Free Cash Flow

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Mnemonic	Concept Calculation	Category
FCF	IB+DP-@VALUE (DV,0)-@VALUE (NEQMI,0)-@VALUE (EQDIVP,0)-@VALUE (CAPX,AFXA)	Industrial

This concept is the *sum* of Income Before Extraordinary Items *plus* Depreciation and Amortization *less* Cash Dividends *less* Non-Equity and Minority Interest Dividends Paid *less* Equity Dividends Paid *less* Capital Expenditures or Additions to Fixed Assets.

Function Calculations

Function Calculations

Function Calculations include:

- Alpha
- BETA
- Compound Growth Rate
- Correlation Coefficient
- Forecast
- Geometric Mean
- Least Squares Growth Rate
- Fit of Least Squares Growth Rate
- Multiple Regression Alpha Calculation
- Multiple Regression Beta Calculation
- Multiple Regression Standard Error Calculation
- R2 Coefficient of Multiple Determination Calculation
- R2 Correlation Coefficient
- Standard Deviation
- Calculation of Standard Deviation for a Sample of the Population
- Weighted Average

Functions

Functions Overview

Functions are predefined calculation tools you can use to perform numerous tasks, from something as simple as averaging data for an industry, to more sophisticated analyses using fractiles. You can use functions in your screening, reporting, spreadsheet and concept formulas individually, or combine them for more complex analysis. Research Insight provides you with more than 70 functions that allow you to

- easily and automatically perform data calculations
- get complex results fast

How to construct a function

Every function begins with @, followed by a short name, such as CAVG. Additionally, each function requires instructions for what you want evaluated. We refer to these instructions as *arguments* and they are always enclosed in parenthesis following the function name.

Research Insight categorizes functions by the particular type of analysis you want to perform. For a complete list of functions in each category, along with syntax and descriptions for each, select from the function categories listed under Related Topics.

@ABS - Absolute value

@ABS(formula) - Absolute value

Calculates the absolute value of any numerical formula.

Example:

@ABS(PI)-DVP
Calculates the dollar amount difference between pretax income and dividends paid.

@ALPHA - Returns the intercept of the Y axis

@ALPHA(formula1, period1, period2, [formula2]) - Returns the intercept of the Y axis.

Calculates A in the equation Y = A + B(X), the equation for a straight line. A is the point which intersects the Y axis.

Example:

@ALPHA(PRCCM/PRCCM[-1], -59, 0, “I0003”:(PRCCM/PRCCM[-1]))

Returns the difference between a company’s return and the fluctuation of the Standard & Poor’s 500 Index over the last 60 months.

@AND- Logical AND

@AND(logical, logical) - Logical AND

Returns true if each argument is true, but false if one or more arguments are false. This function can contain up to 30 logical conditions.

Example:

@AND(SALE>500,SIC=2834)
In screening criteria, this formula finds all companies with sales greater than $500 million with an SIC Code of 2834.

@BETA - Returns the slope of the line

@BETA(formula1, period1, period2, [formula2]) - Returns the slope of the line.

Calculates B in the equation Y = A + B(X), the equation for a straight line. B is the slope of the line.

Example:

@BETA(PRCCM/PRCCM[-1], -59, 0, “I0003”:(PRCCM/PRCCM[-1]))

See also: BETA

BETA Calculation

@CAVG - Average across a set

@CAVG(formula, set, [match_formula]) - Average across a set

Calculates the average value of a formula across a set. This function returns a decimal.

@CAVG returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CAVG(ROA,$MYSET)
Calculates the average return on assets for the companies in the set MYSET.

SALE>@CAVG(SALE,@SET($C,SIC=2800))
Finds the set of companies in the chemicals industry and calculates the average sales for the set. Identifies companies in the database with sales greater than the average sales for the chemicals industry.

@CAVG (ROE,$MYSET,SECTOR)

Calculates the average return on equity for the companies in $MYSET that are in the same sector as your target company.

@CCOR - Correlation coefficient across a set

@CCOR(formulaX, formulaY, set, [match_formula]) - Correlation coefficient across a set

Calculates the correlation coefficient between two formulas within a set. This returns a decimal between -1.0 and 1.0, such as .98. A return of 0 to 1.0 indicates a positive correlation; a return of -1.0 to 0 indicates an inverse correlation.

@CCOR returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CCOR(SALE,PI,$C)
Calculates the correlation coefficient of sales and pretax income for all active companies.

@CCOR(INVX,PI,@SET($C,SPMIX<60))
Calculates the correlation coefficient of inventory turnover and pretax income for companies in the S&P 500.

See also: Correlation Coefficient calculation

@CCOUNT - Counts companies containing data in a set

@CCOUNT(formula, set, [match_formula]) - Counts companies containing data in a set

Counts the number of companies in a set with data for an item. This function returns an integer.

Examples:

@CCOUNT(EPSPXQ[Q3Y94],$C)
Counts the number of active companies with a value for earnings per share for 3rd quarter, 1994.

@CCOUNT(XRD,@SET($C ,SPMIX=91))
Counts the number of companies in the S&P MidCap 400 that have a value for R&D expense in the current year.

@CGMN - Geometric mean across a set

@CGMN(formula, set, [match_formula]) - Geometric mean across a set

Calculates the geometric mean of a formula across a set. This function returns a decimal.

@CGMN retquau

Examples:

ROE>=@CAVG(ROE,@SET($C,SIC=@CHGCO(COMPANY):SIC))
Evaluates Return on Equity for a company and compares it to the average Return on Equity for all companies with the same SIC Code.

@CMAX(SALES,@CHGCO(BUS))
Evaluates all business segments of the company and returns the largest sales figures.

@CHGSET - Set transformation

@CHGSET(set, set_type) - Set transformation

Changes set of companies to business segments, geographic segments, or issues. You can also change a set of business segments, geographic segments, or issues to companies.

The valid arguments for set_type are:

- BUS (business segment)
- GEO (geographic segment)
- ISSUE (issue segment)
- COMPANY

Example:

@CHGSET($MYSET,ISSUE)
Changes the company set ($MYSET) to a set of issues.

@CMAX - Maximum value across a set

@CMAX(formula, set, [match_formula]) - Maximum value across a set

Extracts the largest value of a formula across a set.

@CHG(Exam)11.3(ple:1)]TJs0 -1.7485 TD-0.000 Tc0.0022X(formXOLE,$C0 -1.1497 TD-0.0002 Tc190035 Tw[(ISS)6Fin

Examples:

@CMED(SALE,$C)
Finds the median value for sales across all active companies.

@CMED(PEM,$SP_500)
Finds the median value for monthly price to earnings ratio for the companies in the set SP500.

@CMIN - Minimum value across a set

@CMIN(formula, set, [match_formula]) - Minimum value across a set

Extracts the smallest value of a formula across a set.

@CMIN returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CMIN(SALE,$C)
Finds the minimum value for sales across the set of active companies.

@CMIN(@PAVG(ROI,-4,0),$MYSET)
Calculates the lowest average return on investment in the last five years for the companies in the set MYSET.

@CORR - Returns the R2 of the correlation coefficient

@CORR(formula1, period1, period2, [formula2]) - Returns the R2 of the correlation coefficient.

Calculates the correlation coefficient between two items. This returns a decimal between -1.0 and 1.0, such as .98. A return of 0 to 1.0 indicates a positive correlation; a return of -1.0 to 0 indicates an inverse correlation.

Example:

@CORR(SALE, -4, 0, EPSPX)

Returns the correlation coefficient of sales and earnings per share over a five year period.

See also: Correlation Coefficient Calculation

@CPROD - Multiplication across a set

@CPROD(formula, set, [match_formula]) - Multiplication across a set

Calculates the product of a formula across a set. This function returns a decimal.

@CPROD returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CPROD(ROA,$TOP10)
Multiplies return on assets for all companies in the set TOP10.

@CSIZE - Counts companies in a set

@CSIZE(set, [match_formula]) - Counts companies in a set

Returns the total number of companies in a set. This function returns an integer.

@CSIZE returns a value if the following is true:

Number of data values Q= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CSIZE($MYSET)
Counts the number of companies in the set MYSET.

@CSIZE($R)
Counts the number of companies in the Research Insight $R set (Research Companies).

@CSTD - Standard deviation across a set

@CSTD(formula, set, [match_formula]) - Standard deviation across a set

Calculates standard deviation for formula values across a set. This function returns a decimal.

@CSTD returns a value if the following is true:
Number of data values Q= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CSTD(SALE/SALE[-1],$MYSET)
Calculates the standard deviation of sales growth for companies in the set MYSET.

@CSTD(PIQ[Q1Y95],$MYSET)
Calculates the standard deviation of pretax income for the 1st quarter of 1995 for the companies in the set MYSET.

See also: Standard Deviation calculation

@CSUM - Sum across a set

@CSUM(formula, set, [match_formula]) - Sum across a set

Sums the value of a formula across a set. This function returns a decimal.

Examples:

@CSUM(SALE,$MYSET)
Sums the annual sales for the companies in the set MYSET.

@CSUM(SALE,@SET($C ,SALE>500))
Sums the sales of companies in the active set with annual sales greater than $500 million.

@CWAVG - Weighted average across a set

@CWAVG(formulaX, formulaY, set, [match_formula]) - Weighted average across a set

Calculates a weighted (scaled) average of a formula across a set; formulaX is weighted by formulaY. The importance of each set r

@CWAVG returns a value if the following is true:
Number of data values >= (n+1)/2
where n = the number of companies in the set being eva
Research Insight uses the integer value of (n+1)/2. For

If this criteria is not met, @NA is returned.

Examples:

@CWAVG(PRCCM,MKVALM,$MYSET)
Calculates the average price weighted by market value f

@CWAVG(PI,CSHO,$MYSET)
Calculates the average pretax income weighted by comm

See also: Weighted Average calculation

@DATE - Inserts calendar date

@DATE (YY,MM,DD) - Inserts calendar date

Inserts a calendar date into a report. Months, days, and years that are a single digit can be expressed as @DATE(95,4,17) or @DATE(95,04,17).

Example:

@DATE(94,12,24)
Returns the date 12/24/94.

@SET($C,RDQ=@DATE(94,12,24))
Returns companies with a quarterly report date of 12/24/94.

@DAY - Identifies period day

@DAY(period, fiscal year) - Identifies period day

Returns the last calendar day of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company's fiscal year.

Examples:

@DAY(CPDQ)
Returns the last day of the current fiscal quarter.

@DAY(0Y)
Returns the last day of the fiscal year, 0Y.

@DB Return formula from the specified layer

@DB(database group layer, formula) Returns the formula from the specified layer of the active database group. Use this function when you know which layer you want to retrieve the formula from.

Important:

We recommend that you use this function to target the GLOBALVantageDB (CD-ROM) database layer. Specifying a database layer other than the GLOBALVantageDB layer may cause adjustment factors to be dropped and may also cause problems with current period alignments.

We also recommend that you use absolute time referencing with this function

@DESC - Displays descriptions

@DESC(value, dict_key,expression) - Displays descriptions

Displays the definition of a code, footnote, or SIC Code in reporting applications.

The following rules apply to the arguments:

- value is the item that contains a code value; value must be a single mnemonic and cannot contain other formula components
- dict_key is optional and is used to specify a particular element for group items
- expression is optional; if expression is blank, value and expression are assumed to be the same

Examples:

@DESC(SALEF,2)
Displays the description of the second element of the footnote, SALEF.

@DESC(SIC)
Displays the description of the SIC Code.

@DESC(EXCHG)
Displays the description of the stock exchange of a company (for example, New York Stock Exchange).

@DESC(SPDRM)
Displays the description for the S&P Bond Rating code.

@ELEMENT - Specifies Group Item

@ELEMENT(item, element) - Specifies group item

Directs a group item to a specific element. This function returns the value of the specified element.

Example:

@ELEMENT(INVVAL,1)
Returns the inventory valuation code for the first element. Inventory valuation is a group item containing four codes that correspond to accounting methods.

@ELEMENT(SICALL,2)=1311

Returns the segment SIC code for the second element if the SIC is equal to 1311.

@EXCLUDEDB Exclude Specified Database Layer

@EXCLUDEDB(database group layer, formula) Returns the formula from whichever database layer it is found in, but not from the specified layer. Use this function when you're not sure in which layer the data you want to retrieve is contained.

Important: We recommend that you do not use this function to exclude the GLOBALVantageDB (CD-ROM) database layer. Excluding the GLOBALVantageDB layer may cause adjustment factors to be dropped and may also cause problems with current period alignments.

@EXP - Exponent

@EXP(formula) - Exponent

Calculates the number 2.718 raised to the power specified. This can be any decimal or integer. The result is a decimal. To raise a formula to a power (n), use the mathematical operator " ^ ", such as X ^ n. Note that the operation, X ^ n, is not a function.

@EXP returns “e” raised to the power of the formula. The number 2.718 is an approximation of “e” which is the base of the natural log.

NOTE: @EXP is the reverse of @LN.

Examples:

@EXP(1)
Returns 2.718^1

@EXP(10)
Returns 2.718^10

@EXP(SALE)
Returns 2.718^Sale

@EXPSMOOTH - Exponentially Weighted Average

@EXPSMOOTH(formula, weight, period1, period2) - Calculates an exponentially weighted average.

This function allows you to apply greater weight to more recent values.

Example:

@EXPSMOOTH(SALE, .9,-4,0)

Returns the exponential average sales for 5 years.

The table illustrates how this example is calculated.

	Sales	Weighting	Factor	Sales*Factor
Y96	8671	1	1	8671
Y95	5937	1*.9	0.9	5343.3
Y94	4649	1*.9*.9	0.81	3765.69
Y93	3753	1*.9*.9*.9	0.729	2735.937
Y92	2759	1*.9*.9*.9	0.6561	1810
Total			4.0951	22325.93
			exponential	5451.864
			avg. average	5154

@FIND - Finds a specific value in a text string

@FIND(find_text, within_text, start_at) - Finds a specific value in a text string

Searches a textual item beginning at the indicated starting character (start_at) for a specific value. In a screen formula this function returns a company. In a report this function returns the position of the beginning character of the search text.

The following rules apply to the arguments:

- The find_text argument must be enclosed in quote-4.9h ie ne find_text argu-4.9(u)14.9(m)9.5(e)t

Example:

@GEO(SALEG,3)
Returns geographic sales for the third geographic segment of a company.

@IF - Returns a value when conditions are met

@IF(condition, then_formula, else_formula) - Returns a value when conditions are met.

Provides two data values for an operation with a condition for choosing between them. If the condition is true, then Research Insight uses the first choice; otherwise Research Insight uses the second choice.

Examples:

@IF(SALE<1,0,SALE)
If sales are less than $1 million, returns a 0. If sales are greater than or equal to $1 million, then returns sales.

@IF(PEM<=6,PEM,0)
If the price to earnings ratio is less than or equal to six, returns the PE ratio; otherwise returns a zero.

@IF(SEQQ>SEQQ[-1],"UP",@IF(SEQQ<SEQQ[-1],"DOWN","NO CHANGE"))
Compares the current quarter's stockholders' equity to the previous quarter and will return the word UP is there is an increase, or the word DOWN if a decrease; otherwise returns NO CHANGE. If stockholders' equity is not available for either quarter, the formula cannot be evaluated and Research Insight will display a Not Available Code (@NA) in the report cell.

PIQ[@IF(UPDQ=3,0,@IF(UPDQ[-1]=3,-1,-2))]
Returns the current quarter's pretax income if the update code for the quarter indicates that the update is final (3). If not, checks the previous quarter's update code and returns that quarter's pretax income if the update is final; otherwise returns the pretax income from two quarters prior.

@INRANGE - Determines membership in a range

@INRANGE(formula, value1, value2) - Determines membership in a range

Determines whether a formula value is within a range of two other values. This function returns a 1 for true or a 0 for false.

Examples:

@INRANGE(MKBK,1.0,2.0)
Finds those companies with a market to book ratio between 1.0 and 2.0, (inclusive).

@INRANGE(SALE[Y94],500,1000)
Returns a 1 if 1994 sales were between $500 million and $1 billion, (inclusive).

@INT - Integer

@INT(formula) - Integer

Identifies the digits to the left of the decimal in a numerical formula.

Example:

@INT(CHE)
This example returns the value of cash and cash equivalents as an integer. For example, if CHE=113.235, then this function returns 113.

@ISAF - Determines annual figure data code

@ISAF(formula) - Determines annual figure data code

Determine if a formula is an annual figure data code (@AF).

Example:

@ISAF(DPQ)
Returns a 1 if quarterly depreciation is an @AF data code.

@ISCF - Determine combined figure data code

@ISCF(formula) - Determines combined figure data code

Determines if a formula is a combined figure data code (@CF).

Examples:

@ISCF(DPQ)
Returns a 1 if quarterly depreciation is an @CF data code.

@IF(@ISCF(DPQ),"COMBINED FIGURE",DPQ)
If quarterly depreciation is an @CF data code, this function returns the text COMBINED FIGURE; otherwise this function returns the depreciation value.

@ISIF - Determines insignificant figure data code

@ISIF(formula) - Determines insignificant figure data code

Determine if a formula is an insignificant figure data code (@IF).

Example:

@ISIF(XRD)
Returns a 1 if research and development is an @IF data code.

@ISMEMBER - Identifies Members of a Set

@ISMEMBER(set_formula) - Identifies companies that are members of the specified set.

With this function you can, for example, run a report for the S&P 100 and flag the companies that are also in your portfolio.

Example:

@IF(@ISMEMBER($SP_500), "*","")

In a table report, will print an "*" next to each company that is a member of the S&P 500.

@ISNA - Determines not available figure data code

@ISNA(formula) - Determines not available data code

Determine if a formula is a not available data code (@NA).

Example:

@ISNA(EMP)
Returns a 1 if the employees is an @NA data code.

@ISNC - Determines not calculable data code

@ISNC(formula) - Determines not calculable data code

Determine if a formula is a not calculable data code (@NC).

Example:

@ISNC(CFL/SALE)
Returns a 1 if the cash flow margin is an @NC data code.

@ISNM - Determines not meaningful data code

@ISNM(formula) - Determines not meaningful data code

Determine if a formula is a not meaningful data code (@NM).

Example:

@ISNM(CEPS5)
Returns a 1 if the 5-year compound growth rate for primary earnings per share is an @NM data code.

See also: Compound Growth Rate calculation

@ISS - Returns issue data

@ISS(formula,reference) - Returns issue data

Returns data for the referenced issue. For example, for a company that has multiple issues of common stock, the reference argument specifies the common stock issue to which the formula applies.

The following rules apply:

- reference is optional; the default is 1.
- If you do not specify an issue reference, then the formula value for the first issue is returned.

Example:

@ISS(DSCI,2)
Returns the issue description and par value for the second common stock issue of a company.

@ISSF - Determines semiannual figure data code

@ISSF(formula) - Determines semiannual figure data code

Determine if a formula is a semiannual figure data code (@SF).

Example:

@ISSF(COGSQ[Q1Y95])
Returns a 1 if quarterly cost of goods sold for 1st quarter 1995 is an @SF data code.

@ISVALUE - Determines existence of data

@ISVALUE(formula) - Determines the existence of data

Determine whether data exists for a formula.

Example:

@ISVALUE(CAPX)
Returns a 1 if the item, capital expenditures, contains a value.

The following rules apply to the arguments:

- The start_at argument refers to the character at which to begin the search, such as 3 for the third character.
- The num_count argument specifies the number of characters to include in your search. If num_count is larger than the text returned in the formula value, then the entire text string is evaluated.

@MNT - Identifies period month

@MNT(period, fiscal year) - Identifies period month

Returns the last calendar month of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company's fiscal year.

Examples:

@MNT(Q3Y94)
Returns the last month of the third fiscal 1994 quarter.

@MNT(0Q)
Returns the last month of the fiscal quarter, 0Q.

@MNT(0Y,6)
Returns June as the last month of a company's fiscal year regardless of the company's original fiscal year.

@MRALPHA Returns the intercept of the y axis in the multiple regression equation

@MRALPHA(period1,period2,formula1[formulaN]…) Returns the intercept of the y axis in the multiple regression equation.

Calculates the value of a in the multiple regression equation: y=a + b1x1 + b2x2 + bnxn . . .

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRALPHA(-5,0,PRCCM,CPI,HOUSE,MKBK)

Returns the stock price for a company that results from the multiple regression of the variables Consumer Price Index, Housing Starts, and Price to Book value.

@MRALPHA(-5,0,PRCCM,SALE,COGS,EPSPX)

Returns the stock price for a company that results from the multiple regression of the variables Sales, Cost of Goods Sold, and Earnings per Share.

See also: Multiple Regression Alpha Calculation

@MRBETA Returns the slope of the line for the specified variable

@MRBETA(period1,period2,variable-num,formula1[formulaN]…) Returns the slope of the line for the specified variable in the multiple regression equation.

Calculates the value of b for the specified variable in the multiple regression equation: y=a + b1x1 + b2x2 + bnxn . . .

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRBETA(-14,0,1,PRCCM,CPI,HOUSE,MKBK)

Returns the stock price for a company that results from the multiple regression of the variables Consumer Price Index, Housing Starts, and Price to Book value.

@MRBETA(-14,0,1,PRCCM,SALE,COGS,EPSPX)

Returns the stock price for a company that results from the multiple regression of the variables Sales, Cost of Goods Sold, and Earnings per Share.

See also: Multiple Regression Beta Calculation

@MRCORR Calculates the coefficient of multiple determination (R2) between 3 or more items from a multiple regression equation

@MRCORR(period1,period2,variable-num,formula1[formulaN]…) Calculates the coefficient of determination between 3 or more items in the multiple regression equation

Returns the coefficient of determination (R2) of the multiple correlation analysis. In other words, this function calculates how much of the variation in y is explained by the specified independent variable in the multiple regression equation: y=a + b1x1 + b2x2 + bnxn . . .

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRCORR(-14,0,1,PRCCM,CPI,HOUSE,MKBK)

Indicates how much of the variation in the stock price (PRCCM) is accounted for by the Consumer Price Index (CPI).

@MRCORR(-14,0,1,PRCCM,SALE,COGS,EPSPX)

Indicates how much of the variation in the stock price (PRCCM) is accounted for by the company's Net Sales (SALE).

See also: R2 Coefficient of Multiple Determination Calculation

@MRFSTAT Determines the f-statistic in the multiple regression equation

@MRFSTAT(period1,period2,formula1[formulaN]…) Determines the f statistic or the f observed value in the multiple regression equation

Use the f statistic to determine whether the observed relationship between the dependent and independent variables occurs by chance in the multiple regression equation: y=a + b1x1 + b2x2 + bnxn . . .

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRFSTAT(-5,0,PRCCM,CPI,HOUSE,MKBK)

@MRSTDERR Calculates the standard error of the y (independent variable) in the multiple regression equation

@MRSTDERR(period1,period2,formula1[formulaN]…) Calculates the standard error of the y (independent variable) in the multiple regression equation

Evaluates the quality of the estimated regression equation by measuring the dispersion of observed y values about the regression plane in the multiple regression equation: y=a + b1x1 + b2x2 + bnxn . . .

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRSTDERR(-5,0,PRCCM,CPI,HOUSE,MKBK)
Calculates the variation between the predicted Price - Close - Monthly (PRCCM), resulting from the multiple regression equation, and the actual Price - Close - Monthly.

See also: Multiple Regression Standard Error Calculation

@NATIVE - Displays data in native currency

@NATIVE(formula) - Displays data in native currency

Displays data in native currency, even if you have already selected a currency for translating data using the Currency Translation Command from the Options menu.

Example:

@NATIVE(PRCCM)
Displays the monthly closing price in native currency, instead of the currency selected.

@NTILE - Creates Fractiles within a Set

@NTILE*(formula, num_fractiles, set)* - Creates fractiles within a set

Divides your frequency distributions into deciles, quartiles, quintiles, or a setting that you specify and returns the number of the fractile in which the value for each member of the set lies.

Example:

@NTILE(SALE, 4, $SET1)
Creates four fractiles, evaluates the item SALE for every company in the set, and returns a value of "1" for the top quarter companies in the set, a value of 2 for the next quarter, etc.

@NOT - Logical NOT

@NOT(logical) - Logical NOT

Determines whether the reverse of the condition is true. Returns a 1 if the condition is true, or 0 if false.

Example:

@NOT(STATE=36)
In screening criteria, this formula finds all companies except those located in New York.

@NTILE - Creates fractiles within a set

@NTILE(formula, num_fractiles, set) - Creates fractiles within a set

Divides your frequency distributions into deciles, quartiles, quintiles, or a setting which you specify and returns the number of the fractile in which the value for each member of the set lies.

Example:

@NTILE(SALE, 4, $SET1)
Creates four fractiles, evaluates the item SALE for every company in the set, and returns a value of “1” for the top quarter companies in the set, a value of 2 for the next quarter, etc.

@OR - Logical OR

@OR(logical, logical) - Logical OR

Determines if either of the logical arguments are true. Returns a 1 if the condition is true, or 0 if false. This function can contain up to 30 logical conditions.

Example:

@OR(SIC=2911,ROA>5)

In screening criteria, this formula finds all companies with an SIC Code of 2911 or a return on assets greater than 5%.

@PARM - Displays currency description

@PARM( ) - Displays currency description

Displays the currency in which data is displayed in your report. You choose whether to translate data, and if so, into which currency using the Currency Translation Command from the Options menu. If you choose not to translate currency, this function returns "In Native Currency." If you choose to translate data, then that currency description is displayed, such as "In Millions of HONG KONG DOLLARS."

This function has no arguments.

Example:

@PARM( )
Displays the description of the currency you are using to translate data in your report.

@PAVG - Average across time

@PAVG(formula, period1, period2) - Average across time

Calculates the average value of a formula over time. Periods containing data codes are excluded from the calculation. This function returns a decimal.

@PAVG returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PAVG(XRD/SALE,Y85,Y94)
Calculates the 10-year average R&D to sales ratio.

@PAVG(ROE,-9,0)
Calculates the average return on equity over a 10-year period.

@PAVG(SALEQ,IV89,IV94,4)
Calculates the average 4th quarter sales from 4th calendar quarter 1989 through 4th calendar quarter 1994. This application might be used to measure performance of a seasonal business, such as retail. Only the 4th calendar quarter of each year will be used in the calculation of average quarterly sales.

@PCGR - Compound growth rate

@PCGR(formula, period1, period2) - Compound growth rate

Calculates compound growth rate as the percent change in a formula over a period of time (PP). This function returns a percent.

@PCGR returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned. If the first or last value is 1((n+)9(ee6irst):tiv0.2(lu)-or-3.9(t mst)6(o)e tha(e is 1(firh

Counts the number of periods that contain data for an item over a period of time. This function cannot evaluate an equation, so must be a single item or concept. This function returns an integer.

Examples:

@PCOUNT(DVQ,-11,0)
Calculates the number of quarters with a data value for cash dividends paid over the last 12 quarters.

SALE[-@PCOUNT(SALE,-9,0)+1]
Counts the number of years sales is available over the last 10 years and returns the oldest number available. If eight years are available, Research Insight counts SALE[-(8)+1] or SALE[-7].

@PDEC - Decrease across time

@PDEC(formula, period1, period2) - Decrease across time

Determines the number of occurrences over time where the value of a formula goes down from the immediately previous period. This function returns an integer.

@PDEC returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PDEC(EMP,-6,0)
Counts the times the number of employees has decreased from the previous year during the last seven years. This returns a number between zero and six.

@PDEC(EPSPX,-9,0)
Returns the number of times primary earnings per share excluding extraordinary items has decreased from the previous year over the last 10 years. This returns a number between zero and nine.

@PDEC(SALE/SALE[-1],-9,0)
Returns the number of times the annual sales growth decreased from the previous year over the last 10 years. This returns a number between zero and nine.

@PERCENTILE Determines the Value at a Break Point

@PERCENTILE (formula, set, breakpoint) Determines the value at a break point

Returns the data value that lies at a specified break point. If no value lies exactly at the indicated break point, a value is extrapolated.

Example:

@PERCENTILE(PEM,$SP_500,.75)
Returns the Price/Earnings-Monthly for the S&P 500 which lies at the 75th percentile.

@PERIOD - Displays period number

@PERIOD(period, fiscal year) - Displays period number

Returns an integer representing the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company’s fiscal year.

Examples:

@PERIOD(@QTR(0M))
Returns the digit of the quarter in which the month, 0M, falls.

@PERIOD(CPDM)
Returns the digit for the most current month on a fiscal year end basis. For a December fiscal year-end company, returns 5 when the current month is May; for an April fiscal year-end company, returns 1 when the current month is May.

@PFIRST Locates First Occurrence of Data

@PFIRST (formula, period1, period2) Locates first occurrence of data

Returns the first occurrence of a non-zero data value in a specified time series.

Example:

@PFIRST(SALE,-19,0)
Returns the first net sales figure reported by a company in the last 20 years.

@PFRAC Measures Relative Standing Over Time

@PFRAC (formula, period1, period2[, target period]) Measures relative standing over time

Measures relative standing of an item for a company over time as a percentile. This function returns a decimal. "Target period" is optional. If no target period is specified, Research Insight uses the last available period.

Example:

@PFRAC(CHE,-19,0,0)
Shows the relative standing of cash and equivalents over the past 20 years.

@PFSTPD Locates First Time Period Occurrence of Data

@PFSTPD (formula, period1, period2) Locates first time period occurrence of data

Returns the first time period that a non-zero data value occurs in a time series.

Example:

@PFSTPD(DVPSXM>0,-239,0)
Returns the first time period in the last 20 years that a company's dividend was greater than zero. Since DVPSXM is a monthly item, this function returns a monthly time period.

@PFSTPD(@ISVALUE(DVPSXM),-239,0)

This example identifies the first time period in the last 20 years that any dividend valuheis reported, including both zero and non-zero values.

@PGMN - Geometric mean across time

@PGMN(formula, period1, period2) - Geometric mean across time

Calculates the geometric mean of a formula value over time. This function returns a decimal.

@PGMN returns a value if the followingeis true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PGMN(SALEQ,I93,IV94)
Calculates the geometric mean sales across eight calendar quarters.

SALE>@PGMN(SALE,Y90,Y94)*1.10

If you use this formula in a screening criterion, Research Insight finds all companies whose current annual sales is 10% greater than its geometric mean of sales from 1990 to 1994.

See also: Geometric Mean calculation

@PINC - Increase across time

@PINC(formula, period1, period2) - Increase across time

Determines the number of occurrences over time where the value of a formula goes up from the immediately previous period. This function returns an integer.

@PINC returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PINC(SALE,-5,0)
Counts the number of times sales has increased from the previous year during the last six years. This returns a number between zero and five because there is a maximum of five intervals in six years.

@PINC(MKBK,JUN90,DEC94)
Counts the number of times the monthly market to book ratio increased from June 1990 through December 1994.

@PINC(CEQQ,-7,0)
Counts the number of times quarterly common equity increased in the last eight quarters. This returns a number between zero and seven. If you use this formula in a screening criterion, type 7 in the minimum column to find companies which had seven increases in eight quarters.

@PLAST Locates Last Occurrence of Data

@PLAST (formula, period1, period2) Locates last occurrence of data

Returns the last occurrence of a non-zero data value in a specified time series.

Example:

@PLAST(SALE,-19,0)
Returns the last net sales figure reported by a company in the last 20 years.

@PLASTPD Locates Last Time Period Occurrence of Data

@PLASTPD (formula, period1, period2) Locates last time period occurrence of data

Returns the last time period that a non-zero data value occurs in a time series.

Example:

@PLASTPD(DVPSXM>0,-239,0)
Returns the last time period in the last 20 years that a company's dividend was greater than zero. Since DVPSXM is a monthly item, this function returns a monthly time period.

@PLSG - Least squares growth rate

@PLSG(formula, period1, period2) - Least squares growth rate

Calculates the percent change in a formula over time (P1,P2), using a least squares regression line. This function returns a percent.

Examples:

@PLSG(SALEQ,Q4Y92,Q4Y94)
Calculates quarterly sales growth for the seven quarterly periods between 4th quarter 1992 and 4th quarter 1994.

@PLSG(SALEQ,Q4Y88,Q4Y94,4)
Calculates sales growth every 4th quarter from 4th quarter 1988 to 4th quarter 1994.

@PLSG(EPSPX,-3,0)
Calculates earnings per share growth for the last three years.

See also: Least Squares Growth Rate calculation

@PLSGR - Fit of least squares growth rate

@PLSGR(formula, period1, period2) - Fit of least squares growth rate (R-squared, coefficient of determination)

Returns the fit of the least squares regression line to a formula over time (P1,P2). This function returns a decimal between 0 and 1.0.

Examples:

@PLSGR(SALE,-3,0)
Calculates fit of sales growth for three years.

@PLSGR(SALEQ,Q4Y92,Q4Y94)
Calculates fit of sales growth for seven quarterly periods from 4th quarter of 1992 to 4th quarter of 1994.

See also: Fit of Least Squares Growth Rate calculation

@PMAX - Maximum value across time

@PMAX(formula, period1, period2) - Maximum value across time

Determines the largest value of a formula over time. This function returns a decimal.

Examples:

@PMAX(CFL/CSHO,Y87,Y94)
Finds the largest value of cash flow per share over the 8-year period from 1987 to 1994.

@PMAX(PEM,-11,0)
Finds the largest value for monthly price to earnings ratio for the last 12 months.

@PMAXPD - Period for maximum value

@PMAXPD(formula, period1, period2) - Period for maximum value across time

Returns the period for the largest value of a formula over time.

Examples:

@PMAXPD(ROEQ,-7,0)
Identifies the period in which the highest quarterly return on equity occurs over the last eight quarters.

@PMAXPD(SALE,Y89,Y94)
Returns the year in which the largest value for sales occurs between 1989 and 1994.

@PMED - Middle value across time

@PMED (formula, beginning period, ending period) - Middle value across time

Returns the middle value in an array of numbers. To find the median value you must first array the numbers in ascending or descending order. To find the position of the median value, apply the formula below:

$n / 2 + ½$

n = number of observations

With an even number of observations, the formula will return a result with a fractional remainder. This indicates that the median lies between two values. In this case a median can be calculated. In Sample 2, the median is at position 3.5, or between the values 4 and 5. When this occurs, the median can be arrived at by averaging the two middle observations.

	Sample 1	Sample 2
	1	1
	3	3
	4	4
	5	5
	9	7
		9
N =	5	6
Median Position =	3	3.5
Median Value =	4	4.5

@PMED returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Example:

@PMED (PRCCM,-239,0)
Returns the median monthly close price over 20 years.

See also: @FRAC - Measure relative standing within a set

@PMEDPD - Period for middle value

@PMEDPD (formula, beginning period, ending period) - Period for middle value

Returns the time period associated with the middle value in an array of numbers. For information on how to calculate the median, see @PMED - Middle value across time.

The periodicity is based on the item being evaluated in the formula. If there are an even number of observations, @PMEDPD will return the higher value.

@PMEDPD returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Example:

@PMEDPD (PRCCD,-150,0)
Returns the date associated with the median value for Daily Close Price.

@PMIN - Minimum value across time

@PMIN(formula, period1, period2) - Minimum value across time

Determines the smallest value of a formula over time.

Examples:

@PMIN(ROA,-4,0)
Returns the smallest value of return on assets for the last five fiscal years.

@PMIN(PRCLM,OCT93,SEP94)
Finds the lowest monthly closing price for October 1993 through September 1994.

@PMIN(PRCCM/EPSX12[@QTR(-2M)],-23,0,3)
Calculates the minimum value of price to earnings ratio for the first month of each quarter over the last 24 months. The monthly price to earnings ratio from every 3rd month will be evaluated in the identification of the minimum value over a 2-year period.

@PMINPD - Period for minimum value

@PMINPD(formula, period1, period2) - Period for minimum value across time

Returns the period for the smallest value of a formula over time.

Examples:

@PMINPD(MKBK,SEP93,SEP94)
Returns the month in which the smallest market to book ratio occurs between September 1993 and September 1994.

@PMINPD(SALE,-4,0)
Returns the year in which the smallest sales occurs in the past five years.

@PNTILE Creates Fractiles Over Time

@PNTILE (formula, tiles, period1, period2[, target period]) Creates Fractiles Over Time

Determines what fractile an item is in for a specified time period. “Target period” is optional. If no target period is specified, Research Insight uses the last available period.

Example:

@PNTILE(PEM,10,-59,0,0)
Determines which decile a company’s price/earnings ratio is in over the past 5 years.

@PPROD - Multiplication across time

@PPROD(formula, period1, period2) - Multiplication across time

Calculates the product of a formula multiplied over time. This function returns a decimal.

@PPROD returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Example:

@PPROD(EPSPXQ,Q1Y94,Q1Y95)
Multiplies earnings per share quarterly from 1st quarter of 1994 to 1st quarter of 1995.

@PRANK Calculates Relative Rank Over Time

@PRANK (formula, period1, period2[, target period]) Calculates relative rank over time

Determines the relative rank of an item for one company over a specified time period. "Target period" is optional. If no target period is specified, Research Insight uses the last available period.

Example:

@PRANK(IB,-19,0,0)
Ranks income before extraordinary items over the past 20 years.

@PSTD - Standard deviation

@PSTD(formula, period1, period2) - Standard deviation

Measures the standard deviation of a formula value over time. This function returns a decimal.

@PSTD returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PSTD(XRD/SALE,Y85,Y94)
Calculates the standard deviation of R&D to sales from 1985 to 1994.

@PSTD(ROE,-4,0)
Calculates the standard deviation of return on equity over the last five years.

@PSTD(SALEQ,I92,IV94)
Calculates the standard deviation of quarterly sales from the 1st calendar quarter of 1992 to the 4th calendar quarter of 1994.

See also: Standard Deviation calculation

@PSUM - Sum across time

@PSUM(formula, period1, period2) - Sum across time

Sums the value of a formula over time. Items containing a data code for a period are excluded from the calculation.

Examples:

@PSUM(DVC,Y83,Y94)
Calculates total common dividends paid from 1983 to 1994.

@PSUM(@IF((SALE/SALE[-1])>1.1,1,0),-5,0)
Calculates the number of times sales increased by more than 10% in the last six years. This returns a number between zero and six.

@PSUM(IBQ+DPQ,-3,0)
Calculates cash flow over the most recent four quarters.

@PWAVG - Weighted average across time

@PWAVG(formulaX, formulaY, period1, period2) - Weighted average across time

Calculates a weighted average of a formula across time. The importance given to each period depends on the value of another formula (Y). This function returns a decimal.

@PWAVG returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PWAVG(XRD/SALE,SALE,Y85,Y94)
Calculates the 10-year average R&D to sales ratio from 1985 to 1994 weighted by annual sales.

@PWAVG(SALEQ,COGSQ,-7,0)
Calculates the 2-year average quarterly sales weighted by quarterly cost of goods sold.

@PWAVG(PRCCM,MKVALM,-11,0)
Calculates the average monthly close price over the last year weighted by market value.

See also: Weighted Average calculation

@QTR - Identifies fiscal period quarter

@QTR(period, fiscal year) - Identifies fiscal period quarter

Returns the last fiscal quarter of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company's fiscal year.

Examples:

@QTR(11NOV94)
Returns the quarter in which November 11, 1994 falls.
@QTR(-2M)
Returns the quarter in which the month, -2M, falls.

@RANK - Ranks order within a set

@RANK(formula, set) - Ranks order within a set

Determines the relative rank of a company for a formula within a set. Companies are ranked in descending order with data codes placed at the end. This function returns an integer.

Examples:

@RANK(CSHO*-1,$C)<=100
Ranks all companies in the database based on common shares outstanding and returns the top 100 companies.

@RANK(MKVAL,$SP_500)<=25
Ranks companies in the set SP500 based on market value and returns the top 25 companies.

@RIGHT - Returns the rightmost characters in a text string

@RIGHT(formula, num_count) - Returns the rightmost characters in a text string

Displays the results of a search using the rightmost characters as the criteria of the search. For example, you could search for a company by specifying the last three letters (num_count) of its name. All companies ending with those three letters will be displayed. This function is not case sensitive.

Example:

@RIGHT(CONM,3)="ADR"
In screening criteria, this returns companies with the letters ADR appearing in the rightmost characters of the company name.

@RND - Round

@RND(formula) - Round

Rounds to the nearest whole number of a formula.

Examples:

@RND(SALE)
Rounds sales to the nearest whole number.

@RND(CSHOQ*PRCCM)
Rounds the product of quarterly common shares outstanding and monthly price to the nearest whole number.

@RND(452.5)
Rounds the number to the nearest whole number, 453.

@SCALE - Returns data in millions

@SCALE(formula) - Returns data in millions

Returns units of representation for data in millions. This function is useful for scaling those currencies presented in Research Insight in billions of currency units, such as the Japanese Yen or Italian Lira. Most other currencies are already presented in millions of currency units.

Example:

@SCALE(CEQ)/CSHO
Changes common equity to millions, then divides it by shares outstanding which is already in millions. If data for the company is already presented in millions of currency units, then the currency units remain in millions.

@SEG - Returns business segment data

@SEG(formula,reference) - Returns business segment data

Returns the data for the referenced business segment. For example, for a company that has multiple business segments, the reference argument specifies the business segment to which the formula applies.

The following rules apply:

- reference is optional; the default is 1.
- If you do not specify a business segment reference, then the formula value for the first business segment is returned.

Example:

@SEG(SALES,4)
Returns business segment sales for the fourth business segment of a company.

@SET - Selects companies based on condition

@SET*(base_set, logical)* - Selects companies based on condition

Creates a temporary set by evaluating the base set for the condition. This function is commonly used with Set Analysis functions.

Examples:

ROE>=@CAVG(ROE,@SET($C,SIC=@CHGCO(COMPANY):SIC))
Evaluates Return on Equity for a company and compares it to the average Return on Equity for all companies with the same SIC Code.

@SET($C,@AND(BETA<1,SALE>200))
Creates a set of companies with a Beta less than 1 and annual sales greater than $200 billion.

See also: BETA calculation

@SIC2 and @SIC3 - Generalize SIC codes

@SIC2(sic_code) and @SIC3(sic_code) - Generalize SIC codes

Provides progressively more general SIC categories. For example, @SIC2 generalizes the SIC code of 2834 to the first 2 digits, or 2800. These functions return a set of companies in screening, and an SIC code or an integer in reporting applications.

Examples:

@SIC2(SIC)=3500
If you use this formula in a screening criterion, it identifies companies with 35 as the 1st two digits in their SIC Code.

@SET($C,@SIC3(SIC)=@SIC3("MSFT":SIC))
Identifies all companies with the same 1st three digits in their SIC Codes as Microsoft Corp.

@SQRT - Square root

@SQRT(formula) - Square root

Calculates the square root of any positive numerical formula.

Example:

@SQRT(144)
Calculates the square root of 144; the result is 12.

@STDS Standard Deviation for a Sample of

@CAVG(PEM,@SET($SP_500,@TRIMSTD(PEM,3)))

Returns the average Price/Earnings ratio for the S&P 500, excluding values for companies that are more than 3 standard deviations away from the base set's mean.

@VALUE - Generates a data value

@VALUE(formula1, formula2) - Generates a datanue

Returns a value for formula1. If there is no value for formula1, then returns the value for formula2.

Examples:

@VALUE(PRCCD,PRCCM)/EPSX12
Divides daily closing price by 12-months moving earnings per share. If daily closing price is not available, divides monthly close price by 12-months moving earnings per share.

@VALUE(DPQ,DPQ[-1],DPQ[-2],DP)

Returns the most recent Depreciation and Amortization - Quarterly from the last 3 quarters; if no quarterly figure is available, returns the annual figure for Depreciation and Amortization.

@WK - Identifies period week

@WK(period, fiscal year) - Identifies period week

Returns the last calendar week of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company's fiscal year.

Examples:

@WK(11NOV94)
Returns the week in which November 11, 1994 falls.

@WK(0Q)
Returns the week of the quarter, 0Q.

@YR-Identifies Fiscal Period Year

@YR(period, fiscal year) - Identifies fiscal period year

Returns the fiscal year of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company's fiscal year.

Examples:

@YR(OCT94)
Returns the fiscal year in which October 1994 falls.

@YR(-3M)
Returns the fiscal year in which the month, -3M, falls.

Database Control Functions

Database Control Functions

Database Control functions enable you to target or exclude a specific database layer so you can specify the type of data Research Insight will return [i.e., data from the core database, or COMPUSTAT (Classic) data].

@DB Return formula from the specified layer

@EXCLUDEDB Exclude specified database layer

Growth Functions

Growth functions

Growth functions can be used to measure growth of an item over time. Research Insight contains several different growth functions to help you in your financial analysis.

Included in this type of functions are:

@ALPHA - Return the intercept of the Y axis

@BETA - Return the slope of the line

@CORR - Return the R2 of the correlation coefficient

@FORECAST- Return a predicted value

@MRALPHA Returns the intercept of the y axis in the multiple regression equation

@MRBETA Returns the slope of the line for the specified variable

@MRCORR Calculates the coefficient of multiple determination (R2) between 3 or more items from a multiple regression equation

@MRFSTAT Determines the f-statistic in the multiple regression equation

@MRSTDERR Calculates the standard error of the y (independent variable) in the multiple regression equation

@PCGR - Compound growth rate

@PLSG - Least squares growth rate

@PLSGR - Fit of least squares growth rate

Historical Analysis Functions

Historical Analysis functions

Historical Analysis functions can be used to evaluate data over a period of time. For example, you can calculate 5-year average sales, or find out how many times a company increased its dividend over time.

Included in this type of functions are:

- @EXPSMOOTH_- Exponentially weighted average
- @PAVG. - Average across time
- @PCOR_ - Correlation Coefficient
- @PCOUNT - Count Periods
- @PDEC - Decrease across time
- @PFIRST - Locates first occurrence of data
- @PFSTPD - Locates First Time Period Occurrence of Data
- @PGMN - Geometric mean across time
- @PINC - Increase across time
- @PLAST - Locates last occurrence of data
- @PLASTPD - Locates last time period occurrence of data
- @PMAX - Maximum value across time
- @PMAXPD - Period for maximum value
- @PMED - Middle value across time
- @PMEDPD - Period for middle value

- @PMIN - Minimum value across time
- @PMINPD - Period for minimum value
- @PPROD - Multiplication across time
- @PSTD - Standard deviation
- @PSUM - Sum across time
- @PWAVG - Weighted average across time

Information Functions

Information functions

Information functions perform tasks that return data for a specific element of a group item or generalize data.

Included in this type of functions are:

- @DATE - Insert calendar date
- @ELEMENT - Specify group item
- @PARM - Display currency description
- @SIC2 and @SIC3 - Generalize SIC codes

Logical Functions

Logical functions

Logical functions test items and formulas to determine whether or not they meet selected conditions.

This category of functions is called *logical* because they evaluate a condition to be true or false, and return data depending on specified conditions. Use these functions in screening as well as financial models you create in reports or spreadsheets. As with any function, you can combine them with other functions for more complex formulas.

Included in this type of functions are:

- @AND- Logical AND
- @IF - Return a value when conditions are met
- @INRANGE - Determine membership in a range
- @ISAF - Determine annual figure data code
- @ISCF - Determine combined figure data code
- @ISIF - Determine insignificant figure data code
- @ISNA - Determine not available figure data code
- @ISNC - Determine not calculable data code
- @ISNM - Determine not meaningful data code
- @ISSF - Determine semiannual figure data code
- @ISXE - Determine not available currency data code
- @ISVALUE - Determine existence of data
- @NOT - Logical NOT
- @OR - Logical OR
- @VALUE - Generate a data value

Mathematical Functions

Mathematical functions

Mathematical functions perform many of the same calculations available on your pocket calculator, such as logarithm, square root and exponent.

Related Topics:
@ABS - Absolute value
@EXP - Exponent
@INT - Integer
@LN - Natural log
@LOG - Log
@PERCENTILE - Determines the value at a break point
@RND - Round
@SQRT - Square root

Period Reference Functions

Period Reference functions

Reference Functions wspcifyin7(tid-234r)6(wseg)12enti aind-36(ndissues)]TJ0 -

Period Reference functions allow you to specify the time period for which you want to evaluate data. If you do not specify a time period, the default is the current time period.

Another important feature of period reference functions is the ability to change the time period associated with an item. For example, you can change the time reference for a monthly item to a quarterly time period using the @MNT function. See also Mixing Time Periods.

Included in this type of functions are:

- @DAY - Identify period day
- @MNT - Identify period month
- @PERIOD - Display period number
- @QTR - Identify fiscal period quarter
- @WK - Identify period week
- @YR - Identify fiscal period qyear

Screening Functions

Screening functions

Screening functions create a set of companies, and can be used within set analysis functions, the Base Set column of screen criteria, and in Set Builder to create a new set. Certain screening functions also change the company or set type from company to respective business segments, geographic segments and common stock issues, and from segment or issue to respective companies.

Included in this type of functions are:

- @CHGCO - Company transformation
- @CHGSET - Set transformation
- @ISMEMBER - Identifies members of a set
- @SET - Select companies based on condition
- @TRIMPCT - Trim Outlying Values (Percent)
- @TRIMSTD - Trim Outlying Values (Standard Deviation)

Set Analysis Functions

Set Analysis functions

Set Analysis Functions perform a variety of calculations that simplify your analysis using data results for a set of companies. You can save time using these functions in your set analysis for industry studies. The set functions return the same value for each company in the set evaluated.

Included in this type of functions are:

- @CAVG - Average across a set
- @CCOR - Correlation coefficient across a set
- @CCOUNT - Count companies containing data in a set
- @CGMN - Geometric mean across a set
- @CMAX - Maximum value across a set
- @CMED - Median value across a set
- @CMIN - Minimum value across a set
- @CPROD - Multiplication across a set
- @CSIZE - Count companies in a set
- @CSTD - Standard deviation across a set
- @CSUM - Sum across a set
- @CWAVG - Weighted average across a set
- @STDS - Standard deviation for a sample of a population

Statistical Functions

Statistical functions

Statistical Functions provide you with the tools you need to generate statistical measures such as least squares growth rate, the fit of least squares growth, and relative standing of companies within a set.

Included in this type of functions are:

- @FRAC - Measure relative standing within a set
- @RANK - Rank order within a set
- @NTILE - Creates fractiles within a set
- @PFRAC - Measures relative standing over time
- @PNTILE - Creates fractiles over time
- @PRANK - Calculates relative rank over time

Text Functions

Text functions

Text functions return the value of a formula as a character string (textual data). For example, you can display the description of an SIC Code or S&P Bond Rating in a report.

Included in this type of functions are:

- @DESC - Display descriptions
- @FIND - Find a specific value in a text string
- @LEFT - Return the leftmost characters in a text string
- @MID - Return the middle characters in a text string
- @RIGHT - Return the rightmost characters in a text string
- @TEXT - Return a string of characters

Funds from Investment and Finance Activities

Funds from Investment and Finance Activities - Other (FOF)

Mnemonic	Item number	Category
FINVAO	Not Applicable	Industrial

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

This item represents all gains or losses from investment and financing activities not classified as interest or dividends, reported in the Investment Return and Finance Servicing section of the Cash Flow Statement.

This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).

Funds From Operations

Funds From Operations - Other

Mnemonic	**Item number (for North America)**	**Category**
FOPO	G667	Industrial

This item represents miscellaneous funds from operations not classified elsewhere.

Format codes 1-3, 5-7

In Format Codes 1-6 this item is a component of Funds From Operations - Total (FOPT) on the Flow of Funds Statement.

In Format Code 7, this item is a component of Operating Activities - Net Cash Flow (OANCF) on the Cash Flow Statement.

This item includes:

1. Amortization of goodwill on unconsolidated subsidiaries
2. Amortization of negative intangibles
3. Dividends in excess of equity in earnings
4. Equity in earnings
5. Exceptional items
6. Items not requiring outlay of working capital
7. Income taxes paid (when reported on a Statement of Cash Flow (indirect method statements only)
8. Interest paid (when reported on a Statement of Cash Flow [indirect method statements only])
9. Minority interest

This item excludes:

1. Cash dividends
2. Changes in operating asset/liability accounts on the Statement of Cash Flows (Format Code = 7)
3. Realized gain (loss) on sale of property, plant, and equipment
4. **Canada, United States** This item includes gain (loss) on disposition of property and equipment prior to 1978.

Japan This item includes:

1. Interest and dividends received (accrual basis)
2. Interest paid (accrual basis)
3. Other changes, net (indirect method)
4. Payments for raw materials and merchandises
5. Payment for personnel expenses (salary and wages)
6. Other changes, net (direct method)
7. Interest and dividends received (cash basis)
8. Interest paid (cash basis)

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

Funds From Operations - Total

Mnemonic	Item number	Category
FOPT	G668	Industrial

This item represents adjusted funds from operations and includes extraordinary items and discontinued operations reported as a source of funds.

This item is a component of Sources of Funds - Total (FSRCT).

This item is the sum of:

1. Deferred Taxes (TXDC)
2. Depreciation and Amortization (DPC)
3. Extraordinary Items and Discontinued Operations (XIDOC)
4. Income Before Extraordinary Items (IBC)
5. Provisions (PRV)
6. Reserves (RV)
7. Sale of Fixed Assets (Tangible) and Sale of Property, Plant, and Equipment (SPPE)

This item includes:

1. Components of the changes in working capital items reported in the Operations section (when reported separately)
2. Extraordinary items and discontinued operations reported as a source of funds

This item excludes changes in working capital items when reported as a total figure on a Cash Statement Classified by Source and Use (Format Code = *2*), a Cash Statement Classified by Activity (Format Code = *3*), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = *5*), or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = *6*).

This item contains a Not Available data code (@NA) for companies reporting a Statement of Cash Flows (Format Code = *7*).

'G' Data Definitions

Geographic Segment

Geographic Segment

A geographic segment is a division, subsidiary or other part of a company that reports financial information by geographic operating units in the notes to their financial statements. For example, Coca-Cola generates revenue in the geographic regions of Asia, Canada, Pacific and United States.

Geographic Segment Area Code

Mnemonic	Item number	Category
GAREAG	G748	Industrial/Geographic Segment Financial Services/ Geographic Segment

This item is only available for user-added geographic segments.

This five-element item can contain up to five geographic area codes for each of up to five geographic segments for any year. These codes represent geographic regions in which a company has foreign operations and/or significant sales/service offices. The regions are those reported by the company. The codes are:

Code	Geographic area	Code	Geographic area
10	Africa	41	Australia
11	South Africa	50	South America
20	Asia	51	Brazil
21	Japan	60	North America
22	Philippines	61	United States
23	Middle East	62	Canada
30	Europe	63	Mexico
31	Great Britain	70	Domestic

Geographic Segment Identification Code

Mnemonic	**Item number**	**Category**
GID	G747	Industrial Financial Services

This code identifies the geographic area for a company.

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

User-Created Entity Key	**Identification Code**
1572888\G09	GID = 09

Geographic Segment Sales

SALEG	Industrial/Geographic Segment

Geometric Mean Calculation

Geometric Mean Calculation

ANTILOG

$$\sqrt[N]{X_1 * X_2 * X_3 \ldots X_N}$$

GICS

GGROUP GICS Group-level data

Mnemonic	GGROUP
Concept Calculation	@LEFT(SPGICX,4)

This concept breaks down the Primary GICS Code - Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Industry Group is the second level and is represented by the leftmost 4 digits of the total GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GGROUP) for Applied Materials gives you Technology Hardware & Equipment.

GIND GICS Industry-level data

Mnemonic	GIND
Concept Calculation	@LEFT(SPGICX,6)

This concept breaks down the Primary GICS Code - Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Industry is the third level and is represented by the leftmost 6 digits of the total GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GIND) for Applied Materials gives you Semiconductor Equipment & Products.

GSECTOR GICS Sector-level data

Mnemonic	GSECTOR
Concept Calculation	@LEFT(SPGICX,2)

This concept breaks down the Primary GICS Code - Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Economic Sector is the first level and is represented by the leftmost 2 digits of the total GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e.@DESC(GSECTOR) for Applied Materials gives you Information Technology.

GSUBIND GICS Subindustry-level data

Mnemonic	GSUBIND
Concept Calculation	@LEFT(SPGICX,8)

This concept breaks down the Primary GICS Code - Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Sub-Industry is the fourth level and is represented by all 8 digits of the GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e.@DESC(GSUBIND) for Applied Materials gives you Semiconductor Equipment.

SPGIC Primary GICS Code - Annual

Mnemonic	SPGIC
Concept Calculation	@MNT(0Y)

This concept identifies the eight-digit code that represents a company's Primary Global Industry Classification Standard (GICS) code at fiscal year-end. Data availability begins with Fiscal Year 1999.

The Global Industry Classification Standard (GICS) is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor's and Morgan Stanley Capital International*. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries: All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

For a complete listing of GICS Codes, see the GICS Codes section in Part III (Reference Codes) of this guide.

SPGICM Primary GICS Code - Monthly

Mnemonic	SPGICM
Units	Code
Data Availability	June 1999 for non-S&P 1500 companies; August 1999 for S&P 1500 companies

This item is an eight-digit code that represents a company's Primary Global Industry Classification Standard (GICS) code at month-end.

The Global Industry Classification Standard (GICS) is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor's and Morgan Stanley Capital International*. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries: All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

Additionally, GICS history for research (inactive) companies is based upon Primary GICS Codes - Current (SPGICX)*. GICS history will be retained only for the month that the company became inactive. For companies that were moved to the Research File prior to June 30, 1999, the Primary GICS Code is based upon the SIC and/or NAICS classification at the month-end that they became inactive. For example, Company ABC was moved to the Research File effective October 31, 1997. The Primary GICS Code for this company is based upo.9(an)- its NAICS code at October 31, 1997, which was 333995. This NAICS code correlates to the GICS code 20106020. The Primary GICS Code for Company ABC would be 20106020.

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital

The Global Industry Classification Standard (GICS) is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor's and Morgan Stanley Capital International. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries: All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

Additionally, GICS history for research (inactive) companies is based upon Primary GICS Codes - Current (SPGICX)*. GICS history will be retained only for the month that the company became inactive.

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

For a complete listing of GICS Codes, see the GICS Codes section in Part III (Reference Codes) of this guide.

Global Company Key (GVKEY)

GLOBAL Company Key

Mnemonic	Item number	Category
GVKEY	G701	Industrial Financial Services

This identifies a company and serves as the primary key. It is also the base of the Issue Key. All companies have a Company Key.

Global Currency Key

GLOBAL Currency Key

Mnemonic	Category
GVKEYC	Currency

This item is the retrieval key for currencies. This is a six-digit number which identifies a currency.

Global Issue Key

GLOBAL Issue Key

Mnemonic	Category
IID	Issue

This identifies an issue and serves as the primary key. A two-character ID attached to the end of the Company Key serves as a unique identifier for each company issue. Each issue on file has an Issue Key.

Goodwill

Goodwill

Mnemonic	Item number	Category
GDWL	G88	Industrial Financial Services

Industrial definition

This item represents the excess of cost over equity of an acquired company.

This is a supplementary Balance Sheet item.

This item includes:

1. Adjustments resulting from consolidations
2. Goodwill purchased as an intangible asset

This item excludes goodwill on unconsolidated subsidiaries (when reported separately) (included in Investments and Advances - Equity Method [IVAEQ]).

France This item included trade goodwill (*fonds de commerce*).

Japan This item includes:

1. Goodwill
2. Consolidation goodwill (Assets)

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents the excess of cost over equity of an acquired company.

This item is a component of Intangibles (INTAN).

This item includes:

1. Adjustments resulting from consolidations
2. Consolidation differences
3. Excess of cost or premium on acquisition (except on unconsolidated subsidiaries)
4. Excess of cost over equity upon consolidation
5. Goodwill (except on unconsolidated subsidiaries)
6. Unamortized goodwill

This item excludes:

1. Goodwill on unconsolidated subsidiaries (when reported separately) (included in Investments - Permanent - Total [IVPT])
2. Other intangibles (included in Intangible Assets - Other [INTAO])

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

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

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

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

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

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

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

Netherlands Purchased goodwill can be written off directly against retained earnings upon acquisition or amortized over a period not to exceed five years (in special cases, 10 years). There is no predominant practice.

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

Sweden Purchased goodwill (*affärsvärde*) must be amortized over a period not to exceed 10 years.

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

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

Goodwill Written Off

Mnemonic	Item number	Category
GWO	G402	Financial Services

This item represents the Income Statement write-off of excess of cost over equity of acquired companies.

This item includes:

1. Write-offs of goodwill to income
2. Write-offs of goodwill to reserves

This item excludes:

1. Amortization of goodwill against reserves
2. Amortization of goodwill to income

Government Grants

Government Grants

Mnemonic	Item number	Category
GOVGR	G164	Industrial Financial Services

Industrial definition

This item represents accumulated, unamortized grants, and subsidies received from central authorities. Amounts are deferred and accounted for on the Income Statement as installment income or as a reduction of qualifying costs.

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

This item includes deferred grants.

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

Financial Services definition

This item represents accumulated, unamortized grants, and subsidies received from central authorities. Amounts are deferred and accounted for on the Income Statement as installment income or as a reduction of qualifying costs.

This item is a component of Invested Capital (ICAPT) and Liabilities - Other (LO).

This item excludes grants reported in the Shareholders' Equity section (included in Reserves - Nondistributable - Other [RVNO]).

Netherlands This item includes Investment Tax Credits Equalization Fund (*Egalisatierekening WIP - Premies*).

Grants - Equity Reserve

Grants - Equity Reserves

Mnemonic	Item number	Category		
GEQRV	G271	Financial Servi5.5(	)18P	nw70

Gross Profit Margin

Group Premiums - Life (Business Line)

Mnemonic	Item number	Category
GPLBL	G522	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from policies under which individuals of a group are covered for loss of life.

This item is a component of Group Premiums - Total (Business Line) (GPTBL).

This item excludes:

1. Group health premiums (included in Group Premiums - Health (Business Line] (GPHBL])
2. Group retirement plan premiums (included in Group Premiums - Retirement Benefits [Business Line] [GPRBL])
3. Other group premiums (included in Group Premiums - Other Business [GPOBL])

Group Premiums - Other (Business Line)

Mnemonic	Item number	Category
GPOBL	G525	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from policies covering a group of individuals that cannot be identified as life policies, health policies, or annuities.

This item is a component of Group Premiums - Total (Business Line) (GPTBL).

This item excludes:

1. Group health premiums (included in Group Premiums - Health [Business Line] [GPHBL])
2. Group life premiums (included in Group Premiums - Life [Business Line] [GPLBL])
3. Group retirement plan premiums (included in Group Premiums - Retirement Benefits [Business Line] [GPRBL])

Group Premiums - Retirement Benefits (Business Line)

Mnemonic	Item number	Category
GPRBL	G524	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from contracts intended to provide future income to members of a group.

This item is a component of Group Premiums - Total (Business Line) (GPTBL).

This item includes:

1. Group annuity premiums
2. Group pension plan premiums

This item excludes:

1. Group health premiums (included in Group Premiums - Health [Business Line] [GPHBL])
2. Group life premiums (included in Group Premiums - Life [Business Line] [GPLBL])
3. Other group premiums (included in Group Premiums - Other [Business Line] [GPOBL])

Group Premiums - Total (Business Line)

Mnemonic	Item number	Category
GPTBL	G526	Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from life, health, and annuity contracts under which a group of individuals and their dependents are covered.

This item is a component of Premiums - Life - Total (Business Line) (PLTBL).

This item is the *sum* of:

1. Group Premiums - Health (Business Line) (GPHBL)
2. Group Premiums - Life (Business Line) (GPLBL)
3. Group Premiums - Other (Business Line) (GPOBL)
4. Group Premiums - Retirement Benefits (Business Line) (GPRBL)

'I' Data Definitions

I/B/E/S Data

I/B/E/S Beta

Mnemonic	Period	Category
IBETA		I/B/E/S

This item is a measure of the sensitivity of a stock's rate of return to general market movements and can indicate its relative volatility to the rest of the market.

For United States stocks, the beta coefficient is given by the regression coefficient of the stock's weekly price returns against the Standard & Poor's 500 Index weekly price returns over a 3-year period. For example, the S&P 500 Index has a beta coefficient of *1*. A stock with a higher beta coefficient is considered to be more volatile than the market; conversely, a stock with a lower beta can be expected to rise and fall more slowly than the market.

For non-United States stocks, the beta coefficient is given by the regression coefficient of the stock's monthly price returns against the local market index monthly price returns over a 5-year period.

A result of "*99.99"* indicates that the beta calculation is not available.

I/B/E/S Capital International Flag

Mnemonic	Category
IBCIF	I/B/E/S

This item is a one-digit code that represents the source I/B/E/S uses to obtain earnings per share information.

I/B/E/S defines the codes as follows:

Code	Description
1	I/B/E/S earnings per share data is reported by
9	I/B/E/S earnings per share data is not reported by

I/B/E/S Coefficient of Variation

I/B/E/S Coefficient of Variation

Mnemonic	Concept Calculation	Category
IBF1CC (Year 1 Current)	(IBF1SC/IBF1AC) * 100	I/B/E/S
IBF1CV (Year 1 Monthly)	(IBF1SD/IBF1AV) * 100	I/B/E/S
IBF2CC (Year 2 Current)	(IBF2SC/IBF2AC) * 100	I/B/E/S
IBF2CV (Year 2 Monthly)	(IBF2SD/IBF2AV) * 100	I/B/E/S
IBF3CC (Year 3 Current)	(IBF3SC/IBF3AC) * 100	I/B/E/S
IBF3CV (Year 3 Monthly)	(IBF3SD/IBF3AV) * 100	I/B/E/S

This concept represents the standard deviation of estimates divided by the average estimate for the defined fiscal period. The result is multiplied by 100.

The coefficient of variation indicates the percentage range within which two-thirds of all of the estimates fall for the defined fiscal period.

I/B/E/S Coefficient of Variation - Current - Year 1

Mnemonic	Concept Calculation	Category
IBF1CC (Year 1 Current)	(IBF1SC/IBF1AC) * 100	I/B/E/S
IBF1CV (Year 1 Monthly)	(IBF1SD/IBF1AV) * 100	I/B/E/S
IBF2CC (Year 2 Current)	(IBF2SC/IBF2AC) * 100	I/B/E/S
IBF2CV (Year 2 Monthly)	(IBF2SD/IBF2AV) * 100	I/B/E/S
IBF3CC (Year 3 Current)	(IBF3SC/IBF3AC) * 100	I/B/E/S
IBF3CV (Year 3 Monthly)	(IBF3SD/IBF3AV) * 100	I/B/E/S

This concept represents the standard deviation of estimates divided by the average estimate for the defined fiscal period. The result is multiplied by 100.

The coefficient of variation indicates the percentage range within which two-thirds of all of the estimates fall for the defined fiscal period.

I/B/E/S Coefficient of Variation - Current - Year 2

Mnemonic	Concept Calculation	Category
IBF1CC (Year 1 Current)	(IBF1SC/IBF1AC) * 100	I/B/E/S
IBF1CV (Year 1 Monthly)	(IBF1SD/IBF1AV) * 100	I/B/E/S
IBF2CC (Year 2 Current)	(IBF2SC/IBF2AC) * 100	I/B/E/S
IBF2CV (Year 2 Monthly)	(IBF2SD/IBF2AV) * 100	I/B/E/S
IBF3CC (Year 3 Current)	(IBF3SC/IBF3AC) * 100	I/B/E/S
IBF3CV (Year 3 Monthly)	(IBF3SD/IBF3AV) * 100	I/B/E/S

This concept represents the standard deviation of estimates divided by the average estimate for the defined fiscal period. The result is multiplied by 100.

The coefficient of variation indicates the percentage range within which two-thirds of all of the estimates fall for the defined fiscal period.

I/B/E/S Dilution Factor

Mnemonic	Period	Category
IBDLFC	Current	I/B/E/S
IBDLF	Monthly	I/B/E/S

This item represents the amount by which primary earnings per share information can be adjusted to derive fully diluted earnings per share.

Fully diluted earnings per share is defined as earnings per share that allows for the conversion of convertible senior stock and debt, the exercise of outstanding warrants and options, and agreements for issuance of common shares upon satisfaction of certain conditions.

I/B/E/S Dilution Indicator

Mnemonic	Period	Category
IBDLI		I/B/E/S
IBDLIC	Current	

This item indicates that primary earnings per share information has been adjusted to derive fully diluted earnings per share. If the company's earnings are displayed on a diluted basis a "D" follows the dilution factor.

I/B/E/S EPS

I/B/E/S EPS - 12-Months Moving (Actual)

Mnemonic	Category
IBL12	I/B/E/S

This item represents earnings per share applicable to the latest 12-month period.

I/B/E/S EPS - 5-Year Growth (Actual)

Mnemonic	Category
IB5YRG	I/B/E/S

This item represents the average annual growth rate of each company's earnings over the past five years. Five year earnings per share growth is calculated by the least squares method using the last 20 quarters of reported last four quarter earnings.

I/B/E/S EPS - 5-Year Stability (Actual)

Mnemonic	Category
IB5YRS	I/B/E/S

This item represents the average difference between the values of per share that are given by a least squares growth line and the actual last 12 month-moving earnings per share values that are used to fit the line. The statistical term for this measure is the *average absolute deviation* of the estimates.

I/B/E/S EPS - Actual Quarter Average Estimate

Mnemonic	Period	Category
IBAQAC	Current	I/B/E/S
IBAQAV	Monthly	I/B/E/S

This item represents the average of the quarterly estimates for the most recently reported quarter.

I/B/E/S EPS - Actual Quarter Standard Deviation of Estimates

Mnemonic	Period	Category
IBAQSC	Current	I/B/E/S
IBAQSD	Monthly	I/B/E/S

This item represents the standard deviation of estimates for the most recently reported fiscal quarter.

Standard deviation is a measure of dispersion in this case, of earnings growth forecasts. Approximately two-thirds of the estimates fall within *plus one* or *minus one* standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion of the estimates. There are no norms for standard deviation.

I/B/E/S EPS - Average Estimate

Mnemonic	**Period**	**Category**
IBF1AC	Year 1-Current	I/B/E/S
IBQ1AC	Quarter 1-Current	I/B/E/S
IBF1AV	Year 1-Monthly	I/B/E/S
IBQ1AV	Quarter	I/B/E/S

This item represents the highest current earnings estimate for the defined fiscal period. When used in conjunction with the low current earnings estimate, this item provides the range of estimates from all sell-side analysts that follow the company.

I/B/E/S EPS - Latest Four Quarters (Actual)

Mnemonic	Category
IBX12	I/B/E/S

This item represents actual earnings per share applicable to the latest four quarters.

I/B/E/S EPS - Latest Period (Actual)

Mnemonic	Period	Category
IBA	Year	I/B/E/S
IBAQ	Quarter	I/B/E/S

This item represents the latest actual earnings per share figure for the most recently reported year or quarter.

I/B/E/S EPS - Low Estimate

Mnemonic	Period	Category
IBF1LC	Year 1-Current	I/B/E/S
IBQ1LC	Quarter 1-Current	I/B/E/S
IBF1LO	Year 1-Monthly	I/B/E/S
IBQ1LO	Quarter 1-Monthly	I/B/E/S
IBF2LC	Year 2-Current	I/B/E/S
IBQ2LC	Quarter 2-Current	I/B/E/S
IBF2LO	Year 2-Monthly	I/B/E/S
IBQ2LO	Quarter 2-Monthly	I/B/E/S
IBF3LC	Year 3-Current	I/B/E/S
IBQ3LC	Quarter 3-Current	I/B/E/S
IBF3LO	Year 3-Monthly	I/B/E/S
IBQ3LO	Quarter 3-Monthly	I/B/E/S
IBQ4LC	Quarter 4-Current	I/B/E/S
IBQ4LO	Quarter 4-Monthly	I/B/E/S

This item represents the lowest earnings estimate for the defined fiscal period. When used in conjunction with the high earnings estimate, this item provides the range of estimates from all sell-side analysts that follow the company.

This item represents the actual earnings per share figure for the period prior to the actual forecast period (for example, one year prior to the annual forecast period or one quarter, two quarters, or three quarters prior to the actual quarterly forecast period).

I/B/E/S EPS - Quarter Indicator

Mnemonic	Period	Category
IBQEPC	Current	I/B/E/S
IBQEP		I/B/E/S

This item is a one-digit code that indicates whether earnings per share estimates are reported on a quarterly basis or a semi-annual basis.

I/B/E/S defines the codes as follows:

Code	Description
1	Earnings per share estimates are reported on a quarterly basis
2	Earnings per share estimates are reported on a semi-annual basis

I/B/E/S Estimates Date

Mnemonic	Period	Category
IBDTEC	Current	I/B/E/S
IBDTE		I/B/E/S

This item represents the date for I/B/E/S information. The date appears in the form *MM/DD/YY* (for example, *12/31/91*).

I/B/E/S Forecast Period

Mnemonic	Period	Category
IBF1PC	Year 1-Current	I/B/E/S
IBQ1PC	Quarter 1-Current	I/B/E/S
IBF1P	Year 1	I/B/E/S
IBQ1P	Quarter 1	I/B/E/S

This item represents the company's fiscal period for the estimate. This date appears as Yyy (for example, Y92) or QqYyy (for example, Q2Y92).

I/B/E/S Growth Rate

I/B/E/S Growth Rate - Average Estimate

Mnemonic	Period	Category
IBLGAC	Current	I/B/E/S
IBLGAV	Monthly	I/B/E/S

This item represents the latest arithmetic average estimate of expected five-year growth for the defined fiscal period.

I/B/E/S Growth Rate - High Estimate

Mnemonic	Period	Category
IBLGHC	Current	I/B/E/S
IBLGHI	Monthly	I/B/E/S

This item represents the highest estimate of expected five-year growth for the defined fiscal period. When used in conjunction with the low growth estimate (IBLGLC or IBLGLO), this item provides the range of growth expectations from virtually all sell-side analysts that follow the company.

I/B/E/S Growth Rate - Low Estimate

Mnemonic	Period	Category
IBLGLC	Current	I/B/E/S
IBLGLO	Monthly	I/B/E/S

This item represents the lowest estimate of expected five-year growth for the defined fiscal period. When used in conjunction with the high growth rate estimate (IBLGHC or IBLGHI), this item provides the range of growth expectations from virtually all sell-side analysts that follow the company.

I/B/E/S Growth Rate - Median Estimate

Mnemonic	Period	Category
IBLGMC	Current	I/B/E/S
IBLGMD	Monthly	I/B/E/S

This item represents the median (mid-point) estimate of expected five-year growth for the defined fiscal period.

I/B/E/S Growth Rate - Number of Estimates

Mnemonic	Period	Category
IBLGNC	Current	I/B/E/S
IBLGN	Monthly	I/B/E/S

This item represents the number of five-year growth estimates for each company.

I/B/E/S Growth Rate - Number of Estimates Down from Last Month

Mnemonic	Period	Category
IBDNMC	Current	I/B/E/S
IBDNM	Monthly	I/B/E/S

This item represents the number of five-year growth estimates that have been lowered from the prior month's estimates.

I/B/E/S Growth Rate - Number of Estimates Down from Last Week

Mnemonic	Period	Category
IBDNWC	Current	I/B/E/S

This item represents the number of five-year growth estimates that have been lowered from the prior week's estimates.

I/B/E/S Growth Rate - Number of Estimates Up from Last Month

Mnemonic	Period	Category
IBUPMC	Current	I/B/E/S
IBUPM	Monthly	I/B/E/S

This item represents the number of five-year growth estimates that have been raised from the prior month's estimates.

I/B/E/S Growth Rate - Number of Estimates Up from Last Week

Mnemonic	Period	Category
IBUPWC	Current	I/B/E/S

This item represents the number of five-year growth estimates that have been raised from the prior week's estimates.

I/B/E/S Growth Rate - Standard of Deviation of Estimates

Mnemonic	Period	Category
IBLGSC	Current	I/B/E/S
IBLGSD	Monthly	I/B/E/S

This item represents the standard deviation of estimates for five-year growth.

Standard deviation is a measure of dispersion in this case, of earnings growth forecasts. Approximately two-thirds of the estimates fall within *plus one* or *minus one* standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion of the estimates. There are no norms for standard deviation.

I/B/E/S Growth Rate (Actual)

Mnemonic	Category
IB5YRG	I/B/E/S

This item represents the growth rate of earnings per share reported over a 5-year period.

I/B/E/S Home Market Code

Mnemonic	Category
IBHMCD	I/B/E/S

This item is a four-digit code that identifies a Japanese company by the agency governing the settlement of securities trading. Each Japanese company is assigned a unique code.

I/B/E/S Indicated Annual Dividend

Mnemonic	Category
IBDVI	I/B/E/S

(In the following table, Morgan Stanley Capital International uses EAFE to refer to "Europe, Australia, and Far East."

Sector Code	Sector Description	Industry Code	Industry Description
1	Financial Services	1	Finance & Loan
		2	Financial Services
		3	Savings and Loans
		4	Banking
		5	Insurance
		6	Investments
		7	Leasing
		9	Undesignated Finance
		10	Multi-Industry Banking
		30	EAFE Banking
		35	EAFE Financial Services
		48	EAFE Insurance
		64	EAFE Real Estate
		99	EAFE Financial Multi-Industry
2	Health Care	1	Drugs
		2	Hospital Supplies
		3	Hospitals
		4	Biotechnology
		5	Medical Supplies
		6	Services to Medical Prof
		7	Home Health Care
		9	Undesignated Health
		45	EAFE Health Care
		99	EAFE Hea Multi-Industry
3	Consumer Non-Durables	1	Clothing
		3	Cosmetics

		4	Food Processors
		5	Beverages
		6	Home Products
		7	Leisure Time
		9	Tobacco
		12	Undesignated Conr Non Du
		40	EAFE Beverages & Tobacco
		50	EAFE Food & Household
		51	EAFE Recreation
		55	EAFE Textiles & Apparel
		99	EAFE Cnd Multi-Industry
4	Consumer Services	1	Communications
		2	Leisure
		3	Retailing - Foods
		4	Retailing - Goods
		5	Industrial Services
		7	Undesignated Conr Svc
		32	EAFE Recreation
		33	EAFE Broadcst & Pub
		41	EAFE Bus & Pub Svc
		46	EAFE Leisure & Tourism
		51	EAFE Merchandising
		98	EAFE Intl Trading
		99	EAFE CSV Multi-Industry
5	Consumer Durables	1	Automotive Manufacturing
		2	Auto Part Mfg
		3	Home Building
		4	Home Furnishings

		5	Leisure Products
		6	Recreational Vehicles
		7	Rubber
		8	Tools and Hardware
		13	Undesignated Conr Dur
		31	EAFE Appliances
		36	EAFE Automobiles
6	Energy	1	Oil
		2	Coal
		5	Undesignated Energy
		7	Gas
		8	Alternative Energy
		42	EAFE Energy Sources
		44	EAFE Energy Equipment
		99	EAFE Ene Multi-Industry
7	Transportation	1	Airlines
		2	Railroads
		3	Trucking
		5	Maritime
		6	Multi-Ind Transn
		7	Undesignated Tranport
		61	EAFE Transportation Air
		62	EAFE Transportation R&R
		63	EAFE Transportation Ship
		99	EAFE Tra Multi-Industry
8	Technology	1	Computer Mfrs
		3	Electronics
		4	Software & EDP Services

		7	Other Computers
		8	Semiconductors/ Component
		9	Photo-Optical Equipment
		10	Electronic Syst/Devices
		11	Office/Comm Equip
		12	Undesignated Technology
		54	EAFE Data Processing
		56	EAFE Electronic Comp
		99	EAFE Tec Multi-Industry
9	Basic Industries	1	Building & Related
		2	Chemicals
		3	Containers
		4	Metal Fabricators & Dist
		6	Forest Products
		8	Steel
		9	Textiles
		10	Nonferrous Base Metals
		11	Precious Metals
		12	Multi-Ind Basic
		57	EAFE Chemicals
		58	EAFE Forest Products
		59	EAFE Metals - Nonfer
		60	EAFE Metals - Steel
		72	EAFE Misc Materials
		73	EAFE Gold Mining
		99	EAFE Multi-Industry

		4	Machinery
		5	Shipbuilding
		6	Truck Mfg
		7	Building Materials
		8	Office Products
		10	Multi-Ind Cap Good
		11	Undesignated Capital
		74	EAFE Building Materials
		75	EAFE Aerospace
		76	Construction
		77	EAFE Electrical & Electr
		78	EAFE Industrial Comp
		79	EAFE Machinery & Eng
		99	EAFE Cap Multi-Industry
11	Public Utilities	1	Electrical Utilities
		2	Gas Utilities
		3	Telephone Utilities
		5	Water Utilities
		80	EAFE Utilities
		81	EAFE Telecommunica-tions

I/B/E/S Number of Estimates

I/B/E/S Number of Estimates

Mnemonic	Period	Category
IBF1NC	Year 1-Current	I/B/E/S
IBQ1NC	Quarter 1-Current	I/B/E/S
IBF1N	Year 1-Monthly	I/B/E/S
IBQ1N	Quarter 1-Monthly	I/B/E/S
IBF2NC	Year 2-Current	I/B/E/S
IBQ2NC	Quarter 2-Current	I/B/E/S
IBF2N	Year 2-Monthly	I/B/E/S
IBQ2N	Quarter 2-Monthly	I/B/E/S
IBF3NC	Year 3-Current	I/B/E/S
IBQ3NC	Quarter 3-Current	I/B/E/S
IBF3N	Year 3-Monthly	I/B/E/S
IBQ3N	Quarter 3-Monthly	I/B/E/S
IBQ4NC	Quarter 4-Current	I/B/E/S
IBQ4N	Quarter 4-Monthly	I/B/E/S

This item represents the number of earnings estimate for the defined fiscal period. Since virtually all institutional research firms are contributors to I/B/E/S, this number is an accurate representation of the total number of sell-side analysts that follow each company.

I/B/E/S Number of Estimates Down

Mnemonic	Period	Category
IBF1DC	Year 1-Current	I/B/E/S
IBQ1DC	Quarter 1-Current	I/B/E/S
IBF1DN	Year 1-Monthly	I/B/E/S
IBQ1DN	Quarter 1-Monthly	I/B/E/S
IBF2DC	Year 2-Current	I/B/E/S
IBQ2DC	Quarter 2-Current	I/B/E/S
IBF2DN	Year 2-Monthly	I/B/E/S
IBQ2DN	Quarter 2-Monthly	I/B/E/S
IBF3DC	Year 3-Current	I/B/E/S
IBQ3DC	Quarter 3-Current	I/B/E/S
IBF3DN	Year 3-Monthly	I/B/E/S
IBQ3DN	Quarter 3-Monthly	I/B/E/S
IBQ4DC	Quarter 4-Current	I/B/E/S
IBQ4DN	Quarter 4-Monthly	I/B/E/S

This item represents the number of earnings estimates for the defined fiscal period that have been lowered from the previous month.

I/B/E/S Number of Estimates Down from Last Week

Mnemonic	Period	Category
IBF1DW	Year 1-Current	I/B/E/S
IBQ1DW	Quarter 1-Current	I/B/E/S
IBF2DW	Year 2-Current	I/B/E/S
IBQ2DW	Quarter 2-Current	I/B/E/S
IBF3DW	Year 3-Current	I/B/E/S
IBQ3DW	Quarter 3-Current	I/B/E/S
IBQ4DW	Quarter 4-Current	I/B/E/S

This item represents the number of earnings estimates that have been lowered from the previous week.

I/B/E/S Number of Estimates Up

Mnemonic	Period	Category
IBF1UC	Year 1-Current	I/B/E/S
IBQ1UC	Quarter 1-Current	I/B/E/S
IBF1UP	Year 1-Monthly	I/B/E/S
IBQ1UP	Quarter 1-Monthly	I/B/E/S
IBF2UC	Year 2-Current	I/B/E/S
IBQ2UC	Quarter 2-Current	I/B/E/S
IBF2UP	Year 2-Monthly	I/B/E/S
IBQ2UP	Quarter 2-Monthly	I/B/E/S
IBF3UC	Year 3-Current	I/B/E/S
IBQ3UC	Quarter 3-Current	I/B/E/S
IBF3UP	Year 3-Monthly	I/B/E/S
IBQ3UP	Quarter 3-Monthly	I/B/E/S
IBQ4UC	Quarter 4-Current	I/B/E/S
IBQ4UP	Quarter 4-Monthly	I/B/E/S

This item represents the number of earnings estimates for the defined fiscal period that have been raised from the previous month.

I/B/E/S Number of Estimates Up from Last Week

Mnemonic	Period	Category
IBF1UW	Year 1-Current	I/B/E/S
IBQ1UW	Quarter 1-Current	I/B/E/S
IBF2UW	Year 2-Current	I/B/E/S
IBQ2UW	Quarter 2-Current	I/B/E/S
IBF3UW	Year 3-Current	I/B/E/S
IBQ3UW	Quarter 3-Current	I/B/E/S
IBQ4UW	Quarter 4-Current	I/B/E/S

This item represents the number of earnings estimates that have been raised from the previous week.

I/B/E/S Price - Close

Mnemonic	Period	Category
IBPRCC	Current	I/B/E/S
IBPRCM		I/B/E/S

This item represents the most recent close price for the defined fiscal period as provided by I/B/E/S, Inc.

Close price figures are rounded to the nearest whole unit value of legal tender.

I/B/E/S Price/Earnings Ratio (Implied)

Mnemonic	Period	Category	Concept Calculation
IBF1RC	Year 1-Current	I/B/E/S	--
IBF1PE	Year 1-Monthly	I/B/E/S	PRCCM/IBF1AV
IBF2RC	Year 2-Current	I/B/E/S	--
IBF2PE	Year 2-Monthly	I/B/E/S	PRCCM/IBF2AV
IBF3RC	Year 3-Current	I/B/E/S	--
IBF3PE	Year 3-Monthly	I/B/E/S	PRCCM/IBF3AV

This item represents the measure the market has placed on the anticipated price to earnings growth for each company.

This item is the most recent close price divided by the average estimate for Year 1, 2, or 3.

I/B/E/S Price/Earnings Ratio (Implied)

I/B/E/S Price/Earnings Ratio (Implied) - Current - Year 1

Mnemonic	Period	Category	Concept Calculation
IBF1RC	Year 1-Current	I/B/E/S	--
IBF1PE	Year 1-Monthly	I/B/E/S	PRCCM/IBF1AV
IBF2RC	Year 2-Current	I/B/E/S	--
IBF2PE	Year 2-Monthly	I/B/E/S	PRCCM/IBF2AV
IBF3RC	Year 3-Current	I/B/E/S	--
IBF3PE	Year 3-Monthly	I/B/E/S	PRCCM/IBF3AV

This item represents the measure the market has placed on the anticipated price to earnings growth for each company.

This item is the most recent close price divided by the average estimate for Year 1, 2, or 3.

I/B/E/S Price/Earnings Ratio (Implied) - Current - Year 2

Mnemonic	Period	Category	Concept Calculation
IBF1RC	Year 1-Current	I/B/E/S	--
IBF1PE	Year 1-Monthly	I/B/E/S	PRCCM/IBF1AV
IBF2RC	Year 2-Current	I/B/E/S	--
IBF2PE	Year 2-Monthly	I/B/E/S	PRCCM/IBF2AV
IBF3RC	Year 3-Current	I/B/E/S	--
IBF3PE	Year 3-Monthly	I/B/E/S	PRCCM/IBF3AV

This item represents the measure the market has placed on the anticipated price to earnings growth for each company.

This item is the most recent close price divided by the average estimate for Year 1, 2, or 3.

I/B/E/S Pricing Date

Mnemonic	Period	Category
IBPDC	Current	I/B/E/S
IBPD		I/B/E/S

This item represents the date of the most recent close price (IBPRCM or IBPRCC) during the latest 52-week period. The date appears in the form *MM/DD/YY* (for example, *12/31/91*).

I/B/E/S Sector Code

Mnemonic	Category
IBSCD	I/B/E/S

This item is a one- or two-digit code that describes the homogenous group of industries that comprise a major subset of the market of which the industry is a member. The Sector Code is used in conjunction with the Industry Code (IBICD) to identify the line of business that best represents the company as a whole.

Sector assignments and classifications are made by I/B/E/S, Inc.

I/B/E/S defines the Sector Codes as follows:

Code	Description
1	Financial Services
2	Health Care
3	Consumer Non-Durables
4	Consumer Services
5	Consumer Durables
6	Energy
7	Transportation
8	Technology
9	Basic Industries
10	Capital Goods
11	Public Utilities

I/B/E/S Shares Outstanding - Common/Ordinary

Mnemonic	Category
IBCSHO	I/B/E/S

This item represents the net number of common/ordinary shares5.5608.43i Basic net5(on/)3.7.4(Segdi)9.u4(h)-1edrdiE/.9(m)1B.9(

IBF2SD	Year 2-Monthly	I/B/E/S
IBQ2SD	Quarter 2-Monthly	I/B/E/S
IBF3SC	Year 3-Current	I/B/E/S
IBQ3SC	Quarter 3-Current	I/B/E/S
IBF3SD	Year 3-Monthly	I/B/E/S
IBQ3SD	Quarter 3-Monthly	I/B/E/S
IBQ4SC	Quarter 4-Current	I/B/E/S
IBQ4SD	Quarter 4-Monthly	I/B/E/S

This item represents the standard deviation of estimates for the defined fiscal period as of the current monthly period.

Standard deviation is a measure of dispersion in this case, of earnings forecast. Approximately two-thirds of the estimates fall within plus one or minus one standard deviation from the average. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion of the estimates. There are no norms for standard deviation.

I/B/E/S Ticker Symbol

Mnemonic	**Category**
IBTIC	I/B/E/S

This item represents the unique symbol used by I/B/E/S to identify stock issues that trade on stock exchanges.

For United States and Canadian companies, I/B/E/S presents the actual trading symbol for the issue. For

I/B/E/S Uniform Company Actuals Flag

Mnemonic	Category
IBFLAG	I/B/E/S

This item reflects whether or not analysts agree with the reported earnings per share figure.

I/B/E/S defines the codes as follows:

Code	Description
0	Analysts disagree with the reported earnings per share figures
1	Analysts agree with the reported earnings per share figures

Inactive Company

Inactive Company Date (Monthly Period)

Mnemonic	Item number	Category
INCOD	G708	Industrial

This identifies the month and year a company becomes inactive on the database. In some instances, this date matches the date of the corporate action inactivating the company.

Inactive Company Marker

Mnemonic	Item number	Category
INCO	G715	Industrial Financial Services

This indicates the reason a company becomes inactive on the database. Companies identified as inactive remain on the database but are no longer updated.

The following lists the Inactive Com 10jstatu233(1s4.8(d)-Markts th)-r an4sts the hsc-0. h 1s4.8(d): 4.8(.)]TJ0 21.7485

Inactive Issue

Inactive Issue Date (Monthly Period)

Mnemonic	**Category**
INISSD	Issue

This identifies the month and year a company's issues become inactive on the database. In some instances, this date matches the date of the corporate action that rendered the company or issues inactive.

Inactive Issue Status Marker

Mnemonic	**Category**
INISS	Issue

This indicates the reason a company's issues become inactive on the database. Inactive issues remain on the database but are no longer updated.

The following lists the Inactive Issue Status Marker codes and their descriptions.

Code	**Description**
01	Acquisition or merger (company-level activity affected the issue)
02	Bankruptcy (company-level activity affected the issue)
03	Liquidation (company-level activity affected the issue)
04	Reverse acquisition (company-level activity affected the issue)
05	Company changed industries (no longer fits format)
06	Leveraged buyout (company-level activity affected the issue)
09	Now a private company (company-level activity affected the issue)
10	Other (company no longer files with SEC, etc.) (company-level activity affected the issue)
11	Agency governing settlement of securities' trading inactivated the issue's Local Settlement Code because the issue matured, expired, been called, or issue has been converted into an existing issue of the same company. No successor settlement code was established. (Local Settlement Codes are taken from CUSIP for North American issues and SEDOL for Rest of World)
12	Agency governing settlement of securities' trading inactivated the issue's Local Settlement Code. A successor settlement code was established and the issue was exchanged for another, as in a par value change. (Local Settlement Codes are taken from CUSIP for North American issues and SEDOL for Rest of World)
13	Price source for this SEDOL was no longer available. Issue now identified under different SEDOL
14	Fully paid issue was replaced or partly paid issue was replaced by a subsequent installment. Successor settlement code was established
20	Other (issue-level activity; company remains active on the file)

Income

Income - Noninterest - Total (Bank)

Mnemonic	**Item number**	**Category**
INITB	G319	Financial Services

This item is for banks only.

This item represents the total revenue/income of a bank not attributed to interest and dividends received from earning assets.

This item is the sum of:

1. Commissions and Fees - Other (CFO)
2. Investment Securities - Gain (Loss) - Total (ISGT)
3. Revenue/Income - Sundry (RIS)
4. Trading/Dealing Securities - Gain (Loss) (TDSG)

Income - Other (Broker/Dealer)

Mnemonic	**Item number**	**Category**
IOBD	G304	Financial Services

This item is for brokers/dealers only.

This item represents other revenue/income attributed to broker/dealer operations that isn't allocated to another broker/dealer revenue component.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Asset management fees
2. Other commissions and fees attributed to broker/dealer operations

This item excludes:

1. Capitalized interest (included in Revenue/Income - Sundry [RIS])
2. Dividends received from permanent investments (included in Revenue/Income - Sundry [RIS])
3. Equity in earnings of permanent investments (included in Revenue/Income - Sundry [RIS])
4. Exceptional income (included in Special Items [SPI])
5. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
6. Gain (loss) on disposition of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
7. Nonfinancial service revenue (included in Revenue/Income - Sundry [RIS])
8. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])
9. Revenue/income attributed to operations (other than broker/dealer)

Income - Other (Insurance)

Mnemonic	Item number	Category
IOI	G294	Financial Services

This item is for insurance companies only.

This item represents other revenue attributed to insurance operations that is not allocated to another insurance revenue component.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Brokerage commissions and fees
2. Insurance commissions and fees received
3. Other insurance income
4. Other underwriting income

This item excludes:

1. Capitalized interest (included in Revenue/Income - Sundry [RIS])
2. Dividends received from permanent investments (included in Revenue/Income - Sundry [RIS])
3. Equity in earnings of permanent investments (included in Revenue/Income - Sundry [RIS])
4. Exceptional income (included in Special Items [SPI])
5. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
6. Gain (loss) on disposition of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
7. Nonfinancial service revenue (included in Revenue/Income - Sundry [RIS])
8. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])
9. Revenue/income attributed to operations (other than insurance)

Japan This item includes:

1. Adjustments to underwriting reserves for deposits by policyholders
2. Deposit premiums by policyholders

Income - Other (Insurance) to Revenue - Total

Mnemonic	Concept Calculation	Category
OTHREV	(IOI/REVT) * 100	Financial Services

This item is for insurance companies only.

This concept is Income - Other (Insurance) *divided by* Revenue - Total *multiplied by* 100.

Income - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
INCOJ	Not Applicable	Industrial

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

This item represents total ordinary, non-operating income during the period, reported in the Cash Inflow section.

This item is a component of Net Income (Loss) (Japan Non-Consolidated) (NINCJ).

This item is the sum of:

1. Dividends and Interest Received (Japan Non-Consolidated) (DIVINTJ)
2. Income - Sundry (Japan Non-Consolidated) (INCSUNJ)

Income - Other (Parent)

Mnemonic	Item number	Category
IOP	G490	Financial Services

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

This item represents revenue/income attributed to the parent bank holding company that is not allocated to another revenue component.

This item is a component of Income - Total (Parent) (ITP).

This item includes:

1. Management fees
2. Other income
3. Service fees

Income - Other (Real Estate)

Mnemonic	Item number	Category
IORE	G298	Financial Services

This item is for real estate companies only.

This item represents other revenue attributed to real estate operations that is not allocated to another real estate revenue component.

This item is a component of Revenue - Total (REVT).

This item excludes:

1. Capitalized interest (included in Revenue/Income - Sundry [RIS])
2. Dividends received from permanent investments (included in Revenue/Income - Sundry [RIS])
3. Equity in earnings of permanent investments (included in Revenue/Income - Sundry [RIS])
4. Exceptional income (included in Special Items [SPI])
5. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
6. Gain (loss) on disposition of investment properties (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
7. Gain (loss) on disposition of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
8. Nonfinancial service revenue (included in Revenue/Income - Sundry [RIS])
9. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])
10. Revenue/income attributed to operations (other than real estate)

France This item includes:

1. Operations subsidies (subventions d’exploitation)
2. Transfers of expenses - other (transferts de charges -autres)
3. Transfers of expenses - repayment of tenant costs (transferts de charges - remboursements de charges locatives)

Income - Sundry (Japan Non-Consolidated)

Mnemonic	**Item number**	**Category**
INCSUNJ	Not Applicable	Industrial

Austria This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rucklagen*) and statutory reserves (*gestzliche Rucklagen).*

Germany This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

Financial Services definition

Income Before Extraordinary Items - Interim

Mnemonic	**Category**
IBIS	Industrial Financial Services

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

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

Industrial definition

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net items, but before extraordinary items and provisions for dividends.

This item is the *sum* of:

1. Pretax Income
2. Net Items - Total

less:

1. Appropriations to Untaxed Reserves
2. Income Taxes - Total
3. Minority Interest (Income Account)

Austria This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rucklagen*) and statutory reserves (*gestzliche Rucklagen).*

Germany This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

Financial Services definition

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net Items, but before extraordinary items and provisions for dividends.

This item is the *sum* of:

1. Pretax Income
2. Net Items - Total

less:

1. Appropriations to Untaxed Reserves
2. Income Taxes - Total
3. Minority Interest (Income Account)

Austria This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rucklagen*) and statutory reserves (*gestzliche Rucklagen*).

Germany This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

Spain Income Statements are generally reported on a pretax basis. When taxation or the proposed provision for taxes is available in the notes to the financial statements, SPC presents a net income figure.

When the company does not report taxation, this Item and Income Taxes - Total contain Not Available data codes (@NA). When the company reports a loss for the year and no taxation is reported, we present the net loss figure.

Income Before Extraordinary Items - Preliminary

Mnemonic	Category
IBPS	Industrial Financial Services

This item represents Income Before Extraordinary Items on a Preliminary basis. By definition, preliminary data are scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

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

Industrial definition

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net items, but before extraordinary items and provisions for dividends.

This item is the *sum* of:

1. Pretax Income
2. Net Items - Total
   less:
1. Appropriations to Untaxed Reserves
2. Income Taxes - Total
3. Minority Interest (Income Account)

Austria This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rucklagen*) and statutory reserves (*gestzliche Rucklagen).*

Germany This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

Financial Services definition

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net Items, but before extraordinary items and provisions for dividends.

This item is the *sum* of:

1. Pretax Income
2. Net Items - Total
   less:
1. Appropriations to Untaxed Reserves
2. Income Taxes - Total
3. Minority Interest (Income Account)

Austria This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rucklagen*) and statutory reserves (*gestzliche Rucklagen*).

Germany This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

Spain Income Statements are generally reported on a pretax basis. When taxation or the proposed provision for taxes is available in the notes to the financial statements, SPC presents a net income figure.

When the company does not report taxation, this Item and Income Taxes - Total contain Not Available data codes (@NA). When the company reports a loss for the year and no taxation is reported, we present the net loss figure.

Income Before Extraordinary Items (FOF)

Mnemonic	**Item number (for North America)**	**Category**
IBC	G660	Industrial
IBCF	GF61	Footnote

This item represents income of the company after all expenses but before provisions for common/ordinary and/or preferred/preference share dividends. This item is usually identical to Income Before Extraordinary Items (IB) as reported on the Income Statement. However, some companies report this item on the Flow of Funds Statement after extraordinary items or before equity in earnings, income taxes, exceptional items, and/or minority interest.

This item is a component of Funds From Operations - Total (FOPT) on Flow of Funds Statements with Format Codes 1-3, and 5-7. On a Statement of Cash Flows (Format Code 7) and on a Rest of World Cash Flow Statement by Activity (Format Code 10), this item is a component of Operating Activities - Net Cash Flow (OANCF). On a Rest of World Cash Flow Statement by Source and Use (Format Code 11), this item is a component of Source of Funds - Total (FSRCT).

Footnote Code

Code	**Description**
IX	Income is reported after extraordinary items
IZ	Income is reported before taxes but after gross extraordinary items
PB	Income is reported before taxes and extraordinary items
SD	Income as reported on the Flow of Funds Statement cannot be reconciled to net income as reported on the Income Statement

Income Before Income Taxes and Equity in Undistributed Income

Income Before Income Taxes and Equity in Undistributed Income (Parent)

Mnemonic	**Item number**	**Category**
IBTP	G499	Financial Services

Income Percentage Change - 3 Years

Mnemonic	Concept Calculation	Category
IBCHG3	((IB/IB[-3])-1)*100	Industrial Financial Services

This item represents Income Before Extraordinary Items *divided by* the previous three year values of Income Before Extraordinary Items *minus* one. This total is *multiplied by* 100.

Income Percentage Change - 5 Years

Mnemonic	Concept Calculation	Category
IBCHG5	((IB/IB[-5])-1)*100	Industrial Financial Services

This item represents Income Before Extraordinary Items *divided by* the previous five year values of Income Before Extraordinary Items *minus* one. This total is *multiplied by* 100.

Income Statement Model Number

Income Statement Model Number

Mnemonic	Item number	Category
ISMOD	G735	Industrial

This is a two-character numeric code identifying the format in which a company presents its operating expenses on the Income Statement. It relates only to those items comprising the balancing model for Operating Expense (XOPR).

Operating Expense (XOPR) includes:

1. Cost of Goods Sold (COGS)
2. Selling, General, and Administrative Expense (XSGA)
3. Raw Materials, Supplies, and Merchandise (RAWMSM)
4. Change in Stocks (STKCH)
5. Capitalized Costs (CAPCST)
6. Staff Expense - Total (XSTF)
7. Operating Expense - Other (XOPRO)

The following lists Income Statement Model Number codes and their descriptions:

Code	Description
01	**Cost of Sales Format** Cost of Goods Sold Selling, General, and Administrative Expense Operating Expense - Other Operating Expense **Note:** When the code is designated, these items contain a Not Available data code (@NA): Raw Materials, Supplies, and Merchandise (RAWMSM) Change in Stocks (STKCH) Capitalized Costs (CAPCST) Staff Expense - Total (XSTF) **Canada, United States** Operating Expense - Other contains a Not Available data code (@NA)
02	**Purchase or Production Format** Raw Materials, Supplies, and Merchandise Change in Stocks Capitalized Costs Staff Expense - Total Operating Expense - Other Operating Expense **Note:** When the code is designated, these items contain a Not Available data code (@NA): Cost of Goods Sold (COGS) Selling, General, and Administrative Expense (XSGA)
03	Either components of Operating Expense (XOPR) are unclassified or operating expenses are presented as a total with no detailed breakdown **Note:** When the code is designated, all components of Operating Expense (XOPR) contain a Not Available data code (@NA) but the total figure is presented in Operating Expense (XOPR)
04	SPC calculates a figure for Operating Expense (XOPR) from available information, but components contain a Not Available data code (@NA)
05	**Hybrid Forma**t Company does not report operating revenues or expenses but does include operating income on the Income Statement

Income Taxes

Income Taxes - Accrued - Increase (Decrease)

Mnemonic	Item number	Category
TXACH	G690	Industrial

This item represents increase (decrease) in accrued income taxes as reported in the Indirect Operating Activities section on a Statement of Cash Flows (Format Code = 7).

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

This item includes increase (decrease) in:

1. Amounts included by SPC in Income Taxes Payable (TXP)
2. Long-term income taxes payable
3. Taxes not classified by type

This item excludes increase (decrease) in:

1. Accrued taxes (when a separate accrued income tax figure is reported)
2. Deferred taxes (when no breakout from taxes payable is available)
3. Income tax expense (benefit)
4. Income taxes paid

This item contains a Not Available data code (@NA) for companies reporting statement formats other than a Statement of Cash Flows (Format Code = 7).

This item contains a Combined Figure data code when:

1. Accrued income taxes are reported outside the Indirect Operating Activities section
2. Changes in accrued income taxes are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year

Income Taxes - Current

Mnemonic	Item number	Category
TXC	G367	Industrial Financial Services

Industrial definition

This item represents the current amount of taxes payable to local, provincial/state, national, and foreign governments.

This item is a component of Income Taxes - Total (TXT).

This item excludes:

1. Prior year's tax adjustments (included in Income Taxes - Other [TXO])
2. Tax carry backs and tax carry forwards reported after income before extraordinary items (included in Extraordinary Items [XI])

Austria This item includes taxes on income, earnings, and assets (*Steuern vom Einkommen, vom Ertrag, und vom Vermögen*).

Canada This item includes:

1. Effect of flow-through investment tax credit
2. Income taxes on dividends or earnings of unconsolidated subsidiaries
3. Investment tax credit recapture (when a breakout is available)
4. Large corporations tax
5. Territorial income taxes

Finland Current income taxes may be reported net of amounts covered by disposable funds.

Germany This item includes taxes on income, earnings, and assets (*Steuern vom Einkommen, vom Ertrag, und vom Vermögen*).

Japan This item includes corporation, inhabitant and enterprise taxes.

This item is provided by TOYO KEIZAI, Inc.

Switzerland This item includes taxes on capital (*Kapitalsteuer*).

United Kingdom This item excludes:

1. Advance Corporation Tax (ACT) recoverable or written off (included in Income Taxes - Other [TXO])
2. Double-taxation relief
3. Related companies' taxation

United States This item includes:

1. Effect of flow-through investment tax credit
2. Income taxes on dividends or earnings of unconsolidated subsidiaries
3. Investment tax credit recapture (when a breakout is available)
4. Territorial income taxes (for example, Puerto Rico)

Financial Services definition

This item represents the current amount of taxes payable to local, provincial/state, national, and foreign governments.

This item is a component of Income Taxes - Total (TXT).

This item excludes:

1. Prior year’s tax adjustments (included in Income Taxes - Other [TXDO])
2. Tax carry backs and tax carry forwards reported after income before extraordinary items (included in Extraordinary Items [XI])

Austria This item includes taxes on income, earnings, and assets (*Steuern vom Einkommen, vom Ertrag, und vom Vermögen*).

Canada This item includes:

1. Effect of flow-through investment tax credit
2. Income taxes on dividends or earnings of unconsolidated subsidiaries
3. Investment tax credit recapture (when a breakout is available)
4. Large Corporations Tax (for companies with a minimum of $10 million in net capital assets)

Finland Current income taxes may be reported net of amounts covered by disposable funds.

Germany This item includes taxes on income, earnings, and assets (*Steuern vom Einkommen, vom Ertrag, und vom Vermögen*).

Switzerland This item includes taxes on capital (*Kapitalsteuer*).

United Kingdom This item includes:

1. Double-taxation relief
2. Related companies' taxation

This item excludes Advance Corporation Tax (ACT) recoverable or written off (included in Income Taxes - Other [TXDO])

United States This item includes:

1. Effect of flow-through investment tax credit
2. Income taxes on dividends or earnings of unconsolidated subsidiaries
3. Investment tax credit recapture (when a breakout is available)
4. Territorial income taxes (for example, Puerto Rico)

Income Taxes - Foreign

Mnemonic	Item number	Category
TXFO	G412	Industrial Financial Services

Industrial definition

This item represents the total amount of current and deferred income taxes payable to foreign governments. When foreign income taxes are not reported by the company, this item contains a Not Available data code (@NA).

This is a supplementary Income Statement item.

Ireland This item includes United Kingdom corporation tax.

Financial Services definition

This item represents the total amount of current and deferred income taxes payable to foreign governments.

Ireland This item includes United Kingdom corporation tax.

Income Taxes - Other

Mnemonic	Item number	Category
TXO	G620	Industrial
TXDO	G369	Financial Services

Industrial definition

This item represents income taxes (other than current or deferred).

This item is a component of Income Taxes - Total (TXT).

This item includes:

1. Prior year adjustments
2. Provision for income taxes applicable to a carry forward tax loss
3. Provision for taxes relating to minority interest

This item excludes:

1. Income taxes on discontinued operations (included in Extraordinary Items [XI])
2. Income taxes on extraordinary items
3. Investment tax credits (included in Income Taxes - Current [TXC])
4. Residuals due to rounding

Japan This item includes other tax refunds and others.

This item is provided by TOYO KEIZAI, Inc.

United Kingdom This item includes:

1. Advance Corporation Tax recoverable or written off
2. Taxation overprovided

United States This item includes tax benefits of Safe Harbor leases (unless included in deferred taxes by the company).

Financial Services definition

This item represents income taxes (other than current or deferred).

This item is a component of Income Taxes - Total (TXT).

This item includes:

1. Prior year adjustments
2. Provision for income taxes applicable to a carry forward tax loss
3. Provision for taxes relating to minority interest

This item excludes:

1. Income taxes on discontinued operations (included in Extraordinary Items [XI])
2. Income taxes on extraordinary items (included in Extraordinary Items [XI])
3. Investment tax credits (included in Income Taxes - Current [TXC])
4. Residuals due to rounding

Ireland This item includes special duties on banks in the Republic of Ireland.

United Kingdom This item includes:

1. Advance Corporation Tax recoverable or written of
2. Taxation overprovided

Income Taxes - Total

Mnemonic	Item number	Category
TXT	G370	Industrial Financial Services
TXTF	GF39	footnote

Industrial definition

This item represents all taxes imposed on income by local, provincial/state, national, and foreign governments.

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

This item is the sum of:

1. Income Taxes - Current (TXC)
2. Deferred Taxes (Income Account) (TXDI)
3. Income Taxes - Other (TXO)

This item includes:

1. Charges in lieu of income taxes
2. Deferred income taxes
3. Income taxes on dividends or earnings of unconsolidated subsidiaries
4. Other income taxes
5. Territorial income taxes

This item excludes:

1. Franchise taxes (included in Operating Expense - Other [XOPRO])
2. Other taxes (included in Operating Expense - Other [XOPRO])
3. Tax carry backs and tax carry forwards reported after net income (included in Extraordinary Items [XI])

Canada This item includes:

1. Charge equivalent to income tax credit
2. Larg3ttAo2(t)8.553ttp2(n)5(o2(t)8.5(r)8(at9(m9(i)3m9(itio7329.t)3m9(.2(a22.5a)]TJ6TT2 1 Tf)-4653 -547425 TD004

Canada This item includes:

1. Charge equivalent to income tax credit
2. Large Corporations Tax

France This item includes profit sharing tax (*l'impot sur Ia participation aux benefices*).

Japan This item includes enterprise tax (when no breakout is available).

This item excludes enterprise tax (when a breakout is available) (included in Selling, General, and Administrative Expense [XSGA]).

Malaysia This item includes development tax.

Norway This item includes capital tax.

South Africa This item includes:

1. Mining tax
2. Payments to a lessor trust

Spain When the company considers corporate taxes as a distribution of income rather than an expense, this item contains a Not Available data code (@NA). When no taxation is reported, this item contains a zero.

Sweden This item includes profit sharing tax.

Switzerland Companies occasionally report income taxes as an unquantified amount in other expenses. When no breakout is available, this item contains a Combined Figure data code (@CF).

United States This item includes:

1. Charge equivalent to investment tax credit
2. State income taxes

Footnote Code

Code	Desc2(e)-ription
AC	Reflects an accounting change
BH	Includes other taxes
FP	Combination AC and BH

Income Taxes (Parent)

Mnemonic	Item number	Category
TXIP	G501	Financial Services

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

This item represents taxes imposed on the income of the parent bank holding company by local, national, and foreign governments.

This item is a component of Net Income (Parent) (NIP).

This item includes:

1. Current income taxes
2. Deferred income taxes
3. Investment tax credits

Income Taxes Paid

Mnemonic	**Item number**	**Category**
TXPD	G700	Industrial

This item is only available for Format code 7 (Statement of Cash Flows) and Format code 10 (Rest of World Cash Flow Statement by Activity).

Format code 7

This item represents cash payments for income taxes to local, provincial/state, federal, and foreign governments.

This item includes:

1. Cash paid for income taxes applicable to both current and prior years
2. Net income taxes paid

This item excludes:

1. Changes in deferred taxes reported on the Income Statement or Balance Sheet
2. Income tax expense
3. Tax refunds (when reported separately)

This item contains a Not Available data code (@NA) on a Statement of Cash Flows when:

1. The company uses the direct method of accounting for reporting its Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not reported on the statement or in the notes

Format code 10

This item represents the amount of income taxes paid or refunded, reported as a supplemental item on the Cash Flow Statement.

This item excludes taxation reported in the Operating Activities or Financing Activities section.

Income Taxes Paid (Japan Non-Consolidated)

Mnemonic	**Item number**	**Category**
INCTXPDJ	Not Applicable	Industrial

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

This item represents income taxes paid by the company at the end of the fiscal year, reported in the Cash Outflow section.

This item is a component of End-of-Year Expenses (Japan Non-Consolidated) (XENDYRJ).

Increase in Investments

Increase in Investments

Mnemonic	Item number (for North America)	Category
IVCH	G677	Industrial
IVCHF	Not Applicable	Footnote

This item represents funds used to increase the company's investment portfolio.

Format codes 1-3, 5-7

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

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code = *3*) or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = *5*).

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

This item may include current receivables when the company reports an unclassified Balance Sheet.

This item includes:

1. Increase in investments in unconsolidated subsidiaries
2. Increase in long-term receivables
3. Long-term investments combined with short-term investments

This item excludes:

1. Additional investment in the company (when the company is consolidated)
2. Changes in notes receivable relating to shareholders' equity

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

1. Decrease in investments is reported net of increase in investments
2. Increase in investments is combined with another item for companies reporting a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), a Cash Statement Classified by Activity (Format Code = 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5), or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6)
3. Increase in Investments is combined with another item within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)

Format codes 10 and 11

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

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

This item includes:

1. Increase in investment in unconsolidated subsidiaries
2. Increase in long-term receivables

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

1. Increases in investments are reported net of decreases. The combined total is included in Investments - (Decrease) (SIV)
2. An increase in investments is reported outside the Investing Activities section of the Cash Flow Statement, or on the Balance Sheet

Japan (Consolidated)

This item includes reclassification of marketable securities to investment securities.

Format code 12

This item is a component Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

- Before adoption of FRS 1, this item includes:

1. Purchase of Fixed Asset Investments
2. Purchase of Short-Term Investments
3. Purchase/Acquisition of Other Investments

This item contains a Combined Figure (@CF) data code when sales of investments are reported net of purchases. The combined total is included in Investments - Disposal (INVDSP).

Footnote Code

Code	Description
QO	Reported net

Individual Benefits

Individual Benefits (Business Line)

Mnemonic	Item number	Category
IBBL	G538	Financial Services

This item is for Insurance companies only.

This item represents benefits incurred for life, health, and annuity contracts under which one individual is covered.

This item includes:

1. Individual annuity benefits
2. Individual health benefits
3. Individual life benefits

Individual Premiums

Individual Premiums - Annuity (Business Line)

Mnemonic	Item number	Category
IPABL	G519	Financial Services

This item is for insurance companies only.

This item represents total premiums earned from contracts intended to provide future income to an individual.

This item is a component of Individual Premiums - Total (Business Line) (IPTBL).

This item excludes:

1. Individual health premiums (included in Individual Premiums - Health [Business Line] [IPHBL])
2. Individual life premiums (included in Individual Premiums - Life [Business Line] [IPLBL])
3. Other individual premiums (included in Individual Premiums - Other [Business Line] [IPOBL])

Individual Premiums - Health (Business Line)

Mnemonic	Item number	Category
IPHBL	G518	Financial Services

This item is for insurance companies only.

This item represents total premiums earned from policies under which one individual is covered for unexpected illness or injury.

This item is a component of Individual Premiums - Total (Business Line) (IPTBL).

This item excludes:

1. Individual annuity premiums (included in Individual Premiums - Annuity [Business Line] [IPABL])
2. Individual life premiums (included in Individual Premiums - Life [Business Line] [IPLBL])
3. Other individual premiums (included in Individual Premiums - Other [Business Line] [IPOBL])

Individual Premiums - Life (Business Line)

Mnemonic	Item number	Category
IPLBL	G517	Financial Services

This item is for insurance companies only.

This item represents total premiums earned from policies under which one individual is covered for loss of life.

This item is a component of Individual Premiums - Total (Business Line) (IPTBL).

This item excludes:

1. Individual annuity premiums (included in Individual Premiums - Annuity [Business Line] [IPABL])
2. Individual health premiums (included in Individual Premiums - Health [Business Line] [IPHBL])
3. Other individual premiums (included in Individual Premiums - Other [Business Line] [IPOBL])

Individual Premiums - Other (Business Line)

Mnemonic	Item number	Category
IPOBL	G520	Financial Services

This item is for insurance companies only.

This item represents total premiums earned from policies covering one individual that cannot be identified as life policies, health policies, or annuities.

This item is a component of Individual Premiums - Total (Business Line) (IPTBL).

This item excludes:

1. Individual annuity premiums (included in Individual Premiums - Annuity [Business Line] [IPABL])
2. Individual health premiums (included in Individual Premiums - Health [Business Line] [IPHBL])
3. Individual life premiums (included in Individual Premiums - Life [Business Line] [IPLBL])

Individual Premiums - Total (Business Line)

Mnemonic	Item number	Category
IPTBL	G521	Financial Services

This item is for insurance companies only.

This item represents total premiums earned from life, health, and annuity contracts under which one individual is covered.

This item is a component of Premiums - Life - Total (Business Line) (PLTBL).

This item is the sum of:

1. Individual Premiums - Annuity (Business Line) (IPABL)
2. Individual Premiums - Health (Business Line) (IPHBL)
3. Individual Premiums - Life (Business Line) (IPLBL)
4. Individual Premiums - Other (Business Line) (IPOBL)

Industry Presentation Code

Industry Presentation Code

Mnemonic	Item number	Category
IPCD	G717	Financial Services

This identifies the type of service from which the company derives its revenues. A 1-character code signifies industry type. This field can accommodate up to 9 codes.

The following lists Industry Presentation Codes and descriptions:

Code	**Description**
C	Combination of industry types
B	Bank
I	Insurance
D	Broker/Dealer
R	Real Estate
O	Other

Industry Sector Code

Industry Sector Code

Mnemonic	**Category**
SECTOR	Industry Financial Services

This code is used to identify all companies in any of the specific industry groups. This scalar item represents the most current sector. It should be noted that Industry Sector Codes are not parallel to SIC Codes. This data can be accessed from a user database on the CD-ROM.

Code	**Description**
1006	Construction Materials (Construction prior to 12/31/1994)
1010	Aluminum
1020	Gold (Gold/Precious Metals Mining prior to 12/31/1994)
1021	Precious Metals & Minerals
1030	Steel
1060	Diversified Metals Mining (Metals Mining prior to 12/31/1994)
1080	Commodity Chemicals
1081	Diversified Chemicals
1082	Fertilizers & Agricultural Chemicals
1083	Industrial Gases
1084	Specialty Chemicals
1085	Paper Packaging
1100	Forest Products
1110	Paper Products
1200	Metal & Glass Containers
2040	Automobile Manufacturer
2050	Auto Parts & Equipment
2120	Homebuilding

2130	Hotels (Lodging-Hotels prior to 12/31/1994)
2215	Casinos & Gaming (Gaming, Lottery & Parimutuel prior to 12/31/1994)
2220	Appparel Retail (Retail Specialty (Apparel) prior to 12/31/1994)
2230	Department Stores (Retail Stores (Dept Stores) prior to 12/131/1994)
2250	General Merchandise Stores (Retail Stores (Gen Mer Chain) prior to 12/31/1994)
2255	Computers & Electronic Retail (Retail (Computers/Electrons) prior to 12/31/1994)
2257	Home Improvement Retail (Retail (Building Supplies) prior to 12/31/1994)
2260	Specialty Stores (Retail (Specialty) prior to 12/31/1994)
2270	Footwear
2290	Apparel & Accessories (Textiles (Apparel) prior to 12/31/1994)
2400	Advertising (Services (Advertising/Mktg) prior to 12/31/1994)
2420	Tires & Rubber
2430	Motorcycle Manufacturers
2440	Consumer Electronics
2450	Home Furnishings
2460	Household Appliances
2470	Housewares & Specialties (formerly code 3065/Housewares)
2480	Leisure Products
2490	Photographic Products
2500	Textiles
2510	Leisure Facilities
2520	Restaurants (formerly code 3250/Restaurants)
2530	Broadcasting & Cable TV [formerly code 3030/Broadcasting (TV, Radio, Cable)]
2540	Movies & Entertainment (formerly code 3080/Entertainment)
2550	Publishing & Printing
2560	Distributors
2570	Catalog Retail
2580	Internet Retail
3020	Soft Drinks (Beverages (Non-Alcoholic) prior to 12/31/1994)
3040	Packaged Foods (Foods prior to 12/31/1994)
3050	Tobacco
3060	Household Products (Household Prod (Non-Durable) prior to 12/31/1994)
3070	Personal Products (Personal Care prior to 12/31/1994)
3140	Drug Retail (Retail Stores (Drug Store) prior to 12/31/1994)
3240	Food Retail (Retail Stores (Food Chains) prior to 12/31/1994)
3260	Food Distributors

3270	Brewers
3280	Distillers & Vintners
3290	Agricultural Products (formerly code 1001)
3300	Meat, Poultry & Fish
3540	Health Care Facilities (Health Care (Hospital Mgmt) prior to 12/31/1994)
3570	Health Care Equipment (Health Care (Med Prods/Sups) prior to 12/31/1994)
3590	Biotechnology
3600	Health Care Supplies
3610	Health Care Distributors & Services
3620	Managed Health Care
3630	Pharmaceuticals
4010	Oil & Gas Refining & Marketing
4020*	Oil & Gas (Drilling & Equip)
4040	Integrated Oil & Gas Drilling [Oil (Int’l Integrated) prior to 12/31/1994]
4050	Oil (Domestic Integrated)
4060	Oil & Gas Exploration & Prod
4070	Oil & Gas Equipment & Services
4080	Oil & Gas Drilling
5060	Consumer Financees 5070 Insurance Brokers
5080	Life & Health InsuranceInsuranceLife/Health prior to 12/31/1994)
5090	Multi-line InsuranceInsurance21.1467 0 TD-0.0012 Tc0.0034 Tw[((Multi-Li)-5.7(ne) p)-5(r)-1.5(ior to 12/31/)-10(19)-5(12/31/1994)
5160	Banks
5170	Diversified Financial Services
5180	Multi-Sector Holdings
5190	Reinsurance
5200	Real Estate Investment Trusts
5210	Real Estate Management & Development

6220	Industrial Machinery
6230	Trading Companies & Distributors
6240	Commerical Printing (formerly code 3100/Specialty Printing)
6250	Data Processing Services [formerly code 8300/Services (Data Processing)]
6260	Diversified Commercial Services
6270	Employment Services
6280	Office Services & Supplies
6290	Air Freight & Couriers (as of 12/31/1994)
6300	Airlines (formerly code 9520)
6310	Marine
6320	Railroads (formerly code 9530)
6330	Trucking (formerly code 9540)
6340	Airport Services
6350	Highways & Railtracks
6360	Marine Ports & Services
8030	Telecommunications Equipment (Communications Equipment prior to 12/31/1994)
8050	Compuster Hardware (Computer (Hardware) prior to 12/31/1994)
8051	Networking Equipment (Computers (Networking) prior to 12/31/1994)
8052	Computer Storage & Peripherals (Computers (Peripherals) prior to 12/31/1994)
8080	Semiconductors (Electronics (Semiconductors) prior to 12/31/1994)
8110	Internet Software & Services
8120	IT Consulting & Services
8130	Application Software
8140	Systems Software
8150	Electronic Equipment & Instruments
8160	Office Electronics
8170	Semiconductor Equipment
8610	Wireless Telecommunications (Cellular/Wireless Telecomms prior to 12/31/1994)
8640	Alternative Carriers
8650	Integrated Telecommunication Services
9010	Electric Utilities (Electric Companies prior to 12/31/1994)
9050	Gas Utilities
9060	Multi-Utilities
9070	Water Utilities
9500	Shipping

Insurance Benefits

Insurance Benefits to Premium Revenues

Mnemonic	Concept Calculation	Category
BCLPRM	(BCT/IPTI) * 100	Financial Services

This item is for insurance companies only.

This concept is Benefits and Claims - Total *divided by* Insurance Premiums - Total *multiplied by* 100.

Insurance Benefits to Revenue - Total

Mnemonic	Concept Calculation	Category
BCLREV	(BCT/REVT) * 100	Financial Services

This item is for insurance companies only.

This concept is Benefits and Claims - Total *divided by* Revenue - Total *multiplied by* 100.

Insurance Premiums

Insurance Premiums - Total (Insurance)

Mnemonic	Item number	Category
IPTI	G286	Financial Services
IPTIF	GF26	footnote

This item is for insurance companies only.

This item represents premiums earned from all lines of insurance policies written. Earned premiums represent written premiums adjusted for the change in unearned premium reserves. This item is net of reinsurance premiums ceded.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Earned premiums of a separate international division
2. Earned premiums of a separate reinsurance division
3. Life premiums earned
4. Nonlife premiums earned
5. Property and casualty premiums earned
6. Reinsurance premiums assumed
7. Unearned premium reserve adjustments

This item excludes:

1. Insurance commissions and fees received (included in Income - Other [Insurance] [IOI])
2. Other underwriting income (included in Income - Other [Insurance] [IOI])

Japan This item includes premium reserve adjustments:

1. Reserve for compulsory automobile liability insurance
2. Reserve for earthquake insurance
3. Reserve for extraordinary loss

This item excludes:

1. Adjustments to underwriting reserves for deposits by policyholders (included in Income - Other [Insurance] [IOI])
2. Deposit premiums by policyholders (included in Income - Other [Insurance] [IOI])

Footnote Code

Code	Description
IV	Includes adjustment for additional premium reserves

Insurance Premiums to Total Revenue

Mnemonic	Concept Calculation	Category
PRMREV	(IPTI/REVT) * 100	Financial Services

This item is for insurance companies only.

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

Insurance Reserves

Insurance Reserves to Total Liabilities

Mnemonic	Concept Calculation	Category
INSLIA	(RVTI/LT) * 100	Financial Services

This item is for insurance companies only.

This concept is Reserves - Total divided by Liabilities - Total multiplied by 100.

Intangible Assets

Intangible Assets - Disposal (FOF)

Mnemonic	Item number	Category
INTAND	Not Applicable	Industrial
INTANDF	Not Applicable	Footnote

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

This item represents the inflow of cash or funds derived from reductions in the company's intangible assets.

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

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

1. Purchases of intangibles are reported net of sales. The combined total is included in Intangible Assets - Purchase (INTANP)
2. There is no detailed break-out between the sale of tangible fixed assets and intangibles. The combined total is included in Sale of Tangible Fixed Assets (STFIXA)
3. Disposals of intangibles are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company's report

Footnote Code

Code	Description
QO	Reported net

Intangible Assets - Other

Mnemonic	Item number	Category
INTAO	G89	Industrial Financial Services

Industrial definition

This item represents the unamortized value of intangible assets.

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

This item includes:

1. Blueprints or building designs
2. Client lists
3. Computer software patents
4. Contract rights
5. Copyrights
6. Covenants not to compete
7. Design costs
8. Distribution rights and agreements
9. Easements for gas rights, mineral rights, and water rights
10. Engineering drawings
11. Excess of cost or premium on acquisition (except for unconsolidated subsidiaries)
12. Excess of cost or premium upon consolidation of a subsidiary

13. Favorable lease, beneficial lease gifts, and leasehold interest advantages
14. Franchises and franchise fees
15. Goodwill (except on unconsolidated subsidiaries)
16. Import quotas
17. Leasehold expense (when company is the lessee)
18. Leases and lease acquisition costs (when company is the lessee)
19. Licenses
20. Operating rights
21. Organizational expense
22. Patents (except pending patents)
23. Publication rights
24. Subscription lists
25. Trademarks and trade names
26. Transportation companies' route acquisition costs

This item excludes:

1. Contracts (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Deferred financing costs (included in Deferred Charges [DC])
3. Extractive industries' intangible exploration and development expenditures (included in Fixed Assets [Tangible] [Gross] [FXTT])
4. Film development cost (included in Property, Plant, and Equipment (Net) - Total [PPENT])

This item includes:

1. Blueprints or building designs
2. Client lists
3. Contract rights
4. Copyrights
5. Covenants not to compete
6. Design costs
7. Distribution rights and agreements
8. Easements for gas rights, mineral rights, and water rights
9. Engineering drawings
10. Franchises and franchise fees
11. Import quotas
12. Leasehold expense (when company is the lessee)
13. Leasehold rights
14. Leases and lease acquisition costs (when company is the lessee)
15. Licenses
16. Operating rights
17. Organizational expense
18. Patents cost (except those specific to pending patents)
19. Publication rights
20. Subscription lists
21. Trademarks and trade names

This item excludes:

1. Computer software or software costs (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Contracts (included in Assets - Other - Excluding Deferred Charges [AOX])
3. Deferred charges (included in Deferred Charges - [DC])
4. Deferred financing costs (included in Deferred Charges - [DC])
5. Excess of cost or premium on acquisition of unconsolidated subsidiaries (included in Investments - Permanent - Total [IVPT])
6. Goodwill on unconsolidated subsidiaries (included in Investments - Permanent - Total [IVPT])
7. Negative intangibles (included in Assets - Other - Excluding Deferred Charges [AOX])
8. Pending patents (included in Deferred Charges [DC])
9. Prepaid expenses (included in Prepaid Expense [XPP])
10. Start-up costs (included in Deferred Charges [DC])
11. Unamortized debt discount and expense (included in Deferred Charges [DC])
12. Unamortized research and development expense (included in Deferred Charges [DC])

Australia Intangibles are usually amortized.

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

Canada Intangibles are usually amortized.

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

France Intangibles (*immobilisations incorporelles*) are usually amortized.

Germany Intangibles are amortized over their useful economic lives.

Italy Intangibles (*immobilizzazioni immateriali*) are reported on the Balance Sheet at cost and amortized over their useful economic lives, not to exceed five years.

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

Sweden Intangibles (*immateriella tillgånga*r) may be amortized over a maximum of five years.

United States Intangibles must be capitalized and are amortized over their useful economic life, not to exceed 40 years.

This item includes:

1. Deposit base premium accounts
2. Purchased value of insurance in force

Intangible Assets - Purchase (FOF)

Mnemonic	**Item number**	**Category**
INTANP	Not Applicable	Industrial
INTANPF	Not Applicable	Footnote

This item represents the outflow of cash or funds used for additions to the company's intangible assets.

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

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

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI) on a U.K. (revised FRS 1) Cash Flow Statement (Format Code 12).

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

1. Disposals of intangibles are reported net of acquisitions. The combined total is included in Intangible Assets - Disposal (INTAND)
2. Acquisitions of intangibles are combined with purchases of tangible fixed assets. The combined total is included in Capital Expenditures (CAPX)
3. Acquisitions of intangibles are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company's report

Footnote Code

Code	Description
QO	Reported net

Intangibles

Intangibles

Mnemonic	**Item number**	**Category**
INTAN	G90	Industrial Financial Services

This item represents the unamortized value of intangibles reported in the Assets section.

This item is the *sum* of:

1. Goodwill (GDWL)
2. Intangible Assets - Other (INTAO)

This item includes deferred charges when combined with intangibles and no breakout is available.

This item excludes:

1. Intangibles included in fixed assets by the company (when no breakout is available) (included in Property, Plant, and Equipment [Net] - Total [PPENT])
2. Intangibles included in fixed assets by the company (when no breakout of amortization is

Interest and Dividend Adjustments - Operating Activities (FOF)

Mnemonic	Item number	Category
INTOACT	Not Applicable	Industrial

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

This item represents adjustments made to operating activities to account for payment and/or receipt of interest and/or dividends, as reported in the Operating Activities section.

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

Interest and Dividend Income

Interest and Dividend Income - Investment Securities

Mnemonic	Item number	Category
IDIIS	G310	Financial Services
IDIISF	GF31	footnote

This item represents interest and dividends received from securities held for investment purposes.

This item is a component of Interest and Dividend Income - Total (IDIT).

This item includes:

1. Interest and dividendm other investment securities
2. Interest from securities of local governments
3. Interest from securities of national governments

This item excludes:

1. Interest and dividendm trading/dealing securities (included in Interest and Dividendcome - Trading Securities [IDITS])
2 (Inuran dividend2.from securities classified as ine inestmen assets (included in Investmentome - Total [Insurance] [IVI])

Belgium This item includecomem securities and participations.

Germany This item indes:

1. Current incomem otherities (L aufenderäge aus an de Wertpaieren)
2. Current income from fixed interest securities and government inscribed debt (Laufende.Erträge. au2.festverzinslichen Wertpapieren und Schuldbuchforderungen)

Italy This item includes revenue from bankers' acceptances.

Spain This item includes financial revenue2.from securitie2.portfolios (*productos dea actividad financiera de.la cartera de titulos y participaciones*)

Footnote Code

LI	Combination IW and SB
SB	Investment assets, investment securities, or trading/dealing account securities are combined

Interest and Dividend Income - Loans/Claims/Advances - Banks

Mnemonic	Item number	Category
IDILB	G307	Financial Services

This item represents total revenue received from interbank and government lending activities of banks and banking-related companies or divisions.

This item is a component of Interest an(T71)4.1(a) i.96.ns4.1((i)4.vid4.1(d(n(T716( )6nc a)8.o(n(T71com)13.1(e)2.es Toest)4.a

This item excludes:

France This item includes:

1. Bills purchased outright or under resale agreements
2. Commercial paper
3. Treasury bills

Japan This item includes interest received from call loans.

Spain This item includes financial revenue and monetary assets from the Bank of Spain (*productos de la actividad financiera y activos monetarios del Banco de España*).

United States This item includes:

1. Federal funds sold
2. Securities purchased under resale agreements

Interest and Dividend Income - Sundry

Mnemonic	Item number	Category
IDIS	G311	Financial Services

This item represents interest and dividends received that are not classified in any other interest income component.

This item is a component of Interest and Dividend Income - Total (IDIT).

(Insurance) This item excludes income from earning assets classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI]).

Interest and Dividend Income - Total

Mnemonic	Item number	Category
IDIT	G312	Industrial Financial Services
IDITF	GF32	footnote

Industrial definition

This item is also referred to as Interest and Related Income.

This item represents revenue received from interest-bearing obligations, investments, and other financial assets held by the company.

This item is a component of Nonoperating Income (Expense) - Total (NOPI).

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

1. The company reports long- or short-term debt on the Balance Sheet but doesn't report an amount for interest expense
2. Interest and related expense is net of Interest Income (included in Interest and Related Expense [XINT])
3. Interest and related income is combined with another item (included in Nonoperating Interest [Expense] [NOPIO])

This item includes interest received and dividends received for non-North American countries.

Canada This item excludes dividends and other financial income (included in Nonoperating Income [Expense] - Other [NOPIO])

France When reported as financial income, this item includes:

1. Profits on sale of financial assets (produits nets sur cessions de valeurs mobilères de placement)
2. Release of financial provisions (reprises sur provisions)

Germany This item includes income from unconsolidated subsidiaries and associated companies (*Ertäge aus Beteiligungen*).

United States This item excludes dividends and other financial income (included in Nonoperating Income [Expense] - Other [NOPIO]).

Financial Services definition

This item represents the revenue received from all earning assets.

This item is a component of Net Interest Income (NIINT) and Revenue - Total (REVT).

This item is the sum of:

1. Interest and Dividend Income - Investment Securities (IDIIS)
2. Interest and Dividend Income - Loans/Claims/Advances - Banks (IDILB)
3. Interest and Dividend Income - Loans/Claims/Advances - Customers (IDILC)
4. Interest and Dividend Income - Short-Term Investments (IDIST)
5. Interest and Dividend Income - Sundry (IDIS)
6. Interest and Dividend Income - Trading Securities (IDITS)

This item includes:

1. Financial revenue (when no breakout is available)
2. Income from finance receivables
3. Income from lease receivables
4. (Bank) Interest and dividend income derived from earning assets
5. (Broker/Dealer) Income from customer margin transactions
6. (Broker/Dealer) Income from resale agreements
7. (Broker/Dealer) Interest and dividends from securities owned
8. (Broker/Dealer) Interest from deposits
9. (Real Estate) Interest and dividends received

This item excludes:

1. Dividends received from permanent investments (included in Revenue/Income - Sundry [RIS])
2. (Insurance) Interest and dividends from assets classified as insurance investment assets (included in Investment Income - Total (Insurance) [IVI])

Footnote Code

Code	Description
AC	Reflects an accounting change

Interest and Dividend Income - Trading Securities

Mnemonic	Item number	Category
IDITS	G309	Financial Services
IDITSF	GF30	footnote

This item represents interest and dividends received from securities held in inventory for resale to others.

This item is a component of Interest and Dividend Income - Total (IDIT).

This item includes:

1. Interest and dividends from dealing securities
2. Interest and dividends from trading account assets

This item excludes:

1. Gains (losses) on disposition of trading/dealing account securities (included in Principal Transactions [PTRAN] or Trading/Dealing Securities - Gain [Loss] [TDSG])
2. Interest and dividends received from investment securities (included in Interest and Dividend Income - Investment Securities (IDIIS])
3. (Insurance) Interest and dividends from securities classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])

United Kingdom This item excludes income from trade investments (included in Revenue/Income - Sundry [RIS]).

Footnote Code

Code	Descriptions
IW	Includes noninterest income
LI	Combination IW and SB
SB	Investment assets, investment securities, or trading/dealing account securities are combined

Interest and Dividend Revenue

Interest and Dividend Revenue to Total Revenue

Mnemonic	Concept Calculation	Category
IDRREV	(IDIT/REVT) * 100	Industrial Financial Services

This concept is Interest and Dividend Income - Total *divided by* Revenue - Total *multiplied by* 100.

Interest and Related Income

Interest and Related Income - Life (Insurance)

Mnemonic	**Item number**	**Category**
IRLI	G409	Financial Services

This item is for insurance companies only.

This item represents investment income (net of expenses) derived from investment assets apportioned to the life division of an insurance company.

This item is a component of Interest and Related Income (Insurance) (IRII).

This item includes:

1. Interest and related income from group life, health, and employee benefits divisions
2. Interest and related income from individual life, health, and annuities divisions

Interest and Related Income - Nonlife (Insurance)

Mnemonic	**Item number**	**Category**
IRNLI	G410	Financial Services

This item is for insurance companies only.

This item represents investment income (net of expenses) derived from investment assets apportioned to the nonlife (property and casualty) division of an insurance company.

This item is a component of Interest and Related Income (Insurance) (IRII).

This item includes:

1. Interest and related income from commercial property and casualty divisions
2. Interest and related income from other nonlife divisions
3. Interest and related income from personal property and casualty divisions

Japan This item includes interest and dividend income

This item includes:

1. Dividends from equity securities classified as insurance investment assets
2. Interest and related income from short-term investments and invested cash classified as insurance investment assets
3. Interest from fixed income securities classified as insurance investment assets
4. Interest from loans classified as insurance investment assets
5. Rental income from real estate investments classified as insurance investment assets

This item excludes:

1. Interest and dividend income derived from investment securities attributed to operations other than insurance (included in Interest and Dividend Income - Total [IDIT])
2. Interest and dividend income derived from operations other than insurance (included in Interest and Dividend Income - Total [IDIT])

Interest Coverage

Interest Coverage After Taxes

Mnemonic	Concept Calculation	Category
IC	(XINT + PI - AUTXR - TXT)/XINT	Industrial Financial Services

Interest Coverage After Taxes is the *sum*

Interest Expense

Interest Expense - Deposits - Banks

Mnemonic	**Item number**	**Category**
XINDB	G344	Financial Services

This item represents the total periodic expense for using interbank deposit accounts.

Interest Expense - Other (Parent)

Mnemonic	Item number	Category
XIOP	G495	Financial Services

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

This item represents interest expense of the parent bank holding company not allocated to another interest expense component.

This item is a component of Interest Expense - Total (Parent) (XITP).

This item includes:

1. Interest paid to subsidiaries
2. Other interest expense

This item excludes:

1. Interest on long-term borrowings (included in Interest Expense - Long-Term Debt [Parent] [XILTP])
2. Interest on short-term borrowings (included in Interest Expense - Short-Term Debt [Parent] [XISTP])

Interest Expense - Short-Term Borrowings

Mnemonic	Item number	Category
XINST	G345	Financial Services

This item represents the total periodic expense for using short-term borrowings.

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

This item includes:

1. Interest paid on commercial paper
2. Interest paid on federal funds purchased
3. Interest paid on other short-term borrowings
4. Interest paid on repurchase agreements

This item excludes interest paid on long-term borrowings (included in Interest Expense on Long-Term Debt [XINTD]).

Interest Expense - Short-Term Debt (Parent)

Mnemonic	Item number	Category
XISTP	G493	Financial Services

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

This item represents the total periodic expense to the parent bank holding company for using short-term borrowings.

This item is a component of Interest Expense - Total (Parent) (XITP).

This item includes:

1. Interest on commercial paper (when reported as current)
2. Interest on other short-term borrowings
3. Interest on repurchase agreements

This item excludes interest on long-term borrowings (included in Interest Expense - Long-Term Debt [Parent] [XILTP]).

Interest Expense - Sundry

Mnemonic	Item number	Category
XINS	G347	Financial Services

This item represents interest expense not classified in any other interest expense component.

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

Interest Expense - Total

Mnemonic	Item number	Category
XINT	G348	Industrial Financial Services
XINTF	GF34	footnote

Industrial definition

This item represents the company’s gross periodic expense in securing long- and short-term debt.

This item is a component of Pretax Income(PI).

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (such as, underwriting fees, brokerage costs, advertising costs)
3. Discount on the sale of receivables of a finance subsidiary
4. Factoring charges (unless included in operating expense)
5. Finance charges
6. Financing charges for finance leases
7. Interest expense on both long- and short-term debt
8. Interest on customer advances
9. Other financial expenses (when no breakout is available)
10. Retail companies’ interest expense (net of interest income of unconsolidated finance subsidiaries)

This item excludes:

1. Cash discounts reported by the company as financial expense (included in Nonoperating Income [Expense] - Other [NOPIO])
2. Interest and related income (included in Interest and Dividend Income - Total [IDIT])
3. Interest capitalized (included in Interest CapitaIized [INTC])

This item includes expenses incurred in raising or managing funds for non-North American companies.

France When reported as financial expense, this item includes:

1. Changes to provisions against financial assets (dotations financières aux amortissements et provisions)
2. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)

Japan This item includes:

1. Interest expenses and discounts
2. Interest expenses on corporate bonds
3. Interest expenses on commercial paper
4. Amortization of bond issue expenses and bond discounts
5. Sales discount

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents the total periodic expense for using deposit accounts and borrowed money.

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

This item is the *sum* of:

1. Interest Expense - Deposits - Banks (XINDB)
2. Interest Expense - Deposits - Customer (XINDC)
3. Interest Expense on Long-Term Debt (XINTD)
4. Interest Expense - Short-Term Borrowings (XINST)
5. Interest Expense - Sundry (XINS)

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (for example, underwriting fees, brokerage costs, advertising costs, etc.)
3. Discount on the sale of receivables
4. Factoring charges
5. Finance charges relating to finance leases
6. Financing charges
7. Interest on customer advances
8. Other financial expenses (when no breakdown is available)
9. Total interest and related expense

This item excludes:

1. Interest and related income (included in Interest and Dividend Income - Total [IDIT])
2. Interest capitalized (included in Revenue/Income - Sundry [RIS])

France When financial expense (*charges financières ou frais financiers*) is reported with no detailed breakout of the components, this item may include:

1. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)
2. Provisions against financial assets (dotations financières aux amortissements et provisions)

Footnote Code

Code	Description

Interest Expense - Total - Interim

Mnemonic	**Category**
XINTIS	Industrial Financial Services

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

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

Industrial definition

This item represents the company's gross periodic expense in securing long- and short-term debt.

This item is a component of Pretax Income.

This item includes:

1. Amortization of debt discount or premium
3. Debt issuance expense (such as, underwriting fees, brokerage costs, advertising costs)
4. Discount on the sale of receivables of a finance subsidiary
5. Factoring charges (unless included in operating expense)
6. Finance charges
7. Financing charges for finance leases
8. Interest expense on both long- and short-term debt
9. Interest on customer advances
10. Other financial expenses (when no breakout is available)
11. Retail companies' interest expense (net of interest income of unconsolidated finance subsidiaries)

This item excludes:

1. Cash discounts reported by the company as financial expense (included in Nonoperating Income [Expense] - Other)
2. Interest and related income (included in Interest and Dividend Income - Total)
3. Interest capitalized (included in Interest CapitaIized)

This item includes expenses incurred in raising or managing funds for non-North American companies.

France When reported as financial expense, this item includes:

1. Changes to provisions against financial assets (dotations financières aux amortissements et provisions)
2. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)

Financial Services definition

This item represents the total periodic expense for using deposit accounts and borrowed money.

This item is a component of Expense - Total.

This item is the *sum* of:

1. Interest Expense - Deposits - Banks
2. Interest Expense - Deposits - Customer
3. Interest Expense on Long-Term Debt
4. Interest Expense - Short-Term Borrowings
5. Interest Expense - Sundry

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (for example, underwriting fees, brokerage costs, advertising costs, etc.)
3. Discount on the sale of receivables
4. Factoring charges
5. Finance charges relating to finance leases
6. Financing charges
7. Interest on customer advances
8. Other financial expenses (when no breakdown is available)
9. Total interest and related expense

This item excludes:

This item includes expenses incurred in raising or managing funds for non-North American companies.

France When reported as financial expense, this item includes:

1. Changes to provisions against financial assets (dotations financières aux amortissements et provisions)
2. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)

Financial Services definition

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This item is the *sum* of:

1. Interest Expense - Deposits - Banks
2. Interest Expense - Deposits - Customer
3. Interest Expense on Long-Term Debt
4. Interest Expense - Short-Term Borrowings
5. Interest Expense - Sundry

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (for example, underwriting fees, brokerage costs, advertising costs, etc.)
3. Discount on the sale of receivables
4. Factoring charges
5. Finance charges relating to finance leases
6. Financing charges
7. Interest on customer advances
8. Other financial expenses (when no breakdown is available)
9. Total interest and related expense

This item excludes:

1. Interest and related income (included in Interest and Dividend Income - Total)
2. Interest capitalized (included in Revenue/Income - Sundry)

France When financial expense (*charges financières ou frais financiers*) is reported with no detailed breakout of the components, this item may include:

1. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)
2. Provisions against financial assets (dotations financières aux amortissements et provisions)

Interest Expense - Total (Parent)

Mnemonic	Item number	Category
XITP	G496	Financial Services

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

This item represents the total periodic expense to the parent bank holding company for using borrowed money.

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

This item is the *sum* of:

1. Interest Expense - Long-Term Debt (Parent) (XILTP)
2. Interest Expense - Other (Parent) (XIOP)
3. Interest Expense - Short-Term Debt (Parent) (XISTP)

Interest Expense on Long-Term Debt

Mnemonic	**Item number**	**Category**
XINTD	G346	Financial Services

This item represents the total periodic expense for using long-term borrowings.

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

This item includes:

1. Interest paid on other debt classified as long-term
2. Interest paid on subordinated debt

This item excludes:

1. Capitalized interest (included in Revenue/Income - Sundry [RIS])
2. Interest paid on short-term borrowings (included in Interest Expense - Short-Term Borrowings [XINST])

France This item includes:

1. Interest paid on participation certificates (titres participatifs)
2. Premium on redemption of bonds (primes de remboursement des obligations)

Italy This item includes interest on debentures.

Japan This item includes interest on borrowings and rediscounts.

United Kingdom This item includes interest on dated and undated loan capital.

United States This item includes interest on capital debt.

Interest Income (Parent)

Interest Income (Parent)

Mnemonic	**Item number**	**Category**
IIP	G489	Financial Services

This item is for U.S. bank holding coIIP G48uanies only.

This item represrevenue received from investments and earning assets held by the parent bank holding comany.

This item is a component of Income - Total (Parent) (ITP).

This item includes:

1. Interest from investmentrities
2. Interest from subsidiaries and affiliates
3. Interest on advances
4. Other interest income

This item excludes:

1. Dividends from bank subsidiaries (included in Dividends from Subsidiaries - Banks [Parent] [DVSBP])
2. Dividends from nonbank subsidiaries (included in Dividends from Subsidiaries - Other [Parent] [DVSOP])

Interest Paid

Interest Paid (FOF)

Mnemonic	Item number	Category
INTPD	Not Applicable	Industrial
INTPDF	Not Applicable	Footnote

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

This item represents the total amount of interest paid in the year, reported in the Return on Investments and Servicing of Finance section of the Cash Flow Statement.

This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).

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

1. Interest paid is reported net of interest received. The combined total is included in Interest Received (INTRC)
2. Interest paid is not reported on the Statement of Cash Flows but is disclosed on the Income Statement

Footnote Code

Code	Description
QO	Reported net

Interest Paid (Net)

Mnemonic	Item number	Category
INTPN	G699	Industrial

This item is only available for Format code 7 (Statement of Cash Flows) and Format code 10 (Rest of World Cash Flow Statement by Activity).

Format code 7

This item represents cash payments by the company to finance long- and short-term debt.

This item appears as a positive number if the figure represents a payment of cash. This item appears as a negative number if the figure is net of interest income and results in a net receipt of cash.

This item excludes:

1. Accrued interest
2. Capitalized interest

This item contains a Not Available data code (@NA) on a Statement of Cash Flows when:

1. The company uses the direct method for reporting the Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not reported on the statement or in the notes

Format code 10

This item represents the amount of interest paid or received, reported as a supplemental item on the Statement of Cash Flows.

This item excludes interest adjustments reported in the Operating Activities, Investing Activities, or Financing Activities section of the Cash Flow Statement.

Interest Paid and Discounts

Interest Paid and Discounts (Japan Non-Consolidated)

Mnemonic	Item number	Category
INTPDJ	Not Applicable	Industrial

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

This item represents non-operating expenses in the form of interest paid and sales discounts given during the period, reported in the Cash Outflow section.

This item is a component of Expenses - Other (Japan Non-Consolidated) (XOTHJ).

Interest Received

Interest Received (FOF)

Mnemonic	Item number	Category
INTRC	Not Applicable	Industrial
INTRCF	Not Applicable	Footnote

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

This item represents the total amount of interest received during the year, reported in the Return on Investments and Servicing of Finance section of the Cash Flow Statement.

This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).

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

1. Interest received is reported net of interest paid. The combined total is included in Interest Paid (INTPD)
2. Interest received is not reported on the Statement of Cash Flows but is disclosed on the Income Statement

Footnote Code

Code	Description
QO	Reported net

International Quality Ranking

International Quality Ranking

Mnemonic	Item number	Category
IQR	Not Available	Industrial Financial Services

This item is an appraisal of past performance of a stock's earnings and dividends and the stock's relative standing as of a company's current fiscal year end. Growth and stability of earnings and dividends are key elements in establishing Standard & Poor's earnings and dividends rankings for common stocks.

Standard & Poor's uses a computerized scoring system to compute basic scores for earnings and dividends, then adjusts the scores by a set of predetermined modifiers for growth, stability within long-term trend, and cyclicality. Adjusted scores for earnings and dividends are combined to yield a final score. The final score for each stock is measured against a scoring matrix determined by analyzing the scores of a large representative sample of stocks.

This item is available from January 1998 through the current period.

Code	S&P Description	Ranking
7	Highest	A+
8	High	A
9	Above Average	A-
16	Average	B+
17	Below Average	B
18	Lower	B-
21	Lowest	C
22	In Reorganization	D
99	Liquidation	LIQ

Standard & Poor's does not consider these rankings to be market recommendations.

International Securities Identification Number

International Securities Identification Number

Mnemonic	**Item number**	**Category**
ISIN	Not Available	Industrial Financial Services

The ISIN is an identification number, developed from an internationally accepted standard for uniquely identifying securities worldwide. The National Numbering Agency within a particular country is responsible for allocating ISIN codes.

The following represents the three parts of the twelve-digit code:

GB-000456201-0

The first two digits are a two-character alpha country code that denotes either the country where the issuer as upour6.a01 ldwidr6.14678(aTw[I97 TD-0965ecu)-4. T5.cour6.ossow5ecusecuae TD4.2(l)1.0 the issu is an i8-25.2blank,9(r)-1(

@DAY(UPDDTD)>5dec99

Use this formula to screen the database for daily items updated since 12/05/99.

UPDDTD=@DATE(99,12,5)

Use this formula to screen the database for daily items updated on 12/05/99.

Internet Download Date - Monthly

Mnemonic

UPDDTM

This item tells you the date that the monthly company data was updated via Internet download. If this item is blank, the most recent company data available is on your GLOBAL Vantage CD-ROM.

Screening example:

@DAY(UPDDTM)>5dec99

Use this formula to screen the database for monthly items updated since 12/05/99.

UPDDTM=@DATE(99,12,5)

Use this forma to screen the database for monthly item updated on 12/05/99.

Internet Download Date - Scalar

Mnemonic

UPDDTS

This item tells you the date that the scalar company data was updated via Internet download. If this item is blank, the most recent company data available is on your GLOBAL Vantage CD-ROM.

Screening example:

@DAY(PDDTS)>5dec96

Use this formula to screen the database for scalar items updated since 12/05/96.

UPDDTS=@DATE(96,12,5)

Use this formula to screen the database for scalar item updated on 12/05/96.p

Inventories/Stocks

Inventories/Stocks - Decrease (Increase)

Mnemonic	Item number (for North America)	Category
INVCH	G688	Industrial

Thi item represent decrease(increae) in inventories/ks as reported on a Cas Flow Statement.

Format codes 1-3, 5, and 6

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

Format code 7

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

This item includes decrease (increase) in:

1. Current assets classified by Standard & Poor’s Compustat as inventories/stocks
2. Long-term inventories/stocks (when reported in the Operating Activities section)

This item excludes decrease (increase) in long-term inventories/stocks (when reported in the Investing Activities section).

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

1. Changes in inventories/stocks are not reported on the Statement of Cash Flows, but the Balance Sheet reports a change between the current and prior year
2. Changes in inventories/stocks are reported outside the Operating Activities section
3. This item is combined with another asset or liability in the Operating Activities section (included in Assets and Liabilities - Other [Net Change] [AOLOCH])

Format codes 10-12

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

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease) (CHENFD) on a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

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

This item excludes decrease (increase) in inventories/stocks when reported in the Investing Activities section of the Cash Flow Statement.

This item contains a Combined Figure data code (@CF)when changes in inventories are not reported on the Statement of Cash Flows but are disclosed on the Balance Sheet.

Inventories/Stocks - Finished Goods

Mnemonic	Item number	Category
INVFG	G633	Industrial

Japan This item includes:

1. Allowance for slow moving, obsolete, or surplus inventories/stocks
2. Finished goods and goods for resale (when no breakout is available)

This item is provided by TOYO KEIZAI, Inc.

Inventories/Stocks - Other

Mnemonic	Item number	Category
INVO	G634	Industrial
INVOFS	G70	Financial Services

Industrial definition

This item represents accounts or adjustments to inventories/stocks not classified as raw materials, work in process, or finished goods.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Adjustments for LIFO reserve
2. Advances and progress payments to suppliers
3. Goods for resale (when reported separately)
4. Purchased parts held for resale

This item excludes:

1. Advances and/or deposits on material purchases (included in Inventories/Stocks - Raw Materials [INVRM])
2. Allowance for slow moving, obsolete, or surplus inventories/stocks (included in Inventories/Stocks - Finished Goods [INVFG])
3. Progress payments (included in Inventories/Stocks - Work in Progress [INVWIP])
4. Provision for devaluation of stocks

This item includes:

1. Advance manufacturing costs
2. Advance payments from customers (when included in inventories/stocks by the company)
3. Building supplies and other inventory
4. Deposits (when included in inventories/stocks by the company)
5. Finished goods (other than real estate)
6. Inventory/stocks of nonfinancial services operations
7. Merchandise in transit to customers
8. Parts and supplies
9. Provisions for devaluation of stocks
10. Raw materials (other than real estate)
11. Work in process (other than real estate)

This item excludes:

1. Construction in progress (included in Inventories/Stocks - Real Estate Under Development [INVREI])
2. Contract billings and expense contracts (included Accounts Receivable/Debtors - Trade [RECTR])
3. Supplies (when reported separately from inventories/stocks unless no other inventories/stocks are reported) (included in Prepaid Expense [XPP])

Inventories/Stocks - Raw Materials

Mnemonic	**Item number**	**Category**
INVRM	G631	Industrial

This item represents inventories/stocks used to manufacture finished goods and includes raw materials in a natural or unmanufactured state except for processing incidental to preparation, packaging, or transportation.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Advances and/or deposits on material purchase
2. Bottles, cases, pallets, and other packing materials
3. Consumable stores/sopplies
4. Parts and supplies
5. Payments on account
6. Purchase contract advances
7. Supplies (when reported as a separate component of inventories/stocks)

This item excludes:

1. Purchased parts held for resale (included in Corrent Assets - Other - Excluding Prepaid Expense [ACOX])
2. Supplies (when no other components are reported f13.9777 0 9-1.rO25-1(t)4.1(ori)4.4(e)2.7/(t)4.41(t)4.1cO2)

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Japan This item includes:

1. Raw Materials
2. Supplies

This item is provided by TOYO KEIZAI, Inc.

Inventories/Stocks - Real Estate Held for Development

Mnemonic	Item number	Category
INVREH	G67	Financial Services

This item is for real estate companies only.

This item represents raw land held for future development. Raw land is property with no added improvements such as buildings, landscaping, streets, or utilities.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Land
2. Land under and held for development (when no breakout is available)
3. Property held for development
4. Raw land
5. Unimproved land

This item excludes:

1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Investment property classified as insurance investment assets (included in Investment Assets - Real Estate [Insurance] [IAREI])
3. Property held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])

Inventories/Stocks - Real Estate Held for Sale

Mnemonic	Item number	Category
INVRES	G69	Financial Services

This item is for real estate companies only.

A. This item represents developed real estate ready for sale.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Completed projects for sale
2. Completed properties
3. Finished land
4. Finished lots
5. Land and housing for sale
6. Property held for sale

This item excludes:

1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Investment property classified as insurance investment assets (included in Investment Assets - Real Estate [Insurance] [IAREI])
3. Property held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])

United Kingdom This item includes dealing properties.

Inventories/Stocks - Real Estate Held Under Development

Mnemonic	Item number	Category
INVREI	G68	Financial Services

This item is for real estate companies only.

This item represents land in the process of being improved.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Development costs
2. Development operations
3. Land and housing projects in process
4. Land under development
5. Projects under construction
6. Projects under development for sale
7. Property under development

This item excludes:

1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Investment property classified as insurance investment assets (included in Investment Assets - Real Estate [Insurance] [IAREI])
3. Property held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])

Inventories/Stocks - Total

Mnemonic	Item number	Category
INVT	G71	Industrial Financial Services
INVTF	GF8	Financial Services footnote

Industrial definition

This item represents merchandise bought for resale and materials and supplies purchased for use in revenue production less any allowances.

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

This item is the *sum* of:

1. Inventories/Stocks - Finished Goods (INVFG)
2. Inventories/Stocks - Other (INVO)
3. Inventories/Stocks - Raw Materials (INVRM)
4. Inventories/Stocks - Work in Progress (INVWIP)

While the total of these components usually equals Inventories/Stocks - Total (INVT), it may not be identical due to adjustments in inventory method or exclusion of nonmanufacturing inventories/stocks from the components.

This item includes:

1. Advance manufacturing costs
2. Advance payments from customers included in inventories/stocks
3. Agriculture companies' growing crops (when reported as current)
4. Airline companies' maintenance and operating supplies
5. Bottles, cases, kegs, and other reusable containers
6. Bullion and/or uranium in transit
7. Contracts in progress
8. Costs in excess of related billings on uncompleted contracts (when the company uses the fixed price method of accounting)
9. Deposits included in inventories/stocks
10. Distillers' storage charges
11. Leased products
12. Lumber companies' short-term timber leases
13. Materials and supplies included in inventories/stocks (when no other inventory figure is reported)
14. Merchandise in transit to customers
15. Motion picture companies' film costs and film libraries
16. New and spare parts
17. Property and development companies'
18. Completed buildings
19. Construction in progress
20. Developed land for sale
21. Rental companies' rental vehicles or equipment (when reported as current)
22. Revenue stamps
23. Tools (when reported as current)
24. Unbilled costs on contracts and costs in excess of related billings (when the company uses the fixed price method of accounting)
25. Work in process net of progress payments

This item excludes:

1. Contract billings and expensed contracts (included in Accounts Receivable/Debtors - Trade [RECTR])
2. Supplies (when reported separately from inventories/stocks, unless no other inventories/stocks are reported) (included in Prepaid Expense [XPP])
3. Unbilled shipments received by customers (included in Accounts Receivable/Debtors - Trade [RECTR])

United States This item includes trucking industries' tires (included in Prepaid Expense [XPP]).

Financial Services definition

This item represents real estate in various stages of development, merchandise bought for resale, and materials and supplies purchased for use in the production of revenue, *less* any allowances.

This item is the *sum* of:

1. Inventories/Stocks - Other (INVOFS)
2. Inventories/Stocks - Real Estate Held for Development (INVREH)
3. Inventories/Stocks - Real Estate Held for Sale (INVRES)
4. Inventories/Stocks - Real Estate Under Development (INVREI)

(Bank, Broker/Dealer) This item excludes securities inventory (included in Trading/ Dealing Account Securities - Total [TDST]).

United Kingdom (Real Estate) This item includes:

1. Dealing properties
2. Trading properties

Footnote Code

Code	Description
TK	Valued at cost
TM	Valued at market or net realizable value

Inventories/Stocks - Work in Progress

Mnemonic	Item number	Category
INVWIP	G632	Industrial

This item represents partially manufactured goods.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Advance manufacturing costs
2. Costs in excess of related billings on uncompleted contracts (unbilled costs on contracts) (when the company uses the fixed price method of accounting)
3. Distillers' bulk whiskey
4. Labor manufacturing overhead applicable to the goods
5. Progress payments
6. Semi-finished products (when non for sale as finished goods)
7. Work in process and advances to sbcontractors (when no breakout is available)

This item excludes costs in excess of related billings on uncompleted contracts (included in Accounts Receivable/Debtors - Trade [RECTR]).

This item contains a Not Available data code (@NA) when the company has no manufacturing operations or no breakout of components is available.

Japan This item includes:

1. Semi-finished goods
2. Work in process

This item is provided by TOYO KEIZAI, Inc.

Inventories/Stocks Valuation Method

Mnemonic	Item number	Category
INVVAL	G733	Industrial Financial Services

This multiple element item identifies a company's method of valuing its inventories/ stocks. It consists of a one-character numeric code.

The following lists the inventory valuation codes and methods:

Code	Method of Inventory Valuation
0	No Inventories/Stocks
1	First In, First Out (FIFO)
2	Last In, First Out (LIFO)
3	Specific Identification
4	Average Cost
5	Retail Method
6	Standard Cost
7	Current or Replacement Cost

This item may contain up to five different codes. The relative position of one code to another indicates the amount of inventories/stocks valued under each method. The first code in the sequence represents the method used to value the greatest amount of inventories/stocks.

Code	Percent	Method
2	60 percent	LIFO
1	30 percent	FIFO
4	10 percent	Average Cost

These countries permit LIFO valuation for consolidated foreign subsidiaries but not for domestic company reports:

Australia	France	Hong Kong
Japan	Germany	

Inventory Turnover

Inventory Turnover

Mnemonic	Concept Calculation	Category
INVX	COGS/@PAVG(INVT, -1,0)	Industrial

Inventory Turnover is Cost of Goods Sold *divided by* the average of the current year's Total Inventories and the prior year's Total Inventories.

Invested Capital

Invested Capital

Mnemonic	Item number	Category
ICAPT	G278	Industrial Financial Services

Industrial definition

This item represents all sources for the long-term financing of a company.

This is a supplementary Balance Sheet item.

This item is the *sum* of:

1. Government Grants (GOVGR)
2. Long-Term Debt (DLTT)
3. Minority Interest (Balance Sheet) (MIB)
4. 50 percent of Reserves - Untaxed (RVUTX)
5. Shareholders' Equity (SEQ)
6. Unappropriated Net Profit (Liabilities) (UNNPL)
   less:
1. Treasury Stock (Current Assets) (TSCA)
2. Treasury Stock (Long-Term Assets) (TSTLTA)
3. Unappropriated Net Loss (UNL)

Canada, United States This item includes accumulated tax deferrals of investment tax credits.

Financial Services definition

This item represents all sources of the company's long-term financing less certain equity adjustments.

This item is the *sum* of:

1. Government Grants (GOVGR)
2. Long-Term Debt - Total (DLTT)
3. Minority Interest (Balance Sheet) (MIB)
4. Deferred Taxes (Balance Sheet) (TXDB)
5. 50 percent of Reserves - Untaxed (RVUTX)
6. Shareholders' Equity - Total (SEQ)
7. Unappropriated Net Profit (Liabilities) (UNNPL)
   less:

1. Treasury Stock (Assets) (TSA)
2. Unappropriated Net Loss (UNL)

Investing Activities

Investing Activities - Net Cash Flow

Mnemonic	Item number (for North America)	Category
IVNCF	G695	Industrial

This item is only available for Format codes 7 and 10.

This item represents cash received or paid for all transactions reported in the Investing Activities section of the Cash Flow Statement.

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH).

Format code 10

This item is the sum of:

1. Investments - Increase (IVCH)
2. Investments - (Decrease) (SIV)
3. Short-Term Investments - Change (IVSTCH)
4. Assets - Other - Change (ATOCH)
5. Capital Expenditures (CAPX)
6. Proceeds from Sale of Fixed Assets (PSFIX)
7. Acquisitions (AQC)
8. Investing Activities - Other (IVACO)
9. Interest and Dividend Adjustments - Investing Activities (INTIACT)
10. Intangible Assets - Purchase (INTANP)

Japan (Consolidated)

This item is the sum of 1 through 8 above.

Investing Activities - Other

Mnemonic	Item number (for North America)	Category
IVACO	G694	Industrial

Format codes 1-3, 5, and 6

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

Format code 7

This item represents miscellaneous funds reported in the Investing Activities section that are no064.00at 7ewhere classified.

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

This item includes:

1. Combined investing activities
2. Foreign currency exchange effects within the Investing Activities section
3. Proceeds from sale of assets (other than fixed assets or investments)

This item excludes:

1. Changes in investments
2. Changes in property, plant, and equipment
3. Changes in investing activities reported outside the Investing Activities section

Format code 10

This item represents miscellaneous funds reported in the Investing Activities section that are not elsewhere classified.

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

This item includes foreign currency exchange effects reported in the Investing Activities section.

Japan (Consolidated)

This item includes:

1. Investment advances paid or collected
2. Realized gains/losses from the sale or disposal of shares in related companies
3. Long term loans made to or repaid by related companies and others during the year
4. Foreign currency exchange effects reported in the Investing Activities section

Format code 12

This item excludes:

1. Cost valuation of redeemable preferred stock in the insurance investment portfolio (included in Investment Assets - Fixed Income Securities [Cost] [Insurance] [IAFICI])
2. Fixed income securities at market value
3. Investment securities attributed to operations other than insurance

Investment Assets - Equity Securities (Insurance)

Mnemonic	**Item number**	**Category**
IAEQI	G14	Financial Services

This item is for insurance companies only.

This item represents all funds invested in corporate equity securities included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).

This item includes:

1. Common/ordinary stock
2. Equity maturities
3. Nonredeemable preferred/preference shares
4. Shares
5. Shares and convertible debentures (when no breakout is available)
6. Stocks

This item excludes:

1. Investment securities attributed to operations other than insurance (included in Investment Securities - Total [IST])
2. Redeemable preferred stock (included in Investment Assets - Fixed Income Securities [Insurance] [IAFXI])
3. Trading account securities (included in Trad
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This item excludes:

1. Fixed income securities at cost
2. Investment securities attributed to operations other than insurance
3. Market valuation of redeemable preferred/preference stock in the insurance investment portfolio (included in Investment Assets - Fixed Income Securities [Market] [Insurance] [IAFXMI])

Investment Assets - Fixed Income Securities (Cost) (Insurance)

Mnemonic	**Item number**	**Category**
IAFICI	G218	Financial Services

This item is for insurance companies only.

This item represents the cost valuation of all government, corporate, and other debt investment securities paying a fixed rate of return that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Cost) (Insurance) (IATCI).

This item includes:

1. Bonds, loans, and debentures at cost
2. Corporate debt at cost
3. Debentures at cost
4. Fixed maturities at cost
5. Fixed-interest securities at cost
6. Fixed-yield securities at cost
7. Government registered bonds at cost
8. Government securities and obligations at cost
9. Local authority securities and obligations at cost
10. Local government securities at cost
11. National government securities at cost
12. Redeemable preferred capital at cost
13. Registered debts at cost

This item excludes:

1. Cost valuation of nonredeemable preferred stock in the insurance investment portfolio (included in Investment Assets - Equity Securities [Cost] [Insurance] [IAEQCI])
2. Fixed income securities at market value
3. Investment securities attributed to operations other than insurance

Investment Assets - Fixed Income Securities (Insurance)

Mnemonic	**Item number**	**Category**
IAFXI	G13	Financial Services

This item is for insurance companies only.

This item represents all funds invested in government, corporate, and other debt securities paying a fixed rate of return that are included

This item includes:

1. Bonds, loans, and debentures
2. Corporate debt
3. Debentures
4. Fixed maturities
5. Fixed-interest securities
6. Fixed-yield securities
7. Government registered bonds
8. Government securities and obligations
9. Local authority securities and obligations
10. Local government securities
11. National government securities
12. Redeemable preferred capital
13. Registered debts

This item excludes:

1. Investment securities attributed to operations other than insurance (included in Investment Securities - Total [IST])
2. Nonredeemable preferred/preference stock (included in Investment Assets - Equity Securities [Insurance] [IAEQI])
3. Trading account securities (included in Trading/Dealing Account Securities - Total [TDST])

Germany This item includes federal and state guaranteed claims (*Schuldburchforderungen gegen den Bund und die Länder*).

Sweden This item includes money market loans.

Investment Assets - Fixed Income Securities (Market) (Insurance)

Mnemonic	Item number	Category
IAFXMI	G223	Financial Services

This item is for insurance companies only.

This item represents the market valuation of all government, corporate, and other debt investment securities paying a fixed rate of return that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Market) (Insurance) (IATMI).

This item includes:

1. Bonds, loans, and debentures at market value
2. Corporate debt at market value
3. Debentures at market value
4. Fixed maturities at market value
5. Fixed-interest securities at market value
6. Fixed-yield securities at market value
7. Government registered bonds at market value
8. Government securities and obligations at market value
9. Local authority securities and obligations at market value
10. Local government securities at market value
11. National government securities at market value
12. Redeemable preferred capital at market value
13. Registered debts at market value

This item excludes:

1. Fixed income securities at cost
2. Investment securities attributed to operations other than insurance
3. Market valuation of nonredeemable preferred/preference stock in the insurance investment portfolio (included in Investment Assets - Equity Securities [Market] [Insurance] [IAEQMI])

Investment Assets - Listed Securities - Total (Insurance)

Mnemonic	Item number	Category
IALI	G248	Financial Services

This item is for Insurance companies only.

This item represents all investment securities accepted for trading on an organized and registered security exchange (e.g., the New York, American, or International Stock Exchange in London). These investment securities are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).

This item includes:

1. Listed securities included in the insurance investment portfolio
2. Quoted securities included in the insurance investment portfolio

This item excludes:

1. Investment securities attributed to operations other than insurance
2. Unlisted securities attributed to insurance operations (included in Investment Assets - Unlisted Securities - Total [Insurance] [IAUI])

Investment Assets - Loans - Other (Insurance)

Mnemonic	Item number	Category
IALOI	G19	Financial Services

This item is for insurance companies only.

This item represents funds lent by an insurance company or division that are not classified as mortgage loans or policy loans.

This item is a component of Investment Assets - Loans - Total (Insurance) (IALTI).

This item includes:

1. Bonds and loans
2. Capital market promissory notes
3. Convertible loans
4. Loans, notes, and debentures
5. Loans to individuals
6. Municipal loans
7. Private loans
8. Secured loans

This item excludes:

1. Lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU])
2. Mortgage loans (included in Investment Assets- Mortgage Loans [Insurance] [IAMLI])
3. Policy loans (included in Investment Assets - Policy Loans [Insurance] [IAPLI])

Investment Assets - Loans - Total (Insurance)

Mnemonic	Item number	Category
IALTI	G20	Financial Services

This item is for Insurance companies only.

This item represents all loans held by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Total (Insurance) (IATI).

This item is the *sum* of:

1. Investment Assets - Loans - Other (Insurance) (IALOI)
2. Investment Assets - Mortgage Loans (Insurance) (IAMLI)
3. Investment Assets - Policy Loans (Insurance) (IAPLI)

This item excludes lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU]).

Investment Assets - Mortgage Loans (Insurance)

Mnemonic	Item number	Category
IAMLI	G17	Financial Services

This item is for Insurance companies only.

This item represents loans socured by property and held by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Loans - Total (Insurance) (IALTI).

This item includes:

1. Land charges
2. Mortgage loans
3. Mortgages

This item excludes mortgage lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU]).

Investment Assets - Other (Insurance)

Mnemonic	Item number	Category
IAOI	G22	Financial Services

This item is for Insurance companies only.

This item represents all funds included by an insurance company or division in its investment portfolio not classified as investment socurities, loans, or real estate.

This item is a component of Investment Assets - Total (Insurance) (IATI).

This item includes:

1. Cash deposited with insurance companies

4. Land and titles to land with offices and other buildings, residential buildings, buildings under construction, and without buildings
5. Property
6. Real estate (rural and urban)

This item excludes:

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).

This item includes other securities.

This item excludes:

1. Investment securities attributed to operations other than insurance (included in Investment Securities - Total [IST])
2. Trading account securities (included in Trading/Dealing Account Securities - Total [TDST])

United Kingdom This item includes unit trusts.

Investment Assets - Securities

Mnemonic	**Item number**	**Category**
IASMI	G225	Financial Services

This item is for insurance companies only.

This item represents the market valuation of all investment securities not classified as fixed income or

This item is a component of Investment Assets - Securities - Total (Market) (Insurance) (IATMI).

This item includes other insurance investment securities at market value.

This item excludes:

1. Investment securities attributed to operations other than insurance
2. Other insurance investment securities at cost

Investment Assets - Securities - Total (Cost) (Insurance)

Mnemonic	**Item number**	**Category**
IATCI	G221	Financial Services

This item is for insurance companies only.

This item represents the cost valuation of all investment securities that are included by an insurance company or division in its investment portfolio.

This item is the *sum* of:

1. Investment Assets - Equity S
2. Investment Assets - Fixed Income Securities (Cost) (Insurance) (IAFICI)
3. Investment Assets - Securities - Sundry (Cost) (Insurance) (IASCI)

This item excludes:

1. Insurance investment securities at market value
2. Investment securities attributed to operations other than insurance

Investment Assets - Securities - Total (Insurance)

Mnemonic	Item number	Category
IASTI	G16	Financial Services

This item is for insurance companies only.

This item represents total funds invested in securities that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Total (Insurance) (IATI).

This item is the *sum* of:

1. Balance Sheet Components
2. Investment Assets - Equity Securities (Insurance) (IAEQI)
3. Investment Assets - Fixed Income Securities (Insurance) (IAFXI)
4. Investment Assets - Securities - Sundry (Insurance) (IASSI)
5. Supplemental Components
6. Investment Assets - Listed Securities - Total (Insurance) (IALI)
7. Investment Assets - Unlisted Securities - Total (Insurance) (IAUI)

This item excludes:

1. Investment securities attributed to operations other than insurance (included in Investment Securities - Total (IST])
2. Trading account securities (included in Trading/Dealing Account Securities - Total (TDST])

Investment Assets - Securities - Total (Market) (Insurance)

Mnemonic	Item number	Category
IATMI	G226	Financial Services

This item is for insurance companies only.

This item represents the market valuation of all investment securities that are included by an insurance company or division in its investment portfolio.

This item is the *sum* of:

1. Investment Assets - Equity Securities (Market) (Insurance) (IAEQMI)
2. Investment Assets - Fixed Income Securities (Market) (Insurance) (IAFXMI)
3. Investment Assets - Securities - Sundry (Market) (Insurance) (IASMI)

This item excludes:

1. Insurance investment securities at cost
2. Investment securities attributed to operations other than insurance

Investment Assets - Securities - Total to Investment Assets - Total

Mnemonic	Concept Calculation	Category
SECAST	(IASTI/IATI) * 100	Financial Services

This item is for insurance companies only.

This concept is Investment Assets - Securities - Total *divided by* Investment Assets - Total *multiplied by* 100.

Investment Assets - Total (Insurance)

Mnemonic	Item number	Category
IATI	G23	Financial Services
IATIF	GF25	footnote

This item is for insurance companies only.

This item represents all assets included in the investment portfolio of an insurance company or division.

This item is the *sum* of:

1. Investment Assets - Loans - Total (Insurance) (IALTI)
2. Investment Assets - Other (Insurance) (IAOI)
3. Investment Assets - Real Estate (Insurance) (IAREc)
4. Investment Assets - Securities - Total (Insurance) (IASTc)

This item excludes:

1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Investment securities attributed to operations other than insurance (included in Investment Securities - Total [IST])
3. Lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU])

Footnote Code

Code	Description
SB	cnvestment assets, investment securities, or trading/dealing account securities are combined

Investment Assets - Unlisted Securities - Total (Insurance)

Mnemonic	Item number	Category
IAUI	G249	Financial Services

This item is for insurance companies only.

This item represents all investment securities not listed on an organized and registered security exchange (for example, the New York, American, or International Stock Exchange in London). These securities are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).

This item includes:

1. Unlisted securities included in the insurance investment portfolio
2. Unquoted securities included in the insurance investment portfolio

This item excludes:

1. Investment securities attributed to operations other than insurance
2. Listed securities attributed to insurance operations (included in Investment Assets -Listed Securities - Total [Insurance] [IALI])

Investment Banking Income

Investment Banking Income

Mnemonic	Item number	Category
IBKI	G302	Financial Services

This item is for brokers/dealers only.

This item represents revenue received by a securities broker/dealer for acting as underwriter or agent for an issue of securities. It is the difference between purchase price and public offering price of securities.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Advisory fees
2. Commissions from securities marketed
3. Merchant banking fees
4. Underwriting and distribution commissions

This item excludes:

1. Asset management and custodial fees (included in Income - Other [Broker/Dealer] [IOBD] or

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Accumulated unamortized investment grants
2. Loans related to fixed assets
3. Net book value of fixed assets transferred to current assets as being realizable in the next operating period
4. Provisions

Canada, United States This item contains a zero.

Financial Services definition

This item represents all amounts not classified as accumulated depreciation and amortization that have been deducted from tangible fixed assets.

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Accumulated unamortized investment grants
2. Loans related to fixed assets (when included in tangible fixed assets by the company)
3. Net book value of fixed assets transferred to current assets as being realizable in the next operating period
4. Provisions included as a contra account to tangible fixed assets

This item excludes fixed asset deductions allocated to the components of tangible fixed assets.

Investment Income

Investment Income - Total (Insurance)

Mnemonic	Item number	Category
IVI	G292	Financial Services
IVIF	GF27	footnote

This item is for insurance companies only.

This item represents the interest, dividends, and rental income derived from the investment assets held by an insurance company or division and includes realized and unrealized gain (loss) on disposition of assets.

This item is a component of Revenue - Total (REVT).

This item is the *sum* of:

1. Capital Gains - Total (Insurance) (CGTI)
2. Interest and Related Income (Insurance) (IRII)

This item includes:

1. Investment income allocated to life business
2. Investment income allocated to nonlife business
3. Other investment income derived from insurance investment assets

Germany This item includes interest income allocated to capital repayment-type policies and life reinsurance business.

Japan This item includes:

1. Investment income from compulsory automobile liability insurance
2. Investment income from compulsory earthquake insurance
3. Investment income on deposited premiums

United Kingdom This item includes investment income allocated to general insurance, long-term insurance, and profit and loss accounts.

Code	Description
KI	Combination QE and SB
QE	Reported net of expenses
SB	Investment assets, investment securities, or trading/dealing account securities are combined

Investment Income (Real Estate)

Mnemonic	Item number	Category
IIRE	G295	Financial Services
IIREF	GF28	footnote

This item is for real estate companies only.

This item represents rental and related income derived from investment property held by a real estate company or division.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Property investment income (gross)
2. Rental income from investment property
3. Revenue from operating properties

This item excludes:

1. Commissions and fees received from property management (included in Commissions and Fees [Real Estate] [CFERE])
2. Commissions and fees received from real estate brokerage (included in Commissions and Fees [Real Estate] [CFERE])
3. Interest income (included in Interest and Dividend Income - Total [IDIT])
4. Property development revenue (included in Development Revenue [Real Estate] [DVRRE])
5. Rental income from real estate investments classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])
6. Revenue from property sales (included in Development Revenue [Real Estate] [DVRRE])

Footnote Code

Code	Description
QE	Reported net of expenses

Investment Income to Revenue - Total

Mnemonic	Concept Calculation	Category
INVREV	(IVI/REVT) *100	Financial Services

This item is for insurance companies only.

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

Investment Property

Investment Property

Mnemonic	Item number	Category
IP	G52	Financial Services
IPF	GF6	footnote

This item represents income-producing real estate (net of accumulated depreciation) reported as a long-term investment.

This item includes:

1. Apartment complexes
2. Income producing properties
3. Industrial properties held as investments
4. Investment in operating properties
5. Investment properties completed or under development
6. Investment properties on long lease
7. Office buildings held as investments
8. Recreational properties
9. Rental properties
10. Shopping centers

Investment Property (Cost)

Mnemonic	Item number	Category
IPC	G243	Financial Services

This item represents the cost valuation of income-producing real estate (net of accumulated depreciation) reported as a long-term investment.

This item includes:

1. Cost valuation of all assets (included in Investment Property [IP])
2. Income producing properties at cost
3. Investment in operating properties at cost
4. Investment properties completed or under development at cost
5. Investment properties on long lease at cost

This item excludes market valuation of investment properties.

Investment Property (Valuation)

Mnemonic	Item number	Category
IPV	G244	Financial Services

This item represents the open market value of income-producing real estate (net of accumulated depreciation) reported as a long-term investment.

This item includes:

1. Income producing properties at open market valuation
2. Investment in operating properties at open market valuation
3. Investment properties completed or under development at open market valuation
4. Investment properties on long lease at open market valuation
5. Market valuation of all assets (included in Investment Property [IP])

This item excludes cost valuation of investment properties.

Investment Securities

Investment Securities - Equity

Mnemonic	Item number	Category
ISEQ	G37	Financial Services

This item represents all funds invested in corporate equity securities.

This item is a component of Investment Securities - Other (ISOTH).

This item includes:

1. Common/ordinary stock
2. Corporate shares
3. Non redeemable preferred/preference stock
4. Shares and convertible debentures (when no breakout is available)
5. Stocks

This item excludes:

1. Fixed income securities held for investment (included in Investment Securities - Fixed Income [ISFI])
2. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
3. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

Japan This item includes:

1. Foreign stock
2. Share stocks

United States This item includes:

1. Federal Home Loan Bank stock
2. Federal Reserve Bank stock
3. Nonredeemable preferred/preference stock
4. Stock investments

This item excludes redeemable preferred/preference stock (included in Investment Securities - Fixed Income [ISFI]).

Investment Securities - Equity (Cost)

Mnemonic	Item number	Category
ISEQC	G231	Financial Services

This item represents the cost valuation of all corporate equity investment securities.

This item is a component of Investment Securities - Other (Cost) (ISOTC).

This item includes:

1. Common/ordinary stock at cost
2. Corporate shares at cost
3. Nonredeemable preferred/preference shares at cost
4. Shares and convertible debentures at cost (when no breakout is available)
5. Stocks at cost

This item excludes:

1. Fixed income securities held for investment at cost (included in Investment Securities - Fixed Income [Cost] [ISFXC])
2. Investment securities at market value
3. Investment securities classified as insurance investment assets

Investment Securities - Equity (Market)

Mnemonic	Item number	Category
ISEQM	G238	Financial Services

This item represents the market valuation of all corporate equity investment securities(other than those classified as insurance investment assets). Companies may report the director's valuation in place of the market valuation when the securities are not listed on an organized and registered securities exchange.

This item includes:

1. Common/ordinary stock at market value
2. Corporate shares at market value
3. Nonredeemable preferred/preference shares at market value
4. Shares and convertible debentures at market value (when no breakout is available)
5. Stocks at market value

This item excludes:

1. Fixed income securities held for investment at market value (included in Investment Securities - Fixed Income [Market] [ISFXM])
2. Investment securities at cost
3. Investment securities classified as insurance investment assets

Investment Securities - Fixed Income

Mnemonic	Item number	Category
ISFI	G36	Financial Services

This item represents all funds invested in corporate and other debt securities paying a fixed rate of return.

This item is a component of Investment Securities - Other (ISOTH).

This item includes:

1. Bonds, mortgages, notes, and debentures
2. Corporate bonds and financial debentures
3. Corporate debt securities
4. Fixed-yield securities

This item excludes:

1. Debt securities issued by local governments (included in Investment Securities - Local Governments [ISLG])
2. Debt securities issued by national governments (included in Investment Securities - National Governments [ISNG])
3. Equity securities held for investment (included in Investment Securities - Equity [ISEQ])
4. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
5. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

Germany This item includes:

1. Bonds and notes of other issuers (Anleihen und Schuldverschreibungen sontige)
2. Bonds and notes of banks (Anleihen und Schuldverschreibungen von Kreditinstituten)
3. Bonds and notes issued by consolidated companies (Konzerneigene Schuldverschreibungen)

Japan This item includes bonds issued by special credit institutions and sections.

Sweden This item includes:

1. Foreign bonds
2. Housing bonds
3. Industrial bonds

United States This item includes redeemable preferred stock.

Investment Securities - Fixed Income (Cost)

Mnemonic	**Item number**	**Category**
ISFXC	G230	Financial Services

This item represents the cost valuation of all corporate and other debt investment securities paying a fixed rate of return.

This item is a component of Investment Securities - Other (Cost) (ISOTC).

This item includes:

1. Bonds mortgages notes and debentures at cost
2. Corporate bonds and financial debentures at cost
3. Fixed-yield securities at cost
4. Redeemable preferred/preference stock at cost
5. Secured long-term debt at cost

This item excludes:

1. Debt securities issued by local governments at cost (included in Investment Securities - Local

Investment Securities - Gain (Loss) - Total

Mnemonic	**Item number**	**Category**
ISGT	G317	Financial Services

This item represents the net realized and unrealized gains and losses from the disposition of investment securities.

This item is a component of Income - Noninterest - Total (Bank) (INITB) and Revenue - Total (REVT).

This item is the *sum* of:

1. Investment Securities - Gain (Loss) - Realized (ISGR)
2. Investment Securities - Gain (Loss) - Unrealized (ISGU)

This item excludes:

1. Gain (loss) from investment securities reported after taxes (included in Capital Gains - After-tax [CGA])
2. Gain (loss) from investment securities reported in the Shareholders' Equity section

Investment Securities - Listed - Total

Mnemonic	Item number	Category
ISLT	G251	Financial Services

This item represents investment securities that have been accepted for trading on an organized and registered security exchange (e.g., the New York, American, or International Stock Exchange in London).

This item is a component of Investment Securities - Total (IST).

This item includes:

1. Listed investment securities
2. Quoted investment securities

This item excludes:

1. Investment securities classified as insurance investment assets
2. Unlisted investment securities (included in Investment Securities - Unlisted - Total [ISUT])

Investment Securities - Local Governments

Mnemonic	Item number	Category
ISLG	G35	inancial Services

This item represents all funds invested in securities issued by local governments.

This item is a component of Investment Securities - Total (IST).

This item includes:

1. Local government bonds
2. Securities of states and political subdivisions
3. Semi-government securities
4. State and municipal securities (bonds, notes, bills, paper, etc.)

This item excludes:

1. Investment securities classified as insurance i

This item includes:

1. Local government bonds at cost
2. Securities of state and political subdivisions at cost
3. Semi-governmental securities at cost
4. State and municipal securities (bonds, notes, bills, paper, etc.) at cost

This item excludes:

1. Investment securities at market value
2. Investment securities classified as insurance investment assets
3. National government securities at cost (included in Investment Securities - National Governments [Cost] [ISNGC])

Investment Securities - Local Governments (Market)

Mnemonic	Item number	Category
ISLGM	G236	Financial Services

This item represents the market valuation of all investment securities issued by local governments, other than those classified as insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is a component of Investment Securities - Total (Market) (ISTM).

This item includes:

1. Local government bonds at market value
2. Securities of state and political subdivisions at market value
3. Semi-governmental securities at market value
4. State and municipal securities (bonds, notes, bills, paper, etc.) at market value

This item excludes:

1. Investment securities at cost
2. Investment securities classified as insurance investment assets
3. National government securities at market value (included in Investment Securities - National Governments [Market] [ISNGM])

Investment Securities - National Governments

Mnemonic	Item number	Category
ISNG	G34	Financial Services

This item represents all funds invested in securities issued by national governments (both domestic and foreign).

This item is a component of Investment Securities - Total (IST).

This item includes:

1. Domestic and foreign government securities (Treasury bills, notes, bonds, debt certificates)
2. Federal agency securities
3. Federal government securities
4. Local government securities (when no breakout from national government securities is available)
5. National certificates of indebtedness
6. National government securities and paper

This item excludes:

1. Investment securities classified as insurance invnstmntincludndn Invstmnt-
   Securities - Total [Insurance] [IASTI])
2. Local government securities (includned in Investment Securities - Local Governments [ISLG])
3. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])
4. Securities of states and munialities (included in Investmentrities - Local Government
   [ISLG])

Investment Securities - National Governments (Cost)

Mnemonic	Item	Category

This item excludes:

1. Investment securities at market value
2. Investment securities classified as insurance investment assets
3. Local government securities held for investment at cost (included in Investment Securities - Local Governments [Cost] [ISLGC])
4. National government securities held for investment at cost (included in Investment Securities - National Governments [Cost] [ISNGC])

Investment Securities - Other (Market)

Mnemonic	Item number	Category
ISOTM	G240	Industrial Financial Services

This item represents the market valuation of all investment securities not classified as government securities or insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is a component of Investment Securities - Total (Market) (ISTM).

This item is the *sum* of:

1. Investment Securities - Equity (Market) (ISEQM)
2. Investment Securities - Fixed Income (Market) (ISFXM)
3. Investment Securities - Sundry (Market) (ISSM)

This item excludes:

1. Investment securities at cost
2. Investment securities classified as insurance investment assets
3. Local government securities held for investment at rnrket value (included in Investment Securities - Local Governments [Market] [ISLGM])
4. National government securities held for investment at market (included in Investment Securities - National Governments [Market] [ISNGM])

Investment Securities - Sundry

Mnemonic	Item number	Category
ISSU	G38	Industrial Financial Services

This item represents all funds invested in securities that are not classified as government, fixed income, equity investment securities, or insurance investment assets.

This item is a component of Investment Securities - Other (ISOTH).

This item excludes:

1. Equity securities held for investment (included in Investment Securities - Equity [ISEQ])
2. Fixed income securities held for investment (included in Investment Securities - Fixed Income [ISFI])
3. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [IASTI])
4. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

Japan This item includes funds in trust.

United Kingdom This item includes:

1. Securities held for hedging purposes
2. Unit trusts

Investment Securities - Sundry (Cost)

Mnemonic	Item number	Category
ISSC	G232	Industrial Financial Services

This item represents the cost valuation of all other investment securities not classified as fixed income securities, equity investment securities, or insurance investment assets.

This item is a component of Investment Securities - Other (Cost) (ISOTC).

This item includes securities at cost not classified elsewhere.

This item excludes:

1. Equity securities held for investment at cost (included in Investment Securities - Equity [Cost] [ISEQC])
2. Fixed income securities held for investment at cost (included in Investment Securities - Fixed Income [Cost] [ISFXC])
3. Investment securities at market value
4. Investment securities classified as insurance investment assets

Investment Securities - Sundry (Market)

Mnemonic	Item number	Category
ISSM	G239	Financial Services

This item represents the market valuation of all other investment securities not classified as fixed income securities, equity investment securities, or insurance investment assets, or those classified as insurance

This item is the *sum* of:

1. Investment Securities - Local Governments (Cost) (ISLGC)
2. Investment Securities - National Governments (Cost) (ISNGC)
3. Investment Securities - Other (Cost) (ISOTC)

This item includes:

1. (Bank) Investment securities at cost
2. (Bank) Trading securities (when combined with investment securities and no breakout is available)
3. (Broker/Dealer) Investment securities at cost

This item excludes:

1. Investment securities at market value
2. Investment securities classified as insurance investment assets

United Kingdom This item includes investment holdings portfolios at cost.

Investment Securities - Total (Market)

Mnemonic	Item number	Category
ISTM	G241	Financial Services

This item represents the market valuation of all investment securities other than those classified as insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is the *sum* of:

1. Investment Securities - Local Governments (Market) (ISLGM)
2. Investment Securities - National Governments (Market) (ISNGM)
3. Investment Securities - Other (Market) (ISOTM)

This item includes:

1. (Bank) Investment securities at cost
2. (Bank) Trading securities (when combined with investment securities and no breakout is available)
3. (Broker/Dealer) Investment securities at cost

This item excludes:

1. Investment securities at market value
2. Investment securities classified as insurance investment assets

United Kingdom This item includes investment holdings portfolios at market value.

Investment Securities - Unlisted - Total

Mnemonic	Item number	Category
ISUT	G252	Financial Services

This item represents investment securities not listed on an organized and registered security exchange such as the New York, American, or International Stock Exchange in London.

This item is a component of Investment Securities - Total (IST).

This item includes:

1. Unlisted investment securities
2. Unquoted investment securities

This item excludes:

1. Investment securities classified as insurance investment assets
2. Listed investment securities (included in Investment Securities - Listed - Total [ISLT])

Investments

Investments - Disposal (FOF)

Mnemonic	Item Number	Category
INVDSP	Not Applicable	Industrial

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

This item represents the inflow of cash or funds derived from reductions in the company's investment portfolio.

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

- Before adoption of FRS 1 this item includes:

1. Disposal of fixed asset investments, other than subsidiaries and associated undertakings
2. Disposal of short-term investments

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

1. Purchases of investments are reported net of sales. The combined total is included in Investments - Increase (IVCH)
2. Reductions in investments are not reported on the Statement of Cash Flows but are disclosed on the Income Statement or Balance Sheet

Investments - Permanent - Other

Mnemonic	Item number	Category
IVPO	G75	Financial Services
IVPOF	GF10	footnote

This item represents other investments and advances (including investments in unconsolidated holdings) in which the company has less than a 20 percent interest. The cost method of accounting is predominantly used for holdings in which the company has less than a 20 percent interest.

This item is a component of Investments - Permanent - Total (IVPT).

This item includes:

1. Investment advances
2. Investments and advances to former subsidiaries
3. Investments and advances to subsidiaries to be sold
4. Joint ventures
5. Land held for resale (for companies whose primary business is not land development)
6. Other financial assets not classified elsewhere

7. Participations in which the company has less than a 20 percent interest
8. Partnerships in which there is no significant control
9. Securities (other than those classified as investment securities or trading/dealing account securities)
10. Sundry investments
11. Tax benefit leases
12. (Broker/Dealer) Membership in exchanges

This item excludes:

1. Investment assets attributed to an insurance company (included in Investment Assets - Total [Insurance] [IATI])
2. Investment property attributed to a real estate company (included in Investment Property [IP])
3. Investment securities attributed to a bank or broker/dealer (included in Investment Securities - Total [IST])
4. Investments in a company's own shares (included in Treasury Stock [Assets] [TSA])
5. Investments in companies in which the parent has a 20 to 50 percent interest (included in Investments - Permanent [Associated Companies] [IVPAC])
6. Investments in companies in which the parent has more than a 50 percent interest (included in Investments and Advances - Equity Method [IVAEQ])
7. Loans to customers (included in Loans/Claims/Advances - Customers [LCACU])
8. Long-term housing loans to employees (included in Accounts Receivable/Debtors - Other [AROFS])
9. Long-term receivables (included in Accounts Receivable/Debtors - Total [ARTFS])
10. Trading securities attributed to a bank or broker/dealer (included in Trading/Dealing Account Securities - Total [TDST])

Footnote Code

Code	Description
PN	Includes investments carried at equity

Investments - Permanent - Total

Mnemonic	Item number	Category
IVPT	G76	Financial Services

This item represents all assets held by the company for long-term investment purposes that are not classified as investment securities, insurance investment assets, or investment property.

This item is the *sum* of:

1. Investments - Permanent (Associated Companies) (IVPAC)
2. Investments and Advances - Equity Method (IVAEQ)
3. Investments - Permanent - Other (IVPO)

This item excludes:

1. Investment assets attributed to an insurance company (included in Investment Assets - Total [Insurance] (IATI])
2. Investment property attributed to a real estate company (included in Investment Property [IP])
3. Investment securities attributed to a bank or broker/dealer (included in Investment Securities - Total [IST])
4. Loans to customers (included in Loans/Claims/Advances - Customers [LCACU])
5. Long-term receivables (included in Accounts Receivable/Debtors - Total [ARTFS])
6. Trading securities attributed to a bank or broker/dealer (included in Trading/Dealing Account Securities - Total [TDST])

Japan Companies may provide an allowance for doubtful accounts related to investments and other assets. This special purpose reserve allows companies to smooth earnings and defer taxes. This item and the components are net of the reserve.

Investments - Permanent (Associated Companies)

Mnemonic	Item number	Category
IVPAC	G74	Financial Services
IVPACF	GF9	footnote

This item represents all investments in and advances to affiliated companies in which the parent company has at least a 20 percent interest but no more than a 50 percent interest. The equity method of accounting is predominantly used for associated companies in which the parent company has 20 to 50 percent interest.

This item is a component of Investments - Permanent - Total (IVPT).

This item includes:

1. Advances to associated companies
2. Equity investments in associated companies
3. Goodwill related to investments in unconsolidated associated companies
4. Investments in affiliates in which the parent has a 20 to 50 percent interest
5. Investments in unconsolidated associated companies
6. Participations in which the parent has a 20 to 50 percent interest
7. Receivables due from unconsolidated associated companies

This item excludes:

1. Investments in companies in which the parent has less than a 20 percent interest (included in Investments - Permanent - Other [IVPO])
2. Investments in companies in which the parent has more than a 50 percent interest (included in Investments and Advances - Equity Method [IVAEQ])
3. Joint ventures (included in Investments - Permanent - Other [IVPO])

Australia This item includes:

1. Premium or discount paid on acquisition of the associated companies
2. The company’s share of associate’s goodwill
3. The company’s share of associate’s net assets

Belgium Accounting practice allows for either the cost or equity methods of accounting for associated companies. Implementation of the 7th Directive of the European Economic Community (EEC) requires the equity method for all associates.

Finland The equity method of accounting is not required for associated companies.

France The equity method of accounting is generally used for investments in associated companies.

Germany The equity method of accounting for investments in associated companies was not widely applied prior to adoption of the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*).

Japan The equity method of accounting is generally used for investments in associated companies.

Sweden Beginning in 1986-1987, the equity method of accounting may be applied to associated companies

Switzerland Investments in associated companies cannot be valued in excess of cost.

United Kingdom This item includes premium or discount paid on acquisition of the associate.

United States The equity method of accounting is generally used for investments in associated companies.

Footnote Code

Code	Description
PI	Includes investments carried at cost

This item includes:

1. All investments at equity
2. Goodwill related to investments at equity
3. Receivables from investments at equity

This item excludes:

1. All investments at cost (included in Investments and Advances - Other [IVAO])
2. Joint ventures (when there is no indication the investment is at equity) (included in Investments and Advances - Other [IVAO])
3. Joint ventures not yet operating (included in Investments and Advances - Other [IVAO])

Canada This item includes operating joint ventures at equity.

Finland This item usually contains a zero.

Japan This item is included with Investments and Advances- Other (IVAO) because it is not disclosed separately.

This item is provided by TOYO KEIZAI, Inc.

United States This item includes operating joint ventures at equity.

Financial Services definition

This item represents all investments in and advances to unconsolidated subsidiaries in which the parent company has more than a 50 percent interest. The full consolidation method of accounting is predominantly used for subsidiaries in which the parent company has more than a 50 percent interest. Investments in subsidiaries are included in this item when the predominant practice is not followed.

This item is a component of Investments - Permanent - Total (IVPT).

This item includes:

1. Advances to unconsolidated subsidiaries
2. Equity investments in unconsolidated subsidiaries
3. Goodwill related to unconsolidated subsidiaries
4. Investments in unconsolidated subsidiaries
5. Participations in which the parent has more than a 50 percent interest
6. Receivables due from unconsolidated subsidiaries

This item excludes:

1. Investments in companies in which the parent has a 20 to 50 percent interest (included in Investments - Permanent [Associated Companies] [IVPAC])
2. Investments in companies in which the parent has less than a 20 percent interest (included in Investments - Permanent - Other [IVPO])
3. Joint ventures (included in Investments - Permanent - Other [IVPO])

United Kingdom Consolidated group accounts are mandatory for companies with subsidiaries. Subsidiaries whose business is dissimilar from that of the group may be carried at equity.

United States Financial Accounting Standards Board Pronouncement #94 (FASB #94) requires consolidation of all majority-owned subsidiaries where control rests with the parent. Prior to adoption of FASB #94, subsidiaries whose business is dissimilar from that of the parent and foreign subsidiaries may be carried at equity.

Investments and Advances - Other

Mnemonic	**Item number**	**Category**
IVAO	G640	Industrial

This item represents long-term receivables and other investments and advances including investments in unconsolidated companies in which there is no control.

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

This item includes:

1. All investments at cost
2. Direct financing leases (when the company is the lessor)
3. Extractive industries' oil and gas royalties
4. Investments and advances to former subsidiaries
5. Investments and advances to subsidiaries to be sold
6. Joint ventures not yet operating
7. Land held for resale (for companies whose primary business is not land development)
8. Leveraged leases (when the company is the lessor)
9. Marketable securities (unless restricted or held for collateral)
10. Other financial assets
11. Partnerships in which there is no significant control
12. Sales-type leases (when the company is the lessor)
13. Subleases (when the company is the lessor)
14. Sundry investments
15. Tax benefit leases

This item excludes:

1. Amounts due from directors, officers, employees, and principal holders of equity securities (other than unconsolidated subsidiaries) (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Equity in consolidated joint ventures (when held as loan collateral) (included in Assets - Other - Excluding Deferred Charges [AOX])
3. Film production companies' film costs (included in Fixed Assets - Total [Gross] [FXTT])
4. Investments in the company's own securities (included in Treasury Stock [Long-Term Assets] [TSTLTA])
5. Land development companies' land held for development and sale (included in Fixed Assets - Total [Gross] [FXTT])
6. Long-term housing loans to employees (included in Assets - Other - Excluding Deferred Charges [AOX])
7. Publishing companies' royalty advances to authors (included in Deferred Charges [DC])

Australia This item excludes:

1. Guarantee deposits (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Loans to directors (included in Assets - Other - Excluding Deferred Charges [AOX])

Belgium This item excludes guarantee deposits (*le depot de garantie*) (included in Assets - Other - Excluding Deferred Charges [AOX]).

Canada This item includes receivables (including receivables from parent companies).

This item excludes operating joint ventures at equity (included in Investments and Advances - Equity Method [IVAEQ]).

Italy This item excludes guarantee deposits (*depositi cauzionale*) (included in Assets - Other - Excluding Deferred Charges [AOX]).

Japan This item includes:

1. Investments in securities
2. Investments in capital
3. Investments in bonds
4. Long-term loans
5. Investments in real estate
6. Long-term deposits

This item is provided by TOYO KEIZAI, Inc.

Sweden This item excludes blocked or restricted accounts with the Central Bank of Sweden (*Riksbank*) (included in Assets - Other - Excluding Deferred Charges [AOX]).

United States This item excludes:

1. Long-term receivables (including long-term receivables from parent companies)
2. Operating joint ventures at equity (included in Investments and Advances - Equity Method [IVAEQ])

Investments and Advances to Subsidiaries - Banks (Parent)

Mnemonic	Item number	Category
IASBP	G476	Financial Services

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

This item represents the parent bank holding company's long-term investment in and advances to subsidiary banks.

This item includes:

1. Advances to subsidiary banks
2. Investment in subsidiary banks
3. Loans to subsidiary banks

This item excludes:

1. Deposits with subsidiary banks (included in Cash and Short-Term Investments [Parent] [CSTIP])
2. Investments and advances to nonbank subsidiaries (included in Investments and Advances to Subsidiaries - Other [Parent] [IASOP])

Investments and Advances to Subsidiaries - Other (Parent)

Mnemonic	Item number	Category
IASOP	G477	Financial Services

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

This item represents the parent bank holding company's long-term investment in and advances to subsidiaries.

This item includes:

1. Advances to nonbank subsidiaries
2. Investment in nonbank subsidiaries
3. Loans to nonbank subsidiaries

This item excludes investment and advances to subsidiary banks (included in Investment and Advances to Subsidiaries - Banks [Parent] [IASBP])

Investments and Servicing of Finance

Investments and Servicing of Finance - Net Cash Flow (FOF)

Mnemonic	Item Number	Category
INVSVC	Not Applicable	Industrial

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

This item represents the change in cash and all items reported in the Investment Return and Finance Servicing section of the Cash Flow Statement.

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

This item is the sum of:

1. Interest Received (INTRC)
2. Interest Paid (INTPD)
3. Interest Element of Finance Leases (INTFL)
4. Non-Equity and Minority Interest Dividends Paid (NEQMI)
5. Dividends Received (DVREC)
6. Funds from Investment/Finance Activities - Other (FINVAO)

ISO Currency Code

ISO Currency Code

Mnemonic	Category
ISOCUR	Currency

This item represents names of countries and their respective currencies reflected in Tier 1 and Tier 2. These three-character codes are obtained from the International Organization for Standardization (ISO).

For a complete listing of ISO Currency Codes, see the ISO Currency Codes section in Part III (Reference Codes) of this guide.

ISO Currency Code - Company

Mnemonic	Periodicity	Category
ISOF	Annual	Industrial Financial Services
ISOQF	Quarterly	Industrial Financial Services
ISOMF	Monthly	Industrial Financial Services
ISOWF	Weekly	Industrial Financial Services
ISODF	Daily	Industrial Financial Services
ISOSF	Scalar	Industrial Financial Services

This identifies the currency in which a company reported its financial data for the period and the currency in which data was collected and presented. It consists of a three-character alpha code established by the International Standards Organization (ISO) for the unit of currency and other alpha codes to represent the periodicity

ISO Currency Code - Financial - Interim

Mnemonic	Category
ISOFIS	Industrial Financial Services

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

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

This identifies the currency in which a company reported its financial data for the period and the currency in which data was collected and presented. It consists of a three-character alpha code established by the International Standards Organization (ISO) for the unit of currency and other alpha codes to represent the periodicity

ISO Currency Code - Financial - Preliminary

Mnemonic	Category
ISOFPS	Industrial Financial Services

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

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

This identifies the currency in which a company reported its financial data for the period and the currency in which data was collected and presented. It consists of a three-character alpha code established by the International Standards Organization (ISO) for the unit of currency and other alpha codes to represent the periodicity

ISO Currency Code - Issue

Mnemonic	Type of code	Periodicity	Category
ISOFI	financial	Annual	Issue
ISOQFI	financial	Quarterly	Issue
ISOMFI*	financial	Monthly	Issue
ISOWFI	financial	Weekly	Issue
ISODFI	financial	Daily	Issue
ISOSFI*	financial	Scalar	Issue
ISOMI	market	Annual	Issue
ISOQMI	market	Quarterly	Issue
ISOMMI	market	Monthly	Issue
ISOWMI	market	Weekly	Issue
ISODMI	market	Daily	Issue
ISOSMI	market	Scalar	Issue

This identifies the currency in which data is presented. It consists of a three-character alpha code established by the International Standards Organization (ISO) for the unit of currency and other codes to represent the item type and periodicity. The Financial codes are used for financial data. The market codes are used for price and dividend data.

Indexes Please note that since we report high, low, and closing values, rather than prices, there is no direct correlation between index values and currency codes. If a currency translation is applied to an index value, it will crate a misleading result.

*These currency codes apply to I/B/E/S data.

Issue Dividend Yield

Issue Dividend Yield

Mnemonic	Concept Calculation	Category	Units
DVYLDI	(@PSUM(DVPSXM, -11, 0)/PRCCM) *100	Issue	Percentage

This concept is the *sum of* 12 month's of Dividends per Share by Ex-Date *divided by* Price - Monthly - Close *multiplied by* 100.

Issue Description

Issue Description

Mnemonic	Category
DSCI	Issue

This identifies the issue and its par value. It may contain special characters and punctuation. Each issue has an Issue Description.

The following lists the Issue Description codes and terms used to describe an issue:

Code	Description	Definition
ACCUM	Accumulated	Accumulated dividends are due but not paid to holders of cumulative preferred stock.
AFV	Action Fiscal Vantage	These Belgian shares are usually the result of a rights offering and appear in bearer form. To encourage shareholders to exercise their rights, these shares are accorded a higher dividend payment than common/ordinary shares and are taxed at a lower rate. Most AFV's were exchanged into VVPR effective 1/1/94. AFV shares are liable for 20% government tax.
AKV		German depository shares.
ALIEN MKT	Alien Market	Singapore shares used to distinguish that portion of a Singapore company's shares available for purchase by foreigners. These shares are traded separately for quotation purposes.
ALOTS	A Lots	By lots which, during reimbursement, the holder is entitled to participate in a lottery to receive a complementary amount.
BA	Bons d'acquistion	Warrant entitling holder to buy a certain security from someone other than the company.
BDS	Bonds	These interest bearing or discounted government or corporate securities obligate the issuer to pay the bondholder a specified sum of

		money at specific intervals and to repay the principal amount of the loan at maturity.
BE	Bon d'exchange	Warrant entitling holder to exchange bonds for other bonds.
BON DE PART	Bon de part	These participating rights certificates are generally issued by Swiss companies. They comprise part of a company's equity and appear in bearer form.
BONUS	Bonus	
BR	Bearer	Interest payments on these securities are payable to whoever possesses the stock certificate or coupon.
BS	Bon d'souscription	Warrant entitling holder to buy a certain security from a company.
BUNDA	Bunda	Shares that can be acquired only by Swedish nationals and other individuals or corporations of comparable status are called non-free or "bunda".
CAP	Capital	These securities are authorized by a company's charter and have a par value, stated value, or no par value.
CERT D'INVEST	Certificats d'investissement	These securities, introduced by the French government in 1982, attract public investment in wholly owned government industries. Although these securities entitle the holder to dividends, no voting rights attached.
CL	Class	Stock may be classified into more than one type of common, usually designated as class A and class B. The distinguishing features, set forth in the corporation charter and bylaws, usually give an advantage to one class in terms of voting power, dividend payment or liquidation privileges.
CLOB	CLOB	Shares used to distinguish that portion of a company's shares available for purchase by foreigners. These shares are traded separately for quotation purposes.
CNV	Convertible	These corporate securities (usually preferred shares or bonds) are exchangeable for a set number of another form of securities.
COM	Common	Shares represent units of ownership in a public corporation, usually U.S. and Canadian.
CUM	Cumulative Preferred	Preferred stock whose dividend if omitted because of insufficient earnings, or any other reason, accumulates until it is paid out.
CVA	Certificaat Van Aandelen	These Netherlands shares are used to distinguish the portion of a Netherlands company's shares available for purchase by foreigners. Citizens of the Netherlands may purchase either CVA or common/ordinary shares, however, CVA shares carry no voting rights.
CVTG	Cumulative Voting	These shares help improve the minority

		shareholders chances of naming representatives to the board of directors. Cumulative voting allows shareholders to cast all their votes for one candidate.
DEBT STK	Debt Stock	Securities representing money borrowed that must be repaid.
DEP UNTS	Depository Units	
DFD	Deferred	Interest payments on these shares are deferred to a later date. Shares issued to founders of a company as compensation for previously unpaid services granting certain preferential rights.
DI RISP	Azioni di Risparmio	Italian savings shares that are nonvoting cumulative preference shares with rights to dividends that are at least 2% of par value higher than common/ordinary shares. These shares cannot constitute more than 50% of a company's equity capital and must be listed by a company quoting common/ordinary shares. Also referred to as savings shares.
EXCH	Exchangeable	These securities can be exchanged for another form of security.
FB	Foreign Board	Shares used to distinguish that portion of a company's shares available for purchase by foreigners. These shares are traded separately for quotation purposes.
FDR SHS	Founders Shares	Shares issued to founders of a company as compensation for previously unpaid services granting certain preferential rights (in UK known as deferred shares.)
FREE	Free	These Scandinavian (Finnish, Norwegian, and Swedish) shares are used to distinguish the portion of a Scandinavian company's stock that is available for purchase by foreigners. The voting rights of these shares differ among countries.
FRIA	Fria	Swedish shares which may be acquired by foreigners are called "fria" (free) and those that can be acquired only by Swedish nationals and other individuals or corporations of comparable status are called non-free or "bunda".
GDR	Global Depository Receipts	
GDS	Global Depository Shares	
GENU SCHEINE	Genu scheine	These German participating shares entitle the holder to dividends or to a share of profits from a specified project or product. These shares do not carry full ownership rights.
GOVT	Government Subscribed	Subscribed capital of the government insurance office of New South Wales as described under section 7b(2) of the government insurance act 1927. Companies, pursuant to the Government Insurance Office (privatisation) Act of 1991 are required to issue these shares to privatize. Upon issuance of these shares the subscribed capital of the government insurance office of

		New South Wales is cancelled.
INC SHS	Income Shares	
INDEX SHS	Index Shares	Shares that follow the Consumer Price Index and pay dividends to shareholders.
INT BR SHS	Interest Bearer Shares	
LP	Limited Partnership	
LVTG	Limited Voting	These common/ordinary shares entitle the holder to full dividends but restrict voting rights. Each share may carry a 1/10th voting right (10 shares is 1 vote).
MVTG	Multiple Voting	Common/ordinary shares that entitle the shareholder to more than one voting right.
NCVN	Nonconvertible	These securities cannot be converted into another form of security.
NEXCH	Nonexchangeable	These securities cannot be exchanged for another form of security.
NPTG	Non-Participating Certificates	Reserves existing prior to the establishment of the bank are held in trust for the group's account holders, ordinary shareholders and such persons as directed by the government. The use of these reserves is limited. The trustee cannot dispose of the reserves except if all the trust beneficiaries agree or the bank is acquired in certain circumstances. Non-participating shares can (and must) vote these shares against any resolution which would alter the 10% voting or shareholding limitations on

		separate but related companies. Shares carry full dividend and voting rights in each of the business entities.
PARTS DE RESERVE	Parts de Reserve	These Belgian shares were issued in the last century to indicate investment in blue chip stocks.
PFD	Preferred	This class of stock pays dividends at a specified rate and has preference over common stock in the payment of dividends and the liquidation of assets.
PPD	Permanently Partly Paid	These shares constitute securities on which only part of the nominal value is paid. They are permanently tradable in this form as there is no schedule for future payments.
PREMIEAKT	Premium Share	These Swedish shares carry the same voting and dividend rights as common/ordinary shares but they also entitle the holder to an additional payment calculated as a fixed percentage of the nominal value.
PRIV	Azioni Privilegiate	Italian preferred/preference shares.
PTG CERTS	Participating Certificates	These shares entitle the holder to dividends and rights to a share of company profits in the form of a fluctuating dividend.
PTG RED PFD	Participating Redeemable Preferred	Preferred stock that gives the holder the right to participate with the common stockholder in additional distributions of earnings under specified conditions. These are used to attract investors when special measures are needed.
RED	Redeemable	These debt securities or preferred stock issues may be redeemed at or before maturity.
RED MTG SHS	Redeemable Mortgagor	
REGD	Registered	These securities are registered with the Securities and Exchange Commission as a new issue or secondary offering. Securities are also considered registered when the owner's name is recorded with the issuer or issuer's agent. This type of registered security is transferable only by endorsement.
RES	Restricted	Restricted shares are used throughout Scandinavia to identify a line of equity available for purchase only by citizens of the country.
RESTQUOTE SER	Series	Stock may be classified into more than one type of common; usually designated as series A or series B. The distinguishing features, set forth in the corporation charter and bylaws, usually give an advantage to one series in terms of voting power, dividend payment or liquidation privileges.
RNKG DIV	Ranking Dividend	Shares entitle the holder to 50% of the declared dividend.
SHS BEN INT	Shares of Beneficial Interest	
SPL	Special	Special common stock has rights which are generally identical to the rights of common stock

		except that the holder of special common stock is entitled to 1/10th of a vote per share. Special stock usually exist in connection with a warrant conversion.
SVTG	Subordinate Voting	These shares, in regards to claims on assets or other debt, are repayable only after other debts with a higher claim have been satisfied.
TR SHS	Trust Shares	
TREAS SHS	Treasury Shares	Stock reacquired by the issuing company and available for retirement or resale. They are nonvoting and pay no dividend.
UNTS	Units	Shares distributed as units represent more than one class of security traded together.
VAR	Variable Par Value	Shares whose par value is likely to par value fluctuate or vary.
VINK	Vinkulierte	These German registered shares can change ownership only with the company's prior consent.
VTG	Voting	These shares in a corporation entitle the shareholder to voting and proxy rights.
VVPR	VVPR	From January 1, 1994 , Belgium companies have been able to convert their lines of AFV shares into VVPR shares, usually on a 1 for 1 basis. The change is purely for tax benefits with Belgium. AFV shares were liable for 20% government tax, whereas, VVPR shares have a reduced tax rate of 13.39%.

Issue Market Return

Issue Market Return - 1 Year

Mnemonic	**Concept Calculation**	**Category**	**Units**
MKRTN	(((PRCCM+ @PSUM(DVPSXM, -11, 0))/PRCCM[-12]) -1]) *100	Issue	Percentage

This concept is the Price - Monthly - Close *plus* the *sum of* 12 month's of Dividends per Share by Ex-Date. This result is *divided by* Price - Monthly - Close

Issue Market to Book Ratio

Issue Market to Book Ratio

Mnemonic	Concept Calculation	Category
MKBKI	(PRCCM/@VALUE(QUOTEBLK,1)) /(@VALUE((@SCALE(CEQ)/CSHO) [-1],(@SCALE(CEQ)/CSHO)[-2]) [@YR(0M)])	Issue

This concept is the Price - Monthly - Close *divided by* the result of Common/Ordinary Equity *divided by* Common Shares Outstanding (converted to the corresponding month). If the most recent Common Shares Outstanding is not available, the prior year's value is used.

Issue Market Value

Issue Market Value

Mnemonic	Concept Calculation	Category
MKVALI	(PRCCM/@VALUE(QUOTEBLK,1) *@VALUE(CSHO[-1],CSHO[-2]) [@YR(0M)]	Issue

This concept is the Price - Monthly - Close *multiplied* by Common Shares Outstanding. If the most recent Common Shares Outstanding (converted to the corresponding month) is not available, the prior year's value is used.

Issue Price to Earnings Ratio

Issue Price to Earnings Ratio

Mnemonic	Concept Calculation	Category
PEI	(PRCCM/@VALUE (QUOTEBLK,1))/(@VALUE(EPSPX [-1], EPSPX[-2])[@YR(0M)])	Issue

This concept is Price - Monthly - Close divided by Earnings per Share (Primary) - Excluding Extraordinary Items (converted to the corresponding month). If the most recent earnings per share is not available, the prior year's value is used.

Issue Status Alert

Issue Status Alert - Note

Mnemonic	Category
ISALRT	Issue

This two-character code identifies conditions affecting an issue of which a user should be aware before using data in analysis. For example, suspended trading may result in less than a full month's prices being used to identify the high, low, and close price of the issue.

Code	Issue Status
TT	Trading has been suspended

Issued Capital

Issued Capital

Mnemonic	Category
ICAPI	Issue

This item represents the par, carrying, or stated value of the individual issue.

This item includes:

1. Common/ordinary stock subscriptions at their carrying value
2. Escrow shares treated as treasury shares (when excluded from the earnings per share calculation)

This item excludes:

1. lssuable shar
2. Special shares

The Currency Code - Financial Data identifies the currency used for this item.

This item is available in the month corresponding to the company's fiscal yearend.

SPC applies the Scaling Factor - Financial Data to this item.

'J' Data Definitions

Japan Non-Consolidated

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

Loans Made (Japan Non-Consolidated)

Mnemonic	Item number	Category
LNMJ	Not Available	Industrial

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

This item represents the outflow of funds for the concession of short- and long-term loans by the company to third parties, reported in the Cash Outflow section.

This item is a component of Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ).

This item is no longer collected as of March 2002.

Long-Term Debt - Payment (Japan Non-Consolidated)

Mnemonic	Item number	Category
LTDPJ	Not Available	Industrial

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

This item represents a decrease in funds available due to the repayment of current maturities of long-term debt, reported in the Financing Activities section.

This item is a component of Total Payments (Japan Non-Consolidated) (TPAYJ).

This item is no longer collected as of March 2002.

Marketable Securities At End of Year (Japan Non-Consolidated)

Mnemonic	Item number	Category
MKTSEJ	Not Applicable	Industrial

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

This item represents the year-end balance of cash equivalents in the form of marketable securities.

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

This item is no longer collected as of March 2002.

Net Income (Loss) (Japan Non-Consolidated)

Mnemonic	Item number	Category
NINCJ	Not Applicable	Industrial

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

This item represents the total ordinary inflows of funds during the period, including operating and non-operating, but not unusual or exceptional income or gains, reported in the Cash Inflow section.

This item is a component of Operating Activities - Cash Inflow (Japan Non-Consolidated) (OPACTIJ).

This item is the sum of:

1. Operating Income (Japan Non-Consolidated) (OPINCJ)
2. Income - Other (Japan Non-Consolidated) (INCOJ)

This item is no longer collected as of March 2002.

Operating Activities - Cash Inflow (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPACTIJ	Not Applicable	Industrial

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

This item represents the total inflow of funds from ordinary operating and non-operating activities and unusual or exceptional gains or proceeds, reported in the Cash Inflow section.

This item is a component of Operating Activities - Net Cash Flow (Japan Non-Consolidated) (OPACTNJ).

This item is the sum of:

1. Net Income (Loss) (Japan Non-Consolidated) (NINCJ)
2. Proceeds from Sale of Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ)

This item is no longer collected as of March 2002.

Operating Activities - Cash Outflow (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPACTOJ	Not Applicable	Industrial

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

This item represents the total outflow of funds from ordinary operating and non-operating activities and unusual or exceptional outlays or losses, reported in the Cash Outflow section.

This item is a component of Operating Activities - Net Cash Flow (Japan Non-Consolidated) (OPACTNJ).

This item is the sum of:

1. Total Operating and Other Expenses (Japan Non-Consolidated) (TOPXJ)
2. Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ)
3. End-of-Year Expenses (Japan Non-Consolidated) (XENDYRJ)

This item is no longer collected as of March 2002.

Operating Activities - Net Cash Flow (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPACTNJ	Not Applicable	Industrial

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

This item represents total funds remaining after the deduction of total cash outflow from total cash inflow during the period.

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (Japan Non-Consolidated) (CHECHJ).

This item is the sum of:

1. Operating Activities - Cash Inflow (Japan Non-Consolidated) (OPACTIJ)
2. Operating Activities - Cash Outflow (Japan Non-Consolidated) (OPACTOJ)

This item is no longer collected as of March 2002.

Operating Expenses - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPXOJ	Not Applicable	Industrial

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

This item is no longer collected as of March 2002. ***O***

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Operating Income (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPINCJ	Not Applicable	Industrial

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

This item represents the company's total income from operations during the period, consisting of gross sales and other operating income, reported in the Cash Inflow section.

This item is a component of Net Income (Loss) (Japan Non-Consolidated) (NINCJ).

This item is no longer collected as of March 2002.

Operating Proceeds - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
OPPOTHJ	Not Applicable	Industrial

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

This item represents any unusual or exceptional gains other than gains from the sale or disposal of tangible fixed assets and/or investments or the collection of loans reported in the Cash Inflow section.

This item is a component of Proceeds from Sale of Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ).

This item is no longer collected as of March 2002.

Payments - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
PAYOTJ	Not Applicable	Industrial

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

This item represents a decrease in funds available due to the reduction of liabilities other than short- and long-term debt and bonds issued, reported in the Financing Activities section.

This item is a component of Total Payments (Japan Non-Consolidated) (TPAYJ).

This item is no longer collected as of March 2002.

Personnel Expenses (Japan Non-Consolidated)

Mnemonic	Item number	Category
PRSLXJ	Not Applicable	Industrial

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

This item represents the outflow of funds associated with personnel expenses during the period, reported in the Cash Outflow section.

This item is a component of Operating Expenses (Japan Non-Consolidated) (OPXJ).

This item is no longer collected as of March 2002.

This item is the sum of:

1. Proceeds From Sale of Tangible Fixed Assets (Japan Non-Consolidated) (PTFATJ)
2. Proceeds from Sale of Investments (Japan Non-Consolidated) (PINVJ)
3. Collection on Loans (Japan Non-Consolidated) (COLLECTJ)
4. Operating Proceeds - Other (Japan Non-Consolidated) (OPPOTHJ)

This item is no longer collected as of March 2002.

Proceeds From Sale of Investments (Japan Non-Consolidated)

Mnemonic	Item number	Category
PINVJ	Not Applicable	Industrial

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

This item represents gains resulting from the sale or disposal of marketable and long-term investment securities during the period, reported in the Cash Inflow section.

This item is a component of Proceeds from Sale of Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ).

This item is no longer collected as of March 2002.

Proceeds From Sale of Tangible Fixed Assets (Japan Non-Consolidated)

Mnemonic	Item number	Category
PTFATJ	Not Applicable	Industrial

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

This item represents gains resulting from the sale or disposal of tangible fixed assets during the period, reported in the Cash Inflow section.

This item is a component of Proceeds from Sale of Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ).

This item is no longer collected as of March 2002.

Proceeds From Short-Term Loans (Japan Non-Consolidated)

Mnemonic	Item number	Category
PSTLNJ	Not Applicable	Industrial

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

This item represents an increase in funds available, generated from new short-term borrowings, reported in the Financing Activities section.

This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ).

This item is no longer collected as of March 2002.

Purchase of Tangible Fixed Assets/Invest (Japan Non-Consolidated)

Mnemonic	**Item number**	**Category**
PTANJ	Not Applicable	Industrial

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

This item represents the total outflow of funds for the purchase of tangible fixed assets and investments, the concession of loans, and other unusual or exceptional outlays or losses, reported in the Cash Outflow section.

This item is a component of Operating Activities - Cash Outflow (Japan Non-Consolidated) (OPACTOJ).

This item is the sum of:

1. Tangible Fixed Assets - Purchase (Japan Non-Consolidated) (TANGJ)
2. Investments - Purchase (Japan Non-Consolidated) (INVPJ)
3. Loans Made (Japan Non-Consolidated) (LNMJ) 4

This item is no longer collected as of March 2002.

Purchases/Investments - Other (Japan Non-Consolidated)

Mnemonic	**Item number**	**Category**
PINVOJ	Not Applicable	Industrial

This item is no longer collected as of March 2002.

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

This item represents any unusual or exceptional outlays or losses other than from the purchase of tangible fixed assets and/or investments or the concession of loans, reported in the Cash Outflow section.

This item is a component of Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ).

This item is no longer collected as of March 2002.

Raw Materials/Inventories - Purchase (Japan Non-Consolidated)

Mnemonic	**Item number**	**Category**
RAWMATJ	Not Applicable	Industrial

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

T h
for resale, reported in the Cash Outflow section.

This item is a component of Operating Expenses (Japan Non-Consolidated) (OPXJ).

This item is no longer collected as of March 2002.

Redemption of Bonds (Japan Non-Consolidated)

Mnemonic	Item number	Category
REDBJ	Not Applicable	Industrial

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

This item represents a decrease in funds available due to the redemption of bonds issued by the company, reported in the Financing Activities section.

This item is a component of Total Payments (Japan Non-Consolidated) (TPAYJ).

This item is no longer collected as of March 2002.

Share Capital Increase (Japan Non-Consolidated)

Mnemonic	Item Number	Category
SHRCJ	Not Applicable	Industrial

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

This item represents an increase in funds available, generated from the issuance of share capital, reported in the Financing Activities section.

This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ).

This item is no longer collected as of March 2002.

Short-Term Debt - Payment (Japan Non-Consolidated)

Mnemonic	Item Number	Category
STDPJ	Not Applicable	Industrial

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

This item represents a decrease in funds available due to the repayment of short-term debt, reported in the Financing Activities section.

This item is a component of Total Payments (Japan Non-Consolidated) (TPAYJ).

This item is no longer collected as of March 2002.

Tangible Fixed Assets - Purchase (Japan Non-Consolidated)

Mnemonic	Item Number	Category
TANGJ	Not Applicable	Industrial
TANGJF	Not Applicable	Footnote

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

This item represents funds used for additions to the company's tangible fixed assets, reported in the Cash Outflow section.

This item is a component of Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ).

Footnote Code

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

This item is no longer collected as of March 2002.

Total Operating and Other Expenses (Japan Non-Consolidated)

Mnemonic	Item Number	Category
TOPXJ	Not Applicable	Industrial

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

This item represents the total ordinary outflow of funds during the period from operating and non-operating but not unusual or exceptional expenses or losses, reported in the Cash Outflow section.

This item is a component of Operating Activities - Cash Outflow (Japan Non-Consolidated) (OPACTOJ).

This item is the sum of:

1. Operating Expenses (Japan Non-Consolidated) (OPXJ)
2. Expenses - Other (Japan Non-Consolidated) (XOTHJ)

This item is no longer collected as of March 2002.

Treasury Stock at End of Year (Japan Non-Consolidated)

Mnemonic	Item Number	Category
TSTKJ	Not Opplle	Industrial

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

This item represents the year-end balance of cash equivalents in the form of treasury stock.

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

This item is no longer collected as of March 2002.

Unrealized Loss (Japan Non-Consolidated)

Mnemonic	Item Number	Category
UNRLJ	Not Applle	Industrial

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

This item represents adjustments in the form of write-ups or write-downs of inventories, tangible fixed assets, and investments.

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

This item is no longer collected as of March 2002.

Year-End Expenses - Other (Japan Non-Consolidated)

Mnemonic	Item number	Category
XENDOJ	Not Applicable	Industrial

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

This item represents all year-end expenses or adjustments to income other than dividends and income taxes, reported in the Cash Outflow section.

This item is a component of End-of-Year Expenses (Japan Non-Consolidated) (XENDYRJ).

This item is no longer collected as of March 2002.

Total Payments (Japan Non-Consolidated)

Mnemonic	Item Number	Category
TPAYJ	Not Applicable	Industrial

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

This item represents the total decrease in funds available due to the payment of short- and long-term debt, bonds issued, and other liabilities, reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (Japan Non-Consolidated) (FACTJ).

This item is the sum of:

1. Short-Term Debt - Payment (Japan Non-Consolidated) (STDPJ)
2. Long-Term Debt - Payment (Japan Non-Consolidated) (LTDPJ)
3. Redemption of Bonds (Japan Non-Consolidated) (REDBJ)
4. Payments - Other (Japan Non-Consolidated) (PAYOTJ)

This item is no longer collected as of March 2002.

Total Proceeds (Japan Non-Consolidated)

Mnemonic	Item Number	Category
TPROJ	Not Applicable	Industrial

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

This item represents the total increase in funds available generated from borrowings, the issuance of bonds and share capital, and other means, reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (Japan Non-Consolidated) (FACTJ).

This item is the sum of:

1. Proceeds From Short-Term Loans (Japan Non-Consolidated) (PSTLNJ)
2. Proceeds From Notes Payable (Japan Non-Consolidated) (PNTPJ)
3. Proceeds from Long-Term Loans (Japan Non-Consolidated) (PLTLNJ)
4. Proceeds From Bonds Payable (Japan Non-Consolidated) (PBDPJ)
5. Share Capital Increase (Japan Non-Consolidated) (SHRCJ)
6. Financing Proceeds - Other (Japan Non-Consolidated) (FPOTHJ)

This item is no longer collected as of March 2002.

‘K’ Data Definitions

Keyboard Shortcuts

Keyboard Shortcuts

Keyboard shortcuts give you an alternative to using your mouse to access Research Insight operations from the Toolbar and the Menu Bar. Quick Keys and their Menu Bar equivalents are shown below.

Keyboard Shortcuts	Menu Bar

‘L’ Data Definitions

Labor & Related Expense

Labor and Related Expense

Mnemonic	Item Number	Category
XLR	G417	Industrial Financial Services
XLRF	GF44	footnote

Industrial definition

This item represents direct payments to, and indirect payments on behalf of, all employees. A figure in this item indicates staff expense is not reported separately by the company for use in a balancing model but is reported in a note to the financial statements. Companies using Income Statement Model Numbers 01, 03, and 04 usually report this item in a note to the statements but the effects are included in Operating Expense (XOPR).

This is a supplementary Income Statement item.

Canada, United States This item includes:

1. Incentive compensation
2. Other benefit plans
3. Payroll taxes
4. Pension costs
5. Profit sharing (when included in staff expense by the company)
6. Salaries and wages

All other countries This item includes profit sharing when included in staff expense by the company. Otherwise, it is included in Nonoperating Income (Expense) - Other (NOPIO).

Financial Services definition

This item represents direct payments to, and indirect payments on behalf of, all employees. Staff Expense - Total (XSTF) may not represent total staff expense when the company has multiple business segments.

This item is the *sum* of:

1. Staff Expense - Other (XSTFO)
2. Staff Expense - Wages and Salaries (XSTFWS)

This item includes:

1. Incentive compensation
2. Other benefit plans
3. Payroll taxes
4. Pension costs
5. Profit sharing (when included in staff expense by the company)
6. Salaries and wages

This is a supplementary Income Statement item.

Footnote Code

Code	Description
XB	udes employee benefits (only salaries and wages reported)

LDC Loans Outstanding

LDC Loans Outstanding - Medium and Long-Term

Mnemonic	Item number	Category
LLOML	G212	Financial Services

This item is available for banks only.

This item represents medium and long-term loans made to less developed countries that have undergone or are negotiating debt restructurings.

This item is a component of LDC Loans Outstanding - Total (LLOT).

This item includes:

1. Credit outstanding to less developed countries
2. Loans to refinancing countries
3. Medium and long-term loans, claims, and advances
4. Medium and long-term public and private obligations
5. Outstandings to refinancing countries

LDC Loans Outstanding - Other

Mnemonic	Item number	Category
LLOO	G213	Financial Services

This item is available for banks only.

This item represents all credit extended to less developed countries not classified as medium or long-term loans.

This item is a component of LDC Loans Outstanding - Total (LLOT).

This item includes:

1. Cash collateralized/insured credits
2. Equity investments obtained in debt-for-equity swaps
3. Money market assets
4. Short-term loans, claims, and advances
5. Short-term public and private sector trade and money market facilities
6. Trade-related credits

LDC Loans Outstanding - Total

Mnemonic	Item number	Category
LLOT	G214	Financial Services

This item is available for banks only.

This item represents all credit extended and loans made to less developed countries that have undergone or are negotiating debt restructurings.

This item is the *sum* of:

1. LDC Loans Outstanding - Medium and Long-Term (LLOML)
2. LDCj-ans Outstanding - Other (LLOO)

This item includes:

1. Less developed country direct exposure
2. Total credit exposure to less developed or refinancing countries

LDC Loss Reserve to LDC Loans

LDC Loss Reserve to LDC Loans

Mnemonic	Concept Calculation	Category
LNLLDC	(CLRLL/LLOT) * 100	Financial Services

This item is available for banks only.

This concept is Creditj-ss Reserve all-cated for LDCj-ans *divided by* LDC Loans Outstanding - Total *multiplied by* 100.

Leasing Income

Leasing Income

Mnemonic	Item number	Category
LI	G393	Financial Services

This item represents revenue received from leasing assets held by the company.

This item includes:

1. Income from leasing business
2. Income from leasing transactions or contracts

This item excludes income from lease receivables and lease financing.

Least Square Growth Rate

Least Squares Growth Rate Calculation

$$B = \frac{\Sigma(T * LOG(X)) - \dfrac{(\Sigma T * \Sigma LOG(X))}{N}}{\Sigma T^2 - \dfrac{(\Sigma T)^2}{N}}$$

$$\text{GROWTH RATE} = \left(\left(\text{ANTILOG}\ \frac{B*P}{A} - 1\right) * 100\right)$$

X = 1st variable

N = number of observations

Σ = Sum

P = periodicity (12 for monthly, 4 for quarterly, and 1 for annual)

B = Beta (slope)

T = time counter

Note: The antilog of a number, using base 10 logs, is 10 ^number

Least Squares Growth Rate of Cash Flow - 3 Years & 5 Years

Mnemonic	**Concept Calculation**	**Category**
GCFL3	@PLSG (CFL, -3, 0)	Industrial Financial Services
GCFL5	@PLSG (CFL, -5, 0)	Industrial Financial Services

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three- or five-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60 percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Least Squares Growth Rate of Issue Dividends per Share - 3 Years & 5 Years

Mnemonic	Concept Calculation	Category
GDIV3	@PLSG (@PSUM (DVPSXM, -11, 0) [@MNT (0Y)], -3,0)	Issue
GDIV5	@PLSG (@PSUM (DVPSXM, -11, 0) [@MNT (0Y)], -5,0)	Issue

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three- or five-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60 percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Least Squares Growth Rate of Issue Earnings per Share - 3 Years & 5 Years

Mnemonic	Concept Calculation	Category
GEPS3	@PLSG (EPSPX, -3, 0)	Issue
GEPS5	@PLSG (EPSPX, -5, 0)	Issue

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a 3 or 5-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60 percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Least Squares Growth Rate of Net Income - 3 Years & 5 Years

Mnemonic	Concept Calculation	Category
GNI3	@PLSG (IB, -3, 0)	Industrial Financial Services
GNI5	@PLSG (IB, -5, 0)	Industrial Financial Services

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a 3 or 5-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60 percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Least Squares Growth Rate of Revenue - 3 Years & 5 Years

Mnemonic	Concept Calculation	Category
GREVT3	@PLSG (REVT, -3, 0)	Industrial Financial Services
GREVT5	@PLSG (REVT, -5, 0)	Industrial Financial Services

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three- or five-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least percent of the observations must be available and positive
2. The most recent observation must be positive. I f any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Legal Reserves

Legal Reserves

Mnemonic	Item number	Category
LRV	G269	Industrial Financial Services

Industrial definition

This item represents mandatory reserves required by national accounting regulations or internal company statutes.

This is a supplementary Balance Sheet item.

This item includes share premium reserves (when no breakout is available).

This item usually contains a zero for the following countries:

Australia	**Malaysia**	**United Kingdom**
Canada	**New Zealand**	**United States**
Hong Kong	**Singapore**	
Ireland	**South Africa**	

Japan This item includes the legal earned reserve set forth in Article 288 of the Commercial Code in Japan.

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents mandatory reserves required by national accounting regulations or internal company statutes.

This item includes share premium reserve (when no breakout is available).

This item usually contains a zero for the following countries:

Australia	**Canada**	**Denmark**
Finland	**Hong Kong**	**Ireland**
Malaysia	**New Zealand**	**Norway**
Singapore	**South Africa**	**Sweden**
United Kingdom	**United States**	

Level of Consolidation

Level of Consolidation

Mnemonic	Item number	Category
CONSOL	G720	Industrial

This identifies whether a company's financial statements represent consolidated or nonconsolidated information. It consists of a 1-character alpha code.

The following lists applicable codes and levels of consolidation:

Code	Level of Consolidation
D	Only domestic subsidiaries are consolidated
F	Fully consolidated (parent company and subsidiaries)
H	Nonconsolidated holding company
N	Nonconsolidated (parent company only)

Level of Consolidation - Interim

Mnemonic	Category
CONSOLIS	Industrial

T h i s i m t b e a m s i r s . e p
data collected from the final source is retained for his t o r i data is collected for non- p u r p o
North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s)
i n b ght Internet download. Use the Task Scheduler to e n
automatically download the data from the Internet. T e h n i t s s i
information. It consists of a 1-character alpha code. T h e f o l l

Code	Level of Consolidation
D	Only domestic subsidiaries are consolidated
H	Nonconsolidated holding company
F	u
N	Nonconsolidated (parent company only)

Level of Consolidation - Preliminary

Mnemonic	Category
CONSOLPS	Industrial

This item represents Level of Consolidation collected on a Preliminary basis. By definition, preliminary
data is scalar, while data collected from the final so u r c e
om newswires and quarterly reports. ght Internet download. Use the Task Scheduler to s d a
data from the Internet. T e h n i t s s i r d e e p n r
1-character alpha code. T h e f o l l o w i n g

Code	Level of Consolidation
D	Only domestic subsidiaries are consolidated
H	Nonconsolidated holding company
F	u
N	Nonconsolidated (parent company only)