

# Common/Ordinary Equity - Total

## Variable Name = ceq

Mnemonic	Category	Periodicity	Format	Units
CEQ	Balance Sheet	Annual	Number	Millions
CEQQ	Balance Sheet	Quarterly	Number	Millions

### U.S. and Canadian GAAP Definition

This item represents the common shareholders' interest in the company.

This item is a component of Shareholders' Equity ? Total (SEQ).

This item is the sum of

1. Common/Ordinary Stock (Capital) (CSTK)
2. Capital Surplus/Share Premium Reserve (CAPS)
3. Retained Earnings (RE)

*less*

4. Treasury Stock ? Total (All Capital) (TSTK)

This item includes

1. Common stock outstanding, including treasury stock adjustments
2. Capital surplus
3. Retained earnings
4. Treasury stock adjustments for both common and nonredeemable preferred stock

This figure is not adjusted for excess liquidating value over carrying value of preferred stock or for intangibles.

This item is the sum of:

1. Common/Ordinary Stock (Capital) (CSTK)
2. Capital Surplus/Share Premium Reserve (CAPS)
3. Retained Earnings (RE)

*less:*

4. Treasury Stock ? Total (All Capital) (TSTK)

### International Normalized Definition

### Industrial Definition

This item is a calculation derived from the Stockholders' Equity ? Total section.

This is a supplementary Balance Sheet item.

This item includes unappropriated net profit (loss).

This item excludes

1. Other share capital with no equity participation
2. Participation rights certificates with no equity participation and dividends for pre-appropriation accounts
3. Preferred/preference capital, dividends for pre-appropriation accounts, and any further participation rights of holders
4. Preferred/preference dividends in arrears
5. Treasury stock
6. Treasury Stock Asset (TSCA)

United Kingdom This item includes Advance Corporation Tax on preferred/preference dividends in arrears.

#### Financial Services Definition

This item is a calculation derived from the Stockholders' Equity ? Total section.

For pre-appropriation Balance Sheets, this item is the sum of:

1. Stockholders' Equity ? Total
2. Unappropriated Net Profit (Liabilities)

*less:*

3. Dividends ? Preferred/Preference
4. Dividends ? Share Capital ? Other
5. Participation Rights Certificates
6. Preferred Stock ? Nonredeemable
7. Preferred Stock ? Redeemable
8. Share Capital ? Other
9. Treasury Stock (Assets)
10. Unappropriated Net Loss

For post-appropriation Balance Sheets, this item is the sum of:

1. Stockholders' Equity ? Total

*less:*

2. Preferred Stock ? Redeemable
3. Preferred Stock ? Nonredeemable
4. Participation Rights Certificates
5. Share Capital ? Other
6. Treasury Stock (Assets)

#### Bank and Thrift

There is an average value for banks and thrift.

The value represents the unweighted average of total book value for the year. For 1974 and succeeding years, the average is reported by the banks. For years prior to 1974, the average is a Standard & Poor's calculation.

There is also the unweighted average of total book value for the year, restated up to five years. This is a company-reported average, not a Standard & Poor's calculation. If an average figure is not reported by a

company, the actual figure is used.

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