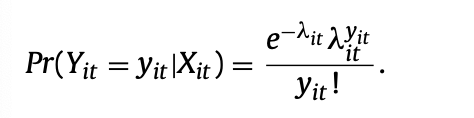
**Topics: Determinants of Innovation in US firms**

Results

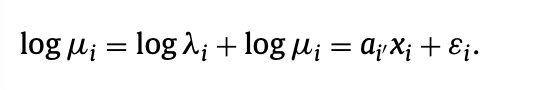
**Analyze Data and Discuss the analysis (3800 Words)**

Use STATA



Poisson Model

(Blundell et al., 1995)



Negative Binomial Model

(Almeida et al., 1995)

3800 words

The analysis is Based on the following Hypothesis and Use of Poisson Distribution

H1: Insider ownership has positive influence on innovation

H2: Insider ownership has stronger influence on smaller firms

Identify independent variables (Insider ownership variables)

Identify dependent variables (innovation variables)

Identify control variables

Classify the firms into industries and determine descriptive statistics and Correlation coefficients.

From the sample attached, we replace OSLO model with Poisson model.

(**Insider ownership**= Directors Shares + Shares owned by shareholders)/total Shares \*100% (cshr/csho\*100%)

**Innovation metrics=** Return on any investment, ROI including (rental, real estate, dividends from investments, and more); Risk-adjusted net-value, partnerships & new networks (absorptions, mergers and more); new business developments; shareholder value premiums; New ideas; value chain premiums; workplace premiums; production of intellectual property (patents and incites). If you get any of these please use them

Obtain descriptive statistics for all the control variables.

Correlation coefficients is obtained between insider-ownership and innovation metrics.

|  |  |  |
| --- | --- | --- |
| **Independent variables** | Definition | Literature Support |
| Insider ownership | List all insider ownership variables?? |  |
| Innovation performance | Name Innovation variables |  |
| Business groups | 1 for an affiliated firm of business groups and 0 for others | Mahmood & Mitchell, 2004 |

|  |  |  |
| --- | --- | --- |
| **Control variables** | Definition | Literature Support |
|  | Measured by logarithm of total assets | Chen et al., 2008 |
| Firm profitability | Measured by return on assets (ROA) | Lee& O’Neill, 2003 |
| Sales growth | Measured by the annual growth of sales | Lee& O’Neill, 2003 |
| Firm age | Based on the founding year of the listed firm | Shefer & Frenkel, 2005 |
| Leverage | Measured as the book value of debt divided by total asset | Chang et al., 2006 |
| R&D intensity | Measured as the ration of R&D expenditure to sales | Flora & Oltra, 2004 |

Use Poisson distribution to approximate the following.

1. Descriptive Statistics.

How is each of the descriptive statistics useful in this study

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Characteristics of Innovation activities of firms by industry | | | | | |
| Industries | Mean | Median | Lowest | Highest | Sum (sum/total) |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

ii) the Correlation Coefficients.

Data: <https://www.dropbox.com/sh/u7k3dkaq05f0wny/AAD6tSDa6l0iRrwfao_YsX9ua?dl=0>

**ou will use the provided data of US firms for your analysis.**

**▪ You find this data under this link.**

**▪ The data is a merged database consisting of the Compustat database and the**

**Kogan et al. (2017, QJE) database.**

**▪ The data contains the number of patents filed three years after year t and the**

**corresponding citations of these patents (l3\_numpatents and l3\_ncites).**

**▪ The data contains several identifiers (gvkey, lpermno, tic) and a time variable**

**(financialyear).**

**▪ The data ranges from 1950 to 2005.**

**▪ I have split the data into smaller parts so that you can import it and reduce it if**

**you do not have enough RAM on your computer.**

**▪ I have provided two lines of code to import the data if you decide to use R.**

**▪ If you decide to use R you can download it here.**

**▪ If you decide to use R you should also install R-Studio.**

**Variables**

**FUNDA** set that is based on Xpressfeed Company data tables.

**GVKEYs.** See the input area to set the GVKEY list, date range

and variables.

**indfmt**='INDL' and datafmt='STD' and popsrc='D' and consol='C';

is applied to extract the most reliable, standardized data records and to remove potential duplicate records.

**INDFMT** is the Industry Format code that indicates whether a company

reports in an Industrial format (INDL).

**DATAFMT** is the Data Format code that indicates how the data is collected and presented, with Standardized (STD) being the common and useful type.

**POPSRC** indicates the Population Source of the data as Domestic (D) or International (I), and 'D' includes Canadian companies.

**CONSOL** shows the Level of Consolidation that identifies whether a

company's financial statements represent consolidated (C) or

nonconsolidated information (N), or another type. Additional CONSOL cases allow parents and subsidiaries to have the same GVKEY and can show.

**PRE\_FASB and PRE-AMEND cases**, but failing to screen by this code may produce duplicate records for a GVKEY-DATADATE.

See the Compustat Xpressfeed data manual for a more detailed explanation of

**LinkType:** A code describing the connection between the CRSP and Compustat data.

* **LU:** Link research complete. Standard connection between databases.
* **LC:** Non-researched link to issue by CUSIP.
* **LD:** Duplicate link to a security. Another GVKEY/IID is a better link to that CRSP record.

**LinkPrim:** Primary issue indicator for the link.

* **P:** Primary, identified by Compustat in monthly security data.
* **C**: Primary, assigned by CRSP to resolve ranges of overlapping or missing primary markers from Compustat in order to produce one primary security throughout the company history.

**UsedFlag:** Flag marking whether the link is used in creating the composite record.

* **1:** The link is applicable to the selected PERMNO and used to identify ranges of Compustat data from a GVKEY used to create a composite GVKEY record corresponding to the PERMNO.
* **-1:** The link is informational, indirectly related to the PERMNO, and not used.
* **USEDFLAG:** Legacy indicator kept for programing and data consistency at WRDS.

**LINKDT:** The first effective date of the link.  
**LINKENDDT:** The last date when the link is valid. For a currently valid link, LINKENDDT is set to a NULL value (.E in SAS format).

1. **Lpermno:** Historical CRSP PERMNO Link to COMPUSTAT Record
2. **GVKEY** - Compustat Proprietary Company ID
3. **Linkprim:** Primary Link Marker
4. **Liid**: Security-level Identifer
5. **Linktype**: Link Type Code
6. **lpermco:** Historical CRSP PERMCO Link to COMPUSTAT Record
7. **linkdt:** First Effective Date of Link
8. **linkenddt:** Last Effective Date of Link
9. **Date Date**
10. **Indfmt:** Industry Format
11. **Consol:** Consolidated
12. **Popsrc:** Population Source
13. **datafmt:** Data Format
14. **tic:** Ticker symbol
15. **cusip:** ID\_CUSIP
16. **Conm:** Company
17. **Acctstd:** accounting Standard
18. **Acctchg:** Adoption of accounting changes
19. **Acqmeth**: Acquisition Method
20. **Adrr**: American Depository Receipt Ratio
21. **Ajex:** Adjustment Factor (Company) - Cumulative by Ex-Date
22. **Ajp**: Adjustment Factor (Company) - Cumulative by Pay-Date
23. **Bspr**: Balance Sheet Presentation
24. **compst:** Comparability Status
25. **curcd**: ISO Currency Code
26. **currtr:** Currency Translation Rate
27. **curuscn**: US Canadian Translation Rate
28. **final:** FINAL DAY OF EXISTENCE
29. **fyr**: Fiscal Year-end Month
30. **ismod:** Income Statement Model Number
31. **ltcm**: Long Term Contract Method
32. **ogm:** OIL & GAS METHOD
33. **pddur:** Period Duration
34. **scf:** Cash Flow Format
35. **src:** Source Document
36. **stalt**: Status alert
37. **udpl:** Utility - Liberalized Depreciation Code
38. **upd:** Update Code
39. **apdedate**: Actual Period End date
40. **fdate**: Final Date
41. **pdate**: Preliminary Date
42. **acchg**: Accounting Changes - Cumulative Effect
43. **acco**: Acceptances Outstanding Data Code
44. **accrt**: ARO Accretion Expense
45. **acdo**: Current Assets of Discontinued Operations
46. **aco:** Accountable care organizations
47. **acodo:** Other Current Assets Excl Discontinued Operations
48. **acominc:** Accumulated Other Comprehensive Income (Loss)
49. **acox:** Current Assets - Other – Sundry
50. **acoxar:** Current Assets - Other - Total As Reported
51. **acqao:** Acquired Assets > Other Long-Term Assets
52. **acqcshi:** Shares Issued for Acquisition
53. **acqgdwl:** Acquired Assets – Goodwill
54. **acqic:** Acquisitions - Current Income Contribution
55. **acqintan:** Acquired Assets – Intangibles
56. **acqinvt:** Acquired Assets – Inventory
57. **acqlntal:** Acquired Loans
58. **acqniintc:** Net Interest Income Contribution
59. **acqppe:** Acquired Assets > Property, Plant & Equipment
60. **acqsc:** Acquisitions - Current Sales Contribution
61. **act:** Amortization Acquisition Costs
62. **adpac:** Amortization of Deferred Policy Acquisition Costs
63. **aedi:** Accrued Expenses and Deferred Income
64. **afudcc:** Allowance for Funds Used During Construction (Cash Flow)
65. **afudci:** Allowance for Funds Used During Construction (Investing) (Cash Flow)
66. **aldo:** Long-term Assets of Discontinued Operations
67. **am:** Amortization
68. **amc:** Amortization (Cash Flow) - Utility
69. **amdc:** Amortization of Deferred Charges
70. **amgw:** Amortization of Goodwill
71. **ano:** Assets Netting & Other Adjustments
72. **ao:** Assets & Other Adjustments
73. **aocidergl:** Accum Other Comp Inc - Derivatives Unrealized Gain/Loss
74. **aociother:** Accum Other Comp Inc - Other Adjustments
75. **aocipen:** Accum Other Comp Inc - Min Pension Liab Adj
76. **aocisecgl:** Accum Other Comp Inc - Unreal G/L Ret Int in Sec Assets
77. **aodo:** Other Assets excluding Discontinued Operations
78. **aol2:** Assets Level2 (Observable)
79. **aoloch:** Assets and Liabilities - Other - Net Change
80. **aox:** Assets - Other – Sundry
81. **ap:** Accounts payable
82. **apalch:** Accounts Payable and Accrued Liabilities - Increase/(Decrease)
83. **apb:** Accounts Payable/Creditors - Brokers, Dealers, and Clearing Organizations
84. **apc:** Accounts Payable/Creditors – Customer
85. **apofs:** Accounts Payable/Creditors - Other – FS
86. **aqa:** Acquisition/Merger After-tax
87. **aqc:** Acquisitions
88. **aqd:** Acquisition/Merger Diluted EPS Effect
89. **aqeps:** Acquisition/Merger Basic EPS Effect
90. **aqi:** Acquisitions - Income Contribution
91. **aqp:** Acquisition/Merger Pretax
92. **aqpl1:** Assets Level1 (Quoted Prices)
93. **aqs:** Acquisitions - Sales Contribution
94. **arb:** Accounts Receivable/Debtors - Brokers, Dealers, and Clearing Organizations
95. **arc:** Accounts Receivable/Debtors – Customer
96. **arce:** As Reported Core - After-tax
97. **arced:** As Reported Core - Diluted EPS Effect
98. **arceeps:** As Reported Core - Basic EPS Effect
99. **artfs:** Accounts Receivable/Debtors – Total
100. **at:** Accounts Total
101. **aul3:** Assets Level3 (Unobservable)
102. **autxr:** Appropriations to Untaxed Reserves
103. **balr:** Benefits Assumed – Life
104. **banlr:** Benefits Assumed – Nonlife
105. **bast:** Average Short-Term Borrowings
106. **bastr:** Average Short-Term Borrowings Rate
107. **batr:** Benefits Assumed – Total
108. **bcef:** Brokerage, Clearing and Exchange Fees
109. **bclr:** Benefits Ceded – Life
110. **bcltbl:** Benefits and Claims - Total (Business Line)
111. **bcnlr:** Benefits Ceded - Nonlife
112. **bcrbl:** Benefits and Claims - Reinsurance (Business Line)
113. **bct:** Benefits and Claims - Total (Insurance)
114. **bctbl:** Benefits and Claims - Other (Business Line)
115. **bctr:** Benefits Ceded – Total
116. **billexce:** Billings in Excess of Cost & Earnings
117. **bkvlps:** Book Value Per Share
118. **bltbl:** Benefits - Life - Total (Business Line)
119. **ca:** Customers\'\'\'\' Acceptance
120. **capr1:** Risk-Adjusted Capital Ratio - Tier 1
121. **capr2:** Risk-Adjusted Capital Ratio - Tier 2
122. **capr3:** Risk-Adjusted Capital Ratio - Tier 3
123. **caps:** Total shares outstanding in the market (Capitalized)
124. **capsft:** Capitalized Software
125. **capx:** Capital Expenditures
126. **capxv:** Capital Expend Property, Plant and Equipment Schd V
127. **cb:** Compensating Balance
128. **cbi:** Claims Incurred – Insurance
129. **cdpac:** Capitalized Deferred Polcy Acquisition Costs
130. **cdvc:** Cash Dividends on Common Stock (Cash Flow)
131. **ceiexbill:** Cost & Earnings in Excess of Billings
132. **ceq:** Common/Ordinary Equity – Total
133. **ceql:** Common Equity - Liquidation Value
134. **ceqt:** Common Equity – Tangible
135. **cfbd:** Commissions and Fees - (Broker/Dealer)
136. **cfere:** Commissions and Fees - (Real Estate)
137. **cfo:** Commissions and Fees – Other
138. **cfpdo:** Commissions and Fees Paid – Other
139. **cga:** Capital Gains - After-Tax
140. **cgri:** Capital Gains - Realized (Insurance)
141. **cgti:** Capital Gains - Total (Insurance)
142. **cgui:** Capital Gains - Unrealized (Insurance)
143. **ch:** cash
144. **che:** Cash Equivalents
145. **chech:** Cash and Cash Equivalents - Increase/(Decrease)
146. **chs:** Cash and Deposits – Segregated
147. **ci:** Comprehensive Income – Total
148. **cibegni:** Comp Inc - Beginning Net Income
149. **cicurr:** Comp Inc - Currency Trans Adj
150. **cidergl:** Comp Inc - Derivative Gains/Losses
151. **cimii:** Comprehensive Income - Noncontrolling Interest
152. **ciother:** Comp Inc - Other Adj
153. **cipen:** Comp Inc - Minimum Pension Adj
154. **cisecgl:** Comp Inc - Securities Gains/Losses
155. **citotal:** Comprehensive Income – Parent
156. **cld2:** Capitalized Leases - Due in 2nd Year
157. **cld3:** Capitalized Leases - Due in 3rd Year
158. **cld4:** Capitalized Leases - Due in 4th Year
159. **cld5:** Capitalized Leases - Due in 5th Year
160. **clfc:** Contingent Liabilities - Forward and Future Contracts
161. **clfx:** Contingent Liabilities - Foreign Exchange Commitments
162. **clg:** Contingent Liabilities – Guarantees
163. **clis:** Contingent Liabilities - Interest Rate Swaps
164. **cll:** Contingent Liabilities - Letters of Credit
165. **cllc:** Contingent Liabilities - Loan Commitments
166. **clo:** Contingent Liabilities – Other
167. **clrll:** Credit Loss Reserve Allocated for LDC Loans
168. **clt:** Contingent Liabilities – Total
169. **cmp:** Commercial Paper
170. **cnltbl:** Claims - Non-Life - Total (Business Line)
171. **cogs:** Cost of Goods Sold
172. **cpcbl:** Commercial Property and Casualty Claims (Business Line)
173. **cpdoi:** Claims Paid – Other
174. **cpnli:** Claims Paid - Non-Life
175. **cppbl:** Commercial Property and Casualty Premiums (Business Line)
176. **cprei:** Claims Paid – Reinsurance
177. **crv:** Consolidation Reserves
178. **crvnli:** Reserves for Claims (Losses) - Nonlife (Insurance)
179. **cshfd:** Common Shares Used to Calc Earnings Per Share - Fully Diluted
180. **cshi:** Common Shares Issued
181. **csho:** Common Shares Outstanding
182. **cshpri:** Common Shares Used to Calculate Earnings Per Share – Basic
183. **cshr:** Common/Ordinary Shareholders
184. **cshrc:** Common Shares Reserved for Conversion - Convertible Debt
185. **cshrp:** Common Shares Reserved for Conversion - Preferred Stock
186. **cshrso:** Common Shares Reserved for Conversion - Stock Options
187. **cshrt:** Common Shares Reserved for Conversion – Total
188. **cshrw:** Common Shares Reserved for Conversion - Warrants and Other
189. **cstk:** Common/Ordinary Stock (Capital)
190. **cstkcv:** Common Stock-Carrying Value
191. **cstke:** Common Stock Equivalents - Dollar Savings
192. **dbi:** Death Benefits – Insurance
193. **dc:** data code
194. **dclo:** Debt - Capitalized Lease Obligations
195. **dcom:** Deferred Compensation
196. **dcpstk:** Convertible Debt and Preferred Stock
197. **dcs:** Debt - Consolidated Subsidiary
198. **dcvsr:** Debt - Senior Convertible
199. **dcvsub:** Debt - Subordinated Convertible
200. **dcvt:** Debt - Convertible
201. **dd:** Debt – Debentures
202. **dd1:** Long-Term Debt Due in One Year
203. **dd2:** Debt - Due in 2nd Year
204. **dd3:** Debt - Due in 3rd Year
205. **dd4:** Debt - Due in 4th Year
206. **dd5:** Debt - Due in 5th Year
207. **depc:** Depreciation and Depletion (Cash Flow)
208. **derac:** Derivative Assets – Current
209. **deralt:** Derivative Assets Long-Term
210. **derhedgl:** Gains/Losses on Derivatives and Hedging
211. **derlc:** Derivative Liabilities- Current
212. **derllt:** Derivative Liabilities Long-Term
213. **dfpac:** Deferred Policy Acquisition Costs
214. **dfs:** Debt - Finance Subsidiary
215. **dfxa:** Depreciation of Tangible Fixed Assets
216. **diladj:** Dilution Adjustment
217. **dilavx:** Dilution Available - Excluding Extraordinary Items
218. **dlc:** Debt in Current Liabilities – Total
219. **dlcch:** Current Debt – Changes
220. **dltis:** Long-Term Debt – Issuance
221. **dlto:** Other Long-term Debt
222. **dltp:** Long-Term Debt - Tied to Prime
223. **dltr:** Long-Term Debt – Reduction
224. **dltsub:** Long-Term Debt – Subordinated
225. **dltt:** Long-Term Debt – Total
226. **dm:** Debt - Mortgages & Other Secured
227. **dn:** Debt – Notes
228. **do:** Disc Operations
229. **donr:** Nonrecurring Disc Operations
230. **dp:** Depreciation and Amortization
231. **dpacb:** Depreciation (Accumulated) – Buildings
232. **dpacc:** Depreciation (Accumulated) - Construction in Progress
233. **dpacli:** Depreciation (Accumulated) - Land and Improvements
234. **dpacls:** Depreciation (Accumulated) – Leases
235. **dpacme:** Depreciation (Accumulated) - Machinery and Equipment
236. **dpacnr:** Depreciation (Accumulated) - Natural Resources
237. **dpaco:** Depreciation (Accumulated) – Other
238. **dpacre:** Accumulated Depreciation of RE Property
239. **dpact:** Depreciation, Depletion and Amortization (Accumulated)
240. **dpc:** Depreciation and Amortization (Cash Flow)
241. **dpdc:** Deposits - Demand – Customer
242. **dpltb:** Deposits - Long-Term Time – Bank
243. **dpret:** Depr/Amort of Property
244. **dpsc:** Deposits - Savings – Customer
245. **dpstb:** Deposits - Short-Term Demand – Bank
246. **dptb:** Deposits - Total – Banks
247. **dptc:** Deposits – Total
248. **dptic:** Deposits - Time – Customer
249. **dpvieb:** Depreciation (Accumulated) - Ending Balance (Schedule VI)
250. **dpvio:** Depreciation (Accumulated) - Other Changes (Schedule VI)
251. **dpvir:** Depreciation (Accumulated) - Retirements (Schedule VI)
252. **drc:** Deferred Revenue – Current
253. **drci:** Deduction From Policy and Claims Reserves for Reinsurance Ceded
254. **drlt:** Deferred Revenue - Long-term
255. **ds:** Debt-Subordinated
256. **dt:** Debt tax
257. **dtea:** Extinguishment of Debt After-tax
258. **dted:** Extinguishment of Debt Diluted EPS Effect
259. **dteeps:** Extinguishment of Debt Basic EPS Effect
260. **dtep:** Extinguishment of Debt Pretax
261. **dudd:** Debt - Unamortized Debt Discount and Other
262. **dv:** Cash Dividends (Cash Flow)
263. **dvc:** Dividends Common/Ordinary
264. **dvdnp:** Dividends Declared and Not Provided
265. **dvintf:** Dividends & Interest Receivable (Cash Flow)
266. **dvp:** Dividends - Preferred/Preference
267. **dvpa:** Preferred Dividends in Arrears
268. **dvpd:** Cash Dividends Paid
269. **dvpdp:** Dividends and Bonuses Paid Policyholders
270. **dvpibb:** Depreciation (Accumulated) - Beginning Balance (Schedule VI)
271. **dvrpiv:** Dividends Received from Permanent Investments
272. **dvrre:** Development Revenue (Real Estate)
273. **dvsco:** Dividends - Share Capital – Other
274. **dvt:** Dividends – Total
275. **dxd2:** Debt (excl Capitalized Leases) - Due in 2nd Year
276. **dxd3:** Debt (excl Capitalized Leases) - Due in 3rd Year
277. **dxd4:** Debt (excl Capitalized Leases) - Due in 4th Year
278. **dxd5:** Debt (excl Capitalized Leases) - Due in 5th Year
279. **ea:** Earnings
280. **ebit:** Earnings before interest and taxes
281. **ebitda:** earnings before interest, taxes, depreciation, and amortization
282. **eiea:** Equity in Earnings - After-Tax
283. **emol:** Directors\'\'\'\' Emoluments
284. **emp:** Estimated Market Price
285. **epsfi:** Earnings Per Share (Diluted) - Including Extraordinary Items
286. **epsfx:** Earnings Per Share (Diluted) - Excluding Extraordinary Items
287. **epspi:** Earnings Per Share (Basic) - Including Extraordinary Items
288. **epspx:** Earnings Per Share (Basic) - Excluding Extraordinary Items
289. **esopct:** Common ESOP Obligation – Total
290. **esopdlt:** ESOP Debt - Long Term
291. **esopnr:** Preferred ESOP Obligation - Non-Redeemable
292. **esopr:** Preferred ESOP Obligation – Redeemable
293. **esopt:** Preferred ESOP Obligation – Total
294. **esub:** Equity in Earnings - Unconsolidated Subsidiaries
295. **esubc:** Equity in Net Loss – Earnings
296. **excadj:** Exchange Adjustments (Liabilities)
297. **exre:** Extr. and other revenue
298. **fatb:** Property, Plant, and Equipment - Buildings at Cost
299. **fatc:** Property, Plant, and Equipment - Construction in Progress at Cost
300. **fatd:** Fixed Assets and Investments - Disposals - Gain (Loss)
301. **fate:** Property, Plant, and Equipment - Machinery and Equipment at Cost
302. **fatl:** Property, Plant, and Equipment - Leases at Cost
303. **fatn:** Property, Plant, and Equipment - Natural Resources at Cost
304. **fato:** Property, Plant, and Equipment - Other at Cost
305. **fatp:** Property, Plant, and Equipment - Land and Improvements at Cost
306. **fca:** Foreign Exchange Income (Loss)
307. **fdfr:** Federal Funds Purchased
308. **fea:** Foreign Exchange Assets
309. **fel:** Foreign Exchange Liabilities
310. **ffo:** Funds From Operations (REIT)
311. **ffs:** Federal Funds Sold
312. **fiao:** Financing Activities – Other
313. **finaco:** Finance Division Other Current Assets, Total
314. **finao:** Finance Division Other Long-Term Assets, Total
315. **fincf:** Financing Activities - Net Cash Flow
316. **finch:** Finance Division – Cash
317. **findlc:** Finance Division Long-Term Debt Current
318. **findlt:** Finance Division Debt Long-Term
319. **finivst:** Finance Division Short-Term Investments
320. **finlco:** Finance Division Other Current Liabilities, Total
321. **finlto:** Finance Division Other Long-Term Liabilities, Total
322. **finnp:** Finance Division Notes Payable
323. **finrecc:** Finance Division Current Receivables
324. **finreclt:** Finance Division Long-Term Receivables
325. **finrev:** Finance Division Revenue
326. **finxint:** Finance Division Interest Expense
327. **finxopr:** Finance Division Operating Expense
328. **fopo:** Funds from Operations – Other
329. **fopox:** Funds from Operations - Other excluding Option Tax Benefit
330. **fopt:** Funds from Operations – Total
331. **fsrco:** Sources of Funds – Other
332. **fsrct:** Sources of Funds – Total
333. **fuseo:** Uses of Funds – Other
334. **fuset:** Uses of Funds – Total
335. **gbbl:** Group Benefits (Business Line)
336. **gdwl:** Goodwill
337. **gdwlam:** Goodwill Amortization
338. **gdwlia:** Impairments of Goodwill After-tax
339. **gdwlid:** Impairments of Goodwill Diluted EPS Effect
340. **gdwlieps:** Impairments of Goodwill Basic EPS Effect
341. **gdwlip:** Impairments of Goodwill Pretax
342. **geqrv:** Grants - Equity Reserves
343. **gla:** Gain/Loss After-tax
344. **glcea:** Gain/Loss on Sale (Core Earnings Adjusted) After-tax
345. **glced:** Gain/Loss on Sale (Core Earnings Adjusted) Diluted EPS
346. **glceeps:** Gain/Loss on Sale (Core Earnings Adjusted) Basic EPS Effect
347. **glcep:** Gain/Loss on Sale (Core Earnings Adjusted) Pretax
348. **gld:** Gain/Loss Diluted EPS Effect
349. **gleps:** Gain/Loss Basic EPS Effect
350. **gliv:** Gains/Losses on investments
351. **glp:** Gain/Loss Pretax
352. **govgr:** Government Grants
353. **govtown:** Percent of Gov\'\'\'\'t Owned
354. **gp:** Gross Profit (Loss)
355. **gphbl:** Group Premiums - Health (Business Line)
356. **gplbl:** Group Premiums - Life (Business Line)
357. **gpobl:** Group Premiums - Other (Business Line)
358. **gprbl:** Group Premiums - Retirement Benefits (Business Line)
359. **gptbl:** Group Premiums - Total (Business Line)
360. **gwo:** Goodwill Written Off
361. **hedgegl:** Gain/Loss on Ineffective Hedges
362. **iaeq:** Investment Assets - Equity Securities (Insurance)
363. **iaeqci:** Investment Assets (Insurance) - Equity Securities (Cost)
364. **iaeqmi:** Investment Assets (Insurance) - Equity Securities (Market)
365. **iafici:** Investment Assets (Insurance) - Fixed Income Securities (Cost)
366. **iafxi:** Investment Assets - Fixed Income Securities (Insurance)
367. **iafxmi:** Investment Assets (Insurance) - Fixed Income Securities (Market)
368. **iali:** Investment Assets (Insurance) - Listed Securities-Total
369. **ialoi:** Investment Assets - Loans - Other (Insurance)
370. **ialti:** Investment Assets - Loans - Total (Insurance)
371. **iamli:** Investment Assets - Mortgage Loans (Insurance)
372. **iaoi:** Investment Assets - Other (Insurance)
373. **iapli:** Investment Assets - Policy Loans (Insurance)
374. **iarei:** Investment Assets - Real Estate (Insurance)
375. **iasci:** Investment Assets (Insurance) - Securities - Sundry (Cost)
376. **iasmi:** Investment Assets (Insurance) - Securities - Sundry (Market)
377. **iassi:** Investment Assets - Securities - Sundry (Insurance)
378. **iasti:** Investment Assets - Securities - Total (Insurance)
379. **iatci:** Investment Assets (Insurance) - Securities - Total (Cost)
380. **iati:** Investment Assets - Total (Insurance)
381. **iatmi:** Investment Assets (Insurance) - Securities - Total (Market)
382. **iaui:** Investment Assets (Insurance) - Unlisted Securities – Total
383. **ib:** Income Before Extraordinary Items
384. **ibadj:** Income Before Extraordinary Items - Adjusted for Common Stock Equivalents
385. **ibbl:** Individual Benefits (Business Line)
386. **ibc:** Income Before Extraordinary Items (Cash Flow)
387. **ibcom:** Income Before Extraordinary Items - Available for Common
388. **ibki:** Investment Banking Income
389. **ibmii:** Income before Extraordinary Items and Noncontrolling Interests
390. **icapt:** Invested Capital – Total
391. **idiis:** Interest and Dividend Income - Investment Securities
392. **idilb:** Interest and Dividend Income - Loans/Claims/Advances – Banks
393. **idilc:** Interest and Dividend Income - Loans/Claims/Advances – Customers
394. **idis:** Interest and Dividend Income – Sundry
395. **idist:** Interest and Dividend Income - Short-Term Investments
396. **idit:** Interest and Related Income – Total
397. **idits:** Interest and Related Income – Total
398. **iire:** Investment Income (Real Estate)
399. **initb:** Income - Non-interest - Total (Bank)
400. **intan:** Intangible Assets – Total
401. **intano:** Other Intangibles
402. **intc:** Interest Capitalized
403. **intpn:** Interest Paid – Net
404. **invch:** Mortgages - Decrease(Increase)
405. **invfg:** Inventories - Finished Goods
406. **invo:** Inventories – Other
407. **invofs:** Inventory/Stock – Other
408. **invreh:** Inventory/Stock - Real Estate Held for Development
409. **invrei:** Inventory/Stock - Real Estate Under Development
410. **invres:** Inventory/Stock - Real Estate Held for Sale
411. **invrm:** Inventories - Raw Materials
412. **invt:** Inventories – Total
413. **invwip:** Inventories - Work In Process
414. **iobd:** Income - Other (Broker Dealer)
415. **ioi:** Income - Other (Insurance)
416. **iore:** Income - Other (Real Estate)
417. **ip:** Investment Property
418. **ipabl:** Individual Premiums - Annuity (Business Line)
419. **ipc:** Individual Premiums – cost
420. **iphbl:** Individual Premiums - Health (Business Line)
421. **iplbl:** Individual Premiums - Life (Business Line)
422. **ipobl:** Individual Premiums - Other (Business Line)
423. **iptbl:** Individual Premiums - Total (Business Line)
424. **ipti:** Insurance Premiums - Total (Insurance)
425. **ipv:** Investment Property (Valuation)
426. **irei:** Interest and Related Income - Reinsurance (Insurance)
427. **irent:** Rental Income
428. **irii:** Interest and Related Income (Insurance)
429. **irli:** Interest and Related Income (insurance)
430. **irnli:** Interest and Related Income - Non-Life (Insurance)
431. **iris:** Interest and Related Income - Sundry (Insurance)
432. **iseq:** Investment Securities – Equity
433. **iseqc:** Investment Securities - Equity (Cost)
434. **iseqm:** Investment Securities - Equity (Market)
435. **isfi:** Investment Securities - Fixed Income
436. **isfxc:** Investment Securities - Fixed Income (Cost)
437. **isfxm:** Investment Securities - Fixed Income (Market)
438. **isgr:** Investment Securities - Gain (Loss) – Realized
439. **isgt:** Investment Securities - Gain (Loss) – Total
440. **isgu:** Investment Securities - Gain (Loss) – Unrealized
441. **islg:** Investment Securities - Local Governments
442. **islgc:** Investment Securities - Local Governments (Cost)
443. **islgm:** Investment Securities - Local Governments (Market)
444. **islt:** Investment Securities - Listed – Total
445. **isng:** Investment Securities - National Governments
446. **isngc:** Investment Securities - National Governments (Cost)
447. **isngm:** Investment Securities - National Governments (Market)
448. **isotc:** Invetsment Securities - Other (Cost)
449. **isoth:** Investment Securities – Other
450. **isotm:** Invetsment Securities - Other (Market)
451. **issc:** Investment Securities - Sundry (Cost)
452. **issm:** Investment Securities - Sundry (Market)
453. **issu:** Investment Securities - Sundry (Unlisted)
454. **ist:** Investment Securities -Total
455. **istc:** Investment Securities - Total (Cost)
456. **istm:** Investment Securities - Total (Market)
457. **isut:** Investment Securities - Unlisted – Total
458. **itcb:** Investment Tax Credit (Balance Sheet)
459. **itcc:** Investment Tax Credit - Net (Cash Flow) – Utility
460. **itci:** Investment Tax Credit (Income Account)
461. **ivaco:** Investing Activities – Other
462. **ivaeq:** Investment and Advances – Equity
463. **ivao:** Investment and Advances – Other
464. **ivch:** Increase in Investments
465. **ivgod:** Investments Grants and Other Deductions
466. **ivi:** Investment Income - Total (Insurance)
467. **ivncf:** Investing Activities - Net Cash Flow
468. **ivpt:** Investments - Permanent – Total
469. **ivst:** Short-Term Investments – Total
470. **ivstch:** Short-Term Investments – Change
471. **lcabg:** Loans/Claims/Advances - Banks and Government – Total
472. **lcacl:** Loans/Claims/Advances – Commercial
473. **lcacr:** Loans/Claims/Advances – Consumer
474. **lcag:** Loans/Claims/Advances – Government
475. **lcal:** Loans/Claims/Advances – Lease
476. **lcalt:** Loans/Claims/Advances - Long-Term (Banks)
477. **lcam:** Loans/Claims/Advances – Mortgage
478. **lcao:** Loans/Claims/Advances – Other
479. **lcast:** Loans/Claims/Advances - Short-Term – Banks
480. **lcat:** Loans/Claims/Advances – Total
481. **lco:** Current Liabilities - Other – Total
482. **lcox:** Current Liabilities - Other – Sundry
483. **lcoxar:** Current Liabilities - Other - Total As Reported
484. **lcoxdr:** Current Liabilities - Other - Excluding Deferred Revenue
485. **lct:** Current Liabilities – Total
486. **lcuacu:** Loans/Claims/Advances - Customer – Total
487. **li:** Leasing Income
488. **lif:** Life Insurance in Force
489. **lifr:** LIFO Reserve
490. **lifrp:** LIFO Reserve – Prior
491. **lloml:** LDC Loans Outstanding - Medium and Long-Term
492. **lloo:** LDC Loans Outstanding – Other
493. **llot:** LDC Loans Outstanding – Total
494. **llrci:** Loan Loss Recoveries - Credited to Income
495. **llrcr:** Loan Loss Recoveries - Credited to Reserves
496. **llwoci:** Loan Loss Written Off - Charged to Income
497. **llwocr:** Loan Loss Written Off - Charged to Reserves
498. **lno:** Liabilities Netting & Other Adjustments
499. **lo:** Liabilities - Other – Total
500. **lol2:** Liabilities Level2 (Observable)
501. **loxdr:** Liabilities - Other - Excluding Deferred Revenue
502. **lqpl1:** Liabilities Level1 (Quoted Prices)
503. **lrv:** Legal Reserves
504. **ls:** Liabilities - Other – Sundry
505. **lse:** Liabilities and Stockholders’ Equity - Total
506. **lst:** Life Insurance Surrenders and Terminations
507. **lt:** Liabilities – Total
508. **lul3:** Liabilities Level3 (Unobservable)
509. **mib:** Noncontrolling Interest (Balance Sheet)
510. **mibn:** Noncontrolling Interests - Nonredeemable - Balance Sheet
511. **mibt:** Noncontrolling Interests - Total - Balance Sheet
512. **mii:** Noncontrolling Interest (Income Account)
513. **mrc1:** Rental Commitments - Minimum - 1st Year
514. **mrc2:** Rental Commitments - Minimum - 2nd Year
515. **mrc3:** Rental Commitments - Minimum – 3rd Year
516. **mrc4:** Rental Commitments - Minimum – 4th Year
517. **mrc5:** Rental Commitments - Minimum – 5th Year
518. **mrct:** Rental Commitments - Minimum - 5 Year Total
519. **mrcta:** Thereafter Portion of Leases
520. **msa:** Marketable Securities Adjustment
521. **msvrv:** Mandatory Securities Valuation Reserve (Statutory)
522. **mtl:** Loans from Securities Finance Companies for Margin Transactions
523. **nat:** Nonadmitted Assets - Total (Statutory)
524. **nco:** Net Charge-Offs
525. **nfsr:** Non-Financial Services Revenue
526. **ni:** Net Income (Loss)
527. **niadj:** Net Income Adjusted for Common/Ordinary Stock (Capital) Equivalents
528. **nieci:** Net Income Effect Capitalized Interest
529. **niint:** Net Interest Income
530. **niintpfc:** Pro Forma Net Interest Income – Current
531. **niintpfp:** Pro Forma Net Interest Income – Prior
532. **niit:** Net Interest Income (Tax Equivalent)
533. **nim:** Net Interest Margin
534. **nio:** Net Items – Other
535. **nipfc:** Pro Forma Net Income – Current
536. **nipfp:** Pro Forma Net Income – Prior
537. **nit:** Net Item – Total
538. **nits:** Net Income - Total (Statutory)
539. **nopi:** Nonoperating Income (Expense)
540. **nopio:** Nonoperating Income (Expense) – Other
541. **np:** Notes Payable - Short-Term Borrowings
542. **npanl:** Nonperforming Assets - Nonaccrual Loans
543. **npaore:** Nonperforming Assets - Other Real Estate Owned
544. **nparl:** Nonperforming Assets - Restructured Loans
545. **npat:** Nonperforming Assets – Total
546. **nrtxt:** Nonrecurring Income Taxes After-tax
547. **nrtxtd:** Nonrecurring Income Tax Diluted EPS Effect
548. **nrtxteps:** Nonrecurring Income Tax Basic EPS Effect
549. **oancf:** Operating Activities - Net Cash Flow
550. **ob:** Off-balance sheet
551. **oiadp:** Operating Income After Depreciation
552. **oibdp:** Operating Income Before Depreciation
553. **opeps:** Earnings Per Share from Operations
554. **opili:** Operating Income – Life
555. **opincar:** Operating Income - As Reported
556. **opini:** Operating Income - Non-Life
557. **opioi:** Operating Income – Other
558. **opiri:** Operating Income – Reinsurance
559. **opiti:** Operating Income – Total
560. **oprepsx:** Earnings Per Share - Diluted - from Operations
561. **optca:** Options - Cancelled (-)
562. **optdr:** Dividend Rate - Assumption (%)
563. **optex:** Options Exercisable (000)
564. **optexd:** Options - Exercised (-)
565. **optfvgr:** Options - Fair Value of Options Granted
566. **optgr:** Options – Granted
567. **optlife:** Life of Options - Assumption (# yrs)
568. **optosby:** Options Outstanding - Beg of Year
569. **optosey:** Options Outstanding - End of Year
570. **optprcby:** Options Outstanding Beg of Year – Price
571. **optprcca:** Options Cancelled – Price
572. **optprcex:** Options Exercised – Price
573. **optprcey:** Options Outstanding End of Year – Price
574. **optprcgr:** Options Granted – Price
575. **optprcwa:** Options Exercisable - Weighted Avg Price
576. **optrfr:** Risk Free Rate - Assumption (%)
577. **optvol:** Volatility - Assumption (%)
578. **palr:** Premiums Assumed – Life
579. **panlr:** Premiums Assumed – Nonlife
580. **part:** Premiums Assumed – Total
581. **pcl:** Provision - Credit Losses (Income Account)
582. **pclr:** Premiums Ceded – Life
583. **pcnlr:** Premiums Ceded – Nonlife
584. **pctr:** Premiums Ceded – Total
585. **pdvc:** Cash Dividends on Preferred/Preference Stock (Cash Flow)
586. **pi:** Pretax Income
587. **pidom:** Pretax Income – Domestic
588. **pifo:** Pretax Income – Foreign
589. **pll:** Provision for Loan/Asset Losses
590. **pltbl:** Premiums - Life - Total (Business Line)
591. **pnca:** Core Pension Adjustment
592. **pncad:** Core Pension Adjustment Diluted EPS Effect
593. **pncaeps:** Core Pension Adjustment Basic EPS Effect
594. **pncia:** Core Pension Interest Adjustment After-tax
595. **pncid:** Core Pension Interest Adjustment Diluted EPS Effect
596. **pncieps:** Core Pension Interest Adjustment Basic EPS Effect
597. **pncip:** Core Pension Interest Adjustment Pretax
598. **pncwia:** Core Pension w/o Interest Adjustment After-tax
599. **pncwid:** Core Pension w/o Interest Adjustment Diluted EPS Effect
600. **pncwieps:** Core Pension w/o Interest Adjustment Basic EPS Effect
601. **pncwip:** Core Pension w/o Interest Adjustment Pretax
602. **pnlbl:** Premiums - Nonlife - Total (Business Line)
603. **pnli:** Premiums Written - Non-Life
604. **pnrsho:** Nonred Pfd Shares Outs (000)
605. **pobl:** Premiums - Other (Business Line)
606. **ppcbl:** Personal Property and Casualty Claims (Business Line)
607. **ppegt:** Property, Plant and Equipment - Total (Gross)
608. **ppenb:** Property, Plant, and Equipment - Buildings (Net)
609. **ppenc:** Property, Plant, and Equipment - Construction in Progress (Net)
610. **ppenli:** Property, Plant, and Equipment - Land and Improvements (Net)
611. **ppenls:** Property, Plant, and Equipment - Leases (Net)
612. **ppenme:** Property, Plant, and Equipment - Machinery and Equipment (Net)
613. **ppennr:** Property, Plant, and Equipment - Natural Resources (Net)
614. **ppeno:** Property, Plant, and Equipment - Other (Net)
615. **ppent:** Property, Plant and Equipment - Total (Net)
616. **ppevbb:** Property, Plant and Equipment - Beginning Balance (Schedule V)
617. **ppeveb:** Property, Plant, and Equipment - Ending Balance (Schedule V)
618. **ppevo:** Property, Plant, and Equipment - Other Changes (Schedule V)
619. **ppevr:** Property, Plant and Equipment - Retirements (Schedule V)
620. **pppabl:** Personal Property and Casualty Premiums - Automobile (Business Line)
621. **ppphbl:** Personal Property and Casualty Premiums - Homeowners (Business Line)
622. **pppobl:** Personal Property and Casualty Premiums - Other (Business Line)
623. **ppptbl:** Personal Property & Casualty Premiums - Total (Business Line)
624. **prc:** Participation Rights Certificates
625. **prca:** Core Post Retirement Adjustment
626. **prcad:** Core Post Retirement Adjustment Diluted EPS Effect
627. **prcaeps:** Core Post Retirement Adjustment Basic EPS Effect
628. **prebl:** Premiums - Reinsurance (Business Line)
629. **pri:** Premiums Written – Reinsurance
630. **prodv:** Proposed Dividends
631. **prsho:** Redeem Pfd Shares Outs (000)
632. **prstkc:** Purchase of Common and Preferred Stock
633. **prstkcc:** Purchase of Common Stock (Cash Flow)
634. **prstkpc:** Purchase of Preferred/Preference Stock (Cash Flow)
635. **prvt:** Policy Reserves - Total (Statutory)
636. **pstk:** Preferred/Preference Stock (Capital) – Total
637. **pstkc:** Preferred Stock – Convertible
638. **pstkl:** Preferred Stock - Liquidating Value
639. **pstkn:** Preferred/Preference Stock – Nonredeemable
640. **pstkr:** Preferred/Preference Stock – Redeemable
641. **pstkrv:** Preferred Stock - Redemption Value
642. **ptbl:** Premiums - Total (Business Line)
643. **ptran:** Principal Transactions
644. **pvcl:** Provision - Credit Losses (Balance Sheet)
645. **pvo:** Provision – Other:
646. **pvon:** Provisions - Other (Net)
647. **pvpl:** Provision - Pension Liabilities
648. **pvt:** Provisions – Total
649. **pwoi:** Premiums Written – Other
650. radp: Reinsurance Assets - Deposits and Other (Insurance)
651. **ragr:** Resale Agreements
652. **rari:** Reinsurance Assets - Receivable/Debtors (Insurance)
653. **rati**: Reinsurance Assets - Total (Insurance)
654. **rca:** Restructuring Costs After-tax
655. **rcd**: Restructuring Costs Diluted EPS Effect
656. **rceps**: Restructuring Costs Basic EPS Effect
657. **rcl:** Reserves for Credit Losses (Assets)
658. **rcp**: Restructuring Costs Pretax
659. **rdip:** In Process R&D Expense
660. **rdipa:** In Process R&D Expense After-tax
661. **rdipd:** In Process R&D Expense Diluted EPS Effect
662. **rdipeps:** In Process R&D Expense Basic EPS Effect
663. **rdp:** Regulatory Deposits
664. **re:** Retained Earnings
665. **rea:** Retained Earnings – Restatement
666. **reajo:** Retained Earnings - Other Adjustments
667. **recch:** Accounts Receivable - Decrease (Increase)
668. **recco:** Receivables - Current – Other
669. **recd:** Receivables - Estimated Doubtful
670. **rect:** Receivables – Total
671. **recta:** Retained Earnings - Cumulative Translation Adjustment
672. **rectr:** Receivables – Trade
673. **recub:** Unbilled Receivables
674. **ret:** Total RE Property
675. **reuna:** Retained Earnings – Unadjusted
676. **reunr:** Retained Earnings – Unrestricted
677. **revt:** Revenue – Total
678. **ris:** Revenue/Income – Sundry
679. **rll:** Reserve for Loan/Asset Losses
680. **rlo:** Reinsurance Liabilities – Other
681. **rlp:** Reinsurance Liabilities - Payables/Creditors
682. **rlri:** Reinsurers\'\'\'\' Liability for Reserves (Insurance)
683. **rlt:** Reinsurance Liabilities – Total
684. **rmum:** Auditors\'\'\'\' Remuneraton
685. **rpag:** Repurchase Agreements
686. **rra:** Reversal - Restructruring/Acquisition Aftertax
687. **rrd:** Reversal - Restructuring/Acq Diluted EPS Effect
688. **rreps:** Reversal - Restructuring/Acq Basic EPS Effect
689. **rrp:** Reversal - Restructruring/Acquisition Pretax
690. **rstche:** Restricted Cash & Investments – Current
691. **rstchelt:** Long-Term Restricted Cash & Investments
692. **rvbci:** Reserves for Benefits - Life - Claims (Insurance)
693. **rvbpi:** Reserves for Benefits - Life - Policy (Insurance)
694. **rvbti:** Reserves for Benefits - Life - Total (Insurance)
695. **rvdo:** Reserves - Distributable – Other
696. **rvdt:** Reserves - Distributable – Total
697. **rveqt:** Equity Reserves – Total
698. **rvlrv:** Revaluation Reserve
699. **rvno:** Reserves - Nondistributable – Other
700. **rvnt:** Reserves - Nondistributable – Total
701. **rvri:** Reserves - Reinsurance (Insurance)
702. **rvsi:** Reserves - Sundry (Insurance)
703. **rvti:** Reserves – Total
704. **rvtxr:** Reserves - Tax-Regulated
705. **rvupi:** Reserves for Unearned Premiums (Insurance)
706. **rvutx:** Reserves – Untaxed
707. **saa:** Separate Account Assets
708. **sal:** Separate Account Liabilities
709. **sale:** sales
710. **salepfc:** Pro Forma Net Sales - Current Year
711. **salepfp:** Pro Forma Net Sales - Prior Year
712. **sbdc:** Securities Borrowed and Deposited by Customers
713. **sc:** Securities In Custody
714. **sco:** Share Capital – Other
715. **scstkc:** Sale of Common Stock (Cash Flow)
716. **secu:** Securities Gains (Losses) – Unrealized
717. **seq:** Stockholders Equity – Parent
718. **seqo:** Other Stockholders- Equity Adjustments
719. **seta:** Settlement (Litigation/Insurance) After-tax
720. **setd:** Settlement (Litigation/Insurance) Diluted EPS Effect
721. **seteps:** Settlement (Litigation/Insurance) Basic EPS Effect
722. **setp:** Settlement (Litigation/Insurance) Pretax
723. **siv:** Sale of Investments
724. **spce:** S&P Core Earnings
725. **spced:** S&P Core Earnings EPS Diluted
726. **spceeps:** S&P Core Earnings EPS Basic
727. **spi:** Special Items
728. **spid:** Other Special Items Diluted EPS Effect
729. **spieps:** Other Special Items Basic EPS Effect
730. **spioa:** Other Special Items After-tax
731. **spiop:** Other Special Items Pretax
732. **sppe:** Sale of Property
733. **sppiv:** Sale of Property, Plant and Equipment and Investments - Gain (Loss)
734. **spstkc:** Sale of Preferred/Preference Stock (Cash Flow)
735. **sret:** Gain/Loss on Sale of Property
736. **srt:** Surplus - Total (Statutory)
737. **ssnp:** Securities Sold Not Yet Purchased
738. **sstk:** Sale of Common and Preferred Stock
739. **stbo:** Short-Term Borrowings – Other
740. **stio:** Short-Term Investments – Other
741. **stkco:** Stock Compensation Expense
742. **stkcpa:** After-tax stock compensation
743. **tdc:** Deferred Income Taxes - Net (Cash Flow)
744. **tdscd:** Trading/Dealing Account Securities - Corporate Debt
745. **tdsce:** Trading/Dealing Account Securities - Corporate Equity
746. **tdsg:** Trading/Dealing Securities - Gain (Loss)
747. **tdslg:** Trading/Dealing Account Securities - Local Governments
748. **tdsmm:** Trading/Dealing Account Securities - Money Market
749. **tdsng:** Trading/Dealing Account Securities - National Governments
750. **tdso:** Trading/Dealing Account Securities – Other
751. **tdss:** Trading/Dealing Account Securities – Sundry
752. **tdst:** Trading/Dealing Account Securities – Total
753. **teq:** Stockholders Equity – Total
754. **tf:** Trust Fees
755. **tfva:** Total Fair Value Assets
756. **tfvce:** Total Fair Value Changes including Earnings
757. **tfvl:** Total Fair Value Liabilities
758. **tie:** Interest Expense - Total (Financial Services)
759. **tii:** Interest Income - Total (Financial Services)
760. **tlcf:** Tax Loss Carry Forward
761. **transa:** Cumulative Translation Adjustment
762. **tsa:** Treasury Stock (Assets)
763. **tsafc:** Total Sources/Applications of Funds (Cash Flow)
764. **tso:** Treasury Stock - Other Share Capital
765. **tstk:** Treasury Stock - Total (All Capital)
766. **tstkc:** Treasury Stock – Common
767. **tstkme:** Treasury Stock Book Value - Memo Entry
768. **tstkn:** Treasury Stock - Number of Common Shares
769. **tstkp:** Treasury Stock – Preferrred
770. **txach:** Income Taxes - Accrued - Increase/(Decrease)
771. **txbco:** Excess Tax Benefit Stock Options - Cash Flow Operating
772. **txbcof:** Excess Tax Benefit of Stock Options - Cash Flow Financing
773. **txc:** Income Taxes – Current
774. **txdb:** Deferred Taxes (Balance Sheet)
775. **txdba:** Deferred Tax Asset - Long Term
776. **txdbca:** Deferred Tax Asset – Current
777. **txdbcl:** Deferred Tax Liability – Current
778. **txdc:** Deferred Taxes (Cash Flow)
779. **txdfed:** Deferred Taxes-Federal
780. **txdfo:** Deferred Taxes-Foreign
781. **txdi:** Income Taxes – Deferred
782. **txditc:** Deferred Taxes and Investment Tax Credit
783. **txds:** Deferred Taxes-State
784. **txeqa:** Tax - Equivalent Adjustment
785. **txeqii:** Tax - Equivalent Interest Income (Gross)
786. **txfed:** Income Taxes – Federal
787. **txfo:** Income Taxes – Foreign
788. **txndb:** Net Deferred Tax Asset (Liab) – Total
789. **txndba:** Net Deferred Tax Asset
790. **txndbl:** Net Deferred Tax Liability
791. **txndbr:** Deferred Tax Residual
792. **txo:** Income Taxes – Other
793. **txp:** Income Taxes Payable
794. **txpd:** Income Taxes Paid
795. **txr:** Income Tax Refund
796. **txs:** Income Taxes – State
797. **txt:** Income Taxes – Total
798. **txtubadjust:** Other Unrecog Tax Benefit Adj.
799. **txtubbegin:** Unrecog. Tax Benefits - Beg of Year
800. **txtubend:** Unrecog. Tax Benefits - End of Year
801. **txtubmax:** Chg. In Unrecog. Tax Benefits – Max
802. **txtubmin:** Chg. In Unrecog. Tax Benefits – Min
803. **txtubposdec:** Decrease- Current Tax Positions
804. **txtubposinc:** Increase- Current Tax Positions
805. **txtubpospdec:** Decrease- Prior Tax Positions
806. **txtubpospinc:** Increase- Prior Tax Positions
807. **txtubsettle:** Settlements with Tax Authorities
808. **txtubsoflimit:** Lapse of Statute of Limitations
809. **txtubtxtr:** Impact on Effective Tax Rate
810. **txtubxintbs:** Interest & Penalties Accrued - B/S
811. **txtubxintis:** Interest & Penalties Reconized - I/S
812. **txva:** Value Added Taxes
813. **txw:** Excise Taxes
814. **uaoloch:** Other Assets and Liabilities - Net Change (Statement of Cash Flows)
815. **uaox:** Other Assets – Utility
816. **uapt:** Accounts Payable – Utility
817. **ucaps:** Paid in Capital – Other
818. **uccons:** Contributions in Aid of Construction
819. **uceq:** Common Equity Total – Utility
820. **ucustad:** Customer Advances for Construction
821. **udcopres:** Deferred Credits and Operating Reserves - Other
822. **udd:** Debt (Debentures)
823. **udfcc:** Deferred Fuel - Increase (Decrease) (Statement of Cash Flows)
824. **udmb:** Debt (Mortgage Bonds) – Utility
825. **udolt:** Debt (Other Long-Term) – Utility
826. **udpco:** Debt (Pollution Control Obligations) – Utility
827. **udpfa:** Depreciation of Fixed Assets
828. **udvp:** Preferred Dividend Requirements
829. **ufretsd:** Funds for Retirement of Securities and Short-Term Debt (Cash Flow)
830. **ugi:** Gross Income (Income Before Interest Charges)
831. **ui:** Unearned Income
832. **uinvt:** Inventories – Utility
833. **ulcm:** Current Liabilities – Miscellaneous
834. **ulco:** Current Liabilities - Other – Utility
835. **uniami:** Net Income before Extraordinary Items and after Noncontrolling Interest
836. **unl:** Unappropriated Net Loss
837. **unnp:** Unappropriated Net Profit (Stockholders\'\'\'\' Equity)
838. **unnpl:** Unappropriated Net Profit
839. **unopinc:** Nonoperating Income (Net) – Sundry
840. **unwcc:** Working Capital (Use) - Increase (Decrease) (Cash Flow)
841. **uois:** Other Internal Sources - Net (Cash Flow)
842. **uopi:** Operating Income - Total – Utility
843. **uopres:** Operating Revenues - Electric (Income Account) Footnote
844. **updvp:** Preference Dividend Requirements\*
845. **upmcstk:** Premium on Common Stock\*
846. **upmpf:** Premium on Preferred Stock\*
847. **upmpfs:** Premium on Preferred Stock\*
848. **upmsubp:** Premium on Subsidiary Preferred Stock\*
849. **upstk:** Preferred Stock at Carrying Value
850. **upstkc:** Preferred Stock at Carrying Value Code
851. **upstksf:** Preferred/Preference Stock Sinking Fund Requirement
852. **urect:** Receivables (Net)
853. **urectr:** Accounts Receivable - Trade – Utility
854. **urevub:** Accrued Unbilled Revenues (Balance Sheet)
855. **uspi:** Special Items
856. **ustdnc:** Short-Term Debt - Decrease (Increase) (Cash Flow)
857. **usubdvp:** Subsidiary Preferred Dividends
858. **usubpstk:** Subsidiary Preferred Stock at Carrying Value
859. **utfdoc:** Total Funds From Operations (Cash Flow)
860. **utfosc:** Total Funds from Outside Sources (Cash Flow)
861. **utme:** Maintenance Expense – Total
862. **utxfed:** Current Taxes - Federal (Operating)
863. **uxinst:** Interest On Short-Term Debt – Utility
864. **uxintd:** Interest on Long-Term Debt\*
865. **vpac:** Investments - Permanent - Associated Companies
866. **vpo:** Investments - Permanent – Other
867. **wcap:** Working Capital (Balance Sheet)
868. **wcapc:** Working Capital Change - Other - Increase/(Decrease)
869. **wcapch:** Working Capital Change – Total
870. **wda:** Writedowns After-tax
871. **wdd:** Writedowns Diluted EPS Effect
872. **wdeps:** Writedowns Basic EPS Effect
873. **wdp:** Writedowns Pretax
874. **xacc:** Accrued Expenses
875. **xad:** Advertising Expense
876. **xago:** Administrative and General Expense – Other
877. **xagt:** Administrative and General Expense – Total
878. **xcom:** Communications Expense
879. **xcomi:** Commissions Expense (Insurance)
880. **xdepl:** Depletion Expense (Schedule VI)
881. **xdp:** Depreciation Expense (Schedule VI)
882. **xdvre:** Expense - Development (Real Estate)
883. **xeqo:** Equipment and Occupancy Expense
884. **xi:** Extraordinary Items
885. **xido:** Extraordinary Items and Discontinued Operations
886. **xidoc:** Extraordinary Items and Discontinued Operations (Cash Flow)
887. **xindb:** Interest Expense - Deposits – Banks
888. **xindc:** Interest Expense - Deposits – Customer
889. **xins:** Interest Expense – Sundry
890. **xinst:** Interest Expense - Short-Term Borrowings
891. **xint:** Interest and Related Expense – Total
892. **xintd:** Interest Expense - Long-Term Debt
893. **xintopt:** Implied Option Expense
894. **xivi:** Investment Expense (Insurance)
895. **xivre:** Expense - Investment (Real Estate)
896. **xlr:** Staff Expense – Total
897. **xnbi:** Other Insurance Expense
898. **xnf:** Non-Financial Services Expense
899. **xnins:** Other Expense – Noninsurance
900. **xnitb:** Expense - Noninterest - Total (Bank)
901. **xobd:** Expense - Other (Broker/Dealer)
902. **xoi:** Expenses - Other (Insurance)
903. **xopr:** Operating Expenses – Total
904. **xoprar:** Operatings Expenses - As Reported
905. **xoptd:** Implied Option EPS Diluted
906. **xopteps:** Implied Option EPS Basic
907. **xore:** Expense - Other (Real Estate)
908. **xpp:** Prepaid Expenses
909. **xpr:** Pension and Retirement Expense
910. **xrd:** Research and Development Expense
911. **xrdp:** Research & Development – Prior
912. **xrent:** Rental Expense
913. **xs:** Expense – Sundry
914. **xsga:** Selling, General and Administrative Expense
915. **xstf:** Staff Expense (Income Account)
916. **xstfo:** Staff Expense – Other
917. **xstfws:** Staff Expense - Wages and Salaries
918. **xt:** Expense – Total
919. **xuw:** Other Underwriting Expenses – Insurance
920. **xuwli:** Underwriting Expense – Life
921. **xuwnli:** Underwriting Expense - Non-Life
922. **xuwoi:** Underwriting Expense – Other
923. **xuwrei:** Underwriting Expense – Reinsurance
924. **xuwti:** Underwriting Expense - Reinsurance Footnote
925. **exchg:** Stock Exchange Code
926. **cik:** entity\_code
927. **costat:** Active/Inactive Status Marker
928. **fic:** Current ISO Country Code – Incorporation
929. **naicsh:** North America Industrial Classification System – Historical
930. **sich:** Standard Industrial Classification – Historical
931. **cshtr\_c:** Common Shares Traded - Annual – Calendar
932. **dvpsp\_c:** Dividends per Share - Pay Date – Calendar
933. **dvpsx\_c:** Dividends per Share - Ex-Date – Calendar
934. **prcc\_c:** Price Close - Annual – Calendar
935. **prch\_c:** Price High - Annual – Calendar
936. **prcl\_c:** Price Low - Annual – Calendar
937. **adjex\_c:** Cumulative Adjustment Factor by Ex-Date – Calendar
938. **cshtr\_f:** Common Shares Traded - Annual – Fiscal
939. **dvpsp\_f:** Dividends per Share - Pay Date – Fiscal
940. **dvpsx\_f:** Dividends per Share - Ex-Date – Fiscal
941. **mkvalt:** Market Value – Total
942. **prcc\_f:** Price Close - Annual – Fiscal
943. **prch\_f:** Price High - Annual – Fiscal
944. **prcl\_f:** Price Low - Annual – Fiscal
945. **adjex\_f:** Cumulative Adjustment Factor by Ex-Date – Fiscal
946. **rank :** The rank of this proFunction. By ordering by this columns you can effectively order the company by where the people stack up in the organization.
947. **Au:** Auditor
948. **auop:** Auditor Opinion
949. **auopic:** Auditor Opinion - Internal Control
950. **ceoso:** Chief Executive Officer SOX Certification
951. **cfoso:** Chief Financial Officer SOX Certification
952. **add1:** Address Line 1
953. **add2:** Address Line 2
954. **add3:** Address Line 3
955. **add4:** Address Line 4
956. **addzip:** Postal Code
957. **busdesc:** S&P Business Description
958. **City:**
959. **conml:** Company Legal Name
960. **county**
961. **dlrsn:** Research Co Reason for Deletion
962. **ein:** Employer Identification Number
963. **fax:**
964. **fyrc:** Current Fiscal Year End Month
965. **ggroup:** GIC Group
966. **gind:** GIC Industries
967. **gsector:** GIC Sector
968. **gsubind:** GIC Sub-Industries
969. **idbflag:** International, Domestic, Both Indicator
970. **incorp:** Current State/Province of Incorporation Code
971. **loc:**  state/ country
972. **naics:** Entity name-codes
973. **Phone:**
974. **Prican:** Current Primary Issue Tag – Canada
975. **Prirow:** Primary Issue Tag - Rest of World
976. **Priusa:** Current Primary Issue Tag – US
977. **Sic:** Standard Industry Classification Code
978. **Spcindcd:** S&P Industry Sector Code
979. **spcseccd:** S&P Economic Sector Code
980. **spcsrc:** S&P Quality Ranking – Current
981. **State**
982. **Stko:** Stock Ownership Code
983. **weburl:** Web URL
984. **dldte:** Research Company Deletion Date
985. **ipodate:** Company Initial Public Offering Date
986. **financialyear:**
987. **l3\_numpatents:**
988. **l3\_ncites**