

Here the two names of variables in the first column are the variables mentioned in the paper. Second column shows the corresponding names in the SAS Dataset. Column three is the description for each variable.

For instance, in table 1, variable #162 refers to cash, which is CH in the SAS Dataset.

Notes: When the paper mentions item XXX, it means the same as #XXX; For instance, item 128 for table 2 means #128.

Variable Name		Variable Name in Dataset	Description
DATA2	#2	RECT	Receivables – Total
DATA3	#3	INVT	Inventories - Total
DATA4	#4	ACT	Current Assets - Total
DATA5	#5	LCT	Current Liabilities - Total
DATA6	#6	AT	Assets - Total
DATA8	#8	PPENT	Property Plant and Equipment - Total (Net)
DATA9	#9	DLTT	Long-Term Debt - Total
DATA12	#12	SALE	Sales/Turnover (Net)
DATA13	#13	OIBDP	Operating Income Before Depreciation
DATA14	#14	DP	Depreciation and Amortization
DATA15	#15	XINT	Interest and Related Expense - Total
DATA16	#16	TXT	Income Taxes - Total
DATA17	#17	SPI	Special Items
DATA18	#18	IB	Income Before Extraordinary Items
DATA19	#19	DVP	Dividends - Preferred/Preference
DATA31	#31	IVAEQ	Investment and Advances - Equity
DATA32	#32	IVAO	Investment and Advances – Other
DATA33	#33	INTAN	Intangible Assets - Total
DATA34	#34	DLC	Debt in Current Liabilities - Total
DATA35	#35	TXDITC	Deferred Taxes and Investment Tax Credit
DATA38	#38	MIB	Minority Interest (Balance Sheet)
DATA41	#41	COGS	Cost of Goods Sold
DATA48	#48	XIDO	Extraordinary Items and Discontinued Operations
DATA49	#49	MII	Minority Interest (Income Account)
DATA60	#60	CEQ	Common/Ordinary Equity - Total
DATA61	#61	NOPI	Nonoperating Income (Expense)
DATA68	#68	ACO	Current Assets – Other – Total
DATA69	#69	AO	Assets - Other
DATA70	#70	AP	Accounts Payable - Trade
DATA71	#71	TXP	Income Taxes Payable
DATA72	#72	LCO	Current Liabilities – Other – Total

Variable Name		Variable Name in Dataset	Description
DATA75	#75	LO	Liabilities - Other - Total
DATA106	#106	ESUBC	Equity in Net Loss – Earnings
DATA107	#107	SPPE	Sale of Property
DATA108	#108	SSTK	Sale of Common and Preferred Stock
DATA109	#109	SIV	Sale of Investments
DATA110	#110	FOPT	Funds From Operations – Total
DATA111	#111	DLTIS	Long-Term Debt – Issuance
DATA113	#113	IVCH	Increase in Investments
DATA114	#114	DLTR	Long-Term Debt – Reduction
DATA115	#115	PRSTKC	Purchase of Common and Preferred Stock
DATA123	#123	IBC	Income Before Extraordinary Items (Cash Flow)
DATA124	#124	XIDOC	Extraordinary Items and Discontinued Operations (Cash Flow)
DATA125	#125	DPC	Depreciation and Amortization (Cash Flow)
DATA126	#126	TXDC	Deferred Taxes (Cash Flow)
DATA127	#127	DV	Cash Dividends (Cash Flow)
DATA128	#128	CAPX	Capital Expenditures
DATA129	#129	AQC	Acquisitions
DATA130	#130	PSTK	Preferred/Preference Stock (Capital) - Total
DATA162	#162	CH	Cash
DATA170	#170	PI	Pretax Income
DATA172	#172	NI	Net Income (Loss)
DATA178	#178	OIADP	Operating Income After Depreciation
DATA181	#181	LT	Liabilities - Total
DATA189	#189	XSGA	Selling General and Administrative Expense
DATA191	#191	CSTKE	Common Stock Equivalents - Dollar Savings
DATA193	#193	IVST	Short-Term Investments - Total
DATA213	#213	SPPIV	Sale of Property Plant and Equipment and Investments – Gain (Loss)
DATA216	#216	SEQ	Stockholders Equity - Total
DATA217	#217	FOPO	Funds from Operations – Other
DATA218	#218	FSRCO	Sources of Funds – Other
DATA219	#219	FUSEO	Uses of Funds – Other
DATA236	#236	WCAPC	Working Capital Change – Other – Increase/(Decrease)
DATA274	#274	CHECH	Cash and Cash Equivalents – Increase/(Decrease)
DATA301	#301	DLCCH	Current Debt – Changes
DATA302	#302	RECCH	Accounts Receivable – Decrease (Increase)
DATA303	#303	INVCH	Inventory – Decrease (Increase)
DATA304	#304	APALCH	Accounts Payable and Accrued Liabilities – Increase/(Decrease)

Variable Name		Variable Name in Dataset	Description
DATA305	#305	TXACH	Income Taxes – Accrued – Increase/(Decrease)
DATA307	#307	AOLOCH	Assets and Liabilities – Other – Net Change
DATA308	#308	OANCF	Operating Activities – Net Cash Flow
DATA309	#309	IVSTCH	Short-Term Investments – Change
DATA310	#310	IVACO	Investing Activities – Other
DATA311	#311	IVNCF	Investing Activities – Net Cash Flow
DATA312	#312	FIAO	Financing Activities – Other
DATA313	#313	FINCF	Financing Activities – Net Cash Flow
DATA314	#314	EXRE	Exchange Rate Effect

