

Preferred/Preference Stock (Capital) - Total

Variable Name = pstk

Mnemonic	Category	Periodicity	Format	Units
PSTK	Balance Sheet	Annual	Number	Millions
PSTKQ	Balance Sheet	Quarterly	Number	Millions

U.S. and Canadian GAAP Definition

This item represents the net number of preferred shares at year-end multiplied by the par or stated value per share as presented in the company's Balance Sheet.

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

This item includes:

1. Preferred stock subscriptions
2. Utilities subsidiary preferred stock
3. Redeemable preferred stock
4. Preference stock
5. Receivables on preferred stock
6. Adjustment for redeemable preferred treasury stock.
7. Excess over par value of preferred stock when a separate breakout is not available

This item excludes:

1. Preferred stock sinking funds reported in current liabilities
2. Secondary classes of Common/Ordinary Stock (Capital)
3. Subsidiary preferred stock

This item is reduced by the effects of:

1. Par or carrying value of nonredeemable preferred treasury stock which was netted against this item prior to annual and quarterly fiscal periods of 1982 and 1986, first quarter, respectively
2. Cost of redeemable preferred treasury stock which is netted against Preferred Stock ? Redeemable

This item is the sum of:

1. Preferred Stock ? Nonredeemable (PSTKN)
2. Preferred Stock ? Redeemable (PSTKR)

International Normalized Definition

Industrial Definition

This item represents the stated value of all redeemable and nonredeemable preferred/preference shares issued.

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

This item is the sum of:

1. Preferred/Preference Stock ? Nonredeemable (PSTKN)
2. Preferred/Preference Stock ? Redeemable (PSTKR)

This item includes:

1. Carrying value of preferred/preference treasury shares, when included with the preferred/preference capital account on the Balance Sheets
2. Preferred/preference capital subscription at par value
3. Receivables on preferred/preference capital

This item excludes:

1. Dividends in areas, included in Retained Earnings (RE) or Equity Reserves ? Other (ERO)
2. Issuable preferred/preference shares, included in Retained Earnings (RE) or Equity Reserves ? Other (ERO)
3. Subsidiary shares, included in Minority Interest (Income Account) (MII)

Italy This item includes savings shares (azioni di risparmio).

Netherlands This item includes priority shares.

Financial Services Definition

This item represents the stated value of all redeemable and nonredeemable preferred/preference shares issued.

This item is the sum of:

1. Preferred Stock ? Nonredeemable (PSTKN)
2. Preferred Stock ? Redeemable (PSTKR)

Bank and Thrift

There is a restated average value for bank and thrift.

The value represents the unweighted average of the total dollar amount, at par or stated value, of all preferred stock outstanding 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.

This item excludes the dollar value at par of all preferred stock repurchased and carried as treasury stock.

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