

## The Report Library

### What is the Report Library?

With more than 130 pre-defined company and industry reports, Standard & Poor's Research Insight<sup>SM</sup> is your best resource for detailed financial information on thousands of publicly traded companies around the world. These easy-to-access reports save you time and add depth to your financial analysis by giving you instant access to insightful company financial information.

This vast collection of pre-defined reports includes the most commonly used financial statements such as balance sheets, income statements, statements of cash flow, ratio reports and many others. **And, for your convenience, all Research Insight reports are available in Excel!**

The Report Library provides both an example and an explanation of each of the pre-defined reports available in Research Insight using the COMPUSTAT® (North America) database. The Report Library features:

- More than 130 pre-defined reports and spreadsheets
- Reports for commonly-used presentations
- Analytical reports such as comparative, composite, growth and trend
- Combined industry reports that allow you to compare companies among industries
- Easy customization to meet your specific needs

## Choose a Report to Suit Your Analytical Style

To help you determine which report(s) you might want to use in your analysis, we have listed some of them below according to research objective.

### Investment Research

- Profitability
- Monthly Valuation Data – 6 Months
- Annual Trend Income Statement
- Annual Trend Balance Sheet
- Monthly Adjusted Prices
- Annual Ratio

### Merger/Acquisition Analysis

- Profitability
- Annual Ratio
- Annual Trend Income Statement
- Annual Trend Balance Sheet
- Cash Flows Statements
- Comparative Annual Income Statement
- Comparative Annual Balance Sheet

### Competitive Analysis

- Comparative Annual Balance Sheet
- Comparative Annual Income Statement
- Comparative Composite Annual Income Statement
- Comparative Composite Annual Balance Sheet
- Comparative Average Composite Annual Income Statement
- Comparative Average Composite Annual Balance Sheet
- Annual Trend Income Statement
- Annual Trend Balance Sheet

### Industry Analysis

- Composite Income Statement
- Composite Annual Balance Sheet
- Composite Average Income Statement
- Composite Average Balance Sheet

## **Locating Reports in Research Insight**

Research Insight provides an extensive collection of pre-defined reports to help you with your financial

### Common Size Statements

<u>Report Name</u>	<u>Report File Name</u>
Annual Common Size Balance Sheet	CBSC
Annual Common Size Income Statement	CISC
Quarterly Common Size Balance Sheet	CBSCQ
Quarterly Common Size Income Statement	CISCQ

### Comparative Reports

<u>Report Name</u>	<u>Report File Name</u>
Comparative Annual Balance Sheet	CBSCMPR
Comparative Composite Annual Balance Sheet for a User Defined Set	CBSCC
Comparative Annual Income Statement	CISCMPR
Comparative Composite Annual Income Statement for a User Defined Set	CISCC
Comparative Annual Ratio	CRATCMPR
Comparative Average Composite Annual Balance Sheet for a User Defined Set	CBSCCAVG
Comparative Average Composite Annual Income Stmt. for a User Defined Set	CISCCAVG
Comparative Common Size Annual Balance Sheet	CBSCMPRC
Comparative Common Size Annual Income Statement	CISCMPRC

### Credit Reports and Models

<u>Report Name</u>	<u>Report File Name</u>
S&P Long-Term Issuer Credit Rating Cash Flow Statement	FIXEDCF
S&P Long-Term Issuer Credit Rating Criteria	FIXEDIND
S&P Long-Term Issuer Credit Rating Criteria - 3 Year Averages	FIXEDAVG
S&P Long-Term Issuer Credit Rating Ratios	FIXEDRAT

### Earnings Estimate Reports

<u>Report Name</u>	<u>Report File Name</u>
FIRST CALL Consensus Estimates	FCCONEST
FIRST CALL Earnings Estimates Trends	FCTRENDS
I/B/E/S Analysts Coverage - Wallflowers or Favorites	IBCOVG
I/B/E/S Analysts Coverage - Wallflowers or Favorites - Current	IBCOVGC
I/B/E/S Standardized Unexpected Earnings	IBSRPRS
I/B/E/S Standardized Unexpected Earnings - Current	IBSRSC

**Financial Services Reports**

<u>Report Name</u>	<u>Report File Name</u>
Financial Services Annual Balance Sheet	CFSBS
Financial Services Annual Income Statement	CFSIS
Financial Services Annual Ratio Report	CFSRAT
Financial Services Balance Sheet - Quarterly	CFSBSQ
Financial Services Income Statement - Quarterly	CFSISQ
Financial Services Ratio Report - Quarterly	CFSRATQ

**Geographic Area Reports**

<u>Report Name</u>	<u>Report File Name</u>
Geographic Segments	CSEGCEO
Geographic Segments - 7 Year History for Current Areas	CGEOHIST
Geographic Segments - 7 Year History for Historical Areas	CGEO7YEAR

**Income Statements**

<u>Report Name</u>	<u>Report File Name</u>
Annual Income Statement - 11 Years	CIS11
Annual Income Statement - 5 Years	CIS5
Annual Income Statement - 5 Years with Footnotes	CISF
Annual Income Statement - 5 Years with Footnotes and Descriptions	CISFD
Quarterly Income Statement	CISQ
Quarterly Income Statement with Footnotes	CISQF
Quarterly Income Statement with Footnotes and Descriptions	CISQFD
Twelve Months Moving Income Statement	CIS12MM
Year-to-Year Percent Change Income Statement	CISG

**Insider Trading Reports**

<u>Report Name</u>	<u>Report File Name</u>
Insider Trading Details - Latest	ITDTLL
Insider Trading Details - Monthly	ITDTLM
Insider Transactions by Sector	ITSEC6M

### **Institutional Holdings Reports**

<u>Report Name</u>	<u>Report File Name</u>
Institutional Summary	IODTLL
Top Institutional Buys & Sells	IODTLM
Top Institutional Buys & Sells - Latest	IOSUM

### **Line of Business Reports**

<u>Report Name</u>	<u>Report File Name</u>
Line of Business - 7 Year History for Current Segments	CSEGHIST
Line of Business - 7 Year History for Historical Segments	CSEG7YEAR
Line of Business Comparison Report - Industry	CMKTSHR
Line of Business Comparison Report - Multiple Company	CSEGCMPR
Line of Business Description	CSEG
Line of Business Principal Products and Customers	CSEGPROD
SIC Code Classification of Company Activity	CSICALL

### **Market Reports**

<u>Report Name</u>	<u>Report File Name</u>
Daily Adjusted Prices - 130 Days	CPRICED
Economic Indicators - U.S.	ECONOMIC
Economic Indicators - Canadian	ECONCAN
Monthly Adjusted Prices - 48 Months	CPRICE
Weekly Adjusted Prices - 130 Weeks	CPRICEW

### **Miscellaneous Reports**

<u>Report Name</u>	<u>Report File Name</u>
Alcar Reports for Windows 2.0 Combined Data Statements - 10 Years	AFWCD10
Alcar Reports for Windows 2.0 Combined Data Statements - 5 Years	AFWCD5
Company Description	CDESC
Company Highlights	CFINLHI
Pension Plan	CPENSION

**Ratio Report & Models**Report Name

Annual Ratio Report- 5 Years  
 EBIT Multiple Peer Analysis  
 EBIT Multiple Peer Analysis (GICS)  
 Forecasted Values  
 Profitability  
 Quarterly Ratio

Report File Name

CRAT5  
 EBITPEER  
 EBITPERG  
 FORECAST  
 CMKTSUM  
 CRATQ

**Restated Reports**Report Name

Annual Income Statement - 5 Years - Restated  
 Annual Income Statement - 10 Years - Restated  
 Supplemental Summary - 10 Years - Restated

Report File Name

CIS5RST  
 CIS10RST  
 CSUMRST

**Sector & Industry Reports**Report Name

Annual Balance Sheet for a User-Defined Set  
 Annual Income Statement for a User-Defined Set  
 Average Annual Balance Sheet for a User-Defined Set  
 Average Annual Income Statement for a User-Defined Set  
 Average Annual Ratio for a User-Defined Set  
 Financial Summary (Excluding Industry Comparisons) - 5 Years  
 Financial Summary (Including Industry Comparisons) - 5 Years  
 Financial Summary (Including (GICS) Industry Comparisons) - 5 Years

Report File Name

CBSCMPOS  
 CISCMPOS  
 CBSCMAVG  
 CISCMAVG  
 CRATAVG  
 CSUMXIND  
 CSUMIIND  
 CSUMIING

### Transfer Pricing Reports

<u>Report Name</u>	<u>Report File Name</u>
Advertising Expense as % of Sales Analysis	CADV
Berry Ratio Analysis	CBERRY
Gross Profit Margin Analysis	CGPM
Markup Analysis	CMARKUP
Operating Profit Margin Analysis	COPM
Ratio Analysis	CTPRATIO

### Trend Reports

<u>Report Name</u>	<u>Report File Name</u>
Annual Trend Balance Sheet	CBST
Annual Trend Income Statement	CIST
Key Item Trend Report - 5 Years	CTREND
Key Item Trend Report - 5 Years (GICS)	CTRENDG
Quarterly Trend Balance Sheet	CBSTQ
Quarterly Trend Income Statement	CISTQ

### Valuation Reports

<u>Report Name</u>	<u>Report File Name</u>
Canadian Monthly Valuation Data - 6 Months	CMKT6MNC
Daily Valuation Data - 7 Days	CMKT7DAY
Monthly Valuation Data - 6 Months	CMKT6MNT
Price Change	CPRCCHG
Return Contribution Report by Sector - 1 Year	RETURN
Return Contribution Report by Sector (GICS) - 1 Year	RETURNG
Sector (GICS) P/E Multiple Report	SECTORPG
Sector P/E Multiple Report	SECTORPE
Target Prices	CTARGET



## Categories of Reports in Research Insight

To help you choose the best report for your needs, we have provided a brief description of the different types of reports available in Research Insight:

### Company Reports

The company reports present historical data for one company. Income Statements and Balance Sheet reports are examples of this type.

### Comparative Reports

The comparative reports allow you to compare data for up to six different companies, side-by-side.

### Composite Reports for a User Defined set

The composite reports present five years of aggregated data for a set you define. Your set can contain any number of companies.

### Composite Average Reports (User Defined)

The composite average reports present five years of average aggregate data for a set you define. Your set can contain any number of companies.

### Comparative Composite Reports for a User Defined set

The comparative reports allow you to compare one year of aggregate data for a set you define to four individual companies. Your set can contain any number of companies. Data for each company is presented as a percentage of the composite.

### Comparative Average Reports (User Defined)

The comparative average reports allow you to compare average aggregate data for a set you define to four individual companies. Your set can contain any number of companies. The company data is presented as a percentage of the average data.

### Trend (Growth) Reports

The trend reports present the data for a base period with the four following years shown as a percentage of the base period.


### Common Size Reports

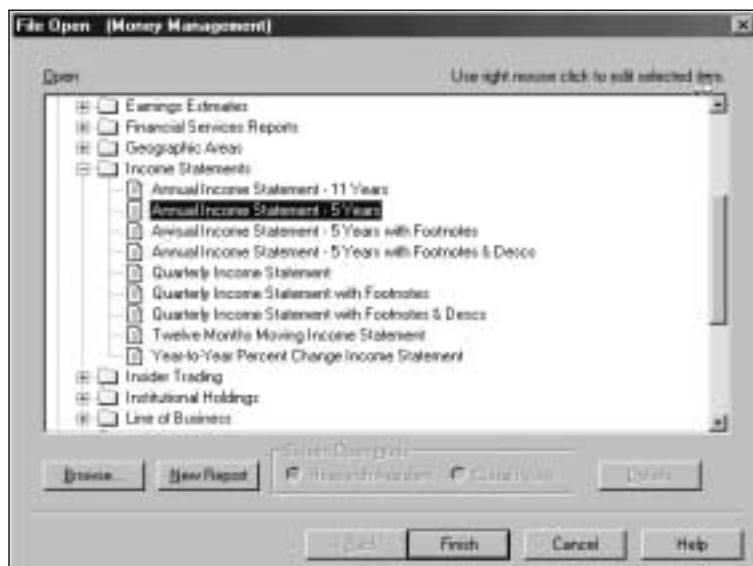
The common size income statement presents all items on the income statement as a percentage of total sales. The common size balance sheet presents all items as a percentage of total assets.

## How to Run a Report in Research Insight

In this section, we'll show you how easy it is to select and run any of the Research Insight pre-defined reports. In this example we'll run a 5-Year Income Statement for Hewlett-Packard.

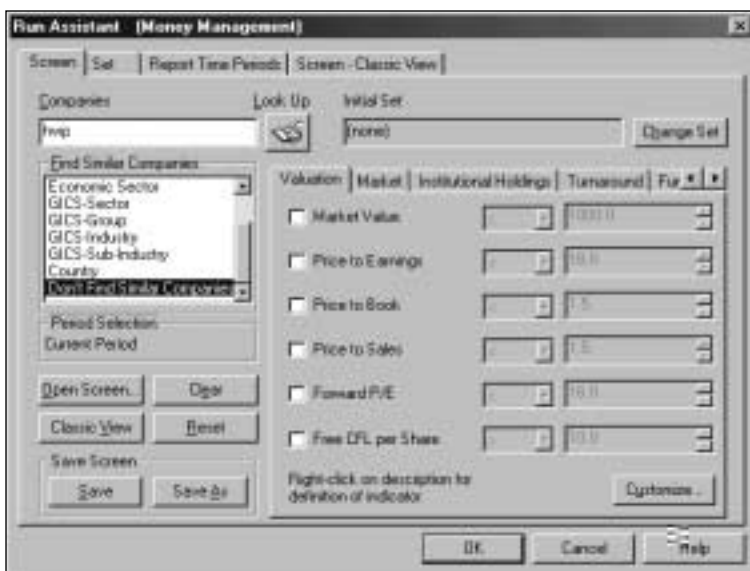
Begin from the Research Insight desktop:


1. Click the  (**Open Report**) button.  
You will see the File Open dialog box and a list of reports in the Compustat Reports folder.




2. From the **Income Statements** folder, select **Annual Income Statement-5 Years**, and then click **Finish**.

You will see the Run Assistant window.



3. Enter the ticker symbol for Hewlett-Packard (**hwp**) in the **Companies** field and click **OK**. Research Insight will display a 5-year Annual Income Statement for Hewlett-Packard.
4. If you want to add, delete, or change companies from your initial set or modify your criteria, click the  (**Run**) button to re-open the Run Assistant window.

**Hint:** If you are not sure of a ticker symbol, click the  (**Look Up**) button to search the companies in the COMPUSTAT (North America) database. When you are running a report for multiple companies, you will need to separate tickers with commas. If you are running a report for a set of companies, make sure to include a "\$" before the set name. For more information on running reports with sets, refer to the *Standard & Poor's Research Insight Getting Started* manual or online help.

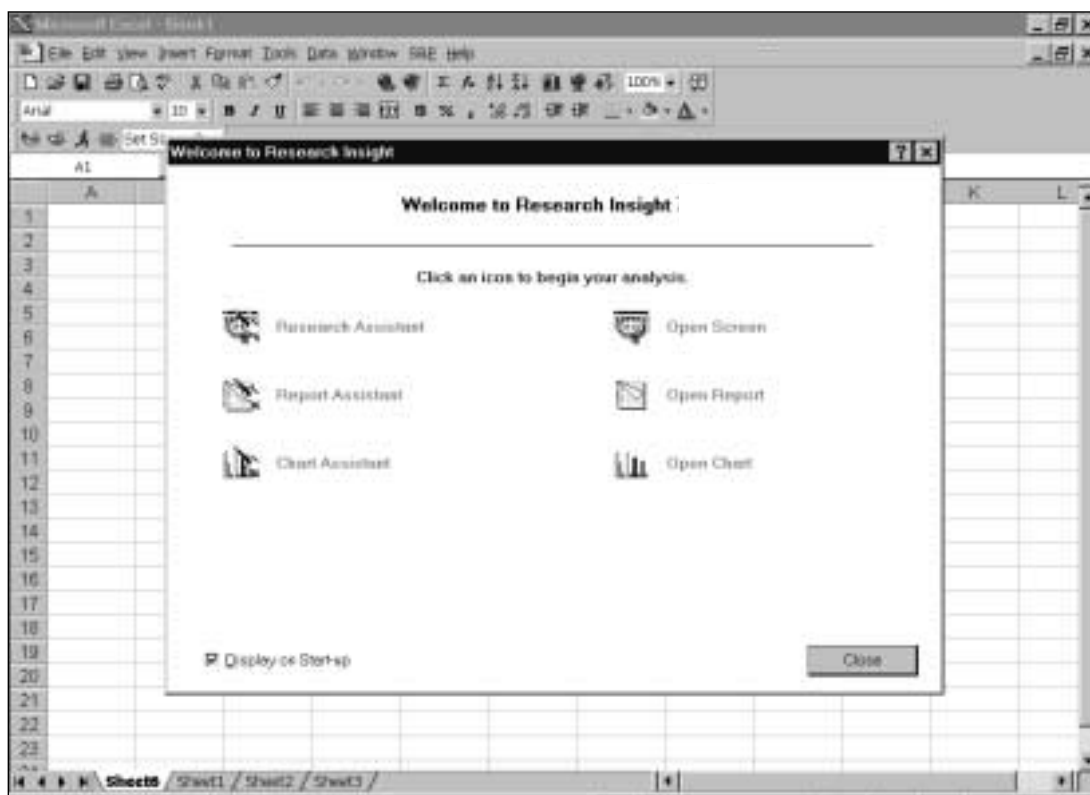
## Opening a Research Insight Report Using Excel

One of the most convenient features of Research Insight is the ability to run *all* reports and charts as Excel spreadsheets. Using a communication link known as Active-X Technology, Excel requests data from the Research Insight database. Whether you're using Research Insight or Excel, the same information is available for your financial analysis without having to convert or import files. The example in this section was done using Microsoft Excel 8.0.

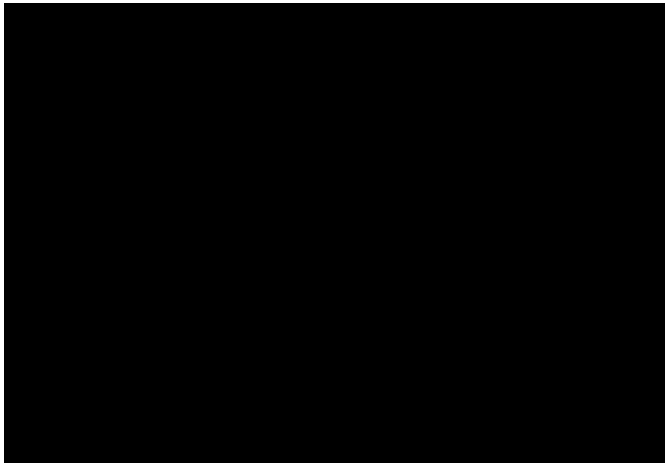
In this example, we'll show you how to open a 5-Year Annual Balance Sheet for United, American and Delta Airlines.

Begin with Excel open:

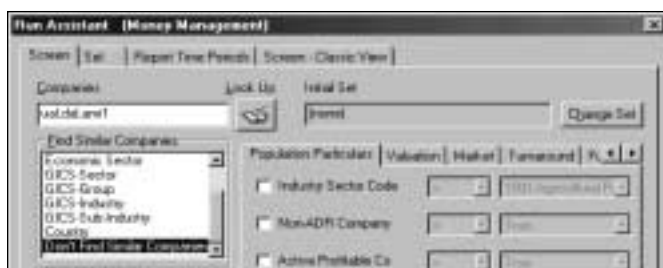
1. From the **S&P** menu, select **Welcome to Research Insight**.  
You will see the Welcome to Research Insight window appear on top of Excel.




2. Select **Open Report**.  
You will see the File Open window and a list of reports in the Compustat Reports folder.



3. From the **Balance Sheets** folder, select **Annual Balance Sheet - 5 Years** and click **Finish**.  
You will see the Run Assistant Window.




4. Enter your target companies' ticker symbols in the **Companies** field, separating each ticker symbol with a comma (**ual,dal,amr1**).

**Hint:** If you are not sure of a ticker symbol, click the  (**Look Up**) button to search the companies in the COMPUSTAT database.

- Click **OK**.  
You will see a 5-Year Annual Balance Sheet for American Airlines in Excel

	Dec97	Dec98	Dec99	Dec00	Dec01
<b>ASSETS</b>					
Cash & Equivalents	1,809,000	1,349,000	866,000	737,000	549,000
Net Receivables	1,037,000	1,087,000	1,013,000	1,370,000	954,000
Inventories	555,000	559,000	516,000	590,000	606,000
Prepaid Expenses	0,000	0,000	0,000	0,000	0,000
Other Current Assets	561,000	549,000	438,000	385,000	399,000
<b>Total Current Assets</b>	<b>3,962,000</b>	<b>3,544,000</b>	<b>2,853,000</b>	<b>3,102,000</b>	<b>2,508,000</b>
Gross Fixed, Property & Equipment	18,114,000	17,501,000	18,363,000	18,652,000	18,239,000
Accumulated Depreciation	6,633,000	5,900,000	6,215,000	6,007,000	5,406,000
<b>Net Fixed, Property &amp; Equipment</b>	<b>11,481,000</b>	<b>11,601,000</b>	<b>12,150,000</b>	<b>12,645,000</b>	<b>12,829,000</b>
Investments in Equity	0,000	0,000	0,000	0,000	0,000
Other Investments	0,000	0,000	0,000	0,000	0,000
Intangibles	1,234,000	1,290,000	1,326,000	1,369,000	1,417,000
Deferred Charges	382,000	446,000	268,000	99,000	398,000
Other Assets	694,000	691,000	832,000	601,000	577,000

**Hint:** To view the report for the other companies, select the company from the drop down list above the report. Click the  **(Run)** button to open the Run Assistant window where you can make you can add, change, or delete companies from your initial set or modify the criteria used to create the spreadsheet.

## Footnoted Reports with Descriptions

The single company income statement and balance sheet reports are available in three forms—one with footnotes, one with footnotes and footnote descriptions, and one without footnotes and footnote descriptions. Footnote codes provide information which may explain differences or unusual situations, such as if a merger or acquisition occurred, what type of accounting standard was used, or if an item excludes or includes some expense or revenue. For example, the QA footnote on Interest Expense tells you that interest expense is net of interest income, interest capitalized or both.

## Data Codes

Research Insight contains more than 1000 data items that companies can report. However, not every company presents data for every item. Sometimes a company will combine two or more items into one item, or it will not disclose information on certain items. When this happens, you will see a data code instead of data in the report. For example, if a company has interest income, but includes it in interest expense, the Interest Income item will contain a combined figure code (@CF). The following data codes you will see in Research Insight reports are:

<b>Code</b>	<b>Description</b>
-------------	--------------------

@AF	Annual Figure (only annual data is available for quarterly items)
@CF	Combined Figure (the figure is combined in another item)
@IS	Insignificant Figure (the number is immaterial)
@NA	Not Available (company does not disclose information about the item)
@NC	Not Calculable (division rules for the calculation were not met)
@NM	Not Meaningful (item is not meaningful for a company)
@SF	Semi-annual Figure (only semi-annual data is available for quarterly items)

## Notes