milan
ITA03		Italy - Rome
ITA04		Italy - Turin
ITA05		Italy - Bologna
ITA06		Italy - Florence
ITA07		Italy - Naples
ITA08		Italy - Palermo
ITA09		Italy - Trieste
ITA10		Italy - Venice
ITA13		Italy - Continuous Market
ITA14		Italy - EASDAQ (European Association of Securities Dealers Automated Quotation)
JAM01	Jamaica	Jamaica - Kingston
JOR01	Jordan	Jordan - Amman
JPN00	Japan	Japan - Subsidiary/Private
JPN01		Japan - Tokyo
JPN02		Japan - Osaka
JPN03		Japan - Nagoya

Code	Country	Exchange
JPN04		Japan - Over-The-Counter
JPN05		Japan - Fukuoka
JPN06		Japan - Hiroshima
JPN07		Japan - Kyoto
JPN08		Japan - Niigata
JPN09		Japan - Sapporo
KEN01	Kenya	Kenya - Nairobi
KOR00	South Korea	South Korea - Subsidiary/Private
KOR01		South Korea - Seoul
KOR02		South Korea - Broker/Fund Managers
LBR02	Liberia	Liberia - EASDAQ (European Association of Securities Dealers Automated Quotation)
LTU01	Lithuania	Lithuania - Vilnius
LUX00	Luxembourg	Luxembourg - Subsidiary/Private
LUX01		Luxembourg - Luxembourg
LUX02		Luxembourg - Over-The-Counter
LVA01	Latvia	Latvia - Riga
MEX00	Mexico	Mexico - Subsidiary/Private
MEX01		Mexico - Mexico City
MLT01	Malta	Malta - Valletta
MYS00	Malaysia	Malaysia - Subsidiary/Private
MYS01		Malaysia - Kuala Lumpur
MYS02		Malaysia - Over-The-Counter
MYS04		Malaysia - Kuala Lumpur Alien Market
NGA01	Nigeria	Nigeria - Lagos
NLD00	Netherlands	Netherlands - Subsidiary/Private
NLD01		Netherlands - Amsterdam
NLD02		Netherlands - Amsterdam (AEX Aptiebeurs)
NLD05		Germany - Frankfurt
NLD06		Netherlands - Continuous Market
NLD10		Netherlands - EASDAQ (European Association of Securities Dealers Automated Quotation)
NOR00	Norway	Norway - Subsidiary/Private
NOR01		Norway - Oslo
NZL00	New Zealand	New Zealand - Subsidiary/Private
NZL01		New Zealand - Wellington
NZL02		New Zealand - Auckland
NZL03		New Zealand - NZSE National Market
PAK01	Pakistan	Pakistan - Karachi

Code	Country	Exchange
PER01	Peru	Peru - Lima
PHL00	Philippines	Philippines - Subsidiary/Private
PHL01		Philippines - Manila
PHL02		Philippines - Makati
POL01	Poland	Poland - Warsaw
PRT00	Portugal	Portugal - Subsidiary/Private
PRT01		Portugal - Lisbon
PRT02		Portugal - Oporto
ROM02	Romania	Romania - Bucharest
RUS01	Russia	Russia - Moscow
RUS02		Russia - Novosibirsk
RUS03		Russia - St Petersburg
RUS04		Russia - Vladivostok
RUS05		Russia - Broker
RUS10		Russia - Russian Trading System
SGP00	Singapore	Singapore - Subsidiary/Private
SGP01		Singapore - Singapore
SGP02		Singapore - SESDAQ (Singapore Exchange Dealers Automated Quotations)
SGP03		Singapore - Over-The-Counter
SGP05		Singapore - Singapore Alien Market
SVK01	Slovakia	Slovakia - Bratislava
SVN01	Slovenia	Slovenia - Ljubljana
SWE00	Sweden	Sweden - Subsidiary/Private
SWE01		Sweden - Stockholm
THA00	Thailand	Thailand - Subsidiary/Private
THA01		Thailand - Bangkok
THA02		Thailand - Bangkok Alien Market
THA03		Thailand - Fund Managers
TUR01	Turkey	Turkey - Istanbul
TWN00	Taiwan	Taiwan - Subsidiary/Private
TWN01		Taiwan - Taipei
TWN02		Taiwan - Fund Managers
USA00	United States	United States - Subsidiary/Private
USA01		United States - New York
USA02		United States - American
USA03		United States - NASDAQ (National Association of Securities Dealers Automated Quotations)
USA04		United States - Regional

Code	Country	Exchange
USA05		United States - Over-The-Counter
USA06		United States - NASDAQ National Market
USA07		United States - NASD/OTC Bulletin Board/Pink Sheets
VEN01	Venezuela	Venezuela – Caracas
ZAF00	South Africa	South Africa - Subsidiary/Private
ZAF01		South Africa - Johannesburg
ZMB01	Zambia	Zambia - Lusaka
ZWE00	Zimbabwe	Zimbabwe - Subsidiary/Private
ZWE01		Zimbabwe - Harare

The following list presents the Exchange Listing codes that appear for Local Market Indexes in order by alpha-numeric code. These codes relate to Local Market Index Indicator codes and can identify the constituents comprising an index.

Code	Country	Index
LMI19	Argentina	HSBC Securities – Argentina
LMI80	Argentina	Buenos Aires Stock Exchange Index
LMI42	Australia	MSCI – Australia Index
LMI61	Australia	All Ordinaries Index
LMI14	Austria	Vienna Stock Exchange Index
LMI82	Austria	Creditanstalt Bank Index
LMI83	Austria	MSCI - Austria Index
LMI84	Belgium	Belgium General Index
LMI85	Belgium	MSCI - Belgium Index
LMI27	Brazil	HSBC Securities - Brazil
LMI86	Brazil	Bovespa Index
LMI81	Canada	S&P/TSX Composite Index (formerly TSE 300)
LMI87	Canada	MSCI - Canada Index
LMI38	Chile	HSBC Securities – Chile
LMI88	Chile	IPSA Index
LMI54	Colombia	HSBC Securities – Colombia
LMI20	Denmark	Copenhagen Stock Exchange Index
LMI43	Denmark	MSCI - Denmark Index
LMI22	Finland	Hex General Index
LMI92	Finland	MSCI - Finland Index
LMI21	France	SBF 250 Index
LMI93	France	CAC 40 Index
LMI94	France	MSCI - France Index
LMI07	Germany	DAX Composite Index
LMI24	Germany	FAZ Aktien Index

Code	Country	Index
LMI96	Germany	Commerzbank Index
LMI97	Germany	MSCI - Germany Index
LMI98	Greece	Athens Stock Exchange Index
LMI46	Hong Kong	MSCI - Hong Kong Index
LMI51	Hong Kong	Hang Seng Bank Index
LMI29	Indonesia	Jakarta Stock Exchange Index
LMI17	Ireland	Irish Stock Exchange General Index
LMI26	Ireland	Davy Total Market Index
LMI47	Italy	MSCI - Italy Index
LMI48	Japan	MSCI - Japan Index
LMI52	Japan	Nikkei Dow 500 Average Index
LMI74	Japan	Tokyo Stock Exchange Stock Index (Large)
LMI75	Japan	Tokyo Stock Exchange Stock Index (Medium)
LMI76	Japan	Tokyo Stock Exchange Stock Index (Small)
LMI77	Japan	TSE-2nd Section Index
LMI25	Latin America	HSBC Securities – Latin America 100
LMI28	Luxembourg	Luxembourg Stock Exchange Index
LMI33	Malaysia	KLSE Composite Index
LMI50	Malaysia	MSCI - Malaysia Index
LMI39	Mexico	IPC Index
LMI71	Mexico	HSBC Securities - Mexico
LMI55	Netherlands	MSCI – Netherlands Index
LMI05	Netherlands/UK	CBS All Share Index
LMI06	Netherlands/UK	CBS Total Return General Index
LMI56	New Zealand	MSCI - New Zealand Index
LMI62	New Zealand	New Zealand Stock Exchange 40 Index
LMI23	Norway	Oslo Stock Exchange General Index
LMI57	Norway	MSCI - Norway Index
LMI44	Other	MSCI - Europe (13) Index
LMI45	Other	MSCI - Europe, Australia & Far East Index
LMI66	Other	MSCI – World
LMI32	Pakistan	Karachi Stock Exchange 100 Index
LMI78	Peru	HSBC Securities - Peru
LMI37	Philippines	Philippines SE Composite Index
LMI02	Portugal	Banco Totta & Acores Index
LMI53	Singapore	SES All Share Index
LMI58	Singapore	MSCI – Singapore Index
LMI67	Singapore	New Straits Times Index
LMI30	South Africa	Johannesburg Stock Exchange Index
LMI35	South Korea	KSE Composite Index

Code	Country	Index
LMI34	Spain	Madrid Stock Exchange Index
LMI59	Spain	MSCI - Spain Index
LMI01	Sweden	Affarsvarlden General Index
LMI63	Sweden	MSCI – Sweden Index
LMI41	Switzerland	SBC 100 Index
LMI64	Switzerland	MSCI – Switzerland Index
LMI70	Switzerland	Swiss Market Index
LMI72	Taiwan	Taiwan Weighted Index
LMI68	Thailand	SECS Exchange of Thailand Index
LMI73	Thailand	Thailand Inbook Club Index
LMI18	Turkey	Istanbul Stock Exchange Index
LMI08	United Kingdom	FTSE 100 Index
LMI09	United Kingdom	FTSE Non-Financials Index
LMI11	United Kingdom	FTSE All-Share Index
LMI13	United Kingdom	FTSE 250 Index
LMI15	United Kingdom	FTSE Small Cap Ex-Investment Trusts Index
LMI16	United Kingdom	FT/S&P Actuaries World Index
LMI36	United Kingdom	FTSE 350 Index
LMI65	United Kingdom	MSCI – UK Index
LMI10	United States	S&P Industrial Index - Last Trading Day
LMI40	United States	S&P Transportation Index
LMI49	United States	S&P Utilities Index
LMI60	United States	S&P Financial Index
LMI90	United States	S&P 500 Composite Index
LMI79	Venezuela	HSBC Securities – Venezuela

GICS Codes

What Are Global Industry Classification System Codes?

The Global Industry Classification Standard (GICS) is a collaboration between Standard & Poor's and Morgan Stanley Capital International.* GICS codes are 8-digit codes that correspond to various business or industrial activities, such as Oil & Gas Drilling or Wireless Telecommunication Services.

GICS is based upon a classification of economic sectors, which can be further subdivided into a hierarchy of industry groups, industries and sub-industries. In total, there are 10 economic sectors, 23 industry groups, 59 industries and 123 sub-industries categories, to date.

The classification codes are left justified. All Sectors have a 2-digit identification code (leftmost 2 digits); all Industry Groups have a 4-digit identification code (leftmost 4 digits); all Industries have a 6-digit identification code (leftmost 6 digits); and all Sub-Industries use the full 8-digit identification code.

Following is a sample of the Global Industry Classification Standard codes hierarchy for IBM:

Economic Sector: 45 – Information Technology

Industry Group: 4520 – Technology Hardware & Equipment

Industry: 452020 – Computers and Peripherals

Sub-Industry: 45202010 – Computer Hardware

For **active** companies, GICS history will be from 6/30/99 forward.

For **research (inactive)** companies, GICS history will be retained only for the month that the company became inactive. Any previous history collected will be set to 00000000. For example, Company ABC became a Research File company effective October 31, 1997. At that time, its GICS code was 25203010. The history for GICS for this company will be as of 10/01/97 through 10/31/97 with the code 25203010. All history prior to 10/01/97 will now be 00000000.

***Note:** GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

GICS Codes by Industry

Economic Sector Code

ENERGY 10

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
Energy	1010	Energy Equipment & Services	101010	Oil & Gas Drilling	10101010
				Oil & Gas Equipment & Services	10101020
		Oil & Gas	101020	Integrated Oil & Gas	10102010
				Oil & Gas Exploration & Production	10102020

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
				Oil & Gas Refining, Marketing & Transportation*	10102030

* Oil & Gas Refining & Marketing prior to March 28, 2002

Economic Sector Code

MATERIALS

15

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
Materials	1510	Chemicals	151010	Commodity Chemicals	15101010
				Diversified Chemicals	15101020
				Fertilizers & Agricultural Chemicals	15101030
				Industrial Gases	15101040
				Specialty Chemicals	15101050
		Construction Materials	151020	Construction Materials	15102010
		Containers & Packaging	151030	Metal & Glass Containers	15103010
				Paper Packaging	15103020
		Metals & Mining	151040	Aluminum	15104010
				Diversified Metals & Mining	15104020
				Gold	15104030
				Precious Metals & Minerals	15104040
				Steel	15104050
		Paper & Forest Products	151050	Forest Products	15105010
				Paper Products	15105020

Economic Sector**Code**

INDUSTRIAL

20

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
Capital Goods	2010	Aerospace & Defense	201010	Aerospace & Defense	20101010
		Building Products	201020	Building Products	20102010
		Construction & Engineering	201030	Construction & Engineering	20103010
		Electrical Equipment	201040	Electrical Components & Equipment	20104010
				Heavy Electrical Equipment	20104020
		Industrial Conglomerates	201050	Industrial Conglomerates	20105010
		Machinery	201060	Construction & Farm Machinery & Heavy Trucks*	20106010
				Industrial Machinery	20106020
		Trading Companies & Distributors	201070	Trading Companies & Distributors	20107010
Commercial Services & Supplies	2020	Commercial Services & Supplies	202010	Commercial Printing	20201010
				Data Processing Services	20201020
				Diversified Commercial Services	20201030
				Employment Services	20201040
				Environmental Services	20201050
				Office Services & Supplies	20201060

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
Transportation	2030	Air Freight & Logistics ²	203010	Air Freight & Logistics ^{**}	20301010
		Airlines	203020	Airlines	20302010
		Marine	203030	Marine	20303010
		Road & Rail	203040	Railroads	20304010
				Trucking	20304020
		Transportation Infrastructure	203050	Airport Services	20305010
				Highways & Railtracks	20305020
				Marine Ports & Services	20305030

*Construction & Farm Machinery prior to March 28, 2002

** Air Freight & Couriers prior to March 28, 2002

Economic Sector Code

CONSUMER DISCRETIONARY 25

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
Automobiles & Components	2510	Auto Components	251010	Auto Parts & Equipment	25101010
				Tires & Rubber	25101020
		Automobiles	251020	Automobile Manufacturers	25102010
				Motorcycle Manufacturers	25102020
Consumer Durables & Apparel	2520	Household Durables	252010	Consumer Electronics	25201010
				Home Furnishings	25201020
				Homebuilding	25201030
				Household Appliances	25201040
				Housewares & Specialties	25201050
		Leisure	252020	Leisure	25202010

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
		Equipment & Products		Products	
				Photographic Products	25202020
		Textiles, Apparel & Luxury Goods*** *	252030	Apparel, Accessories and Luxury Goods*	25203010
				Footwear	25203020
				Textiles	25203030
Hotels Restaurants & Leisure	2530	Hotels Restaurants & Leisure	253010	Casinos & Gaming	25301010
				Hotels, Resorts & Cruise Lines**	25301020
				Leisure Facilities	25301030
				Restaurants	25301040
Media	2540	Media	254010	Advertising	25401010
				Broadcasting & Cable TV	25401020
				Movies & Entertainment	25401030
				Publishing***	25401040
Retailing	2550	Distributors	255010	Distributors	25501010
		Internet & Catalog Retail	255020	Catalog Retail	25502010
				Internet Retail	25502020
		Multiline Retail	255030	Department Stores	25503010
				General Merchandise Stores	25503020
		Specialty Retail	255040	Apparel Retail	25504010
				Computer & Electronics Retail	25504020

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
				Home Improvement Retail	25504030
				Specialty Stores	25504040

*Apparel & Accessories prior to March 28, 2002

** Hotels prior to March 28, 2002

***Publishing & Printing prior to March 28, 2002

**** Textiles & Apparel prior to March 28, 2002

Economic Sector Code

CONSUMER STAPLES 30

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
Food & Drug Retailing	3010	Food & Drug Retailing	301010	Drug Retail	30101010
				Food Distributors	30101020
				Food Retail	30101030
Food Beverage & Tobacco	3020	Beverages	302010	Brewers	30201010
				Distillers & Vintners	30201020
				Soft Drinks	30201030
		Food Products	302020	Agricultural Products	30202010
				Meat Poultry & Fish	30202020*
				Packaged Foods & Meats	30202030*
		Tobacco	302030	Tobacco	30203010
Household & Personal Products	3030	Household Products	303010	Household Products	30301010
		Personal Products	303020	Personal Products	30302010

* Available through March 28, 2002. Merged into Packaged Foods & Meats sub-industry.

** Formed March 28, 2002 when Meat, Poultry and Fish merged with Packaged Foods.

Economic Sector Code

HEALTH CARE 35

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
Health Care Equipment & Services	3510	Health Care Equipment & Supplies	351010	Health Care Equipment	35101010
				Health Care Supplies	35101020
		Health Care Providers & Services	351020	Health Care Distributors & Services	35102010
				Health Care Facilities	35102020
				Managed Health Care	35102030
Pharmaceuticals & Biotechnology	3520	Biotechnology	352010	Biotechnology	35201010
		Pharmaceuticals	352020	Pharmaceuticals	35202010

Economic Sector Code

FINANCIALS 40

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
Banks	4010	Banks	401010	Banks	40101010
Diversified Financials	4020	Diversified Financials	402010	Consumer Finance	40201010
				Diversified Financial Services	40201020
				Multi-Sector Holdings	40201030
Insurance	4030	Insurance	403010	Insurance Brokers	40301010
				Life & Health Insurance	40301020
				Multi-Line Insurance	40301030

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
				Property & Casualty Insurance	40301040
				Reinsurance	40301050
Real Estate	4040	Real Estate	404010	Real Estate Investment Trusts	40401010
				Real Estate Management & Development	40401020

Economic Sector Code

INFORMATION TECHNOLOGY 45

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
Software & Services	4510	Internet Software & Services	451010	Internet Software & Services	45101010
		IT Consulting & Services	451020	IT Consulting & Services	45102010
		Software	451030	Application Software	45103010
				Systems Software	45103020
Technology Hardware & Equipment	4520	Communications Equipment	452010	Networking Equipment	45201010
				Telecommunications Equipment	45001020
		Computers & Peripherals	452020	Computer Hardware	45202010
				Computer Storage & Peripherals	45202020
		Electronic Equipment & Instruments	452030	Electronic Equipment & Instruments	45203010
		Office Electronics	452040	Office Electronics	45204010

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
		Semiconductor Equipment & Products	452050	Semiconductor Equipment	45205010
				Semiconductors	45205020

Economic Sector Code

TELECOMMUNICATION SERVICES 50

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
Telecommunication Services	5010	Diversified Telecommunication Services	501010	Alternative Carriers	50101010
				Integrated Telecommunication Services	50101020
		Wireless Telecommunication Services	501020	Wireless Telecommunication Services	50102010

Economic Sector Code

UTILITIES 55

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code
Utilities	5510	Electric Utilities	551010	Electric Utilities	55101010
		Gas Utilities	551020	Gas Utilities	55102010
		Multi-Utilities ¹	551030	Multi-Utilities and Unregulated Power*	55103010
		Water Utilities	551040	Water Utilities	55104010

*Multi-Utilities prior to March 28, 2002

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ISO Currency Codes

What are ISO Currency Codes?

These codes represent names of countries and their respective currencies. These 3-character codes are obtained from the International Organization for Standardization (ISO).

You can use these codes to identify the currency in which a company's data is presented for a specific period. For example, use the item ISO Currency Code - Company (ISOF) to identify the currency in which a company reports its annual data.

Generally, a company reports data in the same currency from one year to the next, however, a company may change its reporting currency. If you are evaluating data for a company in its native currency across time, it is important to know the currency in which data for each time period is reported. The ISO Currency Codes allow you to identify the currency for each time period.

More about ISO Currency Code items . . .

In the COMPUSTAT (Global) database, there are specific ISO Currency Code items for certain types of data, such as Company codes and Issue codes. Issue codes are further defined for financial data and market data.

The following lists the items for ISO Currency Code - Company:

Company Code	Time Period
ISOF	Annual
ISOQF	Quarterly
ISOMF	Monthly
ISOWF	Weekly
ISODF	Daily
ISOSF	Current (latest available)

The following lists the items for ISO Currency Code - Issue, by type of data:

Financial Code	Market Code	Time Period
ISOFI	ISOMI	Annual
ISOQFI	ISOQMI	Quarterly
ISOMFI	ISOMMI	Monthly
ISOWFI	ISOWMI	Weekly
ISODFI	ISODMI	Daily
ISOSFI	ISOSMI	Current (latest available)

ISO Currency Codes in Alphabetical Order

ISO Currency Code	Country	Currency	Tier	Units
AED	UNITED ARAB EMIRATES	United Arab DIRHAMS	2	Millions
ANG	NETHERLANDS ANTILLES	Netherlands Antillian GULDERS	2	Millions
ARA	ARGENTINA, (Argentine Republic)	Argentine AUSTRALS (through 01/02/92)	2	Billions
ARS	ARGENTINA, (Argentine Republic)	Argentine PESOS (1/03/92 forward)	2	Millions
ATS	AUSTRIA, Republic of	Austrian SCHILLINGS	2	Millions
AUD	AUSTRALIA, Commonwealth of	Australian DOLLARS	1	Millions
AUD	CHRISTMAS ISLAND	Australian DOLLARS	1	Millions
AUD	COCOS (KEELING) ISLANDS	Australian DOLLARS	1	Millions
AUD	NAURU, Republic of	Australian DOLLARS	1	Millions
AUD	NORFOLK ISLAND	Australian DOLLARS	1	Millions
BDT	BANGLADESH	Bangladeshi TAKA	2	Millions
BBD	BARBADOS	Barbadian DOLLARS	2	Millions
BEF	BELGIUM, Kingdom of	Belgian FRANCS	1	Millions
BGL	BULGARIA	Bulgarian LEVA – Old (through 7/4/99)	2	Millions
BGN	BULGARIA	Bulgarian LEVA (7/5/99 forward)	2	Millions
BHD	BAHRAIN, State of	Bahraini DINARS	2	Millions
BMD	BERMUDA	Bermudian DOLLARS	2	Millions
BOB	BOLIVIA	Bolivian BOLIVIANO	2	Millions
BRE	BRAZIL, Federative Republic of	Brazilian CRUZIEROS (through 7/30/93)	2	Billions
BRL	BRAZIL, Federative Republic of	Brazilian REALS (7/4/94 forward)	2	Millions
BRR	BRAZIL, Federative Republic of	Brazilian CRUZIERO RIALS (8/2/93 through 6/30/94)	2	Millions
BSD	BAHAMAS, Commonwealth of the	Bahamian DOLLARS	2	Millions
BWP	BOTSWANA, Republic of	Botswana PULA	2	Millions
CAD	CANADA	Canadian DOLLARS	1	Millions
CDF	CONGO, Democratic Republic of the (formerly Zaire)	Congolese FRANCS (7/1/99 forward)	2	Millions
CHF	LIECHTENSTEIN, Principality of	Swiss FRANCS	1	Millions

ISO Currency Code	Country	Currency	Tier	Units
CHF	SWITZERLAND (Swiss Confederation)	Swiss FRANCS	1	Millions
CLP	CHILE, Republic of	Chilean PESOS	2	Billions
CNY	CHINA, People's Republic of	Chinese YUAN RENMINBI	2	Millions
COP	COLOMBIA, Republic of	Colombian PESOS	2	Billions
CRC	COSTA RICA	Costa Rican COLONS	2	Millions
CYP	CYPRUS, Republic of	Cyprus POUNDS	2	Millions
CZK	CZECH REPUBLIC	Czech KORUNAS	2	Millions
DEM	GERMANY, Federal Republic of	DEUTSCHE MARKS	1	Millions
DKK	DENMARK, Kingdom of	Danish KRONER	2	Millions
DOP	DOMINICAN REPUBLIC	Dominican PESO	2	Millions
ECS	ECUADOR	Equadorean SUCRES	2	Billions
EEK	ESTONIA	Estonian KROONS	2	Millions
EGP	EGYPT, Arab Republic of	Egyptian POUNDS	2	Millions
ESP	SPAIN (Spanish State)	Spanish PESETAS	1	Billions
EUR	EUROPEAN ECONOMIC & MONETARY UNION	EMU EURO(1/01/99 forward)	1	Millions
FIM	FINLAND, Republic of	Finnish MARKKAS	2	Millions
FRF	FRANCE (French Republic)	French FRANCS	1	Millions
FRF	MONACO	French FRANCS	1	Millions
GBP	UNITED KINGDOM	British POUNDS STERLING	1	Millions
GRD	GREECE (Hellenic Republic)	Greek DRACHMAS	2	Billions
GTQ	GUATAMALA	Guatemalan QUETZALS	2	Millions
GYD	GUYANA	Guyanese DOLLARS	2	Millions
HKD	HONG KONG	Hong Kong DOLLARS	1	Millions
HNL	HONDURAS	Honduran LEMPIRA	2	Millions
HRD	CROATIA	Croatian DINARS (through 5/31/94)	2	Millions
HRK	CROATIA	Croatian KUNAS (6/1/94 forward)	2	Millions
HUF	HUNGARY, Republic of	Hungarian FORINTS	2	Millions
IDR	INDONESIA, Republic of	Indonesian RUPIAHS	2	Billions
IEP	IRELAND	Irish POUNDS	2	Millions
ILS	ISRAEL, State of	Israeli SHEKELS	2	Millions
INR	INDIA, Republic of	Indian RUPEES	2	Billions
IRR	IRAN, Islamic Republic of	Iranian RIALS	2	Billions
ISK	ICELAND	Iceland KRONUR	2	Millions
ITL	ITALY (Italian Republic)	Italian LIRA	1	Billions

ISO Currency Code	Country	Currency	Tier	Units
JMD	JAMAICA	Jamaica DOLLARS	2	Millions
JOD	JORDAN	Jordanian DINARS	2	Millions
JPY	JAPAN	Japanese YEN	1	Billions
KES	KENYA, Republic of	Kenyan SHILLINGS	2	Millions
KRW	KOREA, Republic of	Korean WON	2	Billions
KWD	KUWAIT, State of	Kuwaiti DINARS	2	Millions
KYD	CAYMAN ISLANDS	Cayman Islands DOLLARS	2	Millions
LBP	LEBANON (Lebanese Republic)	Lebanese POUNDS	2	Billions
LKR	SRI LANKA, Republic of	Sri Lankan RUPEES	2	Billions
LRD	LIBERIA	Liberian DOLLARS	2	Millions
LTL	LITHUANIA	Lithuanian LITAI	2	Millions
LUF	LUXEMBOURG, Grand Duchy of	Luxembourg FRANCS	2	Millions
LVL	LATVIA	Latvian LATI	2	Millions
MAD	MOROCCO	Moroccan DIRHAM	2	Millions
MTL	MALTA, Republic of	Maltese LIRA	2	Millions
MUR	MAURITIUS	Mauritius RUPEES	2	Millions
MXN	MEXICO (United Mexican States)	Mexican NUEVO PESOS(1/4/93 forward)	2	Millions
MXP	MEXICO (United Mexican States)	Mexican PESOS (through 12/31/92)	2	Billions
MYR	MALAYSIA	Malaysian RINGGITS	2	Millions
NAD	NAMIBIA	Namibia DOLLARS	2	Millions
NGN	NIGERIA	Nigerian NAIRA	2	Millions
NIO	NICARAGUA	Nicaraguan CORDOBAS	2	Millions
NLG	NETHERLANDS, Kingdom of the, and UNITED KINGDOM	Netherlands GUILDERS	1	Millions
NLG	NETHERLANDS, Kingdom of the	Netherlands GUILDERS	1	Millions
NOK	NORWAY, Kingdom of	Norwegian KRONER	2	Millions
NZD	COOK ISLANDS	New Zealand DOLLARS	2	Millions
NZD	NEW ZEALAND	New Zealand DOLLARS	2	Millions
PAB	PANAMA	Panama BALBOA	2	Millions
PEN	PERU, Republic of	Peruvian NUEVOAS SOLES	2	Millions
PGK	PAPUA NEW GUINEA	Papau New Guinea KINAS	2	Millions

ISO Currency Code	Country	Currency	Tier	Units
PHP	PHILIPPINES, Republic of the	Philippine PESOS	2	Billions
PKR	PAKISTAN, Islamic Republic of	Pakistani RUPEES	2	Billions
PLN	POLAND, Republic of	Polish New ZLOTYS(01/01/95 forward)	2	Millions
PLZ	POLAND, Republic of	Polish ZLOTYS (through 12/31/94)	2	Millions
PTE	PORTUGAL (Portuguese Republic)	Portuguese ESCUDOS	2	Billions
PYG	PARAGUAY	Paraguay GUARANIS	2	Billions
ROL	ROMANIA	Romanian LEI	2	Billions
RUB	RUSSIAN FEDERATION	Russian RUBLES (1/1/98 forward)	2	Millions
RUR	RUSSIAN FEDERATION	Russian RUBLES – Old (through 12/31/97)	2	Millions
SAR	SAUDI ARABIA, Kingdom of	Saudi RIYALS	2	Millions
SEK	SWEDEN, Kingdom of	Swedish KRONER	1	Millions
SGD	SINGAPORE, Republic of	Singapore DOLLARS	2	Millions
SIT	SLOVENIA	Slovenian TOLARS	2	Millions
SKK	SLOVAKIA	Slovak KORUNAS	2	Millions
SVC	EL SALVADOR	El Salvador COLON	2	Millions
THB	THAILAND, Kingdom of	Thai BAHT	2	Millions
TND	TUNISIA	Tunisian DINAR	2	Millions
TRL	TURKEY, Republic of	Turkish LIRA	2	Millions
TWD	TAIWAN, Province of China	New Taiwanese DOLLARS	2	Millions
TZS	TANZANIA	Tanzanian SHILLINGS	2	Millions
UAH	UKRAINE	Ukraine HRYVNAS (9/3/96 forward)	2	Millions
UAK	UKRAINE	Ukraine KARBOVANTSI (through 9/2/96)	2	Billions
UGX	UGANDA	Uganda SHILLINGS	2	Billions
USD	AMERICAN SAMOA	US DOLLARS	1	Millions
USD	BRITISH INDIAN OCEAN TERRITORY	US DOLLARS	1	Millions
USD	BRITISH VIRGIN ISLANDS	US DOLLARS	1	Millions
USD	GUAM	US DOLLARS	1	Millions
USD	PANAMA, Republic of	US DOLLARS	1	Millions
USD	PUERTO RICO	US DOLLARS	1	Millions
USD	TURKS and CAICOS ISLANDS	US DOLLARS	1	Millions
USD	UNITED STATES OF	US DOLLARS	1	Millions

ISO Currency Code	Country	Currency	Tier	Units
	AMERICA			
USD	VIRGIN ISLANDS, U.S.	US DOLLARS	1	Millions
UYU	URUGUAY, Eastern Republic of	Uruguayan PESOS	2	Billions
VEB	VENEZUELA, Republic of	Venezuelan BOLIVARS	2	Billions
VND	VIETNAM	Vietnamese DONG	2	Billions
VUV	VANUATU, Republic of	Vanuatu VATU	2	Millions
XAF	CAMEROON, United Republic of	CFA Francs BEAC ^{Responsible authority: Banque des Etats de l'Afrique Centrale}	2	Billions
XAF	CENTRAL AFRICAN REPUBLIC	CFA Francs BEAC	2	Billions
XAF	CHAD, Republic of	CFA Francs BEAC	2	Billions
XAF	CONGO, People's Republic of the	CFA Francs BEAC	2	Billions
XAF	EQUATORIAL GUINEA, Republic of	CFA Francs BEAC	2	Billions
XAF	GABONESE REPUBLIC	CFA Francs BEAC	2	Billions
XEU	EUROPEAN Monetary Cooperation Fund	European Currency Units(through 12/31/98)	2	Millions
XPF	FRENCH POLYNESIA	CFP Francs	2	Millions
ZAL	SOUTH AFRICA, Republic of	South African FINANCIAL RANDS (through 7/28/95)	2	Millions
ZAR	SOUTH AFRICA, Republic of	South African RANDS	1	Millions
ZMK	ZAMBIA, Republic of	Zambian KWACHA	2	Millions
ZRN	CONGO, Democratic Republic of the (formerly, Zaire)	New Zaire (through 6/30/99)	2	Billions
ZWD	ZIMBABWE, Republic of	Zimbabwean DOLLARS	2	Millions

ISO Currency Codes by Currency Name

Currency	ISO Currency Code	Country	Tier	Units
Argentine AUSTRALS (through 01/02/92)	ARA	ARGENTINA, (Argentine Republic)	2	Billions
Argentine PESOS (1/03/92 forward)	ARS	ARGENTINA, (Argentine Republic)	2	Millions
Australian DOLLARS	AUD	AUSTRALIA, Commonwealth of	1	Millions

Currency	ISO Currency Code	Country	Tier	Units
Australian DOLLARS	AUD	CHRISTMAS ISLAND	1	Millions
Australian DOLLARS	AUD	COCOS (KEELING) ISLANDS	1	Millions
Australian DOLLARS	AUD	NAURU, Republic of	1	Millions
Australian DOLLARS	AUD	NORFOLK ISLAND	1	Millions
Austrian SCHILLINGS	ATS	AUSTRIA, Republic of	2	Millions
Bahamian DOLLARS	BSD	BAHAMAS, Commonwealth of the	2	Millions
Bahraini DINARS	BHD	BAHRAIN, State of	2	Millions
Bangladeshi TAKA	BDT	BANGLADESH	2	Millions
Barbadian DOLLARS	BBD	BARBADOS	2	Millions
Belgium FRANCS	BEF	BELGIUM, Kingdom of	1	Millions
Bermudian DOLLARS	BMD	BERMUDA	2	Millions
Bolivian BOLIVIANO	BOB	BOLIVIA	2	Millions
Botswana PULA	BWP	BOTSWANA, Republic of	2	Millions
Brazilian CRUZIERO RIALS (8/2/93 through 6/30/94)	BRR	BRAZIL, Federative Republic of	2	Millions
Brazilian CRUZIEROS (through 7/30/93)	BRE	BRAZIL, Federative Republic of	2	Billions
Brazilian REALS (7/4/94 forward)	BRL	BRAZIL, Federative Republic of	2	Millions
British POUNDS STERLING	GBP	UNITED KINGDOM	1	Millions
Bulgarian LEVA (7/5/99 forward)	BGN	BULGARIA	2	Millions
Bulgarian LEVA (through 7/4/99)	BGL	BULGARIA	2	Millions
Canadian DOLLARS	CAD	CANADA	1	Millions
Cayman Islands DOLLARS	KYD	CAYMAN ISLANDS	2	Millions
CFA Francs BEAC	XAF	CENTRAL AFRICAN REPUBLIC	2	Billions
CFA Francs BEAC	XAF	CHAD, Republic of	2	Billions
CFA Francs BEAC	XAF	CONGO, People's Republic of the	2	Billions
CFA Francs BEAC	XAF	EQUATORIAL GUINEA, Republic of	2	Billions
CFA Francs BEAC	XAF	GABONESE REPUBLIC	2	Billions
CFA Francs BEAC	XAF	CAMEROON, United Republic of	2	Billions
BEAC Responsible authority: Banque des Etats de l'Afrique Centrale				

Currency	ISO Currency Code	Country	Tier	Units
CFP Francs	XPF	FRENCH POLYNESIA	2	Millions
Chilean PESOS	CLP	CHILE, Republic of	2	Billions
Chinese YUAN RENMINBI	CNY	CHINA, People's Republic of	2	Millions
Colombian PESOS	COP	COLOMBIA, Republic of	2	Billions
Congolese FRANCS (7/1/99 forward)	CDF	CONGO, Democratic Republic of the (formerly Zaire)	2	Millions
Costa Rican COLONS	CRC	COSTA RICA	2	Millions
Croatian DINARS (through 5/31/94)	HRD	CROATIA	2	Millions
Croatian KUNAS (6/1/94 forward)	HRK	CROATIA	2	Millions
Cyprus POUNDS	CYP	CYPRUS, Republic of	2	Millions
Czech KORUNAS	CZK	CZECH REPUBLIC	2	Millions
Danish KRONER	DKK	DENMARK, Kingdom of	2	Millions
DEUTSCHE MARKS	DEM	GERMANY, Federal Republic of	1	Millions
Dominican PESO	DOP	DOMINICAN REPUBLIC	2	Millions
Egyptian POUNDS	EGP	EGYPT, Arab Republic of	2	Millions
El Salvador COLON	SVC	EL SALVADOR	2	Millions
Equadorean SUCRES	ECS	ECUADOR	2	Billions
Estonian KROONS	EEK	ESTONIA	2	Millions
European Currency Units(through 12/31/98)	XEU	EUROPEAN Monetary Cooperation Fund	2	Millions
EMU EURO(1/01/99 forward)	EUR	EUROPEAN ECONOMIC & MONETARY UNION	1	Millions
Finnish MARKKAS	FIM	FINLAND, Republic of	2	Millions
French FRANCS	FRF	FRANCE (French Republic)	1	Millions
French FRANCS	FRF	MONACO	1	Millions
Greek DRACHMAS	GRD	GREECE (Hellenic Republic)	2	Billions
Guatemalan QUETZALS	GTQ	GUATAMALA	2	Millions
Guyanese DOLLARS	GYD	GUYANA	2	Millions
Honduran LEMPIRA	HNL	HONDURAS	2	Millions
Hong Kong DOLLARS	HKD	HONG KONG	1	Millions
Hungarian FORINTS	HUF	HUNGARY, Republic of	2	Millions
Iceland KRONUR	ISK	ICELAND	2	Millions
Indian RUPEES	INR	INDIA, Republic of	2	Billions
Indonesian RUPIAHS	IDR	INDONESIA, Republic of	2	Billions

Currency	ISO Currency Code	Country	Tier	Units
Iranian RIALS	IRR	IRAN, Islamic Republic of	2	Billions
Irish POUNDS	IEP	IRELAND	2	Millions
Israeli SHEKELS	ILS	ISRAEL, State of	2	Millions
Italian LIRA	ITL	ITALY (Italian Republic)	1	Billions
Jamaica DOLLARS	JMD	JAMAICA	2	Millions
Japanese YEN	JPY	JAPAN	1	Billions
Jordanian DINARS	JOD	JORDAN	2	Millions
Kenyan SHILLINGS	KES	KENYA, Republic of	2	Millions
Korean WON	KRW	KOREA, Republic of	2	Billions
Kuwaiti DINARS	KWD	KUWAIT, State of	2	Millions
Latvian LATI	LVL	LATVIA	2	Millions
Lebanese POUNDS	LBP	LEBANON (Lebanese Republic)	2	Billions
Liberian DOLLARS	LRD	LIBERIA	2	Millions
Lithuanian LITAI	LTL	LITHUANIA	2	Millions
Luxembourg FRANCS	LUF	LUXEMBOURG, Grand Duchy of	2	Millions
Malaysian RINGGITS	MYR	MALAYSIA	2	Millions
Maltese LIRA	MTL	MALTA, Republic of	2	Millions
Mauritius RUPEES	MUR	MAURITIUS	2	Millions
Mexican NUEVO PESOS(1/4/93 forward)	MXN	MEXICO (United Mexican States)	2	Millions
Mexican PESOS (through 12/31/92)	MXP	MEXICO (United Mexican States)	2	Billions
Moroccan DIRHAM	MAD	MOROCCO	2	Millions
Namibia DOLLARS	NAD	NAMIBIA	2	Millions
Netherlands Antillian GUILDERS	ANG	NETHERLANDS ANTILLES	2	Millions
Netherlands GUILDERS	NLG	NETHERLANDS, Kingdom of the, and UNITED KINGDOM	1	Millions
Netherlands GUILDERS	NLG	NETHERLANDS, Kingdom of the	1	Millions
New Taiwanese DOLLARS	TWD	TAIWAN, Province of China	2	Millions
New Zaire (through 6/30/99)	ZRN	CONGO, Democratic Republic of the (formerly Zaire)	2	Billions
New Zealand DOLLARS	NZD	COOK ISLANDS	2	Millions
New Zealand DOLLARS	NZD	NEW ZEALAND	2	Millions
Nicaraguan CORDOBAS	NIO	NICARAGUA	2	Millions

Currency	ISO Currency Code	Country	Tier	Units
Nigerian NAIRA	NGN	NIGERIA	2	Millions
Norwegian KRONER	NOK	NORWAY, Kingdom of	2	Millions
Pakistani RUPEES	PKR	PAKISTAN, Islamic Republic of	2	Billions
Panama BALBOA	PAB	PANAMA	2	Millions
Papau New Guinea KINAS	PGK	PAPUA NEW GUINEA	2	Millions
Paraguay GUARANIS	PYG	PARAGUAY	2	Billions
Peruvian NUEVOAS SOLES	PEN	PERU, Republic of	2	Millions
Philippine PESOS	PHP	PHILIPPINES, Republic of the	2	Billions
Polish New ZLOTYS(01/01/95 forward)	PLN	POLAND, Republic of	2	Millions
Polish ZLOTYS(through 12/31/94)	PLZ	POLAND, Republic of	2	Millions
Portuguese ESCUDOS	PTE	PORTUGAL (Portuguese Republic)	2	Billions
Romanian LEI	ROL	ROMANIA	2	Billions
Russian RUBLES (1/1/98 forward)	RUB	RUSSIAN FEDERATION	2	Millions
Russian RUBLES (through 12/31/97)	RUR	RUSSIAN FEDERATION	2	Millions
Saudi RIYALS	SAR	SAUDI ARABIA, Kingdom of	2	Millions
Singapore DOLLARS	SGD	SINGAPORE, Republic of	2	Millions
Slovak KORUNAS	SKK	SLOVAKIA	2	Millions
Slovenian TOLARS	SIT	SLOVENIA	2	Millions
South African FINANCIAL RANDS (through 7/28/95)	ZAL	SOUTH AFRICA, Republic of	2	Millions
South African RANDS	ZAR	SOUTH AFRICA, Republic of	1	Millions
Spanish PESETAS	ESP	SPAIN (Spanish State)	1	Billions
Sri Lankan RUPEES	LKR	SRI LANKA, Republic of	2	Billions
Swedish KRONER	SEK	SWEDEN, Kingdom of	1	Millions
Swiss FRANCS	CHF	LIECHTENSTEIN, Principality of	1	Millions
Swiss FRANCS	CHF	SWITZERLAND (Swiss Confederation)	1	Millions
Tanzanian SHILLINGS	TZS	TANZANIA	2	Millions
Thai BAHT	THB	THAILAND, Kingdom of	2	Millions
Tunisian DINAR	TND	TUNISIA	2	Millions

Currency	ISO Currency Code	Country	Tier	Units
Turkish LIRA	TRL	TURKEY, Republic of	2	Millions
Uganda SHILLINGS	UGX	UGANDA	2	Billions
Ukraine KARBOVANTSI (through 9/2/96)	UAK	UKRAINE	2	Billions
Ukraine HRYVNAS (9/3/96 forward)	UAH	UKRAINE	2	Millions
United Arab DIRHAMS	AED	UNITED ARAB EMIRATES	2	Millions
Uruguayan PESOS	UYP	URUGUAY, Eastern Republic of	2	Billions
US DOLLARS	USD	AMERICAN SAMOA	1	Millions
US DOLLARS	USD	BRITISH INDIAN OCEAN TERRITORY	1	Millions
US DOLLARS	USD	BRITISH VIRGIN ISLANDS	1	Millions
US DOLLARS	USD	GUAM	1	Millions
US DOLLARS	USD	PANAMA, Republic of	1	Millions
US DOLLARS	USD	PUERTO RICO	1	Millions
US DOLLARS	USD	TURKS and CAICOS ISLANDS	1	Millions
US DOLLARS	USD	UNITED STATES OF AMERICA	1	Millions
US DOLLARS	USD	VIRGIN ISLANDS, U.S.	1	Millions
Vanuatu VATU	VUV	VANUATU, Republic of	2	Millions
Venezuelan BOLIVARS	VEB	VENEZUELA, Republic of	2	Billions
Vietnamese DONG	VND	VIETNAM	2	Billions
Zambian KWACHA	ZMK	ZAMBIA, Republic of	2	Millions
Zimbabwean DOLLARS	ZWD	ZIMBABWE, Republic of	2	Millions

ISO Currency Codes by Country

Country	ISO Currency Code	Currency	Tier	Units
AMERICAN SAMOA	USD	US DOLLARS	1	Millions
ARGENTINA, (Argentine Republic)	ARA	Argentine AUSTRALS (through 01/02/92)	2	Billions
ARGENTINA, (Argentine Republic)	ARS	Argentine PESOS (1/03/92 forward)	2	Millions
AUSTRALIA, Commonwealth of	AUD	Australian DOLLARS	1	Millions
AUSTRIA, Republic of	ATS	Austrian SCHILLINGS	2	Millions
BAHAMAS, Commonwealth of the	BSD	Bahamian DOLLARS	2	Millions
BAHRAIN, State of	BHD	Bahraini DINARS	2	Millions

Country	ISO Currency Code	Currency	Tier	Units
BANGLADESH	BDT	Bangladeshi TAKA	2	Millions
BARBADOS	BBD	Barbadian DOLLARS	2	Millions
BELGIUM, Kingdom of	BEF	Belgium FRANCS	1	Millions
BERMUDA	BMD	Bermudian DOLLARS	2	Millions
BOLIVIA	BOB	Bolivian BOLIVIANO	2	Millions
BOTSWANA, Republic of	BWP	Botswana PULA	2	Millions
BRAZIL, Federative Republic of	BRR	Brazilian CRUZIERO RIALS (8/2/93 through 6/30/94)	2	Millions
BRAZIL, Federative Republic of	BRE	Brazilian CRUZIEROS (through 7/30/93)	2	Billions
BRAZIL, Federative Republic of	BRL	Brazilian REALS (7/4/94 forward)	2	Millions
BRITISH INDIAN OCEAN TERRITORY	USD	US DOLLARS	1	Millions
BRITISH VIRGIN ISLANDS	USD	US DOLLARS	1	Millions
BULGARIA	BGL	Bulgarian LEVA – Old (through 7/4/99)	2	Millions
BULGARIA	BGN	Bulgarian LEVA (7/5/99 forward)	2	Millions
CAMEROON, United Republic of	XAF	CFA Francs BEAC ^{Responsible authority: Banque des Etats de l'Afrique Centrale}	2	Billions
CANADA	CAD	Canadian DOLLARS	1	Millions
CAYMAN ISLANDS	KYD	Cayman Islands DOLLARS	2	Millions
CENTRAL AFRICAN REPUBLIC	XAF	CFA Francs BEAC	2	Billions
CHAD, Republic of	XAF	CFA Francs BEAC	2	Billions
CHILE, Republic of	CLP	Chilean PESOS	2	Billions
CHINA, People's Republic of	CNY	Chinese YUAN RENMINBI	2	Millions
CHRISTMAS ISLAND	AUD	Australian DOLLARS	1	Millions
COCOS (KEELING) ISLANDS	AUD	Australian DOLLARS	1	Millions
COLOMBIA, Republic of	COP	Colombian PESOS	2	Billions
CONGO, Democratic Republic of the (formerly Zaire)	CDF	Congolese FRANC (7/1/99 forward)	2	Millions
CONGO, Democratic Republic of the (formerly Zaire)	ZRN	New Zaire (through 6/30/99)	2	Billions
CONGO, People's Republic of the	XAF	CFA Francs BEAC	2	Billions
COOK ISLANDS	NZD	New Zealand DOLLARS	2	Millions
COSTA RICA	CRC	Costa Rican COLONS	2	Millions

Country	ISO Currency Code	Currency	Tier	Units
CROATIA	HRD	Croatian DINARS (through 5/31/94)	2	Millions
CROATIA	HRK	Croatian KUNAS (6/1/94 forward)	2	Millions
CYPRUS, Republic of	CYP	Cyprus POUNDS	2	Millions
CZECH REPUBLIC	CZK	Czech KORUNAS	2	Millions
DENMARK, Kingdom of	DKK	Danish KRONER	2	Millions
DOMINICAN REPUBLIC	DOP	Dominican PESO	2	Millions
ECUADOR	ECS	Equadorean SUCRES	2	Billions
EGYPT, Arab Republic of	EGP	Egyptian POUNDS	2	Millions
EL SALVADOR	SVC	El Salvador COLON	2	Millions
EQUATORIAL GUINEA, Republic of	XAF	CFA Francs BEAC	2	Billions
ESTONIA	EEK	Estonian KROONS	2	Millions
EUROPEAN ECONOMIC & MONETARY UNION	EUR	EMU EURO(1/01/99 forward)	1	Millions
EUROPEAN Monetary Cooperation Fund	XEU	European Currency Units(through 12/31/98)	2	Millions
FINLAND, Republic of	FIM	Finnish MARKKAS	2	Millions
FRANCE (French Republic)	FRF	French FRANCS	1	Millions
FRENCH POLYNESIA	XPF	CFP Francs	2	Millions
GABONESE REPUBLIC	XAF	CFA Francs BEAC	2	Billions
GERMANY, Federal Republic of	DEM	DEUTSCHE MARKS	1	Millions
GREECE (Hellenic Republic)	GRD	Greek DRACHMAS	2	Billions
GUAM	USD	US DOLLARS	1	Millions
GUATAMALA	GTQ	Guatemalan QUETZALS	2	Millions
GUYANA	GYD	Guyanese DOLLARS	2	Millions
HONDURAS	HNL	Honduran LEMPIRA	2	Millions
HONG KONG	HKD	Hong Kong DOLLARS	1	Millions
HUNGARY, Republic of	HUF	Hungarian FORINTS	2	Millions
ICELAND	ISK	Iceland KRONUR	2	Millions
INDIA, Republic of	INR	Indian RUPEES	2	Billions
INDONESIA, Republic of	IDR	Indonesian RUPIAHS	2	Billions
IRAN, Islamic Republic of	IRR	Iranian RIALS	2	Billions
IRELAND	IEP	Irish POUNDS	2	Millions
ISRAEL, State of	ILS	Israeli SHEKELS	2	Millions
ITALY (Italian Republic)	ITL	Italian LIRA	1	Billions
JAMAICA	JMD	Jamaica DOLLARS	2	Millions
JAPAN	JPY	Japanese YEN	1	Billions

Country	ISO Currency Code	Currency	Tier	Units
JORDAN	JOD	Jordanian DINARS	2	Millions
KENYA, Republic of	KES	Kenyan SHILLINGS	2	Millions
KOREA, Republic of	KRW	Korean WON	2	Billions
KUWAIT, State of	KWD	Kuwaiti DINARS	2	Millions
LATVIA	LVL	Latvian LATI	2	Millions
LEBANON (Lebanese Republic)	LBP	Lebanese POUNDS	2	Billions
LIBERIA	LRD	Liberian DOLLARS	2	Millions
LIECHTENSTEIN, Principality of	CHF	Swiss FRANCS	1	Millions
LITHUANIA	LTL	Lithuanian LITAI	2	Millions
LUXEMBOURG, Grand Duchy of	LUF	Luxembourg FRANCS	2	Millions
MALAYSIA	MYR	Malaysian RINGGITS	2	Millions
MALTA, Republic of	MTL	Maltese LIRA	2	Millions
MAURITIUS	MUR	Mauritius RUPEES	2	Millions
MEXICO (United Mexican States)	MXN	Mexican NUEVO PESOS(1/4/93 forward)	2	Millions
MEXICO (United Mexican States)	MXP	Mexican PESOS (through 12/31/92)	2	Billions
MONACO	FRF	French FRANCS	1	Millions
MOROCCO	MAD	Moroccan DIRHAM	2	Millions
NAMIBIA	NAD	Namibia DOLLARS	2	Millions
NAURU, Republic of	AUD	Australian DOLLARS	1	Millions
NETHERLANDS ANTILLES	ANG	Netherlands Antillian GUILDERS	2	Millions
NETHERLANDS, Kingdom of the	NLG	Netherlands GUILDERS	1	Millions
NETHERLANDS, Kingdom of the, and UNITED KINGDOM	NLG	Netherlands GUILDERS	1	Millions
NEW ZEALAND	NZD	New Zealand DOLLARS	2	Millions
NICARAGUA	NIO	Nicaraguan CORDOBAS	2	Millions
NIGERIA	NGN	Nigerian NAIRA	2	Millions
NORFOLK ISLAND	AUD	Australian DOLLARS	1	Millions
NORWAY, Kingdom of	NOK	Norwegian KRONER	2	Millions
PAKISTAN, Islamic Republic of	PKR	Pakistani RUPEES	2	Billions
PANAMA	PAB	Panama BALBOA	2	Millions
PANAMA, Republic of	USD	US DOLLARS	1	Millions
PAPUA NEW GUINEA	PGK	Papau New Guinea KINAS	2	Millions
PARAGUAY	PYG	Paraguay GUARANIS	2	Billions

Country	ISO Currency Code	Currency	Tier	Units
PERU, Republic of	PEN	Peruvian NUEVOAS SOLES	2	Millions
PHILIPPINES, Republic of the	PHP	Philippine PESOS	2	Billions
POLAND, Republic of	PLN	Polish New ZLOTYS(01/01/95 forward)	2	Millions
POLAND, Republic of	PLZ	Polish ZLOTYS(through 12/31/94)	2	Millions
PORTUGAL (Portuguese Republic)	PTE	Portuguese ESCUDOS	2	Billions
PUERTO RICO	USD	US DOLLARS	1	Millions
ROMANIA	ROL	Romanian LEI	2	Billions
RUSSIAN FEDERATION	RUB	Russian RUBLES (1/1/98 forward)	2	Millions
RUSSIAN FEDERATION	RUR	Russian RUBLES (through 12/31/97)	2	Millions
SAUDI ARABIA, Kingdom of	SAR	Saudi RIYALS	2	Millions
SINGAPORE, Republic of	SGD	Singapore DOLLARS	2	Millions
SLOVAKIA	SKK	Slovak KORUNAS	2	Millions
SLOVENIA	SIT	Slovenian TOLARS	2	Millions
SOUTH AFRICA, Republic of	ZAL	South African FINANCIAL RANDS (through 7/28/95)	2	Millions
SOUTH AFRICA, Republic of	ZAR	South African RANDS	1	Millions
SPAIN (Spanish State)	ESP	Spanish PESETAS	1	Billions
SRI LANKA, Republic of	LKR	Sri Lankan RUPEES	2	Billions
SWEDEN, Kingdom of	SEK	Swedish KRONER	1	Millions
SWITZERLAND (Swiss Confederation)	CHF	Swiss FRANCS	1	Millions
TAIWAN, Province of China	TWD	New Taiwanese DOLLARS	2	Millions
TANZANIA	TZS	Tanzanian SHILLINGS	2	Millions
THAILAND, Kingdom of	THB	Thai BAHT	2	Millions
TUNISIA	TND	Tunisian DINAR	2	Millions
TURKEY, Republic of	TRL	Turkish LIRA	2	Millions
TURKS and CAICOS ISLANDS	USD	US DOLLARS	1	Millions
UGANDA	UGX	Uganda SHILLINGS	2	Billions
UKRAINE	UAK	Ukraine KARBOVANTSI (through 9/2/96)	2	Billions
UKRAINE	UAH	Ukraine HRYVNAS	2	Millions

Country	ISO Currency Code	Currency	Tier	Units
		(9/3/96 forward)		
UNITED ARAB EMIRATES	AED	United Arab DIRHAMS	2	Millions
UNITED KINGDOM	GBP	British POUNDS STERLING	1	Millions
UNITED STATES OF AMERICA	USD	US DOLLARS	1	Millions
URUGUAY, Eastern Republic of	UYU	Uruguayan PESOS	2	Billions
VANUATU, Republic of	VUV	Vanuatu VATU	2	Millions
VENEZUELA, Republic of	VEB	Venezuelan BOLIVARS	2	Billions
VIETNAM	VND	Vietnamese DONG	2	Billions
VIRGIN ISLANDS, U.S.	USD	US DOLLARS	1	Millions
ZAMBIA, Republic of	ZMK	Zambian KWACHA	2	Millions
ZIMBABWE, Republic of	ZWD	Zimbabwean DOLLARS	2	Millions

Local Market Index Indicator Codes

What are Local Market Index Indicator Codes?

These codes allow you to identify those issues that make up a local market index. For example, the following formula identifies all issues that make up the Toronto Stock Exchange 300:

@SET(\$GI+\$FI,LMII=81)

Up to two different codes may be used for each issue, determined primarily by the exchange on which the issue trades. Not all Local Market Index Indicators are currently available.

Local Market Index Indicator Codes in Numerical Order

*** Indicates the codes that are currently available in GLOBAL Vantage

Code	Index	Country
01	Affarsvarlden General Index	Sweden
02	Banco Totta & Acores Index	Portugal
03	BCI All Share Index	Italy
04	FT/S&P Actuaries World Index	Other
05***	CBS All Share Index	Netherlands/UK
06	CBS Total Return General Index	Netherlands/UK
07***	DAX Composite Index	Germany
08	FTSE 100 Index	United Kingdom
09	FTSE Non-Financials Index	United Kingdom
10***	S&P Industrial Index - Last Trading Day	United States
11***	FTSE All-Share Index	United Kingdom
12	Bombay SE Natl Index	India
13	FTSE 250 Index	United Kingdom
14***	Vienna Stock Exchange Index	Austria
15	FTSE SmallCap EX IT Index	United Kingdom
16	FT/S&P Actuaries World Index - UK	United Kingdom
17	Irish Stock Exchange General Index	Ireland
18	Istanbul Stock Exchange Index	Turkey
19	HSBC Argentina	Argentina
20	Copenhagen Stock Exchange Index	Denmark
21***	SBF 250 Index	France
22	Hex General Index	Finland
23	Oslo Stock Exchange General Index	Norway
24***	FAZ Aktien Index	Germany
25	HSBC Latin America 100	Latin America

Code	Index	Country
26	Davy Total Market Index	Ireland
27	HSBC Brazil	Brazil
29	Jakarta Stock Exchange Index	Indonesia
30	Johannesburg Stock Exchange Index	South Africa
31	Tel Aviv SE Mishtanim Index	Israel
32	Karachi Stock Exchange 100 Index	Pakistan
33	KLSE Composite Index	Malaysia
34***	Madrid Stock Exchange Index	Spain
35	KSE Composite Index	South Korea
36	FTSE 350 Index	United Kingdom
37	Philippines SE Composite Index	Philippines
38	HSBC Chile	Chile
39	IPC Index	Mexico
40***	S&P Transportation Index	United States
41***	SBC 100 Index	Switzerland
42	MSCI - Australia Index	Australia
43	MSCI - Denmark Index	Denmark
44	MSCI - Europe (13) Index	Other
45	MSCI - Europe, Australia & Far East Index	Other
46	MSCI - Hong Kong Index	Hong Kong
47	MSCI - Italy Index	Italy
48	MSCI - Japan Index	Japan
49***	S&P Utilities Index	United States
50	MSCI - Malaysia Index	Malaysia
51***	Hang Seng Bank Index	Hong Kong
52	Nikkei Dow 500 Average Index	Japan
53	SES All Share Index	Singapore
54	HSBC Colombia	Colombia
55	MSCI - Netherlands Index	Netherlands
56	MSCI - New Zealand Index	New Zealand
57	MSCI - Norway Index	Norway
58	MSCI - Singapore Index	Singapore
59	MSCI - Spain Index	Spain
60***	S&P Financial Index	United States
61***	All Ordinaries Index	Australia
62***	New Zealand Stock Exchange 40 Capital Index	New Zealand
63	MSCI - Sweden Index	Sweden
64	MSCI - Switzerland Index	Switzerland

Code	Index	Country
65	MSCI - United Kingdom Index	United Kingdom
66	MSCI - World	Other
67	Straits Times Index	Singapore
68	SECS Exchange of Thailand Index	Thailand
69	Nikkei 225 Index	Japan
70	Swiss Market Index	Switzerland
71	HSBC Mexico	Mexico
72	Taiwan Weighted Index	Taiwan
73	Thailand Inbook Club Index	Thailand
74	Tokyo Stock Exchange Stock Index (Large)	Japan
75	Tokyo Stock Exchange Stock Index (Medium)	Japan
76	Tokyo Stock Exchange Stock Index (Small)	Japan
77	TSE-2nd Section Index	Japan
78	HSBC Peru	Peru
79	HSBC Venezuela	Venezuela
80	Buenos Aires Stock Exchange Index	Argentina
81***	Toronto Stock Exchange 300 Index	Canada
82	Creditanstalt Bank Index	Austria
83	MSCI - Austria Index	Austria
84	Belgium General Index	Belgium
85	MSCI - Belgium Index	Belgium
86	Bovespa Index	Brazil
87	MSCI - Canada Index	Canada
88	IPSA Index	Chile
90	S&P 500 Composite Index	United States
92	MSCI - Finland Index	Finland
93***	CAC 40 Index	France
94	MSCI - France Index	France
96	Commerzbank	Germany
97	MSCI - Germany Index	Germany
98	Athens Stock Exchange Index	Greece

Local Market Index Indicator Codes by Index

*** Indicates the codes that are currently available in GLOBAL Vantage

Index	Code	Country
Affarsvarlden General Index	01	Sweden
All Ordinaries Index	61***	Australia

Index	Code	Country
Athens Stock Exchange Index	98	Greece
Banco Totta & Acores Index	02	Portugal
BCI All Share Index	03	Italy
Belgium General Index	84	Belgium
Bombay SE Natl Index	12	India
Bovespa Index	86	Brazil
Buenos Aries Stock Exchange Index	80	Argentina
CAC 40 Index	93***	France
CBS All Share Index	05***	Netherlands/UK
CBS Total Return General Index	06	Netherlands/UK
Commerzbank	96	Germany
Copenhagen Stock Exchange Index	20	Denmark
Creditanstalt Bank Index	82	Austria
Davy Total Market Index	26	Ireland
DAX Composite Index	07***	Germany
FAZ Aktien Index	24***	Germany
FTSE All-Share Index	11***	United Kingdom
FTSE 250 Index	13	United Kingdom
FTSE 100 Index	08	United Kingdom
FTSE 350 Index	36	United Kingdom
FTSE Non-Financials Index	09	United Kingdom
FTSE SmallCap EX IT Index	15	United Kingdom
FT/S&P Actuaries World Index - UK	16	United Kingdom
FT/S&P Actuaries World Index	04	Other
Hang Seng Bank Index	51***	Hong Kong
Hex General Index	22	Finland
IPC Index	39	Mexico
IPSA Index	88	Chile
Irish Stock Exchange General Index	17	Ireland
Istanbul Stock Exchange Index	18	Turkey
Jakarta Stock Exchange Index	29	Indonesia
HSBC Argentina	19	Argentina
HSBC Brazil	27	Brazil
HSBC Chile	38	Chile
HSBC Colombia	54	Colombia
HSBC Latin America 100	25	Latin America
HSBC Mexico	71	Mexico

Index	Code	Country
HSBC Peru	78	Peru
HSBC Venezuela	79	Venezuela
Johannesburg Stock Exchange Index	30	South Africa
Karachi Stock Exchange 100 Index	32	Pakistan
KLSE Composite Index	33	Malaysia
KSE Composite Index	35	South Korea
Madrid Stock Exchange Index	34***	Spain
MSCI - Australia Index	42	Australia
MSCI - Austria Index	83	Austria
MSCI - Belgium Index	85	Belgium
MSCI - Canada Index	87	Canada
MSCI - Denmark Index	43	Denmark
MSCI - Europe (13) Index	44	Other
MSCI - Europe, Australia & Far East Index	45	Other
MSCI - Finland Index	92	Finland
MSCI - France Index	94	France
MSCI - Germany Index	97	Germany
MSCI - Hong Kong Index	46	Hong Kong
MSCI - Italy Index	47	Italy
MSCI - Japan Index	48	Japan
MSCI - Malaysia Index	50	Malaysia
MSCI - Netherlands Index	55	Netherlands
MSCI - New Zealand Index	56	New Zealand
MSCI - Norway Index	57	Norway
MSCI - Singapore Index	58	Singapore
MSCI - Spain Index	59	Spain
MSCI - Sweden Index	63	Sweden
MSCI - Switzerland Index	64	Switzerland
MSCI - United Kingdom Index	65	United Kingdom
MSCI - World	66	Other
New Zealand Stock Exchange 40 Capital Index	62***	New Zealand
Nikkei 225 Index	69	Japan
Nikkei Dow 500 Average Index	52	Japan
Oslo Stock Exchange General Index	23	Norway
Philippines SE Composite Index	37	Philippines
S&P 500 Composite Index	90	United States

Index	Code	Country
S&P Financial Index	60***	United States
S&P Industrial Index - Last Trading Day	10***	United States
S&P Transportation Index	40***	United States
S&P Utilities Index	49***	United States
SBC 100 Index	41***	Switzerland
SBF 250 Index	21***	France
SECS Exchange of Thailand Index	68	Thailand
SES All Share Index	53	Singapore
Straits Times Index	67	Singapore
Swiss Market Index	70	Switzerland
Taiwan Weighted Index	72	Taiwan
Tel Aviv SE Mishtanim Index	31	Israel
Thailand Inbook Club Index	73	Thailand
Tokyo Stock Exchange Stock Index (Large)	74	Japan
Tokyo Stock Exchange Stock Index (Medium)	75	Japan
Tokyo Stock Exchange Stock Index (Small)	76	Japan
Toronto Stock Exchange 300 Index	81***	Canada
TSE-2nd Section Index	77	Japan
Vienna Stock Exchange Index	14***	Austria

Local Market Index Indicator Codes by Country

*** Indicates the codes that are currently available in GLOBAL Vantage

Country	Index	Code
Argentina	Buenos Aires Stock Exchange Index	80
Argentina	HSBC Argentina	19
Australia	All Ordinaries Index	61***
Australia	MSCI - Australia Index	42
Austria	Creditanstalt Bank Index	82
Austria	MSCI - Austria Index	83
Austria	Vienna Stock Exchange Index	14***
Belgium	Belgium General Index	84
Belgium	MSCI - Belgium Index	85
Brazil	Bovespa Index	86
Brazil	HSBC Securities - Brazil	27
Canada	MSCI - Canada Index	87
Canada	Toronto Stock Exchange 300 Index	81***

Country	Index	Code
Chile	IPSA Index	88
Chile	HSBC Chile	38
Colombia	HSBC Colombia	54
Denmark	Copenhagen Stock Exchange Index	20
Denmark	MSCI - Denmark Index	43
Finland	Hex General Index	22
Finland	MSCI - Finland Index	92
France	CAC 40 Index	93***
France	MSCI - France Index	94
France	SBF 250 Index	21***
Germany	Commerzbank	96
Germany	DAX Composite Index	07***
Germany	FAZ Aktien Index	24***
Germany	MSCI - Germany Index	97
Greece	Athens Stock Exchange Index	98
Hong Kong	Hang Seng Bank Index	51***
Hong Kong	MSCI - Hong Kong Index	46
India	Bombay SE Natl Index	12
Indonesia	Jakarta Stock Exchange Index	29
Ireland	Davy Total Market Index	26
Ireland	Irish Stock Exchange General Index	17
Israel	Tel Aviv SE Mishtanim Index	31
Italy	BCI All Share Index	03
Italy	MSCI - Italy Index	47
Japan	MSCI - Japan Index	48
Japan	Nikkei 225 Index	69
Japan	Nikkei Dow 500 Average Index	52
Japan	Tokyo Stock Exchange Stock Index (Large)	74
Japan	Tokyo Stock Exchange Stock Index (Medium)	75
Japan	Tokyo Stock Exchange Stock Index (Small)	76
Japan	TSE-2nd Section Index	77
Latin America	HSBC Latin America 100	25
Malaysia	KLSE Composite Index	33
Malaysia	MSCI - Malaysia Index	50
Mexico	IPC Index	39
Mexico	HSBC Mexico	71
Netherlands	MSCI - Netherlands Index	55
Netherlands/UK	CBS All Share Index	05***

Country	Index	Code
Netherlands/UK	CBS Total Return General Index	06
New Zealand	MSCI - New Zealand Index	56
New Zealand	New Zealand Stock Exchange 40 Capital Index	62***
Norway	MSCI - Norway Index	57
Norway	Oslo Stock Exchange General Index	23
Other	FT/S&P Actuaries World Index	04
Other	MSCI - Europe (13) Index	44
Other	MSCI - Europe, Australia & Far East Index	45
Other	MSCI - World	66
Pakistan	Karachi Stock Exchange 100 Index	32
Peru	HSBC Peru	78
Philippines	Philippines SE Composite Index	37
Portugal	Banco Totta & Acores Index	02
Singapore	MSCI - Singapore Index	58
Singapore	SES All Share Index	53
Singapore	Straits Times Index	67
South Africa	Johannesburg Stock Exchange Index	30
South Korea	KSE Composite Index	35
Spain	Madrid Stock Exchange Index	34***
Spain	MSCI - Spain Index	59
Sweden	Affarsvarlden General Index	01
Sweden	MSCI - Sweden Index	63
Switzerland	MSCI - Switzerland Index	64
Switzerland	SBC 100 Index	41***
Switzerland	Swiss Market Index	70
Taiwan	Taiwan Weighted Index	72
Thailand	SECS Exchange of Thailand Index	68
Thailand	Thailand Inbook Club Index	73
Turkey	Istanbul Stock Exchange Index	18
United Kingdom	FTSE All-Share Index	11***
United Kingdom	FTSE 250 Index	13
United Kingdom	FTSE 100 Index	08
United Kingdom	FTSE 350 Index	36
United Kingdom	FTSE Non-Financials Index	09
United Kingdom	FTSE SmallCap EX IT Index	15
United Kingdom	FT/S&P Actuaries World Index - UK	16
United Kingdom	MSCI - United Kingdom Index	65

Country	Index	Code
United States	S&P 500 Composite Index	90
United States	S&P Financial Index	60***
United States	S&P Industrial Index - Last Trading Day	10***
United States	S&P Transportation Index	40***
United States	S&P Utilities Index	49***
Venezuela	HSBC Venezuela	79

SIC Codes

What Are Standard Industrial Classification Codes?

The system of Standard Industrial Classification (SIC) was created by the U.S. Office of Management and Budget. SIC codes are 4-digit codes which correspond to various business or industrial activities, such as Oil and Gas Extraction or Printing and Publishing Services.

SPC assigns a Primary SIC code to each company in the database according to its primary business activity (as determined by revenue).

SIC Codes by Industry

Industry	SIC Code
Abrasive Products	3291
Abrasive, Asbestos, Misc Minrl	3290
Accident and Health Insurance	6321
Accident, Health Ins, Med Plan	6320
Account, Audit, Bookkeep Svcs	8720
Account, Audit, Bookkeep Svcs	8721
Adhesives and Sealants	2891
Adjustment and Collection Svcs	7322
Admin-Economic Programs	9600
Admin-Educational Programs	9410
Admin-Educational Programs	9411
Admin-Environ Quality, Housng	9500
Admin-Environmental Quality	9510
Admin-Gen Economic Programs	9610
Admin-Gen Economic Programs	9611
Admin-Housing Programs	9531
Admin-Housing, Urban Develop	9530
Admin-Human Resource Program	9400
Admin-Public Health Programs	9430
Admin-Public Health Programs	9431
Admin-Social Programs	9440
Admin-Social Programs	9441
Admin-Urban Planning	9532
Admin-Vet Affair, Ex Hlth, Ins	9450
Admin-Vet Affair, Ex Hlth, Ins	9451
Advertising	7310
Advertising Agencies	7311
Advertising, Nec	7319
Agric Prod-Lvstk, Animal Spec	0200

Industry	SIC Code
Agricultural Chemicals	2870
Agricultural Services	0700
Agriculture Production-Crops	0100
Air and Gas Compressors	3563
Air-Cond, Heating, Refrig Eq	3585
Air Courier Services	4513
Air Heat and Condition Eq-Whsl	5075
Air Transport, Nonscheduled	4520
Air Transport, Nonscheduled	4522
Air Transport, Scheduled	4512
Aircraft	3721
Aircraft and Parts	3720
Aircraft Engine, Engine Parts	3724
Aircraft Parts, Aux Eq, Nec	3728
Airports and Terminal Services	4580
Airports and Terminal Services	4581
Air, Wtr Res, Solid Waste Mgmt	9511
Alkalies and Chlorine	2812
Aluminum Die-Castings	3363
Aluminum Extruded Products	3354
Aluminum Foundries	3365
Aluminum Rolling, Drawing, Nec	3355
Aluminum Sheet, Plate and Foil	3353
Ammunition, Ex Small Arms	3483
Amusement and Rec Svcs, Nec	7999
Amusement and Recreation Svcs	7900
Amusement Parks	7996
Animal and Marine Fats and Oils	2077
Animal Aquaculture	0273
Animal Service, Ex Veterinary	0750
Animal Spec Services, Ex Vet	0752
Animal Specialties	0270
Animal Specialties, Nec	0279
Anthracite Mining	1230
Anthracite Mining	1231
Apparel and Accessories, Nec	2389
Apparel and Other Finished Pds	2300
Apparel and Accessory Stores	5600
Apparel Belts	2387
Apparel, Piece Gds, Notns-Whsl	5130

Industry	SIC Code
Arboreta, Botanic, Zoo Gardens	8420
Arboreta, Botanic, Zoo Gardens	8422
Architect, Ornamentl Metal Wk	3446
Architectural Services	8712
Armature Rewinding Shops	7694
Arrange Trans-Freight, Cargo	4730
Arrange Trans-Freight, Cargo	4731
Arrangement-Pass Trans, Nec	4729
Arrangement, Passenger Trans	4720
Asbestos Products	3292
Asphalt Felts and Coatings	2952
Asphalt Paving, Blocks	2951
Asphalt Paving, Roofing Matls	2950
Auto and Home Supply Stores	5530
Auto and Home Supply Stores	5531
Auto Dealers, Gas Stations	5500
Auto Exhaust Sys Repair Shop	7533
Auto Glass Replacement Shops	7536
Auto Mdse Mach Operators	5962
Auto Rent and Lease, No Drivers	7510
Auto Repair, Services, Parking	7500
Auto Svcs, Ex Repair, Carwash	7549
Auto Transmissn Repair Shops	7537
Auto Trim, Apparel Findings	2396
Automatic Regulatng Controls	3822
Automatic Vending Machines	3581
Automobile Parking	7520
Automobile Parking	7521
Automotive Dealers, Nec	5590
Automotive Dealers, Nec	5599
Automotive Repair Shops	7530
Automotive Repair Shops, Nec	7539
Automotive Stampings	3465
Automotive Svcs, Ex Repair	7540
Autos and Other Vehicles-Whsl	5012
Bakeries-Retail	5460
Bakeries-Retail	5461
Bakery Products	2050
Ball and Roller Bearings	3562
Bands, Orchestras, Actors	7929

Industry	SIC Code
Barber Shops	7240
Barber Shops	7241
Beauty Shops	7230
Beauty Shops	7231
Beef Cattle, Except Feedlots	0212
Beef Cattle Feedlots	0211
Beer and Ale-Wholesale	5181
Beer, Wine, Acoholic Bev-Whsl	5180
Beet Sugar	2063
Berry Crops	0171
Beverages	2080
Biological Pds, Ex Diagnostics	2836
Bitmns Coal Undergrnd Mining	1222
Bitmns Coal, Lignite Surf Mng	1221
Bituminous Coal, Lignite Mng	1220
Blankbooks, Binders,Bookbind	2780
Blankbooks, Binders and Devices	2782
Bldg Clean and Maint Svc, Nec	7349
Bldg Cnstr-Gen Contr, Op Bldr	1500
Bldg Matl, Hardwr, Garden-Retl	5200
Boat Building and Repairing	3732
Boat Dealers	5550
Boat Dealers	5551
Body Repair and Paint Shops	7532
Bolt, Nut, Screw, Rivets, Washrs	3452
Book Printing	2732
Book Stores	5942
Bookbinding and Related Work	2789
Books	2730
Books and Newspapers-Wholesale	5192
Books: Pubg, Pubg and Printing	2731
Boot, Shoe Cut Stock, Findings	3130
Boot, Shoe Cut Stock, Findings	3131
Bowling Centers	7930
Bowling Centers	7933
Branches, Agencies-Frn Banks	6081
Bras, Girdles, Allied Garments	2342
Brdge, Tunl, Elvtd Hghwy Cnstr	1622
Brdwoven Fabric Mill, Cotton	2210
Brdwoven Fabric Mill, Cotton	2211

Industry	SIC Code
Brdwovn Fabric Man Made, Silk	2220
Brdwovn Fabric Man Made, Silk	2221
Brdwovn Fabric, Wool, Incl Dye	2230
Brdwovn Fabric, Wool, Incl Dye	2231
Bread, Bakery Pds, Ex Cookie	2051
Brick and Structural Clay Tile	3251
Brick, Rel Constr Mail-Whsl	5032
Broiler, Fryer, Roaster, Chickn	0251
Brooms and Brushes	3991
Btld and Can Soft Drinks, Water	2086
Burial Caskets	3995
Bus Charter Service	4140
Bus Charter Svc, Ex Local	4142
Business Associations	8610
Business Associations	8611
Business Consulting Svcs,Nec	8748
Business Credit Institutions	6150
Business Services	7300
Business Services, Nec	7389
Business, Secretarial Schools	8244
Cable and Other Pay TV Svcs	4840
Cable and Other Pay TV Svcs	4841
Calculate, Acct Mach, Ex Comp	3578
Camera and Photo Supply Stores	5946
Camps and Rec Vehicle Parks	7030
Can Fruit, Veg, Presrv, Jam, Jel	2033
Candy and Oth Confection Prods	2064
Candy, Nut, Confectnry Stores	5440
Candy, Nut, Confectnry Stores	5441
Cane Sugar, Except Refining	2061
Cane Sugar Refining	2062
Can, Frozn, Presrv Fruit and Veg	2030
Canned, Cured Fish, Seafoods	2091
Canned Specialties	2032
Canvas and Related Products	2394
Carbon and Graphite Products	3624
Carbon Black	2895
Carbon Paper and Inked Ribbons	3955
Carbs, Pistons, Rings, Valves	3592
Carpentry and Floor Work	1750

Industry	SIC Code
Carpentry Work	1751
Carpet, Upholstery Cleaning	7217
Carpets and Rugs	2270
Carpets and Rugs	2273
Carwashes	7542
Cash Grains	0110
Cash Grains, Nec	0119
Catalog, Mail-Order Houses	5961
Cellulosic Man-Made Fibers	2823
Cement, Hydraulic	3240
Cement, Hydraulic	3241
Cemetery Subdivid, Developers	6553
Cent Resv Depostry Instn, Nec	6019
Central Reserve Deposit Inst	6010
Ceramic Wall and Floor Tile	3253
Cereal Breakfast Foods	2043
Chem, Fertilizer Mineral Mng	1470
Chem,Fertlizer Minrl Mng, Nec	1479
Chemicals and Allied Pds-Whsl	5160
Chemicals and Allied Products	2800
Chemicals and Chem Preps, Nec	2899
Chems, Allied Pds-Whsl, Nec	5169
Chew and Smoke Tobacco, Snuff	2130
Chew and Smoke Tobacco, Snuff	2131
Chewing Gum	2067
Chicken Eggs	0252
Child Day Care Services	8350
Child Day Care Services	8351
Children, Infant Wear Stores	5640
Children, Infant Wear Stores	5641
Chocolate and Cocoa Products	2066
Cigarettes	2110
Cigarettes	2111
Cigars	2120
Cigars	2121
Citrus Fruits	0174
Civic, Social, Fraternal Assoc	8640
Civic, Social, Fraternal Assoc	8641
Clay Refractories	3255
Clay, Ceramc, Refrct Minrl, Nec	1459

Industry	SIC Code
Clay, Ceramic, Refract Mineral	1450
Cmp and Cmp Software Stores	5734
Cmp Facilities Mgmt Service	7376
Cmp Integrated Sys Design	7373
Cmp Maintenance and Repair	7378
Cmp Processing, Data Prep Svc	7374
Cmp Programming, Data Process	7370
Coal Mining	1200
Coal Mining Services	1240
Coal Mining Services	1241
Coal, Oth Minerals, Ores-Whsl	5052
Coated Fabrcs, Not Rubberized	2295
Coated, Laminated Paper, Nec	2672
Coat, Engrave, Allied Svc, Nec	3479
Coating, Engraving, Allied Svc	3470
Cogeneratn-SM Power Producer	4991
Coin-Op Amusement Devices	7993
Coin-Op Laundry, Drycleaning	7215
Cold-Roll Steel Sheet, Strip	3316
Colleges, Univ and Jr Colleges	8220
Colleges, Univ and Prof Schools	8221
Combination Utilities, Nec	4939
Coml Econ, Sociolog, Ed Resh	8732
Coml Physical, Biologcl Resh	8731
Commercial Banks	6020
Commercial Banks, Nec	6029
Commercial Equip-Whsl, Nec	5046
Commercial Fishing	0910
Commercial Photography	7335
Commercial Printing	2750
Commercial Printing, Gravure	2754
Commercial Printing, Nec	2759
Commercial Sports	7940
Comml Art and Graphic Design	7336
Comml, Indl Elec Light Fixtr	3646
Comml Laundry, Dryclean Mach	3582
Comml Printing, Lithographic	2752
Commodity Brokers and Dealers	6220
Commodity Brokers and Dealers	6221
Communication Equipment	3660

Industry	SIC Code
Communications	4800
Communications Equip, Nec	3669
Communications Services, Nec	4890
Communications Services, Nec	4899
Compounding Plastics Resins	3087
Computer and Office Equipment	3570
Computer Communications Equip	3576
Computer Peripheral Eq, Nec	3577
Computer Programming Service	7371
Computer Related Svcs, Nec	7379
Computer Rental and Leasing	7377
Computer Storage Devices	3572
Computer Terminals	3575
Computers and Software-Whsl	5045
Concrete Block and Brick	3271
Concrete Pds, Ex Block,Brick	3272
Concrete Work	1770
Concrete Work	1771
Concrete, Gypsum, Plaster Pds	3270
Confectionery-Wholesale	5145
Constr, Mining, Matl Handle Eq	3530
Constr, Mng (Ex Pete) Eq-Whsl	5082
Construction Machinery and Eq	3531
Construction Matl-Whsl, Nec	5039
Construction Sand and Gravel	1442
Construction-Special Trade	1700
Convenience Stores	5412
Conveyors and Conveying Equip	3535
Convrt Paper,Paperbd Pds,Nec	2679
Convrt Papr,Paprbrd,Ex Boxes	2670
Cookies and Crackers	2052
Copper Foundries	3366
Copper Ores	1020
Copper Ores	1021
Cordage and Twine	2298
Corn	0115
Correctional Institutions	9223
Corrugated and Solid Fiber Box	2653
Costume Jewelry and Novelties	3961
Costume Jewlry,Button,Notion	3960

Industry	SIC Code
Cotton	0131
Cotton Ginning	0724
Cottonseed Oil Mills	2074
Courier Services, Ex By Air	4215
Courts	9210
Courts	9211
Cranes,Hoists,Monorail Sys	3536
Creamery Butter	2021
Credit Reporting Agencies	7320
Credit Reporting Services	7323
Credit Unions	6060
Credit Unions, Fed Chartered	6061
Credit Unions,Not Fed Chart	6062
Crop Harvesting-By Machine	0722
Crop Plntng,Cultvtng,Protect	0721
Crop Prep Svcs,Ex Cotton Gin	0723
Crop Services	0720
Crowns and Closures	3466
Crshd,Brkn Stone,Incl Riprap	1420
Crude Petroleum and Natural Gs	1310
Crude Petroleum and Natural Gs	1311
Crude Petroleum Pipelines	4612
Crushed and Broken Stone, Nec	1429
Crushed and Broken Granite	1423
Crushed and Broken Limestone	1422
Current-Carry Wiring Device	3643
Curtains and Draperies	2391
Cut Stone and Stone Products	3280
Cut Stone and Stone Products	3281
Cutlery	3421
Cutlery, Handtools,Gen Hrdwr	3420
Cutting Tools,Access,Meas Dev	3545
Cyclic Orgnc Crudes, Pigmnts	2865
Dairy Farms	0240
Dairy Farms	0241
Dairy Pds, Ex Dry, Can-Whsl	5143
Dairy Products	2020
Dairy Products Stores	5450
Dairy Products Stores	5451
Dance Studios,Schools,Halls	7910

Industry	SIC Code
Dance Studios,Schools,Halls	7911
Data Processing Schools	8243
Deciduous Tree Fruits	0175
Deep Sea Dom Trans-Freight	4420
Deep Sea Dom Trans-Freight	4424
Deep Sea Frn Trans-Freight	4410
Deep Sea Frn Trans-Freight	4412
Deep Sea Pass Trans,Ex Ferry	4481
Dental Equipment and Supplies	3843
Dental Laboratories	8072
Department Stores	5310
Department Stores	5311
Depository Institutions	6000
Detect,Guard,Armor Car Svcs	7381
Die-Cut Papr, Paprbd, Cardbd	2675
Dimension Stone	1410
Dimension Stone	1411
Direct Mail Advertising Svcs	7331
Direct Selling Establishment	5963
Disinfecting,Pest Control Sv	7342
Distilled and Blended Liquor	2085
Dog and Cat Food	2047
Dolls and Stuffed Toys	3942
Dolls,Toys,Games,Sportng Gds	3940
Drapery Hrdwr, Window Blinds	2591
Drapry,Curtn,Upholstry Store	5714
Drawng,Insulatng Nonfer Wire	3357
Dress and Work Gloves, Ex Knit	2381
Drilling Oil and Gas Wells	1381
Drinking Places (Alcoholic)	5813
Drive-In Theaters	7833
Drug and Proprietary Stores	5910
Drug and Proprietary Stores	5912
Drugs	2830
Drugs and Proprietary-Whsl	5120
Drugs and Proprietary-Whsl	5122
Dry, Dehydr Fruit, Veg, Soup	2034
Drycleaning Plants, Ex Rugs	7216
Dry,Condensd,Evap Dairy Pds	2023
Durable Goods-Wholesale	5000

Industry	SIC Code
Durable Goods-Wholesale, Nec	5099
Dye,Finish Txtls,Ex Wool,Knt	2260
Eating and Drinking Places	5800
Eating and Drinking Places	5810
Eating Places	5812
Edl,Religious,Charity Trusts	6732
Educational Services	8200
Elec Apparatus and Equip-Whsl	5063
Elec Appliance,TV,Radio-Whsl	5064
Elec Eq-Internl Combust Engn	3694
Elec, Gas Welding, Solder Eq	3548
Elec Indl Apparatus, Nec	3629
Elec Meas and Test Instruments	3825
Elec Transmission and Distr Eq	3610
Elec,Electr Repair Shops,Nec	7629
Electr Coil,Transfrm,Inductr	3677
Electr, Oth Elec Eq, Ex Cmp	3600
Electric and Other Serv Comb	4931
Electric, Gas, Sanitary Serv	4900
Electric Housewares and Fans	3634
Electric Lamp Bulbs and Tubes	3641
Electric Lighting, Wiring Eq	3640
Electric Services	4910
Electric Services	4911
Electrical Goods-Wholesale	5060
Electrical Indl Apparatus	3620
Electrical Machy, Equip, Nec	3699
Electrical Repair Shops	7620
Electrical Work	1730
Electrical Work	1731
Electric,Gas,Other Serv Comb	4930
Electromedical Apparatus	3845
Electrometal Pds, Ex Steel	3313
Electron Tubes	3671
Electronic Capacitors	3675
Electronic Comp, Accessories	3670
Electronic Components, Nec	3679
Electronic Computers	3571
Electronic Connectors	3678
Electronic Parts,Eq-Whsl,Nec	5065

Industry	SIC Code
Electronic Resistors	3676
Electroplate,Plating,Polish	3471
Elementary,Secondary Schools	8210
Elementary,Secondary Schools	8211
Elevators and Moving Stairways	3534
Employment Agencies	7361
Enamel Iron and Mtl Sanitary Pd	3431
Engineering Services	8711
Engines and Turbines	3510
Engr, Architect, Survey Svcs	8710
Engr,Acc,Resh,Mgmt,Rel Svcs	8700
Envelopes	2677
Equip Rental and Leasing, Nec	7359
Excavation Work	1794
Exec and Legislative Combined	9130
Exec and Legislative Combined	9131
Executive Offices	9110
Executive Offices	9111
Explosives	2892
Fabr Metal,Ex Machy,Trans Eq	3400
Fabricated Metal Pds, Nec	3499
Fabricated Pipe and Fittings	3498
Fabricated Plate Work	3443
Fabricated Rubber Pds, Nec	3060
Fabricated Rubber Pds, Nec	3069
Fabricated Structural Metal	3440
Fabricated Structural Metal	3441
Fabricated Textile Pds, Nec	2399
Facilities Support Mgmt Svcs	8744
Family Clothing Stores	5650
Family Clothing Stores	5651
Farm and Garden Mach and Eq-Whsl	5083
Farm and Garden Machinery and Eq	3520
Farm Labor and Management Svcs	0760
Farm Labor Cntrctrs,Crw Lead	0761
Farm Machinery and Equipment	3523
Farm Management Services	0762
Farm Pd Warehouse and Storage	4221
Farm-Prod Raw Matl-Whsl, Nec	5159
Farm-Product Raw Matl-Whsl	5150

Industry	SIC Code
Farm Supplies-Wholesale	5191
Fasteners,Buttons,Needle,Pin	3965
Fats and Oils	2070
Federal Credit Agencies	6110
Federal Credit Agencies	6111
Federal Reserve Banks	6011
Ferries	4482
Ferroalloy Ores, Ex Vanadium	1060
Ferroalloy Ores, Ex Vanadium	1061
Fertilizers, Mixing Only	2875
Fiber Cans, Tubes, Drums	2655
Field Crops, Ex Cash Grains	0130
Field Crps,Ex Cash Grain,Nec	0139
Finance Lessors	6172
Finance Services	6199
Fine Earthnwr Table Articles	3263
Finfish	0912
Finish Brdwovn Fabric-Cotton	2261
Finish Brdwovn Man MadeandSilk	2262
Finishers of Textiles, Nec	2269
Fire, Marine, Casualty Ins	6330
Fire, Marine, Casualty Ins	6331
Fire Protection	9224
Fish and Seafoods-Wholesale	5146
Fish Hatcheries and Preserves	0920
Fish Hatcheries and Preserves	0921
Fishing, Hunting and Trapping	0900
Flat Glass	3210
Flat Glass	3211
Flavoring Extract,Syrup, Nec	2087
Floor Covering Stores	5713
Floor Layng,Oth Floorwk, Nec	1752
Florists	5992
Flour and Other Grain Mill Pds	2041
Flowers, Florist Supply-Whsl	5193
Fluid Milk	2026
Fluid Power Pumps and Motors	3594
Fluid Powr Cylndrs,Actuatrs	3593
Fluid Powr Valve,Hose Fittng	3492
Foldng Paprbrd Box, Incl San	2657

Industry	SIC Code
Food and Kindred Products	2000
Food Crops Grown Under Cover	0182
Food Preparations, Nec	2099
Food Products Machinery	3556
Food Stores	5400
Footwear, Except Rubber	3140
Footwear, Except Rubber, Nec	3149
Footwear-Wholesale	5139
Forest Nursery, Forest Prods	0830
Forest Nursery, Forest Prods	0831
Forestry	0800
Forestry Services	0850
Forestry Services	0851
Fresh Fruit and Vegetable-Whsl	5148
Frn Banks,Branches,Agencies	6080
Frn Trade and Intl Banking	6082
Frozen Bakery Pds, Ex Bread	2053
Frozen Fruit,Juice,Vegetable	2037
Frozen Specialites, Nec	2038
Fruit and Vegetable Markets	5430
Fruit and Vegetable Markets	5431
Fruits and Tree Nuts	0170
Fruits and Tree Nuts, Nec	0179
Fuel Dealers	5980
Fuel Dealers, Nec	5989
Fuel Oil Dealers	5983
Functions Rel to Dep Banking	6090
Functions Rel to Dep Bkg,Nec	6099
Funeral Service, Crematories	7260
Funeral Service, Crematories	7261
Fur-Bearing Animals, Rabbits	0271
Fur Goods	2370
Fur Goods	2371
Furniture and Fixtures	2500
Furniture and Fixtures, Nec	2599
Furniture Stores	5712
Furniture-Wholesale	5021
Furnitureand Home Furnsh-Whsl	5020
Games,Toys,Chld Veh,Ex Dolls	3944
Garment Pressing and Agents	7212

Industry	SIC Code
Gas and Other Serv Combined	4932
Gas Production and Distr	4920
Gaskets,Packng,Sealng Device	3053
Gasoline Service Stations	5540
Gasoline Service Stations	5541
Gen Automotive Repair Shops	7538
Gen Bldg Contractor-Residntl	1520
Gen Bldg Contractors-Nonres	1540
Gen Contr-Indl Bldgs and Whse	1541
Gen Contr-Single-Family Home	1521
Gen Contractor-Nonres Bldgs	1542
Gen Contractor-Oth Residentl	1522
Gen Farms-Lvstk, Animal Spec	0290
Gen Farms-Lvstk, Animal Spec	0291
Gen Livestk,Ex Dairy,Poultry	0219
Gen Med and Surgical Hospitals	8062
General Farms,Primarily Crop	0190
General Farms,Primarily Crop	0191
General Government, Nec	9190
General Government, Nec	9199
General Indl Mach and Eq, Nec	3569
General Industrial Mach and Eq	3560
General Merchandise Stores	5300
General Warehousing, Storage	4225
Gift,Novelty,Souvenir Shops	5947
Girl,Child,Infnt Dress,Shirt	2361
Girls,Child,Infant Outerwear	2360
Girls,Child,Infnt Outwr, Nec	2369
Glass and Glazing Work	1793
Glass Containers	3221
Glass Pd,Made of Purch Glass	3230
Glass Pd,Made of Purch Glass	3231
Glass,Glasswr-Pressed,Blown	3220
Gold and Silver Ores	1040
Gold Ores	1041
Government, Ex Finance	9100
Grain and Field Beans-Whsl	5153
Grain Mill Products	2040
Grapes	0172
Gray, Ductile Iron Foundries	3321

Industry	SIC Code
Greeting Cards	2770
Greeting Cards	2771
Groceries and Related Pds-Whsl	5140
Groceries and Related-Whsl,Nec	5149
Groceries, General Line-Whsl	5141
Grocery Stores	5410
Grocery Stores	5411
Grt Lakes, St Lawrence Trans	4430
Grt Lakes, St Lawrence Trans	4432
Gskets,Hose,Bltng-Rubr,Plstc	3050
Guid Miss,Space Veh Part,Nec	3769
Guid Miss,Space Veh Propulsn	3764
Guided Missiles and Space Veh	3761
Guided Missiles and Space Vehc	3760
Gum and Wood Chemicals	2861
Gypsum Products	3275
Handbags,Other Leather Goods	3170
Hand,Edge Tool, Ex Mach Tool	3423
Hard Surface Floor Cover,Nec	3996
Hardware, Nec	3429
Hardware Stores	5250
Hardware Stores	5251
Hardware-Wholesale	5072
Hardwd Dimension,Floor Mills	2426
Hardwood Veneer and Plywood	2435
Hardwr, Plumb, Heat Eq-Whsl	5070
Hats, Caps, and Millinery	2350
Hats, Caps, and Millinery	2353
Hazardous Waste Management	4955
Health and Allied Services,Nec	8099
Health Practitioners, Nec	8049
Health Services	8000
Heating Eq, Plumbing Fixture	3430
Heating Eq,Ex Elec,Air Furnc	3433
Heavy Constr Eq Rental,Lease	7353
Heavy Constr-Not Bldg Constr	1600
Heavy Construction, Nec	1629
Help Supply Services	7363
Hghwy,Street Constr,Ex Elvtd	1610
Hghwy,Street Constr,Ex Elvtd	1611

Industry	SIC Code
Hobby, Toy, and Game Shops	5945
Hogs	0213
Holding Offices	6710
Holding,Other Invest Offices	6700
Home Furn,Furnishings Stores	5710
Home Furnishings-Wholesale	5023
Home Furniture and Equip Store	5700
Home Health Care Services	8080
Home Health Care Services	8082
Homefrnshngs,Ex Crtns,Drapes	2392
Horses and Other Equines	0272
Horticultural Specialties	0180
Hosiery, Nec	2252
Hospital and Medical Svc Plans	6324
Hospitals	8060
Hotels and Motels	7010
Hotels and Motels	7011
Hotels, Other Lodging Places	7000
House Slippers	3142
Househld Refrigeratr,Freezer	3632
Household Appliance Stores	5720
Household Appliance Stores	5722
Household Appliances	3630
Household Appliances, Nec	3639
Household Audio and Video Eq	3651
Household Cooking Equipment	3631
Household Furniture	2510
Household Furniture, Nec	2519
Household Laundry Equipment	3633
Household Vacuum Cleaners	3635
Hshld Audio,Vid Eq,Audio Rec	3650
Hunt, Trap, Game Propagation	0970
Hunt, Trap, Game Propagation	0971
Hvy Constr,Ex Highway,Street	1620
Ice Cream and Frozen Desserts	2024
In Vitro,In Vivo Diagnostics	2835
Individual,Family Social Svc	8320
Individual,Family Social Svc	8322
Indl and Pers Serv Paper-Whsl	5113
Indl Coml Fans,Blowrs,Oth Eq	3564

Industry	SIC Code
Indl, Coml Machy, Equip, Nec	3599
Indl Inorganic Chemicals	2810
Indl Inorganic Chemicals, Nec	2819
Indl Organic Chemicals, Nec	2869
Indl Process Furnaces, Ovens	3567
Indl Trucks, Tractors, Trailrs	3537
Indl, Comml Machy, Computer Eq	3500
Industrial Conglomerates	9997
Industrial Gases	2813
Industrial Launderers	7218
Industrial Mach and Eq-Whsl	5084
Industrial Measurement Instr	3823
Industrial Organic Chemicals	2860
Industrial Patterns	3543
Industrial Sand	1446
Industrial Supplies-Whsl	5085
Industrial Valves	3491
Information Retrieval Svcs	7375
Inorganic Pigments	2816
Ins Agents, Brokers and Service	6400
Ins Agents, Brokers and Service	6410
Ins Agents, Brokers and Service	6411
Install or Erect Bldg Eq, Nec	1796
Insurance Carriers	6300
Insurance Carriers, Nec	6390
Insurance Carriers, Nec	6399
Intercity, Rural Bus Transprt	4130
Intercity, Rural Bus Transprt	4131
Intermediate Care Facilities	8052
Internal Combustn Engine, Nec	3519
International Affairs	9720
International Affairs	9721
Investment Advice	6282
Investment Offices	6720
Investors, Nec	6799
Irish Potatoes	0134
Iron and Steel Forgings	3462
Iron and Steel Foundries	3320
Iron Ores	1010
Iron Ores	1011

Industry	SIC Code
Irrigation Systems	4970
Irrigation Systems	4971
Jewelers' Findings, Materials	3915
Jewelry and Watches-Whsl	5094
Jewelry, Precious Metal	3911
Jewelry Stores	5944
Jewelry, Silverwr, Plated Ware	3910
Job Training, Voc Rehab Svcs	8330
Job Training, Voc Rehab Svcs	8331
Jr Colleges, Tech Institutes	8222
Justice, Public Order, Safety	9200
Kaolin and Ball Clay	1455
Kidney Dialysis Centers	8092
Knit Outerwear Mills	2253
Knit Underwr, Nighwr Mills	2254
Knitting Mills	2250
Knitting Mills, Nec	2259
Lab Analytical Instruments	3826
Lab Apparatus and Furniture	3821
Lab App, Optic, Meas, Ctl Instr	3820
Labor Unions and Similar Orgs	8630
Labor Unions and Similar Orgs	8631
Lace and Warp Knit Fabrc Mills	2258
Lamin Plas Plate, Sheet, Shape	3083
Land Subdividers, Developers	6550
Land, Mineral, Wildlife Consv	9512
Landscape Counsel and Planning	0781
Landscape, Horticultural Svcs	0780
Laundry and Garment Svcs, Nec	7219
Laundry, Cleaning, Garment Svc	7210
Lawn and Garden Services	0782
Lawn, Garden Tractors, Equip	3524
Lead and Zinc Ores	1030
Lead and Zinc Ores	1031
Lead Pencil, Crayon, Art Matl	3952
Leather and Leather Products	3100
Leather Gloves and Mittens	3150
Leather Gloves and Mittens	3151
Leather Goods, Nec	3190
Leather Goods, Nec	3199

Industry	SIC Code
Leather Tanning and Finishing	3110
Leather Tanning and Finishing	3111
Leather,Sheep-Lined Clothing	2386
Legal Counsel and Prosecution	9222
Legal Services	8100
Legal Services	8110
Legal Services	8111
Legislative Bodies	9120
Legislative Bodies	9121
Lessors of Railroad Property	6517
Lessors of Real Property,Nec	6519
Libraries	8230
Libraries	8231
Life Insurance	6310
Life Insurance	6311
Lighting Equipment, Nec	3648
Lime	3274
Linen Supply	7213
Liquefied Pete Gas Dealers	5984
Liquor Stores	5920
Liquor Stores	5921
Livestock Svcs,Ex Veterinary	0751
Livestock-Wholesale	5154
Livestock,Ex Dairy and Poultry	0210
Loan Brokers	6163
Local and Suburban Transit	4111
Local Bus Charter Service	4141
Local Passenger Trans, Nec	4119
Local Trucking - W/O Storage	4212
Local Trucking With Storage	4214
Local,Suburb Passenger Trans	4110
Logging	2410
Logging	2411
Lubricating Oils and Greases	2992
Luggage	3160
Luggage	3161
Luggage,Leather Goods Stores	5948
Lumber and Oth Bldg Matl-Retl	5210
Lumber and Oth Bldg Matl-Retl	5211
Lumber and Constr Matl-Whsl	5030

Industry	SIC Code
Lumber and Wood Pds, Ex Furn	2400
Lumber, Plywd, Millwork-Whsl	5031
Macaroni,Spaghetti and Noodles	2098
Machine Tools, Metal Cutting	3541
Machine Tools, Metal Forming	3542
Machinery and Equipment-Whsl	5080
Magnetc,Optic Recordng Media	3695
Mailing,Repro,Comml Art Svcs	7330
Malleable Iron Foundries	3322
Malt	2083
Malt Beverages	2082
Management Consulting Svcs	8742
Management Services	8741
Manifold Business Forms	2760
Manifold Business Forms	2761
Manufactured Ice	2097
Manufacturing Industries,Nec	3999
Marinas	4493
Marine Cargo Handling	4491
Marking Devices	3953
Masonry, Stone Set, Other	1741
Masonry,Stonewrk,Tile,Plastr	1740
Mattress,Foundatns, Conv Bed	2515
Meas and Controlling Dev, Nec	3829
Meas Instr;Photo Gds;Watches	3800
Measuring and Dispensing Pumps	3586
Meat Packing Plants	2011
Meat Products	2010
Meat,Fish Mkt,Incl Provisnrs	5420
Meat,Fish Mkt,Incl Provisnrs	5421
Meats and Meat Products-Whsl	5147
Mech Power Transmissn Eq,Nec	3568
Med, Dental, Hosp Eq-Whsl	5047
Medical and Dental Labs	8070
Medical Eq Rental and Leasing	7352
Medical Laboratories	8071
Medicinal Chems,Botanicl Pds	2833
Membership Hotels and Lodging	7040
Membership Hotels and Lodging	7041
Membership Organizations	8600

Industry	SIC Code
Membership Organizations,Nec	8690
Membership Organizations,Nec	8699
Membership Sport and Rec Clubs	7997
Men's and Boys's Clothing-Whsl	5136
Men's and Boys' Neckwear	2323
Men's, Boys' Clothing Stores	5610
Men's, Boys' Clothing Stores	5611
Men's Footwear, Ex Athletic	3143
Mens and Boys Suits, Coats	2310
Mens and Boys Suits, Coats	2311
Mens and Boys Work Clothing	2326
Mens and Boys Clothing, Nec	2329
Mens, Boys Trousers and Slacks	2325
Mens, Boys Undrwr, Nightwear	2322
Mens,Boys Frnsh, Work Clthng	2320
Mens,Boys Shirts,Ex Wk Shirt	2321
Metal Cans	3411
Metal Cans, Shipping Contain	3410
Metal Doors,Frames,Mold,Trim	3442
Metal Foil and Leaf	3497
Metal Forgings and Stampings	3460
Metal Heat Treating	3398
Metal Household Furniture	2514
Metal Mining	1000
Metal Mining Services	1080
Metal Mining Services	1081
Metal Shipping Barrels,Drums	3412
Metal Stampings, Nec	3469
Metals Service Centers-Whsl	5051
Metals,Minerals,Ex Pete-Whsl	5050
Metalworking Machinery and Eq	3540
Metalworking Machinery, Nec	3549
Mgmt and Public Relations Svcs	8740
Mgmt Invt Offices, Open-End	6722
Millwork	2431
Millwork,Veneer,Plywood	2430
Mineral Royalty Traders	6795
Mineral Wool	3296
Minrls,Earths-Ground,Treated	3295
Misc Amusement and Rec Service	7990

Industry	SIC Code
Misc Apparel and Accessories	2380
Misc Apparel, Accesory Stores	5690
Misc Apparel, Accesory Stores	5699
Misc Business Credit Instn	6159
Misc Business Services	7380
Misc Chemical Products	2890
Misc Durable Goods-Whsl	5090
Misc Elec Machy, Eq, Supplies	3690
Misc Equip Rental and Leasing	7350
Misc Fabricated Metal Prods	3490
Misc Fabricated Textile Pds	2390
Misc Fabricated Wire Prods	3496
Misc Food Preps, Kindred Pds	2090
Misc Furniture and Fixtures	2590
Misc General Mds Stores	5399
Misc General Mdse Stores	5390
Misc Health and Allied Svc, Nec	8090
Misc Homefurnishings Stores	5719
Misc Indl, Coml, Machy and Eq	3590
Misc Manufacturng Industries	3900
Misc Manufacturng Industries	3990
Misc Marine Products	0919
Misc Nondurable Goods-Whsl	5190
Misc Nonmtl Mineral, Ex Fuels	1490
Misc Nonmtl Minrls, Ex Fuels	1499
Misc Pds of Petroleum and Coal	2990
Misc Personal Services	7290
Misc Personal Services, Nec	7299
Misc Plastics Products	3080
Misc Primary Metal Products	3390
Misc Repair Services	7600
Misc Repair Shops and Rel Svcs	7690
Misc Retail Stores, Nec	5999
Misc Shopping Goods Stores	5940
Misc Special Trade Contractr	1790
Misc Structural Metal Work	3449
Misc Svc Incidental to Trans	4780
Misc Transportation Equip	3790
Miscellaneous Food Stores	5490
Miscellaneous Food Stores	5499

Industry	SIC Code
Miscellaneous Investing	6790
Miscellaneous Metal Ores	1090
Miscellaneous Metal Ores,Nec	1099
Miscellaneous Publishing	2740
Miscellaneous Publishing	2741
Miscellaneous Retail	5900
Miscellaneous Textile Goods	2290
Miscellaneous Wood Products	2490
Mixed,Mfg or LPG Prodn/Distr	4925
Mng Machy, Eq, Ex Oil Field	3532
Mng, Quarry Nonmtl Minerals	1400
Mnmd Org Fiber,Ex Cellulosic	2824
Mobile Home Dealers	5270
Mobile Home Dealers	5271
Mobile Homes	2451
Molded, Extr Mech Rubber Gds	3061
Mortgage Bankers and Loan Corr	6162
Mortgage Bankers and Brokers	6160
Motion Pic, Videotape Prodn	7812
Motion Pict, Videotape Distr	7822
Motion Picture Distr and Svcs	7820
Motion Picture Prodn, Svcs	7810
Motion Picture Theaters	7830
Motion Pictures	7800
Motor Freight Trans,Warehous	4200
Motor Homes	3716
Motor Veh Dealer (Used Only)	5520
Motor Veh Dealer (Used Only)	5521
Motor Veh Dealers (New,Used)	5510
Motor Veh Dealers (New,Used)	5511
Motor Veh Parts, Supply-Whsl	5010
Motor Veh Parts, Used-Whsl	5015
Motor Veh Suply,New Pts-Whsl	5013
Motor Veh TermI,Svc Facility	4170
Motor Veh TermI,Svc Facility	4173
Motor Vehicle Inspection Svc	4785
Motor Vehicle Part,Accessory	3714
Motor Vehicles and Car Bodies	3711
Motor Vehicles, Motor Veh Eq	3710
Motorcycle Dealers	5570

Industry	SIC Code
Motorcycle Dealers	5571
Motorcycles,Bicycles and Parts	3750
Motorcycles,Bicycles and Parts	3751
Motors and Generators	3621
Multi-Sector Holdings	9998
Museum,Gallery,Botanic Gardn	8400
Museums and Art Galleries	8410
Museums and Art Galleries	8412
Musical Instrument Stores	5736
Musical Instruments	3930
Musical Instruments	3931
Nailed, Lock Corner Wood Box	2441
Narrow Fabrc,oth Smlwrs Mill	2240
Narrow Fabrc,Oth Smlwrs Mill	2241
Nat, Process, Imitatn Cheese	2022
National Commercial Banks	6021
National Security	9710
National Security	9711
Natl Security and Intl Affairs	9700
Natural Gas Distribution	4924
Natural Gas Liquids	1320
Natural Gas Liquids	1321
Natural Gas Transmis and Distr	4923
Natural Gas Transmission	4922
New Dealers and Newsstands	5994
News Syndicates	7383
Newspaper:Pubg, Pubg and Print	2710
Newspaper:Pubg, Pubg and Print	2711
Nitrogenous Fertilizers	2873
Nonclassifiable Establishmnt	9900
Nonclassifiable Establishmnt	9990
Nonclassifiable Establishmnt	9999
Nonclay Refractories	3297
Noncomml Resh Organizations	8733
Noncurrent-Carry Wiring Dev	3644
Nondeposit Trust Facilities	6091
Nondepository Credit Instn	6100
Nondurable Goods-Wholesale	5100
Nondurable Goods-Whsl, Nec	5199
Nonfer Die-Castings, Ex Alum	3364

Industry	SIC Code
Nonfer Foundries (Castings)	3360
Nonfer Foundrs,Ex Alum,Coppr	3369
Nonferrous Forgings	3463
Nonmetallic Mineral Pds, Nec	3299
Nonmtl Minrl Svcs, Ex Fuels	1480
Nonmtl Minrl Svcs, Ex Fuels	1481
Nonoperating Establishments	9995
Nonstore Retailers	5960
Nonwoven Fabrics	2297
Nurseries,Lawn,Garden Stores	5260
Nurseries,Lawn,Garden Stores	5261
Nursing and Personal Care Fac	8050
Nursng,Personal Care Fac,Nec	8059
Office Equipment-Wholesale	5044
Office Furniture	2520
Office Furniture, Ex Wood	2522
Office Machines, Nec	3579
Offices and Clinics-Dentists	8020
Offices and Clinics-Dentists	8021
Offices-Bank Holding Company	6712
Offices-Holdng Companies,Nec	6719
Offices of Chiropractors	8041
Offices of Medical Doctors	8010
Offices of Medical Doctors	8011
Offices of Optometrists	8042
Offices of Podiatrists	8043
Offices-Osteopathic Doctors	8030
Offices-Osteopathic Doctors	8031
Oil and Gas Field Machy, Equip	3533
Oil and Gas Field Services,Nec	1389
Oil and Gas Extraction	1300
Oil and Gas Field Expl Svcs	1382
Oil and Gas Field Services	1380
Oil Royalty Traders	6792
Operative Builders	1530
Operative Builders	1531
Operators-Apartment Bldgs	6513
Operators-Nonres Bldgs	6512
Operators-Other Than Apartmt	6514
Operators-Res Mobile Home	6515

Industry	SIC Code
Ophthalmic Goods	3850
Ophthalmic Goods	3851
Ophthalmic Goods-Wholesale	5048
Optical Goods Stores	5995
Optical Instruments and Lenses	3827
Ordnance and Accessories, Nec	3489
Ordnance and Accessories	3480
Ornamental Shrub and Tree Svcs	0783
Ornmntl Florclture,Nursry Pd	0181
Ortho,Prosth,Surg Appl,Suply	3842
Other Health Care Practionrs	8040
Outdoor Advertising Services	7312
Packaged Frozen Foods-Whsl	5142
Packaging Machinery	3565
Packing and Crating	4783
Paint,Glass,Wallpaper Stores	5230
Paint,Glass,Wallpaper Stores	5231
Painting and Paper Hanging	1720
Painting and Paper Hanging	1721
Paints, Varnishes, Lacquers	2850
Paints, Varnishes, Lacquers	2851
Paint,Varnish,Supplies-Whsl	5198
Paper and Paper Products-Whsl	5110
Paper and Allied Products	2600
Paper Industries Machinery	3554
Paper Mills	2620
Paper Mills	2621
Paperboard Containers, Boxes	2650
Paperboard Mills	2630
Paperboard Mills	2631
Partitions,Shelving,Lockers	2540
Partitn,Shelf,Locker,Ex Wood	2542
Passenger Car Leasing	7515
Passenger Car Rental	7514
Patent Owners and Lessors	6794
Pds of Petroleum and Coal, Nec	2999
Pens, Mech Pencils and Parts	3951
Pension,Health,Welfare Funds	6370
Pension,Health,Welfare Funds	6371
Pens,Pencils,Oth Artist Matl	3950

Industry	SIC Code
Perfume,Cosmetic,Toilet Prep	2844
Periodical:Pubg,Pubg and Print	2720
Periodical:Pubg,Pubg and Print	2721
Pers Leather Gds,Ex Handbags	3172
Personal Credit Institutions	6140
Personal Credit institutions	6141
Personal Services	7200
Personnel Supply Services	7360
Pesticides, Agric Chems, Nec	2879
Pete Refining and Related Inds	2900
Petroleum and Pete Pds-Whsl	5170
Petroleum Bulk Stations-Whsl	5171
Petroleum Refining	2910
Petroleum Refining	2911
Petroleum,Ex Bulk Statn-Whsl	5172
Pharmaceutical Preparations	2834
Phone Comm Ex Radiotelephone	4813
Phono Recrds,Audio Tape,Disk	3652
Phosphate Rock	1475
Phosphatic Fertilizers	2874
Photo Studios, Portrait	7220
Photo Studios, Portrait	7221
Photocopying,Duplicating Svc	7334
Photofinishing Laboratories	7384
Photographic Eq, Supply-Whsl	5043
Photographic Equip and Supply	3860
Photographic Equip and Supply	3861
Physical Fitness Facilities	7991
Pickld Fruit,Veg,Sauce,Seas	2035
Piece Gds and Notions-Whsl	5131
Pipe Lines, Ex Natural Gas	4600
Pipe Lines, Ex Natural Gas	4610
Pipelines, Nec	4619
Pkg Paper, Plastics Film	2671
Plastc,Synth Matls;Ex Glass	2820
Plastic,Foil,Coatd Papr Bags	2673
Plastics Bottles	3085
Plastics Foam Products	3086
Plastics Materials-Wholesale	5162
Plastics Pipe	3084

Industry	SIC Code
Plastics Plumbing Fixtures	3088
Plastics Products, Nec	3089
Plastics,Resins,Elastomers	2821
Platemakng, Related Services	2796
Pleat,Decor,Novelty Stitchng	2395
Plstrng,Drywall,Insultn Work	1742
Plumb Fixture Fittings, Trim	3432
Plumb, Heat and Air-Condition	1710
Plumb, Heat and Air-Condition	1711
Plumb,Heat Eq-Hydronics-Whsl	5074
Police Protection	9221
Political Organizations	8650
Political Organziations	8651
Porcelain Electrical Supply	3264
Potash,Soda,Borate Minerals	1474
Potato Chps,Corn Chps,Snacks	2096
Pottery and Related Products	3260
Pottery Products, Nec	3269
Poultry and Poultry Prods-Whsl	5144
Poultry and Eggs	0250
Poultry and Eggs, Nec	0259
Poultry Hatcheries	0254
Poultry Slaughter and Process	2015
Power-Driven Handtools	3546
Power Laundry,Family and Comml	7211
Prefab Metal Bldgs and Comp	3448
Prefab Wood Bldgs,Components	2452
Prep Feed Anmls-Ex Dogs,Cats	2048
Prep Fresh,Frozn Fish, Seafd	2092
Prepackaged Software	7372
Prepared Flour Mixes, Doughs	2045
Pressed and Blown Glass, Nec	3229
Prim Production of Aluminum	3334
Prim Smelt and Refin of Copper	3331
Prim Smelt-Nonfer, Ex Cu, Al	3339
Prim Smelt,Refin Nonfer Metl	3330
Primary Batteries, Dry and Wet	3692
Primary Metal Industries	3300
Primary Metal Products, Nec	3399
Printed Circuit Boards	3672

Industry	SIC Code
Printing Ink	2893
Printing Trades Machy, Equip	3555
Printing, Writing Paper-Whsl	5111
Printing,Publishing and Allied	2700
Private Households	8800
Private Households	8810
Private Households	8811
Prof and Coml Eq and Supply-Whsl	5040
Prof Eq and Supply-Whsl, Nec	5049
Prof Membership Organization	8620
Prof Membership Organization	8621
Prof Sports Clubs, Promoters	7941
Psychiatric Hospitals	8063
Public Bldg and Rel Furniture	2530
Public Bldg and Rel Furniture	2531
Public Finance, Taxation	9300
Public Finance, Taxation	9310
Public Finance, Taxation	9311
Public Golf Courses	7992
Public Order and Safety	9220
Public Order and Safety, Nec	9229
Public Relations Services	8743
Public Warehousing and Storage	4220
Pulp Mills	2610
Pulp Mills	2611
Pumps and Pumping Equipment	3561
Pwr,Distr,Spec'l Transformers	3612
Racing,Incl Track Operations	7948
Radio and TV Repair Shops	7622
Radio Broadcasting Stations	4832
Radio, TV Advertising Reps	7313
Radio, TV Broadcast, Comm Eq	3663
Radio, TV Broadcast Stations	4830
Radiotelephone Communication	4812
Radio,TV, and Music Stores	5730
Radio,TV,Cons Electr Stores	5731
Railroad Equipment	3740
Railroad Equipment	3743
Railroad Transportation	4000
Railroads	4010

Industry	SIC Code
Railroads,Line-Haul Operatng	4011
Ready-Mixed Concrete	3273
Real Estate	6500
Real Estate Agents and Mgrs	6530
Real Estate Agents and Mgrs	6531
Real Estate Dealers	6532
Real Estate Investment Trust	6798
Real Estate Operators,Lessor	6510
Rec Vehicle Parks, Campsites	7033
Reconstituted Wood Products	2493
Record and Tape Stores	5735
Recreational Vehicle Dealers	5560
Recreational Vehicle Dealers	5561
Refined Petroleum Pipelines	4613
Refrig and Service Ind Machine	3580
Refrig,Air-Cond Svc and Repair	7623
Refrigerated Whse and Storage	4222
Refrigeration Eq and Supp-Whsl	5078
Refuse Systems	4953
Reg, Admin-Comm and Oth Util	9630
Reg, Admin-Comm and Oth Util	9631
Reg, Admin-Trans Programs	9620
Reg, Admin-Trans Programs	9621
Reg-Agric Mktg and Commodities	9640
Reg-Agric Mktg and Commodities	9641
Reg,License-Misc Comml Sctr	9650
Reg,License-Misc Comml Sctr	9651
Relays and Industrial Controls	3625
Religious Organizations	8660
Religious Organizations	8661
Rental of Railroad Cars	4740
Rental of Railroad Cars	4741
Repair Shop,Related Svcs,Nec	7699
Resh,Development,Testing Svc	8730
Resident Elec Lighting Fixtr	3645
Residential Care	8360
Residential Care	8361
Retail Stores, Nec	5990
Reupholster,Furniture Repair	7640
Reupholster,Furniture Repair	7641

Industry	SIC Code
Rice	0112
Rice Milling	2044
Roasted Coffee	2095
Robes and Dressing Gowns	2384
Rolling and Draw Nonfer Metal	3350
Rolling Mill Machinery and Eq	3547
Rolling, Drawng, Extrude Copper	3351
Rolling, Drawng, Extrude Nonfer	3356
Roofing and Siding-Wholesale	5033
Roof, Siding, Sheet Metal Work	1760
Roof, Siding, Sheet Metal Work	1761
Rooming and Boarding Houses	7020
Rooming and Boarding Houses	7021
RR Switching, Terminal Estab	4013
Rubber and Misc Plastics Prods	3000
Rubber and Plastics Footwear	3020
Rubber and Plastics Footwear	3021
Rubber, Plastics Hose and Belts	3052
Salted and Roasted Nuts, Seeds	2068
San Food Contain, Ex Folding	2656
Sand and Gravel	1440
Sanitary Paper Products	2676
Sanitary Services	4950
Sanitary Services, Nec	4959
Sausage, Oth Prepared Meat Pd	2013
Savings Institutions	6030
Savings Instn, Not Fed Chart	6036
Savings Instn, Fed Chartered	6035
Saw Blades and Handsaws	3425
Sawmills and Planing Mills	2420
Sawmills, Planing Mills, Gen	2421
Scales and Balances, Ex Lab	3596
Sched Air Trans, Air Courier	4510
Schiffli Mach Embroideries	2397
School Buses	4150
School Buses	4151
Schools and Education Svcs, Nec	8290
Schools and Education Svcs, Nec	8299
Scrap and Waste Materials-Whsl	5093
Screw Mach Pds, Bolts, Nuts	3450

Industry	SIC Code
Screw Machine Products	3451
Sec Smelt,Refin Nonfer Metal	3340
Sec Smelt,Refin Nonfer Metal	3341
Secretarial,Court Report Svc	7338
Security and Commodity Brokers	6200
Security Brokers and Dealers	6210
Security Brokers and Dealers	6211
Security Systems Service	7382
Security,Commodity Exchanges	6230
Security,Commodity Exchanges	6231
Semiconductor,Related Device	3674
Service Est Eq,Supplies-Whsl	5087
Service Inds for Print Trade	2790
Services, Nec	8900
Services, Nec	8990
Services, Nec	8999
Setup Paperboard Boxes	2652
Sewerage Systems	4952
Sewing, Needlework Stores	5949
Sheep and Goats	0214
Sheet Metal Work	3444
Shellfish	0913
Ship and Boat Bldg and Repairing	3730
Ship Building and Repairing	3731
Shoe Repair, Shoeshine Shops	7250
Shoe Repair, Shoeshine Shops	7251
Shoe Stores	5660
Shoe Stores	5661
Short-Term Bus Credit, Ex Ag	6153
Shortng,Oils,Margarine, Nec	2079
Signs, Advertising Specialty	3993
Silver Ores	1044
Silverware, Plated Ware	3914
Skilled Nursing Care Fac	8051
Small Arms	3484
Small Arms Ammunition	3482
Soap and Other Detergents	2841
Soap,Detergent,Toilet Preps	2840
Social Services	8300
Social Services, Nec	8390

Industry	SIC Code
Social Services, Nec	8399
Softwood Veneer and Plywood	2436
Soil Preparation Services	0710
Soil Preparation Services	0711
Soybean Oil Mills	2075
Soybeans	0116
Space Research and Technology	9660
Space Research and Technology	9661
Spec Outpatient Facility,Nec	8093
Special Clean,Polish Preps	2842
Special Dies,Tools,Die Sets	3544
Special Industry Machinery	3550
Special Industry Machy, Nec	3559
Special Product Sawmills,Nec	2429
Special Trade Contractor,Nec	1799
Special Whse and Storage, Nec	4226
Specialty Hosp,Ex Psychiatric	8069
Speed Changers,Drives,Gears	3566
Sport Gds Stores, Bike Shops	5941
Sporting and Athletic Gds, Nec	3949
Sporting and Rec Goods-Whsl	5091
Sporting and Recreation Camps	7032
Srch,Det,Nav,Guid,Aero Sys	3810
Srch,Det,Nav,Guid,Aero Sys	3812
State Commercial Banks	6022
Stationery Stores	5943
Stationery,Office Suply-Whsl	5112
Stationery,Tablets,Rel Prods	2678
Steam, Air-Conditioning Supp	4960
Steam, Air-Conditioning Supp	4961
Steam,Gas,Hydraulic Turbines	3511
Steel Foundries, Nec	3325
Steel Investment Foundries	3324
Steel Pipe and Tubes	3317
Steel Springs, Except Wire	3493
Steel Wiredraw, Nails, Spike	3315
Steel Works and Blast Furnaces	3312
Steel Wrk, RollandFinish Mill	3310
Stone,Clay,Glass,Concrete Pd	3200
Storage Batteries	3691

Industry	SIC Code
Structural Clay Products	3250
Structural Clay Products,Nec	3259
Structural Steel Erection	1791
Structural Wood Members, Nec	2439
Subdivide, Dev, Ex Cemetery	6552
Sugar and Confectionery Prods	2060
Sugarcane and Sugar Beets	0133
Surety Insurance	6350
Surety Insurance	6351
Surface Active Agents	2843
Surgical, Med, Dental Instr	3840
Surgical,Med Instr,Apparatus	3841
Surveying Services	8713
Svc Incidentl To Water Trans	4490
Svc Industry Machinery, Nec	3589
Svc to Motion Picture Prodtm	7819
Svcs Allied W/Exchanges, Nec	6289
Svcs Allied With Exchanges	6280
Svcs to Dwellings, Oth Bldgs	7340
Svcs to Motion Picture Distr	7829
Switchgear and Switchboard App	3613
Synthetic Rubber	2822
Synthetic Rubber	3795
Tax Return Preparation Svcs	7291
Taxicabs	4120
Taxicabs	4121
Tele and Telegraph Apparatus	3661
Telegraph and Oth Message Comm	4820
Telegraph and Oth Message Comm	4822
Telephone Communications	4810
Telephone Interconnect Sys	7385
Television Broadcast Station	4833
Terminl Facility-Mtr Freight	4230
Terminl Facility-Mtr Freight	4231
Terrazzo,Tile,Marble,Mosaic	1743
Testing Laboratories	8734
Textile Bags	2393
Textile Goods, Nec	2299
Textile Machinery	3552
Textile Mill Products	2200

Industry	SIC Code
Theaters, Ex Drive-In	7832
Theatrical Producers and Svcs	7922
Theatrical,Bands,Entertainrs	7920
Thread Mills	2284
Timber Tracts	0810
Timber Tracts	0811
Tire Cord and Fabric	2296
Tire Retread and Repair Shops	7534
Tires and Inner Tubes	3010
Tires and Inner Tubes	3011
Tires and Tubes-Wholesale	5014
Title Abstract Offices	6540
Title Abstract Offices	6541
Title Insurance	6360
Title Insurance	6361
Tobacco	0132
Tobacco and Tobacco Pds-Whsl	5194
Tobacco Products	2100
Tobacco Stemming and Redrying	2140
Tobacco Stemming and Redrying	2141
Tobacco Stores and Stands	5993
Totalizing Fluid Meters	3824
Tour Operators	4725
Towing and Tugboat Services	4492
Toys,Hobby Gds and Supply-Whsl	5092
Trans Eq, Ex Motor Veh-Whsl	5088
Transit and Passenger Trans	4100
Transportation By Air	4500
Transportation Equipment	3700
Transportation Equipment,Nec	3799
Transportation Services	4700
Transportation Services, Nec	4789
Travel Agencies	4724
Travel Trailers and Campers	3792
Tree Nuts	0173
Truck and Bus Bodies	3713
Truck Rent and Lease,No Driver	7513
Truck Trailers	3715
Trucking, Except Local	4213
Trucking,Courier Svc,Ex Air	4210

Industry	SIC Code
Trust,Ex Ed,Religious,Charty	6733
Trusts	6730
Turkeys and Turkey Eggs	0253
Typesetting	2791
Uncoatd Papr, Multiwall Bags	2674
Unit Inv Tr, Closed-End Mgt	6726
United States Postal Service	4300
United States Postal Service	4310
United States Postal Service	4311
Unsupp Plastic Profile Shape	3082
Unsupp Plastics Film and Sheet	3081
Uranium-Radium-Vanadium Ores	1094
Used Merchandise Stores	5930
Used Merchandise Stores	5932
Util Trailer, Rec Veh Rental	7519
Valves and Pipe Fittings, Nec	3494
Variety Stores	5330
Variety Stores	5331
Veg Oil Mills,Ex Corn and Oth	2076
Vegetables and Melons	0160
Vegetables and Melons	0161
Vehicular Lighting Equipment	3647
Veterinary Service-Livestock	0741
Veterinary Services	0740
Veterinary Svcs-Animal Specs	0742
Video Tape Rental	7840
Video Tape Rental	7841
Vitreous China Plumb Fixture	3261
Vitreous China Table Artcils	3262
Vocational Schools	8240
Vocational Schools, Nec	8249
Watch,Clock and Jewelry Repair	7630
Watch,Clock and Jewelry Repair	7631
Watches, Clocks and Parts	3870
Watches, Clocks and Parts	3873
Water Supply	4940
Water Supply	4941
Water Trans of Freight, Nec	4440
Water Trans of Freight, Nec	4449
Water Trans of Passenger,Nec	4489

Industry	SIC Code
Water Transport of Passenger	4480
Water Transport Svcs, Nec	4499
Water Transportation	4400
Water Well Drilling	1780
Water Well Drilling	1781
Waterproof Outerwear	2385
Water,Sewer,Pipeline Constr	1623
Weft Knit Fabric Mills	2257
Welding Repair	7692
Wet Corn Milling	2046
Wheat	0111
Wine and Alcoholic Bev-Whsl	5182
Wine,Brandy and Brandy Spirits	2084
Wire Springs	3495
Wmns, Miss, Chld, Infnt Undgrmt	2340
Wmns, Miss, Chld, Infnt Undrwr	2341
Wmns, Miss, Jrs Blouses, Shirts	2331
Wmns, Miss, Jrs Outerwear, Nec	2339
Wmns, Miss, Jrs Suits, Skirts	2337
Women's Clothing Stores	5620
Women's Clothing Stores	5621
Women's Footwear, Ex Athletic	3144
Women's Handbags and Purses	3171
Women, Child, Infnt Cloth-Whsl	5137
Womens Accesory, Specl Stores	5630
Womens Accesory, Specl Stores	5632
Womens Hosiery, Except Socks	2251
Womens, Misses, Jrs Dresses	2335
Womens, Misses, Jrs Outerwear	2330
Wood Buildings, Mobile Homes	2450
Wood Containers	2440
Wood Containers, Nec	2449
Wood Hshld Furn, Ex Upholsrd	2511
Wood Hshld Furn, Upholsrd	2512
Wood Kitchen Cabinets	2434
Wood Office Furniture	2521
Wood Pallets and Skids	2448
Wood Partition, Shelf, Lockers	2541
Wood Preserving	2491
Wood Products, Nec	2499

Industry	SIC Code
Wood TV, Radio, Phono Cabinets	2517
Woodworking Machinery	3553
Wrecking and Demolition Work	1795
X-Ray and Related Apparatus	3844
Yarn and Thread Mills	2280
Yarn Spinning Mills	2281
Yarn Texturize, Throw, Twist	2282

SIC Codes in Numerical Order

SIC Code	Industry
0100	Agriculture Production-Crops
0110	Cash Grains
0111	Wheat
0112	Rice
0115	Corn
0116	Soybeans
0119	Cash Grains, Nec
0130	Field Crops, Ex Cash Grains
0131	Cotton
0132	Tobacco
0133	Sugarcane and Sugar Beets
0134	Irish Potatoes
0139	Field Crps, Ex Cash Grain, Nec
0160	Vegetables and Melons
0161	Vegetables and Melons
0170	Fruits and Tree Nuts
0171	Berry Crops
0172	Grapes
0173	Tree Nuts
0174	Citrus Fruits
0175	Deciduous Tree Fruits
0179	Fruits and Tree Nuts, Nec
0180	Horticultural Specialties
0181	Ornmntl Florclture, Nursery Pd
0182	Food Crops Grown Under Cover
0190	General Farms, Primarily Crop
0191	General Farms, Primarily Crop
0200	Agric Prod-Lvstk, Animal Spec
0210	Livestock, Ex Dairy and Poultry

SIC Code	Industry
0211	Beef Cattle Feedlots
0212	Beef Cattle, Except Feedlots
0213	Hogs
0214	Sheep and Goats
0219	Gen Livestk,Ex Dairy,Poultry
0240	Dairy Farms
0241	Dairy Farms
0250	Poultry and Eggs
0251	Broiler, Fryer, Roaster, Chickn
0252	Chicken Eggs
0253	Turkeys and Turkey Eggs
0254	Poultry Hatcheries
0259	Poultry and Eggs, Nec
0270	Animal Specialties
0271	Fur-Bearing Animals, Rabbits
0272	Horses and Other Equines
0273	Animal Aquaculture
0279	Animal Specialties, Nec
0290	Gen Farms-Lvstk, Animal Spec
0291	Gen Farms-Lvstk, Animal Spec
0700	Agricultural Services
0710	Soil Preparation Services
0711	Soil Preparation Services
0720	Crop Services
0721	Crop Plntng,Cultvtng,Protect
0722	Crop Harvesting-By Machine
0723	Crop Prep Svcs,Ex Cotton Gin
0724	Cotton Ginning
0740	Veterinary Services
0741	Veterinary Service-Livestock
0742	Veterinary Svcs-Animal Specs
0750	Animal Service, Ex Veterinary
0751	Livestock Svcs,Ex Veterinary
0752	Animal Spec Services, Ex Vet
0760	Farm Labor and Management Svcs
0761	Farm Labor Cntrctrs,Crw Lead
0762	Farm Management Services
0780	Landscape,Horticultural Svcs
0781	Landscape Counsel and Planning
0782	Lawn and Garden Services

SIC Code	Industry
0783	Ornamental Shrub and Tree Svcs
0800	Forestry
0810	Timber Tracts
0811	Timber Tracts
0830	Forest Nursery, Forest Prods
0831	Forest Nursery, Forest Prods
0850	Forestry Services
0851	Forestry Services
0900	Fishing, Hunting and Trapping
0910	Commercial Fishing
0912	Finfish
0913	Shellfish
0919	Misc Marine Products
0920	Fish Hatcheries and Preserves
0921	Fish Hatcheries and Preserves
0970	Hunt, Trap, Game Propagation
0971	Hunt, Trap, Game Propagation
1000	Metal Mining
1010	Iron Ores
1011	Iron Ores
1020	Copper Ores
1021	Copper Ores
1030	Lead and Zinc Ores
1031	Lead and Zinc Ores
1040	Gold and Silver Ores
1041	Gold Ores
1044	Silver Ores
1060	Ferroalloy Ores, Ex Vanadium
1061	Ferroalloy Ores, Ex Vanadium
1080	Metal Mining Services
1081	Metal Mining Services
1090	Miscellaneous Metal Ores
1094	Uranium-Radium-Vanadium Ores
1099	Miscellaneous Metal Ores,Nec
1200	Coal Mining
1220	Bituminous Coal, Lignite Mng
1221	Bitmns Coal, Lignite Surf Mng
1222	Bitmns Coal Undergrnd Mining
1230	Anthracite Mining
1231	Anthracite Mining

SIC Code	Industry
1240	Coal Mining Services
1241	Coal Mining Services
1300	Oil and Gas Extraction
1310	Crude Petroleum and Natural Gs
1311	Crude Petroleum and Natural Gs
1320	Natural Gas Liquids
1321	Natural Gas Liquids
1380	Oil and Gas Field Services
1381	Drilling Oil and Gas Wells
1382	Oil and Gas Field Expl Svcs
1389	Oil and Gas Field Services,Nec
1400	Mng, Quarry Nonmtl Minerals
1410	Dimension Stone
1411	Dimension Stone
1420	Crshd,Brkn Stone,Incl Riprap
1422	Crushed and Broken Limestone
1423	Crushed and Broken Granite
1429	Crushed and Broken Stone, Nec
1440	Sand and Gravel
1442	Construction Sand and Gravel
1446	Industrial Sand
1450	Clay, Ceramic, Refract Mineral
1455	Kaolin and Ball Clay
1459	Clay, Ceramec, Refrct Minrl, Nec
1470	Chem, Fertilizer Mineral Mng
1474	Potash,Soda,Borate Minerals
1475	Phosphate Rock
1479	Chem,Fertilizer Minrl Mng, Nec
1480	Nonmtl Minrl Svcs, Ex Fuels
1481	Nonmtl Minrl Svcs, Ex Fuels
1490	Misc Nonmtl Mineral,Ex Fuels
1499	Misc Nonmtl Minrls, Ex Fuels
1500	Bldg Cnstr-Gen Contr, Op Bldr
1520	Gen Bldg Contractor-Residntl
1521	Gen Contr-Single-Family Home
1522	Gen Contractor-Oth Residentl
1530	Operative Builders
1531	Operative Builders
1540	Gen Bldg Contractors-Nonres
1541	Gen Contr-Indl Bldgs and Whse

SIC Code	Industry
1542	Gen Contractor-Nonres Bldgs
1600	Heavy Constr-Not Bldg Constr
1610	Hghwy,Street Constr,Ex Elvtd
1611	Hghwy,Street Constr,Ex Elvtd
1620	Hvy Constr,Ex Highway,Street
1622	Bridge, Tunl, Elvtd Hghwy Cnstr
1623	Water,Sewer,Pipeline Constr
1629	Heavy Construction, Nec
1700	Construction-Special Trade
1710	Plumb, Heat and Air-Condition
1711	Plumb, Heat and Air-Condition
1720	Painting and Paper Hanging
1721	Painting and Paper Hanging
1730	Electrical Work
1731	Electrical Work
1740	Masonry,Stonewrk,Tile,Plastr
1741	Masonry, Stone Set, Other
1742	Plstrng,Drywall,Insultn Work
1743	Terrazzo,Tile,Marble,Mosaic
1750	Carpentry and Floor Work
1751	Carpentry Work
1752	Floor Layng,Oth Floorwk, Nec
1760	Roof,Siding,Sheet Metal Work
1761	Roof,Siding,Sheet Metal Work
1770	Concrete Work
1771	Concrete Work
1780	Water Well Drilling
1781	Water Well Drilling
1790	Misc Special Trade Contractr
1791	Structural Steel Erection
1793	Glass and Glazing Work
1794	Excavation Work
1795	Wrecking and Demolition Work
1796	Install or Erect Bldg Eq,Nec
1799	Special Trade Contractor,Nec
2000	Food and Kindred Products
2010	Meat Products
2011	Meat Packing Plants
2013	Sausage,Oth Prepared Meat Pd
2015	Poultry Slaughter and Process

SIC Code	Industry
2020	Dairy Products
2021	Creamery Butter
2022	Nat, Process, Imitatn Cheese
2023	Dry, Condensd, Evap Dairy Pds
2024	Ice Cream and Frozen Desserts
2026	Fluid Milk
2030	Can, Frozn, Presrv Fruit and Veg
2032	Canned Specialties
2033	Can Fruit, Veg, Presrv, Jam, Jel
2034	Dry, Dehydr Fruit, Veg, Soup
2035	Pickl'd Fruit, Veg, Sauce, Seas
2037	Frozen Fruit, Juice, Vegetable
2038	Frozen Specialites, Nec
2040	Grain Mill Products
2041	Flour and Other Grain Mill Pds
2043	Cereal Breakfast Foods
2044	Rice Milling
2045	Prepared Flour Mixes, Doughs
2046	Wet Corn Milling
2047	Dog and Cat Food
2048	Prep Feed Anmls-Ex Dogs, Cats
2050	Bakery Products
2051	Bread, Bakery Pds, Ex Cookie
2052	Cookies and Crackers
2053	Frozen Bakery Pds, Ex Bread
2060	Sugar and Confectionery Prods
2061	Cane Sugar, Except Refining
2062	Cane Sugar Refining
2063	Beet Sugar
2064	Candy and Oth Confection Prods
2066	Chocolate and Cocoa Products
2067	Chewing Gum
2068	Salted and Roasted Nuts, Seeds
2070	Fats and Oils
2074	Cottonseed Oil Mills
2075	Soybean Oil Mills
2076	Veg Oil Mills, Ex Corn and Oth
2077	Animal and Marine Fats and Oils
2079	Shortng, Oils, Margarine, Nec
2080	Beverages

SIC Code	Industry
2082	Malt Beverages
2083	Malt
2084	Wine, Brandy and Brandy Spirits
2085	Distilled and Blended Liquor
2086	Btld and Can Soft Drinks, Water
2087	Flavoring Extract, Syrup, Nec
2090	Misc Food Preps, Kindred Pds
2091	Canned, Cured Fish, Seafoods
2092	Prep Fresh, Frozn Fish, SeaFd
2095	Roasted Coffee
2096	Potato Chps, Corn Chps, Snacks
2097	Manufactured Ice
2098	Macaroni, Spaghetti and Noodles
2099	Food Preparations, Nec
2100	Tobacco Products
2110	Cigarettes
2111	Cigarettes
2120	Cigars
2121	Cigars
2130	Chew and Smoke Tobacco, Snuff
2131	Chew and Smoke Tobacco, Snuff
2140	Tobacco Stemming and Redrying
2141	Tobacco Stemming and Redrying
2200	Textile Mill Products
2210	Brdwoven Fabric Mill, Cotton
2211	Brdwoven Fabric Mill, Cotton
2220	Brdwovn Fabric Man Made, Silk
2221	Brdwovn Fabric Man Made, Silk
2230	Brdwovn Fabric, Wool, Incl Dye
2231	Brdwovn Fabric, Wool, Incl Dye
2240	Narrow Fabrc, oth Smlwrs Mill
2241	Narrow Fabrc, Oth Smlwrs Mill
2250	Knitting Mills
2251	Womens Hosiery, Except Socks
2252	Hosiery, Nec
2253	Knit Outerwear Mills
2254	Knit Underwr, Nighwr Mills
2257	Weft Knit Fabric Mills
2258	Lace and Warp Knit Fabrc Mills
2259	Knitting Mills, Nec

SIC Code	Industry
2260	Dye, Finish Txtls, Ex Wool, Knt
2261	Finish Brdwovn Fabric-Cotton
2262	Finish Brdwovn Man Made and Silk
2269	Finishers of Textiles, Nec
2270	Carpets and Rugs
2273	Carpets and Rugs
2280	Yarn and Thread Mills
2281	Yarn Spinning Mills
2282	Yarn Texturize, Throw, Twist
2284	Thread Mills
2290	Miscellaneous Textile Goods
2295	Coated Fabrics, Not Rubberized
2296	Tire Cord and Fabric
2297	Nonwoven Fabrics
2298	Cordage and Twine
2299	Textile Goods, Nec
2300	Apparel and Other Finished Pds
2310	Mens and Boys Suits, Coats
2311	Mens and Boys Suits, Coats
2320	Mens, Boys Frnsh, Work Clthng
2321	Mens, Boys Shirts, Ex Wk Shirt
2322	Mens, Boys Undrwr, Nightwear
2323	Men's and Boys' Neckwear
2325	Mens, Boys Trousers and Slacks
2326	Mens and Boys Work Clothing
2329	Mens and Boys Clothing, Nec
2330	Womens, Misses, Jrs Outerwear
2331	Wmns, Miss, Jrs Blouses, Shirts
2335	Womens, Misses, Jrs Dresses
2337	Wmns, Miss, Jrs Suits, Skirts
2339	Wmns, Miss, Jrs Outerwear, Nec
2340	Wmns, Miss, Chld, Infnt Undgrmt
2341	Wmns, Miss, Chld, Infnt Undrwr
2342	Bras, Girdles, Allied Garments
2350	Hats, Caps, and Millinery
2353	Hats, Caps, and Millinery
2360	Girls, Child, Infant Outerwear
2361	Girl, Child, Infnt Dress, Shirt
2369	Girls, Child, Infnt Outwr, Nec
2370	Fur Goods

SIC Code	Industry
2371	Fur Goods
2380	Misc Apparel and Accessories
2381	Dress and Work Gloves, Ex Knit
2384	Robes and Dressing Gowns
2385	Waterproof Outerwear
2386	Leather, Sheep-Lined Clothing
2387	Apparel Belts
2389	Apparel and Accessories, Nec
2390	Misc Fabricated Textile Pds
2391	Curtains and Draperies
2392	Homefrnshngs, Ex Crtns, Drapes
2393	Textile Bags
2394	Canvas and Related Products
2395	Pleat, Decor, Novelty Stitchng
2396	Auto Trim, Apparel Findings
2397	Schiffli Mach Embroideries
2399	Fabricated Textile Pds, Nec
2400	Lumber and Wood Pds, Ex Furn
2410	Logging
2411	Logging
2420	Sawmills and Planing Mills
2421	Sawmills, Planing Mills, Gen
2426	Hardwd Dimension, Floor Mills
2429	Special Product Sawmills, Nec
2430	Millwork, Veneer, Plywood
2431	Millwork
2434	Wood Kitchen Cabinets
2435	Hardwood Veneer and Plywood
2436	Softwood Veneer and Plywood
2439	Structural Wood Members, Nec
2440	Wood Containers
2441	Nailed, Lock Corner Wood Box
2448	Wood Pallets and Skids
2449	Wood Containers, Nec
2450	Wood Buildings, Mobile Homes
2451	Mobile Homes
2452	Prefab Wood Bldgs, Components
2490	Miscellaneous Wood Products
2491	Wood Preserving
2493	Reconstituted Wood Products

SIC Code	Industry
2499	Wood Products, Nec
2500	Furniture and Fixtures
2510	Household Furniture
2511	Wood Hshld Furn, Ex Upholsrd
2512	Wood Hshld Furn, Upholsrd
2514	Metal Household Furniture
2515	Mattress,Foundatns, Conv Bed
2517	Wood TV,Radio,Phono Cabinets
2519	Household Furniture, Nec
2520	Office Furniture
2521	Wood Office Furniture
2522	Office Furniture, Ex Wood
2530	Public Bldg and Rel Furniture
2531	Public Bldg and Rel Furniture
2540	Partitions,Shelving,Lockers
2541	Wood Partition,Shelf,Lockers
2542	Partitn,Shelf,Locker,Ex Wood
2590	Misc Furniture and Fixtures
2591	Drapery Hrdwr, Window Blinds
2599	Furniture and Fixtures, Nec
2600	Paper and Allied Products
2610	Pulp Mills
2611	Pulp Mills
2620	Paper Mills
2621	Paper Mills
2630	Paperboard Mills
2631	Paperboard Mills
2650	Paperboard Containers, Boxes
2652	Setup Paperboard Boxes
2653	Corrugated and Solid Fiber Box
2655	Fiber Cans, Tubes, Drums
2656	San Food Contain,Ex Folding
2657	Foldng Paprbrd Box, Incl San
2670	Convrt Papr,Paprbrd,Ex Boxes
2671	Pkg Paper, Plastics Film
2672	Coated, Laminated Paper, Nec
2673	Plastic,Foil,Coatd Papr Bags
2674	Uncoatd Papr, Multiwall Bags
2675	Die-Cut Papr, Paprbd, Cardbd
2676	Sanitary Paper Products

SIC Code	Industry
2677	Envelopes
2678	Stationery,Tablets,Rel Prods
2679	Convrt Paper,Paperbd Pds,Nec
2700	Printing,Publishing and Allied
2710	Newspaper:Pubg, Pubg and Print
2711	Newspaper:Pubg, Pubg and Print
2720	Periodical:Pubg,Pubg and Print
2721	Periodical:Pubg,Pubg and Print
2730	Books
2731	Books: Pubg, Pubg and Printing
2732	Book Printing
2740	Miscellaneous Publishing
2741	Miscellaneous Publishing
2750	Commercial Printing
2752	Comml Printing, Lithographic
2754	Commercial Printing, Gravure
2759	Commercial Printing, Nec
2760	Manifold Business Forms
2761	Manifold Business Forms
2770	Greeting Cards
2771	Greeting Cards
2780	Blankbooks, Binders,Bookbind
2782	Blankbooks, Binders and Devices
2789	Bookbinding and Related Work
2790	Service Inds for Print Trade
2791	Typesetting
2796	Platemakng, Related Services
2800	Chemicals and Allied Products
2810	Indl Inorganic Chemicals
2812	Alkalies and Chlorine
2813	Industrial Gases
2816	Inorganic Pigments
2819	Indl Inorganic Chemicals,Nec
2820	Plastc,Synth Matls;Ex Glass
2821	Plastics,Resins,Elastomers
2822	Synthetic Rubber
2823	Cellulosic Man-Made Fibers
2824	Mnmd Org Fiber,Ex Cellulosic
2830	Drugs
2833	Medicinal Chems,Botanicl Pds

SIC Code	Industry
2834	Pharmaceutical Preparations
2835	In Vitro,In Vivo Diagnostics
2836	Biological Pds, Ex Diagnostics
2840	Soap,Detergent,Toilet Preps
2841	Soap and Other Detergents
2842	Special Clean,Polish Preps
2843	Surface Active Agents
2844	Perfume,Cosmetic,Toilet Prep
2850	Paints, Varnishes, Lacquers
2851	Paints, Varnishes, Lacquers
2860	Industrial Organic Chemicals
2861	Gum and Wood Chemicals
2865	Cyclic Orgnc Crudes, Pigmnts
2869	Indl Organic Chemicals, Nec
2870	Agricultural Chemicals
2873	Nitrogenous Fertilizers
2874	Phosphatic Fertilizers
2875	Fertilizers, Mixing Only
2879	Pesticides, Agric Chems, Nec
2890	Misc Chemical Products
2891	Adhesives and Sealants
2892	Explosives
2893	Printing Ink
2895	Carbon Black
2899	Chemicals and Chem Preps, Nec
2900	Pete Refining and Related Inds
2910	Petroleum Refining
2911	Petroleum Refining
2950	Asphalt Paving, Roofing Matls
2951	Asphalt Paving, Blocks
2952	Asphalt Felts and Coatings
2990	Misc Pds of Petroleum and Coal
2992	Lubricating Oils and Greases
2999	Pds of Petroleum and Coal, Nec
3000	Rubber and Misc Plastics Prods
3010	Tires and Inner Tubes
3011	Tires and Inner Tubes
3020	Rubber and Plastics Footwear
3021	Rubber and Plastics Footwear
3050	Gskets,Hose,Bltng-Rubr,Plstc

SIC Code	Industry
3052	Rubber,Plastics Hose and Belts
3053	Gaskets,Packng,Sealng Device
3060	Fabricated Rubber Pds, Nec
3061	Molded, Extr Mech Rubber Gds
3069	Fabricated Rubber Pds, Nec
3080	Misc Plastics Products
3081	Unsupp Plastics Film and Sheet
3082	Unsupp Plastic Profile Shape
3083	Lamin Plas Plate,Sheet,Shape
3084	Plastics Pipe
3085	Plastics Bottles
3086	Plastics Foam Products
3087	Compounding Plastics Resins
3088	Plastics Plumbing Fixtures
3089	Plastics Products, Nec
3100	Leather and Leather Products
3110	Leather Tanning and Finishing
3111	Leather Tanning and Finishing
3130	Boot, Shoe Cut Stock, Findings
3131	Boot, Shoe Cut Stock, Findings
3140	Footwear, Except Rubber
3142	House Slippers
3143	Men's Footwear, Ex Athletic
3144	Women's Footwear,Ex Athletic
3149	Footwear, Except Rubber, Nec
3150	Leather Gloves and Mittens
3151	Leather Gloves and Mittens
3160	Luggage
3161	Luggage
3170	Handbags,Other Leather Goods
3171	Women's Handbags and Purses
3172	Pers Leather Gds,Ex Handbags
3190	Leather Goods, Nec
3199	Leather Goods, Nec
3200	Stone,Clay,Glass,Concrete Pd
3210	Flat Glass
3211	Flat Glass
3220	Glass,Glasswr-Pressed,Blown
3221	Glass Containers
3229	Pressed and Blown Glass, Nec

SIC Code	Industry
3230	Glass Pd,Made of Purch Glass
3231	Glass Pd,Made of Purch Glass
3240	Cement, Hydraulic
3241	Cement, Hydraulic
3250	Structural Clay Products
3251	Brick and Structural Clay Tile
3253	Ceramic Wall and Floor Tile
3255	Clay Refractories
3259	Structural Clay Products,Nec
3260	Pottery and Related Products
3261	Vitreous China Plumb Fixture
3262	Vitreous China Table Articlcs
3263	Fine Earthnwr Table Articles
3264	Porcelain Electrical Supply
3269	Pottery Products, Nec
3270	Concrete, Gypsum, Plaster Pds
3271	Concrete Block and Brick
3272	Concrete Pds, Ex Block,Brick
3273	Ready-Mixed Concrete
3274	Lime
3275	Gypsum Products
3280	Cut Stone and Stone Products
3281	Cut Stone and Stone Products
3290	Abrasive, Asbestos, Misc Minrl
3291	Abrasive Products
3292	Asbestos Products
3295	Minrls,Earths-Ground,Treated
3296	Mineral Wool
3297	Nonclay Refractories
3299	Nonmetallic Mineral Pds, Nec
3300	Primary Metal Industries
3310	Steel Wrk, RollandFinish Mill
3312	Steel Works and Blast Furnaces
3313	Electrometal Pds, Ex Steel
3315	Steel Wiredraw, Nails, Spike
3316	Cold-Roll Steel Sheet, Strip
3317	Steel Pipe and Tubes
3320	Iron and Steel Foundries
3321	Gray, Ductile Iron Foundries
3322	Malleable Iron Foundries

SIC Code	Industry
3324	Steel Investment Foundries
3325	Steel Foundries, Nec
3330	Prim Smelt,Refin Nonfer Metl
3331	Prim Smelt and Refin of Copper
3334	Prim Production of Aluminum
3339	Prim Smelt-Nonfer, Ex Cu, Al
3340	Sec Smelt,Refin Nonfer Metal
3341	Sec Smelt,Refin Nonfer Metal
3350	Rolling and Draw Nonfer Metal
3351	Rollng,Drawng,Extrude Copper
3353	Aluminum Sheet, Plate and Foil
3354	Aluminum Extruded Products
3355	Aluminum Rolling, Drawing, Nec
3356	Rollng,Drawng,Extrude Nonfer
3357	Drawng,Insulatng Nonfer Wire
3360	Nonfer Foundries (Castings)
3363	Aluminum Die-Castings
3364	Nonfer Die-Castings, Ex Alum
3365	Aluminum Foundries
3366	Copper Foundries
3369	Nonfer Foundrs,Ex Alum,Coppr
3390	Misc Primary Metal Products
3398	Metal Heat Treating
3399	Primary Metal Products, Nec
3400	Fabr Metal,Ex Machy,Trans Eq
3410	Metal Cans, Shipping Contain
3411	Metal Cans
3412	Metal Shipping Barrels,Drums
3420	Cutlery, Handtools,Gen Hrdwr
3421	Cutlery
3423	Hand,Edge Tool, Ex Mach Tool
3425	Saw Blades and Handsaws
3429	Hardware, Nec
3430	Heating Eq, Plumbing Fixture
3431	Enamel Iron and Mtl Sanitry Pd
3432	Plumb Fixture Fittings, Trim
3433	Heating Eq,Ex Elec,Air Furnc
3440	Fabricated Structural Metal
3441	Fabricated Structural Metal
3442	Metal Doors,Frames,Mold,Trim

SIC Code	Industry
3443	Fabricated Plate Work
3444	Sheet Metal Work
3446	Architect, Ornamentl Metal Wk
3448	Prefab Metal Bldgs and Comp
3449	Misc Structural Metal Work
3450	Screw Mach Pds, Bolts, Nuts
3451	Screw Machine Products
3452	Bolt, Nut, Screw, Rivets, Washrs
3460	Metal Forgings and Stampings
3462	Iron and Steel Forgings
3463	Nonferrous Forgings
3465	Automotive Stampings
3466	Crowns and Closures
3469	Metal Stampings, Nec
3470	Coating, Engraving, Allied Svc
3471	Electroplate,Plating,Polish
3479	Coat, Engrave, Allied Svc, Nec
3480	Ordnance and Accessories
3482	Small Arms Ammunition
3483	Ammunition, Ex Small Arms
3484	Small Arms
3489	Ordnance and Accessories, Nec
3490	Misc Fabricated Metal Prods
3491	Industrial Valves
3492	Fluid Powr Valve,Hose Fitting
3493	Steel Springs, Except Wire
3494	Valves and Pipe Fittings, Nec
3495	Wire Springs
3496	Misc Fabricated Wire Prods
3497	Metal Foil and Leaf
3498	Fabricated Pipe and Fittings
3499	Fabricated Metal Pds, Nec
3500	Indl,Comml Machy,Computer Eq
3510	Engines and Turbines
3511	Steam,Gas,Hydraulic Turbines
3519	Internal Combustn Engine,Nec
3520	Farm and Garden Machinery and Eq
3523	Farm Machinery and Equipment
3524	Lawn, Garden Tractors, Equip
3530	Constr, Mining, Matl Handle Eq

SIC Code	Industry
3531	Construction Machinery and Eq
3532	Mng Machy, Eq, Ex Oil Field
3533	Oil and Gas Field Machy, Equip
3534	Elevators and Moving Stairways
3535	Conveyors and Conveying Equip
3536	Cranes,Hoists,Monorail Sys
3537	Indl Trucks,Tractors,Trailrs
3540	Metalworking Machinery and Eq
3541	Machine Tools, Metal Cutting
3542	Machine Tools, Metal Forming
3543	Industrial Patterns
3544	Special Dies,Tools,Die Sets
3545	Cuttng Tools,Access,Meas Dev
3546	Power-Driven Handtools
3547	Rolling Mill Machinery and Eq
3548	Elec, Gas Welding, Solder Eq
3549	Metalworking Machinery, Nec
3550	Special Industry Machinery
3552	Textile Machinery
3553	Woodworking Machinery
3554	Paper Industries Machinery
3555	Printing Trades Machy, Equip
3556	Food Products Machinery
3559	Special Industry Machy, Nec
3560	General Industrial Mach and Eq
3561	Pumps and Pumping Equipment
3562	Ball and Roller Bearings
3563	Air and Gas Compressors
3564	Indl Coml Fans,Blowrs,Oth Eq
3565	Packaging Machinery
3566	Speed Changers,Drives,Gears
3567	Indl Process Furnaces, Ovens
3568	Mech Power Transmissn Eq,Nec
3569	General Indl Mach and Eq, Nec
3570	Computer and Office Equipment
3571	Electronic Computers
3572	Computer Storage Devices
3575	Computer Terminals
3576	Computer Communications Equip
3577	Computer Peripheral Eq, Nec

SIC Code	Industry
3578	Calculate, Acct Mach, Ex Comp
3579	Office Machines, Nec
3580	Refrig and Service Ind Machine
3581	Automatic Vending Machines
3582	Comml Laundry, Dryclean Mach
3585	Air-Cond, Heating, Refrig Eq
3586	Measuring and Dispensing Pumps
3589	Svc Industry Machinery, Nec
3590	Misc Indl, Coml, Machy and Eq
3592	Carbs, Pistons, Rings, Valves
3593	Fluid Powr Cylinders, Actuators
3594	Fluid Power Pumps and Motors
3596	Scales and Balances, Ex Lab
3599	Indl, Coml Machy, Equip, Nec
3600	Electr, Oth Elec Eq, Ex Cmp
3610	Elec Transmission and Distr Eq
3612	Pwr, Distr, Spec Transformer
3613	Switchgear and Switchboard App
3620	Electrical Indl Apparatus
3621	Motors and Generators
3624	Carbon and Graphite Products
3625	Relays and Industrial Controls
3629	Elec Indl Apparatus, Nec
3630	Household Appliances
3631	Household Cooking Equipment
3632	Household Refrigerator, Freezer
3633	Household Laundry Equipment
3634	Electric Housewares and Fans
3635	Household Vacuum Cleaners
3639	Household Appliances, Nec
3640	Electric Lighting, Wiring Eq
3641	Electric Lamp Bulbs and Tubes
3643	Current-Carry Wiring Device
3644	Noncurrent-Carry Wiring Dev
3645	Resident Elec Lighting Fixtr
3646	Comml, Indl Elec Light Fixtr
3647	Vehicular Lighting Equipment
3648	Lighting Equipment, Nec
3650	Hshld Audio, Vid Eq, Audio Rec
3651	Household Audio and Video Eq

SIC Code	Industry
3652	Phono Recrds,Audio Tape,Disk
3660	Communication Equipment
3661	Tele and Telegraph Apparatus
3663	Radio, TV Broadcast, Comm Eq
3669	Communications Equip, Nec
3670	Electronic Comp, Accessories
3671	Electron Tubes
3672	Printed Circuit Boards
3674	Semiconductor,Related Device
3675	Electronic Capacitors
3676	Electronic Resistors
3677	Electr Coil,Transfrm,Inductr
3678	Electronic Connectors
3679	Electronic Components, Nec
3690	Misc Elec Machy,Eq,Supplies
3691	Storage Batteries
3692	Primary Batteries, Dry and Wet
3694	Elec Eq-Internl Combust Engn
3695	Magnetc,Optic Recordng Media
3699	Electrical Machy, Equip, Nec
3700	Transportation Equipment
3710	Motor Vehicles, Motor Veh Eq
3711	Motor Vehicles and Car Bodies
3713	Truck and Bus Bodies
3714	Motor Vehicle Part,Accessory
3715	Truck Trailers
3716	Motor Homes
3720	Aircraft and Parts
3721	Aircraft
3724	Aircraft Engine, Engine Parts
3728	Aircraft Parts, Aux Eq, Nec
3730	Ship and Boat Bldg and Repairing
3731	Ship Building and Repairing
3732	Boat Building and Repairing
3740	Railroad Equipment
3743	Railroad Equipment
3750	Motorcycles,Bicycles and Parts
3751	Motorcycles,Bicycles and Parts
3760	Guided Missiles and Space Vehc
3761	Guided Missiles and Space Veh

SIC Code	Industry
3764	Guid Miss,Space Veh Propulsn
3769	Guid Miss,Space Veh Part,Nec
3790	Misc Transportation Equip
3792	Travel Trailers and Campers
3795	Synthetic Rubber
3799	Transportation Equipment,Nec
3800	Meas Instr;Photo Gds;Watches
3810	Srch,Det,Nav,Guid,Aero Sys
3812	Srch,Det,Nav,Guid,Aero Sys
3820	Lab App,Optic,Meas,Ctl Instr
3821	Lab Apparatus and Furniture
3822	Automatic Regulatng Controls
3823	Industrial Measurement Instr
3824	Totalizing Fluid Meters
3825	Elec Meas and Test Instruments
3826	Lab Analytical Instruments
3827	Optical Instruments and Lenses
3829	Meas and Controlling Dev, Nec
3840	Surgical, Med, Dental Instr
3841	Surgical,Med Instr,Apparatus
3842	Ortho,Prosth,Surg Appl,Suply
3843	Dental Equipment and Supplies
3844	X-Ray and Related Apparatus
3845	Electromedical Apparatus
3850	Ophthalmic Goods
3851	Ophthalmic Goods
3860	Photographic Equip and Supply
3861	Photographic Equip and Supply
3870	Watches, Clocks and Parts
3873	Watches, Clocks and Parts
3900	Misc Manufacturng Industries
3910	Jewelry,Silverwr,Plated Ware
3911	Jewelry, Precious Metal
3914	Silverware, Plated Ware
3915	Jewelers' Findings,Materials
3930	Musical Instruments
3931	Musical Instruments
3940	Dolls,Toys,Games,Sportng Gds
3942	Dolls and Stuffed Toys
3944	Games,Toys,Chld Veh,Ex Dolls

SIC Code	Industry
3949	Sporting and Athletic Gds, Nec
3950	Pens,Pencils,Oth Artist Matl
3951	Pens, Mech Pencils and Parts
3952	Lead Pencil,Crayon,Art Matl
3953	Marking Devices
3955	Carbon Paper and Inked Ribbons
3960	Costume Jewlry,Button,Notion
3961	Costume Jewelry and Novelties
3965	Fasteners,Buttons,Needle,Pin
3990	Misc Manufacturng Industries
3991	Brooms and Brushes
3993	Signs, Advertising Specialty
3995	Burial Caskets
3996	Hard Surface Floor Cover,Nec
3999	Manufacturing Industries,Nec
4000	Railroad Transportation
4010	Railroads
4011	Railroads,Line-Haul Operatng
4013	RR Switching, Terminal Estab
4100	Transit and Passenger Trans
4110	Local,Suburb Passenger Trans
4111	Local and Suburban Transit
4119	Local Passenger Trans, Nec
4120	Taxicabs
4121	Taxicabs
4130	Intercity,Rural Bus Transprt
4131	Intercity,Rural Bus Transprt
4140	Bus Charter Service
4141	Local Bus Charter Service
4142	Bus Charter Svc, Ex Local
4150	School Buses
4151	School Buses
4170	Motor Veh Terml,Svc Facility
4173	Motor Veh Terml,Svc Facility
4200	Motor Freight Trans,Warehous
4210	Trucking,Courier Svc,Ex Air
4212	Local Trucking - W/O Storage
4213	Trucking, Except Local
4214	Local Trucking With Storage
4215	Courier Services, Ex By Air

SIC Code	Industry
4220	Public Warehousing and Storage
4221	Farm Pd Warehouse and Storage
4222	Refrigerated Whse and Storage
4225	General Warehousing, Storage
4226	Special Whse and Storage, Nec
4230	Terminl Facility-Mtr Freight
4231	Terminl Facility-Mtr Freight
4300	United States Postal Service
4310	United States Postal Service
4311	United States Postal Service
4400	Water Transportation
4410	Deep Sea Frn Trans-Freight
4412	Deep Sea Frn Trans-Freight
4420	Deep Sea Dom Trans-Freight
4424	Deep Sea Dom Trans-Freight
4430	Grt Lakes, St Lawrence Trans
4432	Grt Lakes, St Lawrence Trans
4440	Water Trans of Freight, Nec
4449	Water Trans of Freight, Nec
4480	Water Transport of Passenger
4481	Deep Sea Pass Trans,Ex Ferry
4482	Ferries
4489	Water Trans of Passenger,Nec
4490	Svc Incidentl To Water Trans
4491	Marine Cargo Handling
4492	Towing and Tugboat Services
4493	Marinas
4499	Water Transport Svcs, Nec
4500	Transportation By Air
4510	Sched Air Trans, Air Courier
4512	Air Transport, Scheduled
4513	Air Courier Services
4520	Air Transport, Nonscheduled
4522	Air Transport, Nonscheduled
4580	Airports and Terminal Services
4581	Airports and Terminal Services
4600	Pipe Lines, Ex Natural Gas
4610	Pipe Lines, Ex Natural Gas
4612	Crude Petroleum Pipelines
4613	Refined Petroleum Pipelines

SIC Code	Industry
4619	Pipelines, Nec
4700	Transportation Services
4720	Arrangement, Passenger Trans
4724	Travel Agencies
4725	Tour Operators
4729	Arrangement-Pass Trans, Nec
4730	Arrange Trans-Freight, Cargo
4731	Arrange Trans-Freight, Cargo
4740	Rental of Railroad Cars
4741	Rental of Railroad Cars
4780	Misc Svc Incidental to Trans
4783	Packing and Crating
4785	Motor Vehicle Inspection Svc
4789	Transportation Services, Nec
4800	Communications
4810	Telephone Communications
4812	Radiotelephone Communication
4813	Phone Comm Ex Radiotelephone
4820	Telegraph and Oth Message Comm
4822	Telegraph and Oth Message Comm
4830	Radio, TV Broadcast Stations
4832	Radio Broadcasting Stations
4833	Television Broadcast Station
4840	Cable and Other Pay TV Svcs
4841	Cable and Other Pay TV Svcs
4890	Communications Services, Nec
4899	Communications Services, Nec
4900	Electric, Gas, Sanitary Serv
4910	Electric Services
4911	Electric Services
4920	Gas Production and Distr
4922	Natural Gas Transmission
4923	Natural Gas Transmis and Distr
4924	Natural Gas Distribution
4925	Mixed,Mfg or LPG Prodn/Distr
4930	Electric,Gas,Other Serv Comb
4931	Electric and Other Serv Comb
4932	Gas and Other Serv Combined
4939	Combination Utilities, Nec
4940	Water Supply

SIC Code	Industry
4941	Water Supply
4950	Sanitary Services
4952	Sewerage Systems
4953	Refuse Systems
4955	Hazardous Waste Management
4959	Sanitary Services, Nec
4960	Steam, Air-Conditioning Supp
4961	Steam, Air-Conditioning Supp
4970	Irrigation Systems
4971	Irrigation Systems
4991	Cogeneratn-SM Power Producer
5000	Durable Goods-Wholesale
5010	Motor Veh Parts, Supply-Whsl
5012	Autos and Other Vehicles-Whsl
5013	Motor Veh Suply,New Pts-Whsl
5014	Tires and Tubes-Wholesale
5015	Motor Veh Parts, Used-Whsl
5020	Furnitureand Home Furnsh-Whsl
5021	Furniture-Wholesale
5023	Home Furnishings-Wholesale
5030	Lumber and Constr Matl-Whsl
5031	Lumber, Plywd, Millwork-Whsl
5032	Brick, Rel Constr Mail-Whsl
5033	Roofing and Siding-Wholesale
5039	Construction Matl-Whsl, Nec
5040	Prof and Coml Eq and Supply-Whsl
5043	Photographic Eq, Supply-Whsl
5044	Office Equipment-Wholesale
5045	Computers and Software-Whsl
5046	Commercial Equip-Whsl, Nec
5047	Med, Dental, Hosp Eq-Whsl
5048	Ophthalmic Goods-Wholesale
5049	Prof Eq and Supply-Whsl, Nec
5050	Metals,Minerals,Ex Pete-Whsl
5051	Metals Service Centers-Whsl
5052	Coal, Oth Minerals, Ores-Whsl
5060	Electrical Goods-Wholesale
5063	Elec Apparatus and Equip-Whsl
5064	Elec Appliance,TV,Radio-Whsl
5065	Electronic Parts,Eq-Whsl,Nec

SIC Code	Industry
5070	Hardwr, Plumb, Heat Eq-Whsl
5072	Hardware-Wholesale
5074	Plumb,Heat Eq-Hydronics-Whsl
5075	Air Heat and Condition Eq-Whsl
5078	Refrigeration Eq and Supp-Whsl
5080	Machinery and Equipment-Whsl
5082	Constr, Mng (Ex Pete) Eq-Whsl
5083	Farm and Garden Mach and Eq-Whsl
5084	Industrial Mach and Eq-Whsl
5085	Industrial Supplies-Whsl
5087	Service Est Eq,Supplies-Whsl
5088	Trans Eq, Ex Motor Veh-Whsl
5090	Misc Durable Goods-Whsl
5091	Sporting and Rec Goods-Whsl
5092	Toys,Hobby Gds and Supply-Whsl
5093	Scrap and Waste Materials-Whsl
5094	Jewelry and Watches-Whsl
5099	Durable Goods-Wholesale, Nec
5100	Nondurable Goods-Wholesale
5110	Paper and Paper Products-Whsl
5111	Printing, Writing Paper-Whsl
5112	Stationery,Office Suply-Whsl
5113	Indl and Pers Serv Paper-Whsl
5120	Drugs and Proprietary-Whsl
5122	Drugs and Proprietary-Whsl
5130	Apparel, Piece Gds, Notns-Whsl
5131	Piece Gds and Notions-Whsl
5136	Men's and Boys's Clothing-Whsl
5137	Women,Child,Infnt Cloth-Whsl
5139	Footwear-Wholesale
5140	Groceries and Related Pds-Whsl
5141	Groceries, General Line-Whsl
5142	Packaged Frozen Foods-Whsl
5143	Dairy Pds, Ex Dry, Can-Whsl
5144	Poultry and Poultry Prods-Whsl
5145	Confectionery-Wholesale
5146	Fish and Seafoods-Wholesale
5147	Meats and Meat Products-Whsl
5148	Fresh Fruit and Vegetable-Whsl
5149	Groceries and Related-Whsl,Nec

SIC Code	Industry
5150	Farm-Product Raw Matl-Whsl
5153	Grain and Field Beans-Whsl
5154	Livestock-Wholesale
5159	Farm-Prod Raw Matl-Whsl, Nec
5160	Chemicals and Allied Pds-Whsl
5162	Plastics Materials-Wholesale
5169	Chems, Allied Pds-Whsl, Nec
5170	Petroleum and Pete Pds-Whsl
5171	Petroleum Bulk Stations-Whsl
5172	Petroleum,Ex Bulk Statn-Whsl
5180	Beer, Wine, Acoholic Bev-Whsl
5181	Beer and Ale-Wholesale
5182	Wine and Alcoholic Bev-Whsl
5190	Misc Nondurable Goods-Whsl
5191	Farm Supplies-Wholesale
5192	Books and Newspapers-Wholesale
5193	Flowers, Florist Supply-Whsl
5194	Tobacco and Tobacco Pds-Whsl
5198	Paint,Varnish,Supplies-Whsl
5199	Nondurable Goods-Whsl, Nec
5200	Bldg Matl, Hardwr, Garden-Retl
5210	Lumber and Oth Bldg Matl-Retl
5211	Lumber and Oth Bldg Matl-Retl
5230	Paint,Glass,Wallpaper Stores
5231	Paint,Glass,Wallpaper Stores
5250	Hardware Stores
5251	Hardware Stores
5260	Nurseries,Lawn,Garden Stores
5261	Nurseries,Lawn,Garden Stores
5270	Mobile Home Dealers
5271	Mobile Home Dealers
5300	General Merchandise Stores
5310	Department Stores
5311	Department Stores
5330	Variety Stores
5331	Variety Stores
5390	Misc General Mdse Stores
5399	Misc General Mds Stores
5400	Food Stores
5410	Grocery Stores

SIC Code	Industry
5411	Grocery Stores
5412	Convenience Stores
5420	Meat,Fish Mkt,Incl Provisnrs
5421	Meat,Fish Mkt,Incl Provisnrs
5430	Fruit and Vegetable Markets
5431	Fruit and Vegetable Markets
5440	Candy, Nut, Confectnry Stores
5441	Candy, Nut, Confectnry Stores
5450	Dairy Products Stores
5451	Dairy Products Stores
5460	Bakeries-Retail
5461	Bakeries-Retail
5490	Miscellaneous Food Stores
5499	Miscellaneous Food Stores
5500	Auto Dealers, Gas Stations
5510	Motor Veh Dealers (New,Used)
5511	Motor Veh Dealers (New,Used)
5520	Motor Veh Dealer (Used Only)
5521	Motor Veh Dealer (Used Only)
5530	Auto and Home Supply Stores
5531	Auto and Home Supply Stores
5540	Gasoline Service Stations
5541	Gasoline Service Stations
5550	Boat Dealers
5551	Boat Dealers
5560	Recreational Vehicle Dealers
5561	Recreational Vehicle Dealers
5570	Motorcycle Dealers
5571	Motorcycle Dealers
5590	Automotive Dealers, Nec
5599	Automotive Dealers, Nec
5600	Apparel and Accessory Stores
5610	Men's, Boys' Clothing Stores
5611	Men's, Boys' Clothing Stores
5620	Women's Clothing Stores
5621	Women's Clothing Stores
5630	Womens Accesory,Specl Stores
5632	Womens Accesory,Specl Stores
5640	Children, Infant Wear Stores
5641	Children, Infant Wear Stores

SIC Code	Industry
5650	Family Clothing Stores
5651	Family Clothing Stores
5660	Shoe Stores
5661	Shoe Stores
5690	Misc Apparel,Accessory Stores
5699	Misc Apparel,Accessory Stores
5700	Home Furniture and Equip Store
5710	Home Furn,Finishings Stores
5712	Furniture Stores
5713	Floor Covering Stores
5714	Drapry,Curtn,Upholstry Store
5719	Misc Homefurnishings Stores
5720	Household Appliance Stores
5722	Household Appliance Stores
5730	Radio,TV, and Music Stores
5731	Radio,TV,Cons Electr Stores
5734	Cmp and Cmp Software Stores
5735	Record and Tape Stores
5736	Musical Instrument Stores
5800	Eating and Drinking Places
5810	Eating and Drinking Places
5812	Eating Places
5813	Drinking Places (Alcoholic)
5900	Miscellaneous Retail
5910	Drug and Proprietary Stores
5912	Drug and Proprietary Stores
5920	Liquor Stores
5921	Liquor Stores
5930	Used Merchandise Stores
5932	Used Merchandise Stores
5940	Misc Shopping Goods Stores
5941	Sport Gds Stores, Bike Shops
5942	Book Stores
5943	Stationery Stores
5944	Jewelry Stores
5945	Hobby, Toy, and Game Shops
5946	Camera and Photo Supply Stores
5947	Gift,Novelty,Souvenir Shops
5948	Luggage,Leather Goods Stores
5949	Sewing, Needlework Stores

SIC Code	Industry
5960	Nonstore Retailers
5961	Catalog, Mail-Order Houses
5962	Auto Mdse Mach Operators
5963	Direct Selling Establishment
5980	Fuel Dealers
5983	Fuel Oil Dealers
5984	Liquefied Pete Gas Dealers
5989	Fuel Dealers, Nec
5990	Retail Stores, Nec
5992	Florists
5993	Tobacco Stores and Stands
5994	New Dealers and Newsstands
5995	Optical Goods Stores
5999	Misc Retail Stores, Nec
6000	Depository Institutions
6010	Central Reserve Deposit Inst
6011	Federal Reserve Banks
6019	Cent Resv Depostry Instn, Nec
6020	Commercial Banks
6021	National Commercial Banks
6022	State Commercial Banks
6029	Commercial Banks, Nec
6030	Savings Institutions
6035	Savings Instn,Fed Chartered
6036	Savings Instn, Not Fed Chart
6060	Credit Unions
6061	Credit Unions, Fed Chartered
6062	Credit Unions,Not Fed Chart
6080	Frn Banks,Branches,Agencies
6081	Branches, Agencies-Frn Banks
6082	Frn Trade and Intl Banking
6090	Functions Rel to Dep Banking
6091	Nondeposit Trust Facilities
6099	Functions Rel to Dep Bkg,Nec
6100	Nondepository Credit Instn
6110	Federal Credit Agencies
6111	Federal Credit Agencies
6140	Personal Credit Institutions
6141	Personal Credit institutions
6150	Business Credit Institutions

SIC Code	Industry
6153	Short-Term Bus Credit, Ex Ag
6159	Misc Business Credit Instn
6160	Mortgage Bankers and Brokers
6162	Mortgage Bankers and Loan Corr
6163	Loan Brokers
6172	Finance Lessors
6199	Finance Services
6200	Security and Commodity Brokers
6210	Security Brokers and Dealers
6211	Security Brokers and Dealers
6220	Commodity Brokers and Dealers
6221	Commodity Brokers and Dealers
6230	Security,Commodity Exchanges
6231	Security,Commodity Exchanges
6280	Svcs Allied With Exchanges
6282	Investment Advice
6289	Svcs Allied W/Exchanges, Nec
6300	Insurance Carriers
6310	Life Insurance
6311	Life Insurance
6320	Accident, Health Ins, Med Plan
6321	Accident and Health Insurance
6324	Hospital and Medical Svc Plans
6330	Fire, Marine, Casualty Ins
6331	Fire, Marine, Casualty Ins
6350	Surety Insurance
6351	Surety Insurance
6360	Title Insurance
6361	Title Insurance
6370	Pension,Health,Welfare Funds
6371	Pension,Health,Welfare Funds
6390	Insurance Carriers, Nec
6399	Insurance Carriers, Nec
6400	Ins Agents,Brokers and Service
6410	Ins Agents,Brokers and Service
6411	Ins Agents,Brokers and Service
6500	Real Estate
6510	Real Estate Operators,Lessor
6512	Operators-Nonres Bldgs
6513	Operators-Apartment Bldgs

SIC Code	Industry
6514	Operators-Other Than Apartmt
6515	Operators-Res Mobile Home
6517	Lessors of Railroad Property
6519	Lessors of Real Property,Nec
6530	Real Estate Agents and Mgrs
6531	Real Estate Agents and Mgrs
6532	Real Estate Dealers
6540	Title Abstract Offices
6541	Title Abstract Offices
6550	Land Subdividers, Developers
6552	Subdivide, Dev, Ex Cemetery
6553	Cemetery Subdivid, Developers
6700	Holding,Other Invest Offices
6710	Holding Offices
6712	Offices-Bank Holding Company
6719	Offices-Holdng Companies,Nec
6720	Investment Offices
6722	Mgmt Invt Offices, Open-End
6726	Unit Inv Tr, Closed-End Mgt
6730	Trusts
6732	Edl,Religious,Charity Trusts
6733	Trust,Ex Ed,Religious,Charty
6790	Miscellaneous Investing
6792	Oil Royalty Traders
6794	Patent Owners and Lessors
6795	Mineral Royalty Traders
6798	Real Estate Investment Trust
6799	Investors, Nec
7000	Hotels, Other Lodging Places
7010	Hotels and Motels
7011	Hotels and Motels
7020	Rooming and Boarding Houses
7021	Rooming and Boarding Houses
7030	Camps and Rec Vehicle Parks
7032	Sporting and Recreation Camps
7033	Rec Vehicle Parks, Campsites
7040	Membership Hotels and Lodging
7041	Membership Hotels and Lodging
7200	Personal Services
7210	Laundry,Cleaning,Garment Svc

SIC Code	Industry
7211	Power Laundry,Family and Comml
7212	Garment Pressing and Agents
7213	Linen Supply
7215	Coin-Op Laundry, Drycleaning
7216	Drycleaning Plants, Ex Rugs
7217	Carpet, Upholstery Cleaning
7218	Industrial Launderers
7219	Laundry and Garment Svcs, Nec
7220	Photo Studios, Portrait
7221	Photo Studios, Portrait
7230	Beauty Shops
7231	Beauty Shops
7240	Barber Shops
7241	Barber Shops
7250	Shoe Repair, Shoeshine Shops
7251	Shoe Repair, Shoeshine Shops
7260	Funeral Service, Crematories
7261	Funeral Service, Crematories
7290	Misc Personal Services
7291	Tax Return Preparation Svcs
7299	Misc Personal Services,Nec
7300	Business Services
7310	Advertising
7311	Advertising Agencies
7312	Outdoor Advertising Services
7313	Radio, TV Advertising Reps
7319	Advertising, Nec
7320	Credit Reporting Agencies
7322	Adjustment and Collection Svcs
7323	Credit Reporting Services
7330	Mailing,Repro,Comml Art Svcs
7331	Direct Mail Advertising Svcs
7334	Photocopying,Duplicating Svc
7335	Commercial Photography
7336	Comml Art and Graphic Design
7338	Secretarial,Court Report Svc
7340	Svcs to Dwellings, Oth Bldgs
7342	Disinfecting,Pest Control Sv
7349	Bldg Clean and Maint Svc, Nec
7350	Misc Equip Rental and Leasing

SIC Code	Industry
7352	Medical Eq Rental and Leasing
7353	Heavy Constr Eq Rental,Lease
7359	Equip Rental and Leasing, Nec
7360	Personnel Supply Services
7361	Employment Agencies
7363	Help Supply Services
7370	Cmp Programming, Data Process
7371	Computer Programming Service
7372	Prepackaged Software
7373	Cmp Integrated Sys Design
7374	Cmp Processing, Data Prep Svc
7375	Information Retrieval Svcs
7376	Cmp Facilities Mgmt Service
7377	Computer Rental and Leasing
7378	Cmp Maintenance and Repair
7379	Computer Related Svcs, Nec
7380	Misc Business Services
7381	Detect,Guard,Armor Car Svcs
7382	Security Systems Service
7383	News Syndicates
7384	Photofinishing Laboratories
7385	Telephone Interconnect Sys
7389	Business Services, Nec
7500	Auto Repair, Services, Parking
7510	Auto Rent and Lease, No Drivers
7513	Truck Rent and Lease,No Driver
7514	Passenger Car Rental
7515	Passenger Car Leasing
7519	Util Trailer, Rec Veh Rental
7520	Automobile Parking
7521	Automobile Parking
7530	Automotive Repair Shops
7532	Body Repair and Paint Shops
7533	Auto Exhaust Sys Repair Shop
7534	Tire Retread and Repair Shops
7536	Auto Glass Replacement Shops
7537	Auto Transmissn Repair Shops
7538	Gen Automotive Repair Shops
7539	Automotive Repair Shops, Nec
7540	Automotive Svcs, Ex Repair

SIC Code	Industry
7542	Carwashes
7549	Auto Svcs, Ex Repair, Carwash
7600	Misc Repair Services
7620	Electrical Repair Shops
7622	Radio and TV Repair Shops
7623	Refrig,Air-Cond Svc and Repair
7629	Elec,Electr Repair Shops,Nec
7630	Watch,Clock and Jewelry Repair
7631	Watch,Clock and Jewelry Repair
7640	Reupholster,Furniture Repair
7641	Reupholster,Furniture Repair
7690	Misc Repair Shops and Rel Svcs
7692	Welding Repair
7694	Armature Rewinding Shops
7699	Repair Shop,Related Svcs,Nec
7800	Motion Pictures
7810	Motion Picture Prodn, Svcs
7812	Motion Pic, Videotape Prodn
7819	Svc to Motion Picture Prodn
7820	Motion Picture Distr and Svcs
7822	Motion Pict, Videotape Distr
7829	Svcs to Motion Picture Distr
7830	Motion Picture Theaters
7832	Theaters, Ex Drive-In
7833	Drive-In Theaters
7840	Video Tape Rental
7841	Video Tape Rental
7900	Amusement and Recreation Svcs
7910	Dance Studios,Schools,Halls
7911	Dance Studios,Schools,Halls
7920	Theatrical,Bands,Entertainrs
7922	Theatrical Producers and Svcs
7929	Bands, Orchestras, Actors
7930	Bowling Centers
7933	Bowling Centers
7940	Commercial Sports
7941	Prof Sports Clubs, Promoters
7948	Racing,Incl Track Operations
7990	Misc Amusement and Rec Service
7991	Physical Fitness Facilities

SIC Code	Industry
7992	Public Golf Courses
7993	Coin-Op Amusement Devices
7996	Amusement Parks
7997	Membership Sport and Rec Clubs
7999	Amusement and Rec Svcs, Nec
8000	Health Services
8010	Offices of Medical Doctors
8011	Offices of Medical Doctors
8020	Offices and Clinics-Dentists
8021	Offices and Clinics-Dentists
8030	Offices-Osteopathic Doctors
8031	Offices-Osteopathic Doctors
8040	Other Health Care Practitioners
8041	Offices of Chiropractors
8042	Offices of Optometrists
8043	Offices of Podiatrists
8049	Health Practitioners, Nec
8050	Nursing and Personal Care Fac
8051	Skilled Nursing Care Fac
8052	Intermediate Care Facilities
8059	Nursing, Personal Care Fac, Nec
8060	Hospitals
8062	Gen Med and Surgical Hospitals
8063	Psychiatric Hospitals
8069	Specialty Hosp, Ex Psychiatrc
8070	Medical and Dental Labs
8071	Medical Laboratories
8072	Dental Laboratories
8080	Home Health Care Services
8082	Home Health Care Services
8090	Misc Health and Allied Svc, Nec
8092	Kidney Dialysis Centers
8093	Spec Outpatient Facility, Nec
8099	Health and Allied Services, Nec
8100	Legal Services
8110	Legal Services
8111	Legal Services
8200	Educational Services
8210	Elementary, Secondary Schools
8211	Elementary, Secondary Schools

SIC Code	Industry
8220	Colleges, Univ and Jr Colleges
8221	Colleges, Univ and Prof Schools
8222	Jr Colleges, Tech Institutes
8230	Libraries
8231	Libraries
8240	Vocational Schools
8243	Data Processing Schools
8244	Business, Secretarial Schools
8249	Vocational Schools, Nec
8290	Schools and Education Svcs,Nec
8299	Schools and Education Svcs,Nec
8300	Social Services
8320	Individual,Family Social Svc
8322	Individual,Family Social Svc
8330	Job Training, Voc Rehab Svcs
8331	Job Training, Voc Rehab Svcs
8350	Child Day Care Services
8351	Child Day Care Services
8360	Residential Care
8361	Residential Care
8390	Social Services, Nec
8399	Social Services, Nec
8400	Museum,Gallery,Botanic Gardn
8410	Museums and Art Galleries
8412	Museums and Art Galleries
8420	Arboreta, Botanic, Zoo Gardens
8422	Arboreta, Botanic, Zoo Gardens
8600	Membership Organizations
8610	Business Associations
8611	Business Associations
8620	Prof Membership Organization
8621	Prof Membership Organization
8630	Labor Unions and Similar Orgs
8631	Labor Unions and Similar Orgs
8640	Civic, Social, Fraternal Assoc
8641	Civic, Social, Fraternal Assoc
8650	Political Organizations
8651	Political Organiziations
8660	Religious Organizations
8661	Religious Organizations

SIC Code	Industry
8690	Membership Organizations,Nec
8699	Membership Organizations,Nec
8700	Engr,Acc,Resh,Mgmt,Rel Svcs
8710	Engr, Architect, Survey Svcs
8711	Engineering Services
8712	Architectural Services
8713	Surveying Services
8720	Account, Audit, Bookkeep Svcs
8721	Account, Audit, Bookkeep Svcs
8730	Resh,Development,Testing Svc
8731	Coml Physical, Biologcl Resh
8732	Coml Econ, Sociolog, Ed Resh
8733	Noncomml Resh Organizations
8734	Testing Laboratories
8740	Mgmt and Public Relations Svcs
8741	Management Services
8742	Management Consulting Svcs
8743	Public Relations Services
8744	Facilities Support Mgmt Svcs
8748	Business Consulting Svcs,Nec
8800	Private Households
8810	Private Households
8811	Private Households
8900	Services, Nec
8990	Services, Nec
8999	Services, Nec
9100	Government, Ex Finance
9110	Executive Offices
9111	Executive Offices
9120	Legislative Bodies
9121	Legislative Bodies
9130	Exec and Legislative Combined
9131	Exec and Legislative Combined
9190	General Government, Nec
9199	General Government, Nec
9200	Justice,Public Order,Safety
9210	Courts
9211	Courts
9220	Public Order and Safety
9221	Police Protection

SIC Code	Industry
9222	Legal Counsel and Prosecution
9223	Correctional Institutions
9224	Fire Protection
9229	Public Order and Safety, Nec
9300	Public Finance, Taxation
9310	Public Finance, Taxation
9311	Public Finance, Taxation
9400	Admin-Human Resource Program
9410	Admin-Educational Programs
9411	Admin-Educational Programs
9430	Admin-Public Health Programs
9431	Admin-Public Health Programs
9440	Admin-Social Programs
9441	Admin-Social Programs
9450	Admin-Vet Affair, Ex Hlth, Ins
9451	Admin-Vet Affair, Ex Hlth, Ins
9500	Admin-Environ Quality, Housng
9510	Admin-Environmental Quality
9511	Air, Wtr Res, Solid Waste Mgmt
9512	Land,Mineral,Wildlife Consv
9530	Admin-Housing, Urban Develop
9531	Admin-Housing Programs
9532	Admin-Urban Planning
9600	Admin-Economic Programs
9610	Admin-Gen Economic Programs
9611	Admin-Gen Economic Programs
9620	Reg, Admin-Trans Programs
9621	Reg, Admin-Trans Programs
9630	Reg, Admin-Comm and Oth Util
9631	Reg, Admin-Comm and Oth Util
9640	Reg-Agric Mktg and Commodities
9641	Reg-Agric Mktg and Commodities
9650	Reg,License-Misc Comml Sctr
9651	Reg,License-Misc Comml Sctr
9660	Space Research and Technology
9661	Space Research and Technology
9700	Natl Security and Intl Affairs
9710	National Security
9711	National Security
9720	International Affairs

SIC Code	Industry
9721	International Affairs
9900	Nonclassifiable Establishmnt
9990	Nonclassifiable Establishmnt
9995	Nonoperating Establishments
9997	Industrial Conglomerates
9998	Multi-Sector Holdings
9999	Nonclassifiable Establishmnt