'A' Data Definitions

Acceptances Outstanding

Mnemonic	Item number	Category
ACCO	G154	Financial Services

This item is for banaks onaly.

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

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

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

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)

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

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)*

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 á 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

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.

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

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 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*)

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.

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).

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 break5(n)6ut is available)
10. Pension trst fnd payments recoverable from employees
11. Recoverable or refndable 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 (inced in Provisions - Oter [PVO])
2. Deferred taxes (inclu(n)6ded in Assets - Other - Exclu(n)6ding Deferred Carges [AOX])
3. Estimated futu(n 7(re i)4.1(n)-1.3(c)8.4(o)-1.3(m)13.1(e)2.4(t)4.1(a)2.4(x bene)8.4(fi)4.1(t)4.1(s)1.6((i)10.16ncl)4.1(u(

udes:

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 report

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 [AROFS])
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

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 constantés 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 reguIarisation - passif)
2. Deferred income (produits constantés d’avance)

Germany This item excludes deferred items or accrued payables

United States This item includes:

1. Employee withholding

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

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

Mnemonic	Item number	Category
AQMTH	G738	Industrial Financial Services

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

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

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)

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

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

COMPUSTAT

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.

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.

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

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)		**Common Share Shares Method Items Used to Adjust Share Data (Shares Traded, Shares Outstanding)**	
Mnemonic	**Periodicity**	**Mnemonic**	**Periodicity**
AJXI1	Annual	AJXI2	Annual
AJXQI1	Quarterly	AJXQI2	Quarterly
AJXMI1	Monthly	AJXMI2	Monthly
AJXWI1	Weekly	AJXWI2	Weekly
AJXDI1	Daily	AJXDI2	Daily
AJXSI1	Scalar	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

Mnemonic	Periodicity	Category
AJPI1	Annual	Issue
AJPQI1	Quarterly	Issue
AJPMI1	Monthly	Issue
AJPWI1	Weekly	Issue
AJPDI1	Daily	Issue
AJPSI1	Scalar	Issue
AJPI2	Annual	Issue
AJPQI2	Quarterly	Issue
AJPMI2	Monthly	Issue
AJPWI2	Weekly	Issue
AJPDI2	Daily	Issue
AJPSI2	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)

Common Share Shares

Administrative and General Expense

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 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

$$\overline{Y} - b\,\overline{X}$$

Y = 1st variable

X = 2nd variable

b = Beta (slope)

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

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).

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.

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

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

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

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 Einkommensteurergestz (EStG])
2. Tax-deductible investment reserve according to Article 10 of the Income Tax law (Investitionsrücklage gemäß § 10 Einkommensteurergestz (EStG])

This item excludes:

1. Free reserves (Freie Rücklagen)
2. Statutory reserves (gestzliche 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 w (Rücklagen gemäß § 1 Entwicklungsländer-Steuergesetz)
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 w (Rücklagen gemäß § 52 Abschnitt 5 Einkommensteuergesetz [EStG])
6. Reserves according to Section 74 of the Income Tax Regulations (Rücklagen gemäßl § 74 Einkommensteuer- DurchfLnrungs-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 Einkommensteurergestz [EStG])
2. Tax-deductible investment reserve according to Article 10 of the Income Tax law (Investitionsrücklage gemäß § 10 Einkommensteurergestz [EStG])

This item excludes:

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

Finland This item includes:

1. Extra depreciation
2. Extraordinary depreciation

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

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

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)

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.

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

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 [IVAO]).

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 Xl bankruptcy proceedings.

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).

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).

Mnemonic	Item number	Category
AOP	G478	Financial Services

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

This itemresents assets attributed to the parent bank holding comany 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

Mnemonic	Item number	Category
AOTH	G439	Financial Services

This item is available for Japanese trust banks only.

This itemresents all assets attributed to the trus t accounof 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

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)

Mnemonic	Category
ATIS	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.

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.

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)

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)

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)

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)

Mnemonic	Concept Calculation	Category
ATCEQ	AT/CEQ	Industrial Financial Services

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

Mnemonic	Concept Calculation	Category
ATSEQ	AT/SEQ	Industrial Financial Services

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

Assets and Liabilities - Other

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

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

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

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

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

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 not presented fairly and the auditing firm does not approve of the accounting principles reflected in the financial statements, the consistency of their applications, or the adequacy of financial disclosure.

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

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

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

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])

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

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])

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

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

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

Mnemonic	Concept Calculation	Category
RECDR	RECD/(ARTFS+RECD) *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

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

Benefits - Life - Total

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

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.

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.

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

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 versicherungstechnisher Netto-Rückstellungen)
3. Increase (decrease) in underwriting funds and provisions (Aufwendungen aus der Erhöhung versicherungstechnisher 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

I]

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])

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 ssumed
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])

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 onlife (Reinsurance) (BANLR)

This item excludes:

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

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

Benefits Ceded

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])

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])

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

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

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

x = 1st variable

y = 2nd variable

n = number of observations

Σ = sum

Book Value Per Share

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.

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.

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

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

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 broadcaseng35(n)-1..0008 lin1D(Busines)-5.8(s)-1.5(Segme)-5.8(n)1.7(

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.

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

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

X = 1st variable

N = number of observations

Σ = Sum

Call Loans

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

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

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

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 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

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 operationsncluded in Uses of FundsOther [FUSEO] or Investing Activities - Other)
2. Changes in fixed assets due to foreign currency fluctuationswhen 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 FundsT-Other)
4. Fixed assets of an acquired companyTcincluded Acquisitions)
5. Net assetsTof an acquired company (included in Acquisitions)

This item contains a Combined FigureTdataTcode@CF) when:

TheTnet amount reported for capital expenditures isTnegative.TWhen theTcompany reportsTaTWorking Capital StatementTcFormat Code =T1) or a Cash StatementTasSified by Source and Use (Format Code =T2), the negative amount is netted against Uses of Funds - Other. When a company reports a Cash Statement Classified by ActivityTcFormat Code =T3), theTnegative amount isTnetted Sale of Property, Plant, and Equipment

This item is combined with another item within or outside theTInvesting Activities section onent of Cash Flows

Format codes 10-12

Thistemsnt of Investing Activities - Net Cash Flow on a Rest ofTWorld Cash Flow Statement by ActivityTcFormat codeT10).

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

This data item is available through the Research Insi

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

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]).

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])

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

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

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:

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-executive 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

s item excludes:

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

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

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

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

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

an This item includes statutory or capital reserves.

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

s item is provided by TOYO KEIZAI, Inc.

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

ted 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 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

s item excludes:

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

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

ancial Services definition

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

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

s 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

Mnemonic	Concept Calculation

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

Mnemonic	Item number	Category
CDPAC	G389	Financial Services

This item is for insurance companies onle companies onex3-4.7(is item59.3(is fo)94(r)-3.7(5)7(g)-84(ts cap)54.4(liz-3.7(5)o3.7(5)

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)

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)

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)

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

Mnemonic	Category
CLECHIS	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

Mnemonic	Category
CHECHPS	Industrial

This item represents Cash and Cash Equivlents - 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

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.

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).

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.

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

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

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. lnterbank 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 innskuddi 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

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/docks - Decrease (Increase) (INVCH)
6. Creditors - Change (APALCH)
7. Working Capital Change - Other (WCAPCH)

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])

Mnemonic	Item number	Category
CSTIP	G475	Financial Services

This items 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

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

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.

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 kindgm-1.dedgmJ1.7964 1.1497964 -10.0011 Ca orifinition 12.6174(o)]TJ20.21.5268 Tm3.001

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

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.

Mnemonic	Concept Calculation	Category
CFL1	IBC + DPC	Industrial Financial Services

Cash Flow is the *sum* of Income Before Extraordinary *plus* Depreciation and Amortization.

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

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.

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.

Mnemonic	Concept Calculation	Category
CFLPS	CFL/CSHO	Industrial Financial Services

This item represents Cash Flow *divided by* Common Shares Outstanding - Company.

Claims Paid

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

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])

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.

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

COMPUSTAT

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])

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])

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])

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)

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.

Mnemonic	**Category**
CSHOPS	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

Mnemonic	Category
CSHTRM	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

Mnemonic	Category
CSHPRI	Issue

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

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 (*certificatsd'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. lssuable 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. S PC 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

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

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

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

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

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

Compound Growth Rate

$$\left[\left(\left(\frac{X_N}{X_1}\right)^{\left(\frac{P}{\Delta*(N-1)}\right)}\right) - 1\right] * 100$$

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

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.

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.

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

Consolidation Reserves

Mnemonic	Item number	Category
CRV	G272	Industrial Financial Services

Industrial definition

This item represents a credit for theGlobdifference arisingGlobfrom the 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 Kinglobdom**	**United States**

Financial Services definition

This item represents a credit for theGlobdifference arisingGlobfrom the 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		

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

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

Mnemonic	Item number	Category
CLFC	G259	Financial Services

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

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.

Mnemonic	Item number	Category
CLI	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).

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 *(lndossamentsverbindlichkeiten aus weitergegebenen Wechseln).*

Italy This item includes:

1. Bills accepted for discount
2. Bills rediscounted

Japan for trade notes receivable discounted with banks.

Netherlands This item includes recourse risks/commitments from renegotiable/discounted bills
(*Spain* This item includes:

1. Documentary credits (c2. Rediscounted or endorsed drafts (efectos redescontados o endosados)

Switzerland This item includes endorsement liabilities relating to discountings.

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).

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 clientéle).*

Spain This item includes the nominal value of credit lines to clients *(disponible por terceros en cuentas de crés0.00427.025.00jTés*

Germany This item includes savings premiums under the Savings Premium Act (*Sparprämien nach dem Sparprämiengesetz*).

Japan This item includes:

1. Liabilities for securities sold under repurchase agreements but not yet repurchased
2. Matched repurchase transactions

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New Zealand **tw51.8alan( )]TJ/TT4 1 Tf6.1001 65 TD-0.0072 Tc0.0027 Tw[Th)3.7(is itm.9.7(in)4.7(cun)4.7(n)1**

Correlation Coefficient Calculation

$$\frac{\Sigma XY - \frac{\Sigma X * \Sigma Y}{N}}{\sqrt{\Sigma Y^2 - \frac{(\Sigma Y)^2}{N} * \Sigma X^2 - \frac{(\Sigma X)^2}{N}}}$$

X = 1st variable

Y = 2nd variable

N = number of observations

Σ = sum

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

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**

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

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

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])

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

Mnemonic	Category
CURNM	Currency

This is the name of the currency, such as US Dollar or French Franc.

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.

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

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)

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.

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.

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.

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/L

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

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

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).

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 (FUSET).

This item contains a Combined Figure data code (@CF) when change in current debt is undisclosed or combined with long-term debt.

Current Liabilities

Mnemonic	Item number	Cntegory
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)

Mnemonic	Item number	Cntegory
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).

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This item includes:

1. Accrued expense and deferred income (when reported with other current liabilities and no breakout is kv-1.62()8.5(k)4.2(sl4.2(s)2.15bl)3.2(e)

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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.

Mnemonic	Category
LCTPS	Industrial

This item represents Current Liabilities - Total on a Prelim

Mnemonic	Category
CCPD	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").

Mnemonic	Item number	Category
CPDD	G713	Industrial 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.

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").

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").

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").

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").

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").

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).

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").

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

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

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) whenPnges 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

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 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

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

Mnemonic	Concept Calculation	Category
DATEDAY	@DAY(0D)	Industrial Financial Services

This item identifies the calendar day of the period. The date is formatted as DDMMMYY, for example 21Dec95.

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.

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.

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

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

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

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.

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

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.

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.

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.

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.

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

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

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

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

Mnemonic	Category
DLCPS	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

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

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 - Excluping 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'establissement) (when reported separately)

Germany Prepaid expense and deferred charges

Japan This item inclupes:

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

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

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)

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.

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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

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 gengenüber anderen Gläubigerm fällig tälich*).

Japan This item includes ordinary deposits.

Switzerland This item includes sight deposits.

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).

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.

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.

Mnemonic	Item number	Category
DPTIC	G119	Financial Services
DPTICF	GF14	footnote

This iem represents the total time deposis of iviuals, par8.9(ner)5.3(s)1.5(hi)10(ps, a)8.3(n)4.6(d)6(cor)5.3(p)4.6(orat)4(i)4(o)4.6(can only be withdrawn after the specied term or after giving prior notice. It represents interest-bearing deposits when deposit components are classied 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

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 (establissements de crédit et institutions financiéres)
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*).

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

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

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)

Mnemonic	Category
DPPS	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)

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

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]).

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 r.2(o)4.587D.(i)3.9(t)3.9t fopr tes())-1(.)]TJ/TT-1(9

Footnote Code

Code	Description
QE	Reported net of expenses

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

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.

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

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

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

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 s5(f)-are 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

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

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)

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 mount 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.

Mnemonic	Category
DVTIS	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 dividende (other thock dividend.) 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. Dividend. - Preferred/Preference
3. Dividends - Share Capital - Other

Canada Thi item represents the total mount of all dividend. 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.

Mnemonic	Category
DVTPS	Industrial Financial Services

This item represents Dividend. - 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

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 f¨r Beitragsrückerstattung)
2. Bonuses and rebates

Japan This item includes refunds and dividends to policyholders.

Netherlands This item includes amortization of capitalized interest rate rebates.

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).

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.

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).

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

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

Mnemonic	**Category**
DVPSPM	Issue
DVPPMF	footnote

This item repr.Cl.0188iva(Thi)3.9(s)1a(Thi)hn odmThi4dssd.4(i)v.4(i)d5epr.Cn(4d)-dn odp5epr.Cr ss(on5r.C1a(Thi)hn4d)-e pay

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

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 oTj0 -1.7485 TD-0.0012796.4(04 T

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

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 4.927 -1e 4.92.6(e)11(ent)3 of.6(9t)3.6(h)-1.86(9t)3r6(h)entedentdhegesent

‘E’ Data Definitions

Earning Assets

Mnemonic	Concept Calculation	Category
+ EAT PPENT		

This concept is the *sum* of Property, Plant, and Equipment (Net) - Total *plus* Current Assets - Total.

Earnings Before Interest

Mnemonic	Concept Calculation	Category
EBIT PI+XINT	Industrial This item represents Pretax Income *plus* Interest Expense.	

Mnemonic	Concept Calculation	Category
EBITM (PI+XINT)/REVT*100	This item represents Pretax Income *plus* Interest Expense. This total is *divided by* Revenue - Total and then	

Earnings Per Share (Basic)

Mnemonic Category EPSPX Issue

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 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*

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:

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.

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.

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 *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:

$$\frac{\text{Income Before Extraordinary Items - Preferred Dividends + Extraordinary Items}}{\text{Common Shares Used to Calculate Primary EPS (Allocation Ratio)}}$$

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

Mnemonic	Concept Calculation	Category
EPSCHG1	((EPSPX/EPSPX[-1]) -1)*100	Industrial Financial Services

This item represents Earnings per Share (Primary) Excluding Extraordinary Items *divided by* the previous

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.

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.

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.

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

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 curr

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 employe es 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

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) (XENDOJ)

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

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

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

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

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.

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.

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.

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 s2(21T5(0.)7( )]TJ/TT8 1 Tf13.977 0 0 13256.09 9585685730 -1.

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])

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

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

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

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 reglementées 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

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

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

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).

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)

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

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.

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).

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

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

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]).

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])

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)

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])

Mnemonic	Item number	Category
XOI	G334	Financial Services

This item is available for insurance companies only.

This item represents other expenses attributed to insurance operations1that 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])

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

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 Verlustubernähme)
2. Nonrecurring expense of mortgage banks issue and loan business (Einmalige Aufwendgen im Emissions und Darlahensegeschäft 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 Ruckstellungen im Kreditgeschäft)

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 anher bank expense component for bans.

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 deferencias 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.

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

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)

Mnemonic	Concept Calculation	Category
OXPREV	(XT/REVT) * 100	Financial Services

This concept is Expense - Total *divided by* Revenue - Total *multiplied by* 100.

Expenses

Mnemonic	Item number	Category
XOTHJ	Not Applicable	Industrial

T1497nic Item

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

Mnemonic	Category
XIIS	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. Cumeffect 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 (inclus1.4(d)-4.6(e)-0.9(d in)-4.6( )6(Cap)-4.6(ital)
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 debenture
6. Write-downs of long-term investments

Mnemonic	Category
XIPS	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

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

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]).

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

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

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

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

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. Cu(r)nt 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)

Mnemonic		
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)

Mnemonic	(for North America)	Category
FIAO	G696	Industrial

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

Mnemonic	Item number	Category
FININC	Not Applicable	Industrial
FININCF	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

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

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

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

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 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.

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

April, 1998	98	1	1
July, 199	98	2	1
October, 1998	98	3	1

January 1999 2880(98)-5113.3(4)-5666.6(1)]TJ/TT4 1 Tf10.0183 0 0 10.0183 107.9628 314.7196 Tm0 Tc0 Tw. 2.

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

August 2, 2002 10990.4(17720.4(]TJ34.33 -0.005 Tc0 Tw(By definition, preliminar)]TJ/TT8 1 Tf13.9777 0 0
data collected from the final source is retained for historical purposes. Preliminar(]TJ11.0299 0 TD-0.00

Fit of Least Squares Growth Rate Calculation

$$\frac{\left(\Sigma(T*LOG(X)) - \frac{(\Sigma T*\Sigma LOG(X))}{N}\right)^2}{(\quad)(\quad)}$$

X = 1st variable

N = number of observations

T = time

Σ = sum

Fixed Assets (Tangible)

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])

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])

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 (*immobillisations en cours*).

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 collelted before dedulting 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

Fixed Assets as a Percentage of Common or Total 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.

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

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=a+bx where:

$a = \overline{Y} - b\,\overline{X}$

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

Σ = Sum

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

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])

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

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