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 standard s ounting 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, di 289.4605 30740scl 289.4605 30740o 289.4605 30740s 289.4605 30740u 289.4605

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-

Term	Definition
Mnemonics	Mnemonics are abbreviateo 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 ta

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