

Assets and Liabilities - Other - Net Change

Mnemonic	Category	Periodicity	Format	Units
AOLOCH	Cash Flow	Annual	Number	Millions
AOLOCHQ	Cash Flow	Year-to-Date*	Number	Millions
AOLOCHY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item is not available for companies reporting a working capital statement [Format Code = 1], a cash by source and use of funds statement [Format Code = 2], or a cash statement by activity [Format Code = 3].

This item includes increases or decreases in:

1. Assets and liabilities reported as an entity
2. Changes in current deferred taxes
3. Other asset and liability accounts
4. Other balance sheet items reported in the Operating Activities section which are combined

This item excludes:

1. Accrued taxes
2. Any expense or income item
3. Any item not clearly designated as a change in assets or liabilities
4. Asset or liability changes not reported in the Operating Activities section
5. Miscellaneous items not clearly designated as changes in other assets and liabilities
6. Provision for losses on accounts receivable
7. Miscellaneous changes increasing cash are presented as positive numbers. Changes decreasing cash appear as negative numbers.

This item may be combined with another item on the statement of cash flows.

This item is available for banks.

International Normalized Definition

Industrial Definition

This item represents the amount of miscellaneous changes in Balance Sheet accounts reported within the Operating Activities section on the Statement of Cash Flows.

Format Codes 1-3, 5 and 6

This item contains a Not Available data code.

Format Code 7

This item is a component of Operating Activities - Net Cash [OANCF].

Accounts Payable and Accrued Liabilities - Increase (Decrease)

Mnemonic	Category	Periodicity	Format	Units
APALCH	Cash Flow	Annual	Number	Millions
APALCHQ	Cash Flow	Year-to-Date*	Number	Millions
APALCHY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents increases or decreases in accounts payable and accrued liabilities as reported in the Operating Activities section of a statement of cash flows [Format Code = 7].

This item contains a Not Available data code for companies reporting a working capital statement [Format Code = 2] or a cash statement by activity [Format Code = 3]. This item relates to the changes in receivables on the Balance Sheet.

This item is available for North American banks.

This item includes increases [decreases] in:

1. Accounts payable when reported separately and no changes in accrued expenses are reported in the Operating Activities section
2. Accrued expenses when reported separately and no changes in accounts payable are reported in the Operating Activities section
3. Accrued taxes when the increase [decrease] in income taxes is reported separately
4. Current liabilities when reported as trade accounts payable or accrued liabilities
5. All current assets classified as receivables

This item excludes increases [decreases] in:

1. Accruals when not included in accrued expenses on the balance sheet
2. Accrued income taxes
3. Income taxes receivable
4. Accrued taxes when the increase [decrease] in income taxes is not reported separately
5. Payables when not included in accounts payable on the balance sheet
6. Current and long-term receivables when included by the company in the Investing Activities section
7. Provisions for losses on accounts receivable
8. Quarterly Changes in refundable income taxes

This item contains a Combined Figure data code when:

- Accounts payable and accrued expenses are reported outside the Operating Activities section
- Changes in accounts payable and accrued expenses are not reported on the statement of cash flows but the

Acquisitions

Mnemonic	Category	Periodicity	Format	Units
AQC	Cash Flow	Annual	Number	Millions
AQCQ	Cash Flow	Year-to-Date*	Number	Millions
AQCY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents cash outflow of funds used for and/or the costs relating to acquisition of a company in the current year or effects of an acquisition in a prior year carried over to the current year. This item is available for North American banks.

This item includes:

1. Acquisition of additional ownership [i.e., decrease in minority interest]
2. Additional investment in a company if the company is consolidated
3. Costs in excess of net assets of businesses acquired [goodwill]
4. Long-term debt assumed in an acquisition
5. Net assets of businesses acquired
6. Property, plant, and equipment of acquired companies
7. Acquisition of assets, if the company mentions they acquired a business in the notes
8. Purchase of business(es), net of cash acquired
9. Additional cost of an acquisition
10. Amounts associated with the "consolidation of an investment previously carried at equity"
11. Cash received [paid] upon acquisition, net

This item contains a Combined Figure data code when:

- Acquisitions are combined with another item within the Investing Activities section on a statement of cash flows [Format Code = 7]
- Acquisitions are reported outside the Investing Activities section on a statement of cash flows [Format Code = 7]
- No figure is reported on the face of the statement but an acquisition is discussed in the notes to the statements
- Stock is issued or debt is assumed for an acquisition and no figure appears in the Use section on either a working capital statement [Format Code = 1] or a cash by source and use of funds statement [Format Code = 2]

Data reflects year-to-date figures for each quarter.

Auditor

Mnemonic	Periodicity	Format	Units
AU	Annual	Code	---

This item is a code indicating the auditing firms that audited the financial statements of a company. There may be up to three auditors per period. History for international companies [popsrc=I] is available back to 1996.

Reference Data

Description	Mnemonic
Auditor Code	AUCD
Auditor Description	AUDESC

Reference items consist of lists of codes and descriptions that are not tied to a specific company record. The reference items AUCD and AUDESC contain a list of codes and descriptions for all possible auditor codes available. If you want to find the auditor used by a particular company, choose the company-level item AU.

Reference items may apply to one or more company-level items.

The following table lists the auditor codes and the associated auditor names they represent at both the company-level and reference-level:

Code	Description
00	Unaudited
01	Arthur Andersen
02	Arthur Young [prior to October 1, 1989]
03	Coopers & Lybrand [known as Coopers & Lybrand Deloitte in the United Kingdom since April 29, 1990; Coopers & Lybrand merged with Price Waterhouse on July 1, 1998]
04	Ernst & Young [Ernst & Whinney from July 1, 1989 to September 29, 1989; Ernst & Ernst prior to July 1, 1989]
05	Deloitte & Touche [Deloitte, Haskins and Sells prior to December 4, 1989; Haskins & Sells prior to May 1, 1978]
06	KPMG [Peat, Marwick, Mitchell prior to April 1, 1987]
07	PricewaterhouseCoopers [Price Waterhouse prior to July 1, 1998 merger with Coopers and Lybrand]
08	Touche Ross [merged with Deloitte, Haskins and Sells on December 4, 1989]
09	Other
10	Altschuler, Melvoin and Glasser
11	BDO International [BDO USA in North America][Seidman and Seidman prior to September 1, 1988]
12	BKD LLP [Baird, Kurtz and Dobson prior to June 1, 2001]

Assets and Liabilities - Other - Net Change

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*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item is not available for companies reporting a working capital statement [Format Code = 1], a cash by source and use of funds statement [Format Code = 2], or a cash statement by activity [Format Code = 3].

This item includes increases or decreases in:

1. Assets and liabilities reported as an entity
2. Changes in current deferred taxes
3. Other asset and liability accounts
4. Other balance sheet items reported in the Operating Activities section which are combined

This item excludes:

1. Accrued taxes
2. Any expense or income item
3. Any item not clearly designated as a change in assets or liabilities
4. Asset or liability changes not reported in the Operating Activities section
5. Miscellaneous items not clearly designated as changes in other assets and liabilities
6. Provision for losses on accounts receivable
7. Miscellaneous changes increasing cash are presented as positive numbers. Changes decreasing cash appear as negative numbers.

This item may be combined with another item on the statement of cash flows.

This item is available for banks.

International Normalized Definition

Industrial Definition

This item represents the amount of miscellaneous changes in Balance Sheet accounts reported within the Operating Activities section on the Statement of Cash Flows.

Format Codes 1-3, 5 and 6

This item contains a Not Available data code.

Format Code 7

This item is a component of Operating Activities - Net Cash [OANCF].

Accounts Payable and Accrued Liabilities - Increase (Decrease)

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APALCH	Cash Flow	Annual	Number	Millions
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*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents increases or decreases in accounts payable and accrued liabilities as reported in the Operating Activities section of a statement of cash flows [Format Code = 7].

This item contains a Not Available data code for companies reporting a working capital statement [Format Code = 2] or a cash statement by activity [Format Code = 3]. This item relates to the changes in receivables on the Balance Sheet.

This item is available for North American banks.

This item includes increases [decreases] in:

1. Accounts payable when reported separately and no changes in accrued expenses are reported in the Operating Activities section
2. Accrued expenses when reported separately and no changes in accounts payable are reported in the Operating Activities section
3. Accrued taxes when the increase [decrease] in income taxes is reported separately
4. Current liabilities when reported as trade accounts payable or accrued liabilities
5. All current assets classified as receivables

This item excludes increases [decreases] in:

1. Accruals when not included in accrued expenses on the balance sheet
2. Accrued income taxes
3. Income taxes receivable
4. Accrued taxes when the increase [decrease] in income taxes is not reported separately
5. Payables when not included in accounts payable on the balance sheet
6. Current and long-term receivables when included by the company in the Investing Activities section
7. Provisions for losses on accounts receivable
8. Quarterly Changes in refundable income taxes

This item contains a Combined Figure data code when:

- Accounts payable and accrued expenses are reported outside the Operating Activities section
- Changes in accounts payable and accrued expenses are not reported on the statement of cash flows but the

Acquisitions

Mnemonic	Category	Periodicity	Format	Units
AQC	Cash Flow	Annual	Number	Millions
AQCQ	Cash Flow	Year-to-Date*	Number	Millions
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*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents cash outflow of funds used for and/or the costs relating to acquisition of a company in the current year or effects of an acquisition in a prior year carried over to the current year. This item is available for North American banks.

This item includes:

1. Acquisition of additional ownership [i.e., decrease in minority interest]
2. Additional investment in a company if the company is consolidated
3. Costs in excess of net assets of businesses acquired [goodwill]
4. Long-term debt assumed in an acquisition
5. Net assets of businesses acquired
6. Property, plant, and equipment of acquired companies
7. Acquisition of assets, if the company mentions they acquired a business in the notes
8. Purchase of business(es), net of cash acquired
9. Additional cost of an acquisition
10. Amounts associated with the "consolidation of an investment previously carried at equity"
11. Cash received [paid] upon acquisition, net

This item contains a Combined Figure data code when:

- Acquisitions are combined with another item within the Investing Activities section on a statement of cash flows [Format Code = 7]
- Acquisitions are reported outside the Investing Activities section on a statement of cash flows [Format Code = 7]
- No figure is reported on the face of the statement but an acquisition is discussed in the notes to the statements
- Stock is issued or debt is assumed for an acquisition and no figure appears in the Use section on either a working capital statement [Format Code = 1] or a cash by source and use of funds statement [Format Code = 2]

Data reflects year-to-date figures for each quarter.

1. Noncontrolling share of group income
2. Subsidiary preferred dividends

France Historically, this item contains a Not Available data code because noncontrolling interest was not reported.

Summary (Restated) Data

Summary (Restated) data is now defined by Data Format (DATAFMT). Summary data can be accessed using a combination of a data item and DATAFMT. For example, the MIIR data item will now be found in the MII data item with a Data Format code of summ_std.

Summary data is collected from summary presentations reported by the company. It allows you to compare current years with prior years that may be restated for mergers or acquisitions, accounting changes or discontinued operations. The summary data series contains the most commonly-reported Income Statement and Balance Sheet items.

Capital Expenditures

Mnemonic	Category	Periodicity	Format	Units
CAPX	Cash Flow	Annual	Number	Millions
CAPXQ	Cash Flow	Year-to-Date*	Number	Millions
CAPXY	Cash Flow	Year-to-Date	Number	Millions
CAPXQX	Cash Flow	Quarterly - Index Fundamental	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents cash outflow or the funds used for additions to the company's property, plant and equipment, excluding amounts arising from acquisitions, reported in the Statement of Cash Flows [Format Code = 7].

This item is available for bank and industrial formats.

This item includes:

1. Expenditures for capital leases
2. Increase in funds for construction
3. Reclassification of inventory to property, plant and equipment
4. Increase in leaseback transactions when included in the investing section of the Statement of Cash Flows [Format Code = 7]
5. Any item included in the property, plant and equipment from the balance sheet.
6. Logging roads and timber

This item excludes:

1. Capital expenditures of discontinued operations
 2. Changes in property, plant and equipment resulting from foreign currency fluctuations when listed separately
 3. Decrease in funds for construction presented as a use of funds
 4. Property, plant and equipment of acquired companies
 5. Net assets of businesses acquired
 6. Decrease in funds for construction on the "Uses" side
 7. Software costs unless included in property, plant and equipment on the Balance Sheet
 8. Property, plant and equipment for real estate investment trust companies, which are investments, not property.
- Capital expenditures are usually equal to zero.
9. Deposits on property, plant and equipment

This item contains a Combined Figure data code when:

Cash and Cash Equivalents - Increase (Decrease)

Mnemonic	Category	Periodicity	Format	Units
CHECH	Cash Flow	Annual	Number	Millions
CHECHQ	Cash Flow	Year-to-Date*	Number	Millions
CHECHY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item is available for bank and industrial formats.

This item represents the net change in cash presented separately from cash equivalents for companies reporting a Cash by Source and Use of Funds Statement [Format Code = 2], a Cash Statement by Activity [Format Code = 3], or a Statement of Cash Flows [Format Code = 7].

This item excludes changes in cash equivalents presented within the body of the statement for companies reporting a Cash by Source and Use of Funds Statement [Format Code = 2], a Cash Statement by Activity [Format code = 3], or a Statement of Cash Flows [Format Code = 7].

Increases in cash and equivalents are presented as positive numbers. Decreases are presented as negative numbers.

For the Industrial Annual Cash Flow Statement, this item is the sum of:

1. Exchange Rate Effect [EXRE]
2. Financing Activities - Net Cash Flow [FINCF]
3. Investing Activities - Net Cash Flow [IVNCF]
4. Operating Activities -Net Cash Flow [OANCF]

For the Industrial Annual Source & Use of Funds Statement, this item represents:

1. Changes in Current Debt [DLCCH]
2. Source of Funds - Total [FSRCT]
3. Working Capital Change - Other Increase [Decrease] [WCAPC]

less:

4. Uses of Funds - Total [FUSET]

For the Industrial Year-to-Date Cash Flow by Activity, this item represents:

1. Funds from Operations - Increase [Decrease] - Quarterly [FOPTY]
2. Long-Term Debt - Issuance - Quarterly [DLCCHY]
3. Sale of Common and Preferred Stock - Quarterly [SSTKY]
4. Sale of Investments - Quarterly [SIVY]
5. Sale of Property - Quarterly [SPPEY]

6. Sources of Funds - Other - Quarterly [FSRCOY]
7. Working Capital Change - Other - Increase [Decrease] - Quarterly [WCAPCY]

less:

8. Acquisitions - Quarterly [AQCY]
9. Capital Expenditures - Quarterly [CAPXY]
10. Cash Dividends - Quarterly [DVG]
11. Increase in Investments - Quarterly [IVCHY]
12. Long-Term Debt - Reduction - Quarterly [DLTRY]
13. Purchase of Common and Preferred Stock - Quarterly [PRSTKY]
14. Uses of Funds - Other - Quarterly [FUSEOY]

This item contains a Combined Figure data code from 1971-1983 for companies reporting a Working Capital Statement [Format Code = 1].

International Normalized Definition

Industrial Definition

This item represents the net change in cash and cash equivalents reported on the Cash Flow Statement.

Format codes 1-3, 5-7

This item excludes changes in cash equivalents presented within the Cash Flow Statement.

Format code 10

This item is the sum of:

1. Operating Activities - Net Cash Flow [OANCF]
2. Investing Activities - Net Cash Flow [IVNCF]
3. Financing Activities - Net Cash Flow [FINCF]
4. Exchange Rate Effect [EXRE]
5. Cash Flow Adjustments [CFLAOTH]

Format code 12

This item is the sum of:

1. Net Cash Flow before Management of Liquid Resources and Financing [NCFLIQ]
2. Management of Liquid Resources - Net Cash Flow [LIQRESN]
3. Financing Activities - Net Cash Flow [FINCF]

Footnote[s]

Footnote Code	Company Population
IT	International
QD	International
SY	International

Comprehensive Income - Currency Translation Adjustment

Mnemonic	Category	Periodicity	Format	Units
CICURR	Income Statement Supplemental	Annual	Number	Millions
CICURRQ	Income Statement Supplemental	Quarterly	Number	Millions
CICURRSA	Income Statement Supplemental	Semiannual	Number	Millions
CICURRY	Income Statement Supplemental	Year-to-Date	Number	Millions

This item represents currency translation adjustments reported after Net Income to arrive at Total Comprehensive Income. It is a component of the reconciliation between the company's Net Income and Total Comprehensive Income.

This item is available for banks and industrial companies.

This item includes:

1. Foreign currency translation adjustments
2. Financial statement translation
3. Any adjustments in the foreign currency section, such as income taxes or discontinued operations
4. Reclassification adjustments relating to foreign currency translation

This item excludes:

1. Foreign currency forward contracts or any currency adjustments that relate to derivatives
2. Any adjustments included in Pretax Income that are considered foreign currency adjustments

Accumulated foreign translation adjustment (e.g., Balance Sheet amount)

Comprehensive Income - Derivative Gains/Losses

Mnemonic	Category	Periodicity	Format	Units
CIDERGL	Income Statement Supplemental	Annual	Number	Millions
CIDERGLQ	Income Statement Supplemental	Quarterly	Number	Millions
CIDERGLSA	Income Statement Supplemental	Semiannual	Number	Millions
CIDERGLY	Income Statement Supplemental	Year-to-Date	Number	Millions

This item represents Derivative Gains/Losses reported after Net Income to arrive at Total Comprehensive Income. It is a component of the reconciliation between the company's Net Income and Total Comprehensive Income.

This item is available for banks and industrial companies.

This item includes:

1. Interest rate swap contracts
2. Any adjustments reported in the derivative section, such as income taxes or discontinued operations
3. Unrealized gain/loss on derivative contracts
4. Hedging gain/loss
5. Net investment hedges
6. Reclassification adjustments that relate to derivatives
7. Foreign currency forward contracts or any currency adjustments that relate to derivatives

This item excludes:

1. Any amounts that are already included in Pretax Income
2. Tax adjustments when reported as a separate line item [i.e. not a component of derivatives]
3. Accumulated derivative gain/loss [i.e. Balance Sheet amount]
4. Pension liability adjustment
5. Unrealized gain/loss on investment securities

CIK Number

Mnemonic	Periodicity	Format	Units
CIK	Scalar	Code	--

The Central Index Key [CIK] is the SEC's unique identifier for corporations and individuals who have filed disclosures with the SEC. CIKs are not available for Exchange Traded Funds.

Comprehensive Income - Noncontrolling Interest

Mnemonic	Category	Periodicity	Format	Units
CIMII	Income Statement Supplemental	Annual	Number	Millions
CIMIIQ	Income Statement Supplemental	Quarterly	Number	Millions
CIMIISA	Income Statement Supplemental	Semiannual	Number	Millions
CIMIY	Income Statement Supplemental	Year-to-date	Number	Millions

This item represents all amounts of comprehensive income attributable to noncontrolling interests.

Comprehensive Income - Other Adjustments

Mnemonic	Category	Periodicity	Format	Units
CIOTHER	Income Statement Supplemental	Annual	Number	Millions
CIOTHERQ	Income Statement Supplemental	Quarterly	Number	Millions
CIOTHERSA	Income Statement Supplemental	Semiannual	Number	Millions
CIOTHERY	Income Statement Supplemental	Year-to-Date	Number	Millions

This item represents any adjustments reported after Net Income to arrive at Total Comprehensive Income that cannot be categorized into any of the other items. This item is available for banks and industrial companies.

This item includes:

1. Tax adjustment reported as a separate line item [not related to other components]
2. Benefit plan adjustments that relate to postretirement plans as opposed to pension
3. Cumulative effect of accounting change when reported as a line item [not related to other components]
4. Discontinued operations [not related to other components].
5. Other comprehensive income when no breakout of the components exists

This item excludes accumulated other comprehensive income [i.e., Balance Sheet amount].

Comprehensive Income - Minimum Pension Adjustment

Mnemonic	Category	Periodicity	Format	Units
CIPEN	Income Statement Supplemental	Annual	Number	Millions
CIPENQ	Income Statement Supplemental	Quarterly	Number	Millions
CIPENSA	Income Statement Supplemental	Semiannual	Number	Millions
CIPENY	Income Statement Supplemental	Year-to-Date	Number	Millions

Post SFAS 158

This item represents the Prior Year Service and Gains/Losses on pension and postretirement plans. Minimum pension adjustments are eliminated and replaced by the pension/postretirement adjustment with adoption of the new statement. This item is available for banks and industrial companies.

Adoption of SFAS 158 is required for companies with fiscal year ending after December 15, 2006

This item includes:

1. Prior Year Service on pension and postretirement plans
2. Gains/Losses on pension and postretirement plans

Any pension/postretirement adjustments reported in the comprehensive income breakout

Pre-SFAS 158

This item represents minimum pension adjustment reported after Net Income to arrive at net comprehensive income [loss]. It is a component of the reconciliation between the company's Net Income and Comprehensive Net Income.

This item includes:

1. Minimum pension adjustment reported as comprehensive income
2. Any adjustments reported in the minimum pension section, such as income taxes or discontinued operations
3. Reversal of unfunded accumulated benefit obligation and other adjustments related to the accumulated benefit obligation that relates to pension (as opposed to postretirement)
4. Benefit plan adjustments that relate to pension as opposed to postretirement

This item excludes:

1. Tax adjustments reported as a separate line item (i.e. not related to minimum pension adjustment)
2. Benefit plan adjustments that relate to postretirement
3. Accumulated minimum pension adjustment (i.e. Balance Sheet amount)

Comprehensive Income - Securities Gains/Losses

Mnemonic	Category	Periodicity	Format	Units
CISECGL	Income Statement Supplemental	Annual	Number	Millions
CISECGLQ	Income Statement Supplemental	Quarterly	Number	Millions
CISECGLSA	Income Statement Supplemental	Semiannual	Number	Millions
CISECGLY	Income Statement Supplemental	Year-to-Date	Number	Millions

This item represents total unrealized gains or losses on investment securities reported after Net Income to arrive at Total Comprehensive Income. It is a component of the reconciliation between the company's Net Income and Total Comprehensive Income. This item is available for banks and industrial companies.

This item includes:

1. Net unrealized gains/losses on investment securities including any reclassification adjustments
2. Any adjustments reported in the gain/loss section, such as income taxes or discontinued operations
3. Interest-only strips combined with securities or reported separately
4. Reclassification for gains/losses included in net earnings that are related to other components of comprehensive income
5. Debt and equity securities unrealized gain/loss

This item excludes:

1. Gains/losses included in Pretax Income that are not considered reclassification adjustments
2. Unrealized gains/losses on cash flow hedges
3. Tax adjustments reported as a separate line item (i.e. not related to unrealized gain/loss)
4. Accumulated net unrealized gain/loss (i.e. Balance Sheet amount)
5. Interest rate contracts
6. Pension liability adjustment

Unique Key Company Annual Fundamentals

Mnemonic	Periodicity	Format	Units
COAFND_ID	Annual	Number	Actual

This identifier represents a unique combination of primary keys that points to a specific company annual fundamental record in the database. The unique key can be used to simplify queries and join tables more efficiently. Instead of joining on multiple primary keys, `coafnd_id` acts as a single unique key that can be used to join Compustat Snapshot tables.

The following primary keys comprise one unique key:

- `gykey` = 001078
- `datadate` = 12/31/1970
- `indfmt` = INDL
- `datafmt` = STD
- `consol` = C
- `popsrc` = D

A new `COAFND_ID` is generated for each unique combination of primary keys. In the example above, any change in value of one of the six primary keys [e.g., new `datadate`=12/31/1971 or new `datafmt`= SUMM_STD, etc.], results in a new `COAFND_ID` representing a different database record.

This is a Compustat Snapshot item.

Cost of Goods Sold

Mnemonic	Category	Periodicity	Format	Units
COGS	Income Statement	Annual	Number	Millions
COGSQ	Income Statement	Quarterly	Number	Millions
COGSSA	Income Statement	Semiannual	Number	Millions
COGSY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents all costs directly allocated by the company to production, such as material, labor and overhead.

This item is available for North American banks in the industrial format.

The total operating costs for non-manufacturing companies are considered as cost of goods sold if a breakdown is not available.

This item includes the following expenses when broken out separately. However, if a company allocates any of these items to selling, general and administrative expenses, **S&P Global Market Intelligence** will not include them in Cost of Goods Sold.

1. Agricultural, aircraft, automotive, radio and television manufacturers' amortization of tools and dies
2. Airlines' mutual aid agreements
3. Amortization of deferred costs [i.e., start-up costs]
4. Amortization of tools and dies where the useful life is two years or less
5. Amortization of film and television costs
6. Cooperatives' patronage dividends
7. Direct costs - when a separate selling, general and administrative expenses figure is reported
8. Direct labor
9. Expenses associated with sales-related income from software development
10. Extractive industries' lease and mineral rights charged off and development costs written off
11. Freight-in
12. Heat, light and power
13. Improvements to leased properties
14. Insurance and safety
15. Land developers' investment real estate expense
16. Licenses
17. Maintenance and repairs
18. Operating Expense - Totals
19. Pension, retirement, profit sharing, provision for bonus and stock options, and other employee benefits, for manufacturing companies. For non-manufacturing companies, this expense goes into Selling, General, and Administrative Expenses
20. R&D - customer sponsored portion

Company Name

Mnemonic	Periodicity	Format
CONM	Scalar	Code

Industrial Definition

This identifies the company or index for which data is presented. The Company Name may contain special characters and punctuation.

Company Status Code

Mnemonic	Periodicity	Format	Units
COSTATCD	Scalar	Code	--

This is the code for an entity marker identifying the type of a company. This is a reference code for the value contained in the "ITEMVALUE" field in the co_cotype table.

List of entity codes:

Entity Code	Description
ADR	ADR Company
CLOSEDFD	Closed End Fund
ETF	Exchange Traded Fund
ETN	Exchange Traded Note
LP	Limited Partnership
OPENFUND	Open End Fund
POSTDVST	Post-Divestiture
PRAMEND	Pre-Amend
PREDVST	Pre-Divestiture
PREFASB	Pre-FASB
PRIVATE	Private Company
PROFORMA	Pro-Forma
PUBLIC	Company with Publicly Traded Equity
STRPROD	Structured Product
SUB	Subsidiary
TRSTK	Tracking Stock

Common Shares Used to Calculate Earnings Per Share (Diluted)

Mnemonic	Category	Periodicity	Format	Units
CSHFD	Income Statement	Annual	Number	Millions
CSHFDQ	Income Statement	Quarterly	Number	Millions
CSHFDSA	Income Statement	Semiannual	Number	Millions
CSHFDY	Income Statement	Year-to-Date	Number	Millions

This item represents the number of common shares used by the company to calculate diluted earnings per share. This figure reflects the potential dilution that could occur if debt, stocks, options and/or warrants were exercised or converted into common stock or resulted in the issuance of common stock that then shared in earnings in equity.

This item is available for industrial, bank and utility formats.

This item will not be available when the company reports the calculation of diluted earnings per share as anti-dilutive.

Summary (Restated) Data

Summary (Restated) data is now defined by Data Format (DATAFMT). Summary data can be accessed using a combination of a data item and DATAFMT. For example, the CSHFD data item will now be found in the CSHFD data item with a Data Format code of summ_std.

Summary data is collected from summary presentations reported by the company. It allows you to compare current years with prior years that may be restated for mergers or acquisitions, accounting changes or discontinued operations. The summary data series contains the most commonly-reported Income Statement and Balance Sheet items.

Common/Ordinary Stock (Capital) Equivalents - Dollar Savings

Mnemonic	Category	Periodicity	Format	Units
CSTKE	Income Statement	Annual	Number	Millions
CSTKEQ	Income Statement	Quarterly	Number	Millions
CSTKESA	Income Statement	Semiannual	Number	Millions
CSTKEY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item is available for banks.

This item represents the dollar savings associated with the theoretical conversion of all options and warrants, and any convertible debt and convertible preferred stock designated by the company as common stock equivalents at the time of their issuance.

Expenses included:

1. Preferred dividends on convertible preferred stock identified as common stock equivalents
2. Interest expense [after application of the tax rate] paid on convertible debt

Interest [after application of the tax rate] saved from retirement of debt or earned from investments made with proceeds from conversion of options and warrants

International Normalized Definition

Industrial Definition

This item represents expense associated with securities classified as common/ordinary stock equivalents that would not have been paid when the securities had been converted into common/ordinary stock.

Common/ordinary stock equivalents include securities such as stock options and warrants, convertible debt, and convertible stock. These securities are designated as common stock equivalents at the time of their issuance.

This is a supplementary Income Statement item.

This item is collected for Canadian, U.S. and ADR companies. This item contains a Not Available data code [null value] for all other countries.

This item includes:

1. After-tax interest expense on convertible debt
2. After-tax interest from convertible debt retirement
3. After-tax interest from investments made with proceeds from conversion of options and warrants
4. Preferred/preference dividends on convertible preferred/preference stock listed as common/ordinary stock equivalents

Financial Services Definition

This item represents expense associated with securities classified as common/ordinary stock equivalents that would not have been paid when the securities had been converted into common/ ordinary stock.

Common/ordinary stock equivalents include securities such as stock options and warrants, convertible debt, and convertible stock. These securities are designated as common stock equivalents at the time of their issuance.

ISO Currency Code - Company

Mnemonic	Periodicity	Format
CURCD	Annual	Code
CURCDQ	Quarterly	Code

This item identifies the currency in which the company's financial data is available in the Compustat database. When this item is not equal to CURNCD, Compustat has translated the data from CURNCD to CURCD using the translation rate found in CURRTR.

Reference Data

Description	Mnemonic
ISO Currency Code	ISOCURCD
ISO Currency Name	ISOCURDESC

Reference items consist of lists of codes and descriptions that are not tied to a specific company record. The reference items ISOCURCD and ISOCURDESC contain a list of codes and descriptions for all possible ISO Currency Codes and Names available. If you want to find the ISO Currency Code for a particular company, choose the company-level item CURCD.

Reference items may apply to one or more company-level items.

[See the list of ISO Currency Codes.](#)

Calendar Data Year and Quarter

Mnemonic	Periodicity	Format	Units
DATAQTR	Scalar	Date	See below

This item is defined below for both Xpressfeed and Compustat Backtest.

Xpressfeed

This item identifies the calendar year and quarter with the four calendar quarters defined as:

Data Date [DATADATE] ends in	Calendar Quarter
February [2]	Q1
March [3]	
April [4]	
May [5]	Q2
June [6]	
July [7]	
August [8]	Q3
September [9]	
October [10]	
November [11]	Q4
December [12]	
January [1]	

For example, the possible Calendar Quarter by Year [DATAQTR] values for 2004 are:

- 2004Q1 represents February - April, 2004
- 2004Q2 represents May - July, 2004
- 2004Q3 represents August - October, 2004
- 2004Q4 represents November - January, 2004

Units for this item are YYYYQQ.

Note: Companies that undergo a fiscal-year change may have multiple records with the same datadate. Compustat delivers those multiple records with the same datadate but each record relates to a different fiscal year-end period.

Rule: Select records from the co_idesind data group where datacqtr is not null, to view as calendar data.

There are fiscal-year changes where certain periods are no longer part of a logical fiscal year. Those records are available in a calendar presentation.

Compustat Backtest

This item is the calendar quarter that the fiscal quarter most closely represents. This item is a key field used to retrieve

Fiscal Quarter by Year

Mnemonic	Periodicity	Format	Units
DATAFQTR	Scalar	Date	YYYYQQ

This item identifies the fiscal year and quarter with the four fiscal quarters defined as:

Fiscal Year-End Month (FYR)	Q1 ends in	Q2 ends in	Q3 ends in	Q4 ends in
January [1]	April [4]	July [7]	October [10]	January [1]
February [2]	May [5]	August [8]	November [11]	February [2]
March [3]	June [6]	September [9]	December [12]	March [3]
April [4]	July [7]	October [10]	January [1]	April [4]
May [5]	August [8]	November [11]	February [2]	May [5]
June [6]	September [9]	December [12]	March [3]	June [6]
July [7]	October [10]	January [1]	April [4]	July [7]
August [8]	November [11]	February [2]	May [5]	August [8]
September [9]	December [12]	March [3]	June [6]	September [9]
October [10]	January [1]	April [4]	July [7]	October [10]
November [11]	February [2]	May [5]	August [8]	November [11]
December [12]	March [3]	June [6]	September [9]	December [12]

For example, for a company that ended its 2004 fiscal year in December 2004, the Fiscal Quarter by Year (DATAFQTR) values are:

- 200401 represents January - March, 2004
- 200402 represents April - June, 2004
- 200403 represents July - September, 2004
- 200404 represents October - December, 2004

However, for a company that ended its 2004 fiscal year in June 2004, the Fiscal Quarter by Year (DATAFQTR) values are:

- 2004Q1 represents July - September, 2003
- 2004Q2 represents October - December, 2003
- 2004Q3 represents January - March, 2004
- 2004Q4 represents April - June, 2004

Note: Companies that undergo a fiscal-year change may have multiple records with the same datadate. Compustat delivers those multiple records with the same datadate but each record relates to a different fiscal year-end period.

Rule: Select records from the co_idesind data group where datafqtr is not null, to view as fiscal data.

There are fiscal-year changes where certain periods are no longer part of a logical fiscal year. Those records are available in a calendar presentation.

Dilution Adjustment

Mnemonic	Category	Periodicity	Format	Units
DILADJ	Income Statement	Annual	Number	Millions
DILADQ	Income Statement	Quarterly	Number	Millions
DILADSA	Income Statement	Semiannual	Number	Millions
DILADY	Income Statement	Year-to-Date	Number	Millions
DILAD12	Income Statement	12-Month Moving	Number	Millions

These are the total adjustments added to the company's Net Income used for Basic EPS, in order to determine the Net Income used to calculate Diluted EPS.

This item is available for banks and industrial companies.

This item includes:

1. Savings from convertible preferred dividends
2. Savings from After-Tax amount of interest recognized in the period associated with any convertible debt
3. Other adjustments to net income/loss as reported by the company

Collection and Calculation Information

12-Month Moving Data Learn how S&P Global Market Intelligence collects and calculates [12-Month Moving data](#).

Dilution Available - Excluding Extraordinary Items

Mnemonic	Category	Periodicity	Format	Units
DILAVX	Income Statement	Annual	Number	Millions of dollars
DILAVQ	Income Statement	Quarterly	Number	Millions of dollars
DILAVSA	Income Statement	Semiannual	Number	Millions of dollars
DILAVY	Income Statement	Year-to-Date	Number	Millions of dollars
DILAV12	Income Statement	12 Month Moving	Number	Millions of dollars

This is the net income used by the company to calculate Diluted Earnings per Share - Excluding Extraordinary Items.

This item is available for banks and industrial companies.

Collection and Calculation Information

Current Debt - Changes

Mnemonic	Category	Periodicity	Format	Units
DLCCH	Cash Flow	Annual	Number	Millions
DLCCHQ	Cash Flow	Year-to-Date*	Number	Millions
DLCCHY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents the net change in short-term borrowings and/or current maturities of long-term debt.

This item is available for banks and industrial companies.

This item includes:

1. Changes in current debt increasing or decreasing working capital for a company reporting a Working Capital Statement [Format Code = 1]
2. Changes in current debt providing a source or detailing a use of funds for a company reporting a Cash by Source and Use of Funds Statement [Format Code = 2] or a Cash Statement by Activity [Format Code = 3]
3. Changes in current debt presented separately within the Financing Activities section for a company reporting a Statement of Cash Flows [Format Code = 7]

This item contains a Combined Figure data code when:

1. Current debt changes are combined with another data item within the Financing Activities Section of a Cash Flows Statement [Format Code = 7]
2. Current debt changes are reported outside the Financing Activities section on a Statement of Cash Flows [Format Code = 7]
3. No breakout of increase [decrease] in working capital changes is presented for a company reporting a Working

Long-Term Debt - Reduction

Mnemonic	Category	Periodicity	Format	Units
DLTR	Cash Flow	Annual	Number	Millions
DLTRQ	Cash Flow	Year-to-Date*	Number	Millions
DLTRY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents a reduction in long-term debt caused by long-term debt maturing [being classified as a current maturity], payments of long-term debt and the conversion of debt to stock.

This item is available for banks.

This item includes:

1. Conversion of debt to Common/Ordinary Stock [Capital]
2. Change in debt not classified into current and long-term debt on a Cash by Source and Use of Funds Statement [Format Code = 2], a Cash Statement by Activity [Format Code = 3], or a Statement of Cash Flows [Format Code = 7]
3. Change in long-term debt combined with change in current debt
4. Current maturities of long-term debt for companies reporting a Working Capital Statement [Format Code = 1]
5. Reclassification of long-term debt due to Chapter 11
6. Transfers or reclassifications of long-term debt to current liabilities
7. Decreases to long-term debt accounts [i.e., bonds, notes, capital leases, leaseback transactions]
8. Cash statements
9. LOC or Revolving Loan Agreement

This item excludes change in current debt reported separately on a Cash by Source and Use of Funds Statement [Format Code = 2], a Cash Statement by Activity [Format Code = 3], or a Statement of Cash Flows [Format Code = 7].

This item contains a Combined Figure data code when:

- Issuance of Long-Term Debt is reported net of debt retired
- Reduction of Long-Term Debt is reported outside the Financing Activities section for a company reporting a Statement of Cash Flows [Format Code = 7]
- Reduction of Long-Term Debt is combined with another item within the Financing Activities section for a company reporting a Statement of Cash Flows [Format Code = 7] [included in Financing Activities - Other]
- Reduction of Long-Term Debt is combined with another item for a company reporting a Working Capital Statement [Format Code = 1], a Cash by Source and Use of Funds Statement [Format Code = 2], or a Cash Statement by Activity [Format Code = 3]

Discontinued Operations

Mnemonic	Category	Periodicity	Format	Units
DO	Income Statement	Annual	Number	Millions
DOQ	Income Statement	Quarterly	Number	Millions
DOSA	Income Statement	Semiannual	Number	Millions
DOY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents the total income [loss] from operations of a division discontinued or sold by the company and the gain [loss] on disposal of the division, reported after income taxes. This item is available for banks.

This is a supplementary Income Statement item.

This item includes:

1. All discontinued operations reported after continuing income and before extraordinary items
2. Discontinued operations for which separate taxes are not reported [one tax figure is given for both discontinued operations and extraordinary items]

This item excludes:

1. Additional expense/gain associated with the current year's discontinued operations shown as an extraordinary item by the company [included in Extraordinary Items]
2. Additional gain/loss from a preceding year's discontinued operations [included in Extraordinary Items]
3. Discontinued operations reported in the body of the income statement with continuing operations [included in Special Items]

Collection and Calculation Information

International Normalized Definition

Industrial Definition

This item represents the total income/[loss] from operations of a division or divisions discontinued or sold by the company and the gain/[loss] on the disposal of the division[s] reported after taxes.

This item includes:

1. All discontinued operations reported after continuing income and before extraordinary items
2. Discontinued operations for which separate taxes are not reported [one tax figure is given for both discontinued operations and extraordinary items]

This item excludes:

1. Discontinued operations reported on the Income Statement with continuing operations

This is a supplemental item on all models.

Cash Dividends

Mnemonic	Category	Periodicity	Format	Units
DV	Cash Flow	Annual	Number	Millions
DVQ	Cash Flow	Year-to-Date*	Number	Millions
DVY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition (Canadian GAAP Prior to January 1, 2011)

This item is available for banks.

This item represents the total amount of cash dividends paid for common/ordinary capital, preferred/preference capital and other share capital.

This item includes:

1. Arrearages from prior years paid in the current year
2. Cash paid in lieu of fractional shares
3. Dividends paid by companies acquired using the pooling of interest method
4. Liquidating dividends or distributions
5. Partnership distributions
6. Subchapter S distributions
7. Dividends
8. Patronage dividends that are not included in Cost of Goods Sold
9. Distributions to stockholders
10. Accretion of preferred stock, whether reported positive or negative [amortization of the difference between carrying and redemption value]
11. Beneficial conversion feature of preferred stock
12. Reversal of accretion, dividends or preferred stock
13. Any accretion or dividend reported positive [increase to income]

Note: Some of the above adjustments may be reflected as income.

This item excludes:

1. Cash value of stock dividends
2. Dividends in kind [other than cash]
3. Minority shareholders' dividends when broken out as a separate line item
4. Patronage dividends
5. Preferred dividend requirement paid in common stock
6. Dividends on subsidiary common stock

This item contains a Combined Figure data code when the retained earnings schedule on the Balance Sheet presents

Dividends - Preferred/Preference

Mnemonic	Category	Periodicity	Format	Units
DVP	Income Statement	Annual	Number	Millions
DVPQ	Income Statement	Quarterly	Number	Millions
DVPSA	Income Statement	Semiannual	Number	Millions
DVPY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item is available for banks.

This item represents the total amount of the preferred dividend requirement on cumulative preferred stock and dividends paid on noncumulative preferred stock of the company during the year.

This item includes

1. The amount of dividend requirements used by the company in calculating Available for Common
2. Preferred dividends of a merged company accounted for by the pooling of interest method are included for the year of the merger, unless the preferred stock was exchanged for Common/Ordinary Stock [Capital] of the acquiring company [included in Cash Dividends - Common]
3. Utility companies' subsidiary preferred dividends are included

This item excludes

1. Preferred dividends deducted only for that portion of the year the stock was outstanding, if an entire issuance of convertible preferred stock is converted into common during the year
2. The dividends on the old preferred stock treated as common dividends, if Common/Ordinary Stock [Capital] is issued by the company in exchange for preferred stock of another company
3. Subsidiary preferred dividends [included in Minority Interest]

International Normalized Definition

Industrial Definition

This item represents the total amount of dividends [other than stock dividends] declared on other share capital of the company, based on the current year's net income.

This item is a component of Dividends - Total [DVT].

This item includes payments to holders of participation rights certificates [when such payments have not been charged to net income].

Canada This item represents the total amount of dividends required to be paid regardless of arrearages.

Italy This item includes dividends of savings [di risparmio] shares.

Netherlands This item includes dividends on priority shares.

United States This item represents the total amount of dividends required to be paid regardless of arrearages.

Earnings per Share (Diluted) - Excluding Extraordinary Items

Mnemonic	Category	Periodicity	Format	Units
EPSFX	Income Statement	Annual	Number	Dollars and cents
EPSFXQ	Income Statement	Quarterly	Number	Dollars and cents
EPSF12	Income Statement	12 Months Moving	Number	Dollars and cents
EPSFXSA	Income Statement	Semiannual	Number	Dollars and cents
EPSFXY	Income Statement	Year-to-Date	Number	Dollars and cents

This item represents basic earnings per share for common shares after allowing for the conversion of convertible senior stock and debt, and the exercise of warrants, options and agreements for issuance of common shares upon satisfaction of certain conditions. This item is available for banks.

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) 128 requires companies to report Basic and Diluted Earnings Per Share, replacing Primary and Fully Diluted Earnings per Share. The change will affect financial statements issued after this date.

This figure is reported the same as basic earnings per share excluding extraordinary items and discontinued operations if dilution is immaterial [less than 3 percent].

This figure will always be presented if a diluted earnings per share is reported by the company.

12-Months figures, except for year end, which involve options or warrants as dilutive shares, are shown as not available [NA], since the dilutive method now recommended by the APB does not lend itself to meaningful 12-months moving calculations for interim periods.

This item excludes

1. Extraordinary items
2. Discontinued operations
3. Preferred dividends

The anti-diluted earnings per share for fiscal periods 1997 and forward will be presented if reported by the company. When a company reports that the calculation of dilutive earnings per share results in anti-dilution, but does not report the anti-dilutive earnings per share, the Earnings per Share Basic will be carried down into Earnings per Share Diluted. Prior to 1997, anti-diluted earnings are not presented.

Summary (Restated) Data

Summary (Restated) data is now defined by Data Format (DATAFMT). Summary data can be accessed using a combination of a data item and DATAFMT. For example, the EPSFXR data item will now be found in the EPSFX data item with a Data Format code of summ_std.

Summary data is collected from summary presentations reported by the company. It allows you to compare current years with prior years that may be restated for mergers or acquisitions, accounting changes or discontinued operations.

Equity in Net Loss (Earnings)

Mnemonic	Category	Periodicity	Format	Units
ESUBC	Cash Flow	Annual	Number	Millions
ESUBCQ	Cash Flow	Year-to-Date*	Number	Millions
ESUBCY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

This item represents the equity in the unremitted earnings of an unconsolidated subsidiary. Essentially, it is the equity in the earnings of an unconsolidated subsidiary less any dividends paid by the subsidiary. This item is available for banks.

This item includes:

1. Dividends in excess of equity earnings.
2. Distributions of income, earnings or retained earnings from unconsolidated affiliates/joint ventures.
3. Distributions from unconsolidated affiliates/joint ventures that are reported in operating activities.

This item excludes:

1. Distributions of capital from joint ventures/unconsolidated entities reported in investing activities.
2. Distributions from unconsolidated entities **in excess** of earnings, income or accumulated earnings that are reported within investing activities.
3. Distributions from unconsolidated joint ventures reported in investing activities, when a corresponding "Distributions from unconsolidated joint ventures" is reported in operating activities.

Stock Exchange

Mnemonic	Periodicity	Format
EXCHG	Scalar	Code

This item is defined below for both Xpressfeed and Compustat Backtest.

Xpressfeed definition

This item identifies the major exchange on which the company's Common/Ordinary Stock (Capital) is traded.

Reference Data

Xpressfeed Description	Xpressfeed Mnemonic
Stock Exchange Code	EXCHGCD
Stock Exchange Code Description	EXCHGDESC

In Xpressfeed, reference items consist of lists of codes and descriptions that are not tied to a specific company record. The reference items EXCHGCD and EXCHGDESC contain a list of codes and descriptions for all possible Stock Exchange Codes available. If you want to find the Stock Exchange for a particular company, choose the company-level item EXCHG. Reference items in Xpressfeed may apply to one or more company-level items.

Stock Exchange Codes used in Xpressfeed: by [Exchange Code](#) or by [Exchange Country](#).

Compustat Backtest definition

This item identifies the major exchange on which the company's common stock is traded.

[Stock Exchange Codes used in Compustat Backtest](#)

Exchange Rate Effect

Mnemonic	Category	Periodicity	Format	Units
EXRE	Cash Flow	Annual	Number	Millions
EXREQ	Cash Flow	Year-to-Date*	Number	Millions
EXREY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents the net effect of foreign currency exchange rates on cash balances held by the company as reported on a Statement of Cash Flows [Format Code = 7]. This item is available for banks.

This item contains a Not Available data code for companies in which Format Code = 1, 2 or 3.

This item includes foreign currency translation effects presented outside the Operating Activities, Investing Activities and Financing Activities sections.

This item excludes:

1. Exchange adjustments applicable to the Stockholders' Equity section on the Balance Sheet.
2. Exchange effects shown in the Operating, Investing or Financing Activities section.
3. This item contains a Combined Figure data code if foreign currency exchange rate effects are combined in the Operating, Investing or Financing Activities section.
4. Income statement foreign exchange gains/losses

Exchange effects increasing net cash flow are presented as positive numbers. Exchange effects decreasing net cash flow are negative.

International Normalized Definition

Industrial Definition

This item represents the effect of foreign currency exchange rates on cash balances held by the company.

Format Codes 1-3, 5 and 6

This item contains a Not Available data code.

Format Code 7

This item is a component of Cash and Cash Equivalents - Increase [Decrease] [CHECH].

This item includes foreign currency translation effects reported outside the Operating Activities, Investing Activities, and Financing Activities sections.

This item excludes:

1. Exchange adjustments applicable to the stockholders' equity section
2. Exchange effects reported in the Operating, Investing, or Financing Activities sections

Foreign Exchange Income (Loss)

Mnemonic	Category	Periodicity	Format	Units
FCA	Income Statement	Annual	Number	Millions
FCAQ	Income Statement	Quarterly	Number	Millions
FCASA	Income Statement	Semiannual	Number	Millions
FCAY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents the realized and unrealized foreign exchange gains and/or losses included in the determination of income for the period. This item is available for banks.

International Normalized Definition

Industrial Definition

This item represents net realized and unrealized foreign exchange gain [loss] included in determination of income for the year. It is a pretax figure.

This is a supplementary Income Statement item.

This item includes exchange gain [loss] reported before taxes as an exceptional or special item.

This item excludes exchange gain [loss] reported as extraordinary items [when reported separately], included in Extraordinary Items [XI].

Japan This item includes:

1. Foreign exchange gains
2. Special foreign exchange gain
3. Foreign currency translation adjustments
4. Foreign exchange loss
5. Special foreign exchange loss

Financial Services Definition

This item represents net realized and unrealized foreign exchange gain [loss] included in the determination of income for the year. It is a pretax figure.

This item is a component of Pretax Income [PI].

This item includes exchange gain [loss] reported before taxes as an exceptional or special item.

This item excludes exchange gain [loss] reported as extraordinary items [when reported separately], included in Extraordinary Items [XI].

Footnote[s]

Footnote Code	Company Population
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Financing Activities - Other

Mnemonic	Category	Periodicity	Format	Units
FIAO	Cash Flow	Annual	Number	Millions
FIAQ	Cash Flow	Year-to-Date*	Number	Millions
FIAOY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents data within the Financing Activities section on a Statement of Cash Flows [Format Code = 7]. This item is not available for banks.

This item contains a Not Available data code for companies reporting a Working Capital Statement [Format Code = 1], a Cash by Source and Use of Funds Statement [Format Code = 2], or a Cash Statement by Activity [Format Code = 3].

This item includes:

1. Debt issuance costs
2. Deferred financing costs
3. Dividends on subsidiary stock
4. Expenses related to I.P.O.
5. Extraordinary items or **Discontinued Operations** shown in the Financing Activities section
6. Foreign currency exchange effects reported in the Financing Activities section
7. Increases to capital surplus or retained earnings that are not clearly related to stock changes
8. Any financing activities when combined
9. Issuance, Repurchase, or redemption of warrants and/or stock options
10. Minority shareholder dividends
11. Additions/reductions of stock of a subsidiary
12. Share issuance costs when reported separately
13. Financing and sales type leases
14. Discontinued operations when reported within the Financing section or when reported outside all three sections, but identified as the portion attributed to Financing Activities
15. Book Overdrafts

This items excludes:

1. Any changes that are not in the Financing Activities section
2. "Net change" in stock
3. "Net change" in debt
4. Short-term and long-term debt when combined
5. Bank Overdrafts

International Normalized Definition

Financing Activities - Net Cash Flow

Mnemonic	Category	Periodicity	Format	Units
FINCF	Cash Flow	Annual	Number	Millions
FINCFQ	Cash Flow	Year-to-Date*	Number	Millions
FINCFY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents cash paid or received for all transactions classified as Financing Activities on a Statement of Cash Flows [Format Code = 7].

This item is the sum of:

1. Sale of Common and Preferred Stock [SSTK]
2. Long-Term Debt - Issuance [DLTIS]
3. Current Debt - Changes [DLCCH]
4. Financing Activities - Other [FIAO]
5. Excess Tax Benefit of Stock Options [TXBCOF]

less:

6. Purchase of Common and Preferred Stock [PRSTKC]
7. Cash Dividends [Cash Flow] [DV]
8. Long-Term Debt - Reduction [DLTR]

This item contains a Not Available data code for companies reporting a Working Capital Statement [Format Code = 1], a Cash by Source and Use of Funds Statement [Format Code = 2], or a Cash Statement by Activity [Format Code = 3].

Increases in cash from financing activities are presented as positive numbers. Decreases are presented as negative numbers.

This item represents the sum of:

1. Changes in Current Debt [DLCCH]
2. Financing Activities - Other [FINCF]
3. Long-Term Debt -Issuance [DLTIS]
4. Sale of Common and Preferred Stock [SSTK]

less:

5. Cash Dividends [DV]
6. Long-Term Debt - Reduction [DLTR]
7. Purchase of Common and Preferred Stock [PRSTKC]

Funds from Operations - Other

Mnemonic	Category	Periodicity	Format	Units
FOPD	Cash Flow	Annual	Number	Millions
FOPDQ	Cash Flow	Year-to-Date*	Number	Millions
FOPDY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents items not specifically included in another category within the Operations section of a Working Capital Statement [Format Code = 7], a Cash by Source and Use of Funds Statement [Format Code = 2], or within the Operating Activities section on a Cash Statement by Activity [Format Code = 3], or a Statement of Cash Flows [Format Code = 7].

This item is not available for banks.

This item includes:

1. Amortization of negative intangibles
2. Minority interest [reported in operations]
3. Special items
4. Amortization of goodwill on unconsolidated subsidiaries
5. Provision for losses on accounts receivable
6. Unrealized gains/losses on sale of property, plant and equipment

This item excludes:

1. Cash dividends
2. Changes in operating asset/liability accounts on a Statement of Cash Flows [Format Code = 7]
3. Realized gains/losses on sale of property, plant and equipment

International Normalized Definition

Industrial Definition

This item represents miscellaneous funds from operations not classified elsewhere.

Format Codes 1-3, 5-7

In Format Codes 1-6 this item is a component of Funds From Operations - Total [FOPT] on the Flow of Funds Statement.

In Format Code 7, this item is a component of Operating Activities - Net Cash Flow [OANCF] on the Cash Flow Statement.

This item includes:

1. Amortization of goodwill on unconsolidated subsidiaries
2. Amortization of negative intangibles

Fiscal Quarter

Mnemonic	Periodicity	Format
FQTR	Scalar	Code

This item identifies the fiscal quarter of the company by the code 1, 2, 3 or 4, depending upon the quartile of the fiscal year in which the data falls. It consists of a one-character numeric code for the quarter. This code is only altered when the company has had a fiscal year change and the subsequent source has been updated.

The following examples explain fiscal quarter calculations.

If the fiscal year is January:

Calendar Year	Data Year	Data Quarter	Fiscal Quarter Code
April, 2000	00	1	1
July, 2000	00	2	2
October, 2000	00	3	3
January, 2000	00	4	4

If the fiscal year is June:

Calendar Year	Data Year	Data Quarter	Fiscal Quarter Code
September, 2000	00	1	1
December, 2000	00	2	2
March, 2000	00	3	3
June, 2000	00	4	4

Fiscal Year

Mnemonic	Periodicity	Format	Units
FYEAR	Annual	Date	YYYY
FYEARQ	Quarterly	Date	YYYY

This item represents the fiscal year of the current fiscal year-end month. If the current fiscal year-end month falls in January through May, this item is the current calendar year minus 1 year. If the current fiscal year-end month falls in June through December, this item is the current calendar year. For example:

Calendar Year	Fiscal Year-end Month	Fiscal Year
2005	January [1]	2004
2005	February [2]	2004
2005	March [3]	2004
2005	April [4]	2004
2005	May [5]	2004
2005	June [6]	2005
2005	July [7]	2005
2005	August [8]	2005
2005	September [9]	2005
2005	October [10]	2005
2005	November [11]	2005
2005	December [12]	2005

Fiscal Year-end Month

Mnemonic	Periodicity	Format	Units
FYR	Annual	Code	---
FYR	Year-to-Date	Code	---

This is a key item in Xpressfeed.

This code designates the month-end for a company's accounting year. Fiscal years ending January 1 through May 31 are treated as ending in the prior calendar year. Thus, the data for a fiscal year beginning on June 1, 1987 and ending on May 31, 1988 would be reported as the year 1987, whereas a fiscal year beginning on July 1, 1987 and ending on June 30, 1988, would be reported as the year 1988.

This item consists of a two-character numeric code for the month. If a fiscal year ends on day 1-14, the Fiscal Year-end Month of data contains a code for the prior month. If a fiscal year ends on or after the 15th, the Fiscal Year-end Month of data contains a code for the current month.

This item can be used to find the fiscal year historically, as well as for the current data year.

The following examples explain Fiscal Year-end Month.

Example

If the fiscal year is January—[1]

Calendar Year	Data Year	Data Quarter	Fiscal Year Code
April, 2000	00	1	1
July, 2000	00	2	1
October, 2000	00	3	1
January, 2001	00	4	1

If the fiscal year is June—[6]

Calendar Year	Data Year	Data Quarter	Fiscal Year Code
September, 2000	01	1	6
December, 2000	01	2	6
March, 2001	01	3	6
June, 2001	01	4	6

The FYR key field allows Xpressfeed to deliver fiscal data, which results in better coverage of companies that have had a fiscal year change. There may be records with the same DATADATE representing different fiscal year-end periods.

Example

If a company had a fiscal year-end change in 2000, you might see the following records:

Datadate	Fiscal Period	Fiscal Year-End Month [FYR]
----------	---------------	-----------------------------

06/30/2000	Q4Y00	6 [June]
09/30/2000	Q1Y01	6 [June]
12/31/2000	Q2Y01	6 [June]
09/30/2000	Q3Y00	12 [Dec]
12/31/2000	Q4Y00	12 [Dec]
03/31/2000	Q1Y01	12 [Dec]

You can also use FYR to combine records from the same fiscal period.

900	S&P 900/Citigroup	S&P/CITGRP
1000	S&P 1000	S&P
1000	S&P 1000/Citigroup	S&P/CITGRP
1500	S&P 1500/Citigroup	S&P/CITGRP
1500	S&P Super Composite 1500	S&P
AEX	Amsterdam Stock Exchange	EXCHG
ALL	FT Country/Regional Indices	FT
ALL	FTSE Country/Regional Indices	FTSE
ALL	HSBC All World Indices	HSBC
ALL	MSCI Indices	MSCI
ASE	Athens Stock Exchange	EXCHG
ASX	Australian Stock Exchange	EXCHG
ATHENS	Athens Stock Exchange	EXCHG
ATX	Vienna Stock Exchange	EXCHG
AUT	Vienna Stock Exchange	EXCHG
BCI	Italian Electronic Stock Market	EXCHG
BEL	Euronext Brussels Stock Exchange	EXCHG
BET	Bucharest Stock Exchange	EXCHG
BOMBAY	Bombay Stock Exchange	EXCHG
BOND	FTSE Bond Indices	FTSE
BOVESPA	Brazilian Stock Exchange	EXCHG
BRIX	BRIX	EXCHG
BSE	Bulgaria Stock Exchange	EXCHG
BUDAPEST	Budapest Stock Exchange	EXCHG
BVG	Guayaquil Stock Exchange	EXCHG
CAC	Paris Bourse Exchange	EXCHG
CARACAS	Caracas Stock Exchange	EXCHG
CDNXCOMP	Venture Exchange Composite	S&P/TSX
CHN	China Stock Exchanges	EXCHG
COLOMBO	Colombo Stock Exchange Sri Lanka	EXCHG
DAX	Germany Major Exchange Indices	EXCHG
DEU	Frankfurter Allgemeine Zeitung Indices	FAZ
DM	HSBC Developed Market Indices	HSBC
DNK	Copenhagen Stock Exchange	EXCHG
DRAGON	HSBC Dragon Indices	HSBC
DSE	Dhaka Stock Exchange	EXCHG

EE	HSBC Major European Market Indices	HSBC
EM	HSBC Emerging Market Indices	HSBC
ESP	Spanish Stock Exchanges	EXCHG
GLOBAL	HSBC Global Sectors	HSBC
HANGSENG	Hong Kong Stock Exchange	EXCHG
HEX	Helsinki Sector Indices	HEX
ICEX	Iceland Stock Exchange	EXCHG
IGBM	Indice General de la Bolsa de Madrid	IGBM
ISE	Irish Stock Exchange	EXCHG
ISLAMIC	Dow Jones Islamic Indices	DOW
JASDAQ	Japanese Over the Counter Exchange	EXCHG
JAX	Jakarta Stock Exchange	EXCHG
JOR	Amman Stock Exchange	EXCHG
KARACHI	Karachi Stock Exchange	EXCHG
KAX	Copenhagen Stock Exchange	EXCHG
KLSE	Kuala Lumpur Stock Exchange	EXCHG
KOR	Korea Stock Exchange	EXCHG
LIMA	Lima Stock Exchange	EXCHG
LUXX	Luxembourg Stock Exchange	EXCHG
MADRID	Madrid Stock Exchange and	EXCHG
MASI	Moroccan Market Index	EXCHG
MERVAL	Buenos Aires Stock Exchange	EXCHG
MEX	Mexican Stock Exchange	EXCHG
MIB	Milan Stock Exchange	EXCHG
NAR	Nairobi Stock Exchange	EXCHG
NGA	Nigerian Stock Exchange	EXCHG
NONE	Dow Jones	DOW
NONE	Exchange	EXCHG
NONE	ISHARES-Barclays Global Investor	ISHARE
NONE	Lehman Brothers Fixed Income	LEHMAN
NONE	S&P Misc	S&P
NONE	S&P/TSX	S&P/TSX
NONE	Wilshire	WILSHIRE
NONE	World Equity Benchmark Shares - MSCI	WEBS
NZSE	New Zealand Stock Exchange	EXCHG
OMX	Nordic Baltic Marketplace Indices	EXCHG

OSE	Oslo Stock Exchange	EXCHG
PHL	Phillipine Stock Exchange Indices	EXCHG
PRT	Portugal Stock Exchange	EXCHG
PX	Prague Stock Exchange	EXCHG
QSE	Doha Stock Exchange	EXCHG
R1000	Russell 1000	RUSSELL
R1000G	Russell 1000 Growth	RUSSELL
R1000V	Russell 1000 Value	RUSSELL
R2000	Russell 2000	RUSSELL
R2000G	Russell 2000 Growth	RUSSELL
R2000V	Russell 2000 Value	RUSSELL
R2500	Russell 2500	RUSSELL
R2500G	Russell 2500 Growth	RUSSELL
R2500V	Russell 2500 Value	RUSSELL
R3000	Russell 3000	RUSSELL
R3000E	Russell 3000E W/O Div	RUSSELL
R3000G	Russell 3000 Growth	RUSSELL
R3000V	Russell 3000 Value	RUSSELL
REIT	Real Estate Investment Trust	S&P
RMICRO	Russell Microcap W/O Div	RUSSELL
RSCC	Russell Small Cap Completeness Index	RUSSELL
RTS	RTS Stock Exchange - Russia	EXCHG
RUS	Moscow Times Index	EXCHG
SAU	Tadawul Stock Exchange	EXCHG
SAX	Slovakian SAX Stock Exchange	EXCHG
SBF	SBF France Indices	SBF
SET	The Stock Exchange of Thailand	EXCHG
SGP	Singapore Index	EXCHG
SP1200	S&P Global 1200 Regional Indices	S&P
SPBIO	S&P BIOTECH SELCT IND INDEX	S&P
SPHOME	S&P HOMEBLDRS SLCT IND INDX	S&P
SPHYDA	S&P HI YLD DVND ARISTOCRATS	S&P
SPI	Swiss Market Index - Performance	EXCHG
SPSEMI	S&P SEMICONDUCTRS SELECT IND	S&P
STOXX	Dow Jones STOXX Indices	DOW
SWE	Affarsvarlden General Index	EXCHG

TELAVIV	Tel Aviv Stock Exchange	EXCHG
TSE	Tokyo Stock Exchange	EXCHG
TSX100	TSX 100	S&P/TSX
TSX200	TSX 200	S&P/TSX
TSX300	TSX 300	S&P/TSX
TSX60	TSX 60	S&P/TSX
TSXCOMP	S&P/TSX Composite	S&P/TSX
TWN	Taiwan Index	EXCHG
UBS	United Bank of Switzerland	UBS
UK	UK Sector Indices	EXCHG
VSE	Australian Stock Exchange Indices	EXCHG
WIG	Warsaw Stock Exchange	EXCHG
WORLD	FTSE World Indices	FTSE
ZAGREB	Zagreb Stock Exchange Index	EXCHG

Index ID Codes and Descriptions related to the rusidx_cst table

IDXIDCD	IDXIDDESC	IDXCAT
1000	Russell 1000	RUSSELL
1000G	Russell 1000 Growth	RUSSELL
1000V	Russell 1000 Value	RUSSELL
2000	Russell 2000	RUSSELL
2000G	Russell 2000 Growth	RUSSELL
2000V	Russell 2000 Value	RUSSELL
2500	Russell 2500	RUSSELL
2500G	Russell 2500 Growth	RUSSELL
2500V	Russell 2500 Value	RUSSELL
3000	Russell 3000	RUSSELL
3000E	Russell 3000E W/O Div	RUSSELL
3000G	Russell 3000 Growth	RUSSELL
3000V	Russell 3000 Value	RUSSELL

Index Category

Mnemonic	Periodicity	Format
INDEXCAT	Scalar	Code

This item identifies the general category of the index, such as S&P or S&P/CITGRP.

Each Index Category has corresponding Index ID Codes [IDXIDCD] and Descriptions [IDXIDDESC], which represent the indexes in each Index Category.

Reference Data

Description	Mnemonic
Index Category	INDEXCAT

Reference items consist of lists of codes and descriptions that are not tied to a specific company or index record. If you want to find the index category used by a particular index, choose the index-level item INDEXCAT. Reference items may apply to one or more company-level or index-level items.

INDEXCAT	IDXIDCD	IDXIDDESC
DOW	ISLAMIC	Dow Jones Islamic Indices
DOW	--	Dow Jones
DOW	STOXX	Dow Jones STOXX Indices
EXCHG	AEX	Amsterdam Stock Exchange
EXCHG	ASE	Athens Stock Exchange
EXCHG	ASX	Australian Stock Exchange
EXCHG	ATHENS	Athens Stock Exchange
EXCHG	ATX	Vienna Stock Exchange
EXCHG	AUT	Vienna Stock Exchange
EXCHG	BCI	Italian Electronic Stock Market
EXCHG	BEL	Euronext Brussels Stock Exchange
EXCHG	BET	Bucharest Stock Exchange
EXCHG	BOMBAY	Bombay Stock Exchange
EXCHG	BOVESPA	Brazilian Stock Exchange
EXCHG	BRIX	BRIX
EXCHG	BSE	Bulgaria Stock Exchange
EXCHG	BUDAPEST	Budapest Stock Exchange
EXCHG	BVG	Guayaquil Stock Exchange
EXCHG	CAC	Paris Bourse Exchange
EXCHG	CARACAS	Caracas Stock Exchange
EXCHG	CHN	China Stock Exchanges

EXCHG	COLOMBO	Colombo Stock Exchange Sri Lanka
EXCHG	DAX	Germany Major Exchange Indices
EXCHG	DNK	Copenhagen Stock Exchange
EXCHG	DSE	Dhaka Stock Exchange
EXCHG	ESP	Spanish Stock Exchanges
EXCHG	HANGSENG	Hong Kong Stock Exchange
EXCHG	ICEX	Iceland Stock Exchange
EXCHG	ISE	Irish Stock Exchange
EXCHG	JASDAQ	Japanese Over the Counter Exchange
EXCHG	JAX	Jakarta Stock Exchange
EXCHG	JOR	Amman Stock Exchange
EXCHG	KARACHI	Karachi Stock Exchange
EXCHG	KAX	Copenhagen Stock Exchange
EXCHG	KLSE	Kuala Lumpur Stock Exchange
EXCHG	KOR	Korea Stock Exchange
EXCHG	LIMA	Lima Stock Exchange
EXCHG	LUXX	Luxembourg Stock Exchange
EXCHG	MADRID	Madrid Stock Exchange and
EXCHG	MASI	Moroccan Market Index
EXCHG	MERVAL	Buenos Aires Stock Exchange
EXCHG	MEX	Mexican Stock Exchange
EXCHG	MIB	Milan Stock Exchange
EXCHG	NAR	Nairobi Stock Exchange
EXCHG	NGA	Nigerian Stock Exchange
EXCHG	--	Exchange
EXCHG	NZSE	New Zealand Stock Exchange
EXCHG	OMX	Nordic Baltic Marketplace Indices
EXCHG	OSE	Oslo Stock Exchange
EXCHG	PHL	Phillipine Stock Exchange Indices
EXCHG	PRT	Portugal Stock Exchange
EXCHG	PX	Prague Stock Exchange
EXCHG	QSE	Doha Stock Exchange
EXCHG	RTS	RTS Stock Exchange - Russia
EXCHG	RUS	Moscow Times Index
EXCHG	SAU	Tadawul Stock Exchange
EXCHG	SAX	Slovakian SAX Stock Exchange
EXCHG	SET	The Stock Exchange of Thailand

EXCHG	SGP	Singapore Index
EXCHG	SPI	Swiss Market Index - Performance
EXCHG	SWE	Affarsvarlden General Index
EXCHG	TELAVIV	Tel Aviv Stock Exchange
EXCHG	TSE	Tokyo Stock Exchange
EXCHG	TWN	Taiwan Index
EXCHG	UK	UK Sector Indices
EXCHG	VSE	Australian Stock Exchange Indices
EXCHG	WIG	Warsaw Stock Exchange
EXCHG	ZAGREB	Zagreb Stock Exchange Index
FAZ	DEU	Frankfurter Allgemeine Zeitung Indices
FT	ALL	FT Country/Regional Indices
FTSE	350	FTSE 350
FTSE	ALL	FTSE Country/Regional Indices
FTSE	BOND	FTSE Bond Indices
FTSE	WORLD	FTSE World Indices
HEX	HEX	Helsinki Sector Indices
HSBC	ALL	HSBC All World Indices
HSBC	DM	HSBC Developed Market Indices
HSBC	DRAGON	HSBC Dragon Indices
HSBC	EE	HSBC Major European Market Indices
HSBC	EM	HSBC Emerging Market Indices
HSBC	GLOBAL	HSBC Global Sectors
IGBM	IGBM	Indice General de la Bolsa de Madrid
ISHARE	--	ISHARES-Barclays Global Investor
LEHMAN	--	Lehman Brothers Fixed Income
MSCI	ALL	MSCI Indices
RUSSELL	R1000	Russell 1000
RUSSELL	R1000G	Russell 1000 Growth
RUSSELL	R1000V	Russell 1000 Value
RUSSELL	R2000	Russell 2000
RUSSELL	R2000G	Russell 2000 Growth
RUSSELL	R2000V	Russell 2000 Value
RUSSELL	R2500	Russell 2500
RUSSELL	R2500G	Russell 2500 Growth
RUSSELL	R2500V	Russell 2500 Value

Inventory - Decrease (Increase)

Mnemonic	Category	Periodicity	Format	Units
INVCH	Cash Flow	Annual	Number	Millions
INVCHQ	Cash Flow	Year-to-Date*	Number	Millions
INVCHY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents the increase or decrease in inventories/stocks as reported on the Cash Flow Statement.

This item is reported in the Operating Activities section on a Statement of Cash Flows [Format Code = 7].

This item contains a Not Available data code for companies reporting a Working Capital Statement [Format Code = 1], a Cash by Source and Use of Funds Statement [Format Code = 2], or a Cash Statement by Activity [Format Code = 3].

This item includes increases and decreases in:

1. All current assets classified by S&P Global Market Intelligence as inventories
2. Contracts in progress and costs in excess of related billings when included by S&P Global Market Intelligence in inventories on the Balance Sheet
3. Long-term inventories when included by the company in the Operating Activities section

This item excludes increases and decreases in long-term inventories when included by the company in the Investing Activities section.

This item contains a Combined Figure data code when:

- This item is combined with another asset or liability in the Operating Activities section [included in Assets and Liabilities - Other - Net Change]
- The change in inventories is reported outside the Operating Activities section
- Changes in inventory are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year
- Increases in inventories are presented as negative numbers. Decreases are positive numbers.

Banks Definition

This item includes:

1. All current assets classified as mortgages/loans held for sale
2. Long-term inventories when included by the company in the Operating Activities section
3. Contracts in progress and costs in excess of related billings if included in Inventories
4. Originated mortgages/loans held for sale
5. Sales of mortgages/loans held for sale

Investing Activities - Other

Mnemonic	Category	Periodicity	Format	Units
IVACO	Cash Flow	Annual	Number	Millions
IVACOQ	Cash Flow	Year-to-Date*	Number	Millions
IVACOY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents miscellaneous items within the Investing Activities section on a Statement of Cash Flows [Format Code = 7].

This item contains a Not Available data code for companies reporting a Working Capital Statement [Format Code = 1], a Cash by Source and Use of Funds Statement [Format Code = 2], or a Cash Statement by Activity [Format Code = 3].

This item includes:

1. Combined investing activities
2. Foreign currency exchange effects within the Investing Activities section
3. Proceeds from sale of assets other than fixed assets or investments
4. Other real estate owned
5. Sale of real estate owned
6. Any investing activities that are combined
7. Amounts associated with deconsolidation of a subsidiary
8. Notes receivable from employees or officers
9. Deposits on property, plant and equipment

This item excludes:

1. Changes in investing activities reported outside the Investing Activities section
2. Change in investments
3. Change in property, plant, and equipment
4. Increases in investing activities will be presented as positive numbers. Decreases will be presented as negative numbers.

This item is available for banks.

International Normalized Definition

Industrial Definition

Format codes 1-3, 5 and 6

This item contains a Not Available data code.

Format code 7

This item represents miscellaneous funds reported in the Investing Activities section that are not elsewhere classified.

This item is a component of Investing Activities - Net Cash Flow.

Increase in Investments

Mnemonic	Category	Periodicity	Format	Units
IVCH	Cash Flow	Annual	Number	Millions
IVCHQ	Cash Flow	Year-to-Date*	Number	Millions
IVCHY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents funds used to increase a company's long-term investments.

This item includes:

1. Increase in long-term receivables
2. Increase in investments in unconsolidated subsidiaries
3. Long-term investments combined with short-term investments

This item excludes:

1. Additional investment in a company if the company is consolidated
2. Changes in notes receivable relating to Shareholders' Equity

This item contains a Combined Figure data code when:

- Decrease in investments is reported net of increase in investments
- Increase in investments is combined with another item for a company reporting a Working Capital Statement [Format Code = 1], a Cash by Source and Use of Funds Statement [Format Code = 2], or a Cash Statement by Activity [Format Code = 3]
- Investments - Increase is combined with another item either within or outside the Investing Activities section on a Statement of Cash Flows [Format Code = 7]

This item may include current receivables when a company reports an unclassified Balance Sheet.

This item is not available for banks.

International Normalized Definition

This item represents funds used to increase a company's long-term investments.

Industrial Definition

Format codes 1-3, 5-7

This item is a component of Uses of Funds - Total on a Working Capital Statement [Format Code = 1, a Cash Statement Classified by Source and Use [Format Code = 2], or a Net Liquid Funds/Net Funds Statement Classified by Source and Use [Format Code = 5].

This item is a component of Cash and Cash Equivalents - Increase [Decrease] on a Cash Statement Classified by Activity [Format Code = 3] or a Net Liquid Funds/Net Funds Statement Classified by Source and Use [Format Code = 5

Investing Activities - Net Cash Flow

Mnemonic	Category	Periodicity	Format	Units
IVNCF	Cash Flow	Annual	Number	Millions
IVNCFQ	Cash Flow	Year-to-Date*	Number	Millions
IVNCFY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents net cash received or paid for all transactions classified as investing activities on a Statement of Cash Flows [Format Code = 7]. This item is available for banks.

This item is the sum of:

1. Sale of Investments [SIV]
2. Short-Term Investments - Change [IVSTCH]
3. Sale of Property [SPPE]
4. Investing Activities - Other [IVACO]

less:

5. Increase in Investments [IVCH]
6. Capital Expenditures [CAPX]
7. Acquisitions [AQC]

Increases in cash are presented as positive numbers. Decreases in cash are reported as negative numbers.

This item contains a Not Available data code for companies reporting a Working Capital Statement [Format Code = 1], a Cash by Source and Use of Funds Statement [Format Code = 2], or a Cash Statement by Activity [Format Code = 3].

International Normalized Definition

Industrial Definition

This item is only available for Format codes 7 and 10.

This item represents cash received or paid for all transactions reported in the Investing Activities section of the Cash Flow Statement.

This item is a component of Cash and Cash Equivalents - Increase [Decrease].

This item is the sum of:

1. Sale of Investments
2. Short-Term Investments - Change
3. Assets - Other - Change
4. Proceeds from Sale of Fixed Assets

Short-Term Investments - Change

Mnemonic	Category	Periodicity	Format	Units
IVSTCH	Cash Flow	Annual	Number	Millions
IVSTCHQ	Cash Flow	Year-to-Date*	Number	Millions
IVSTCHY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents changes in marketable securities and cash equivalents reported in the Investing Activities section on a Statement of Cash Flows [Format Code = 7]. This item is available for banks.

This item presents a Not Available data code for companies reporting a Working Capital Statement [Format Code = 1], a Cash by Source and Use of Funds Statement [Format Code = 2], or a Cash Statement by Activity [Format Code = 3].

This item includes:

1. Cash equivalents not included in Cash and Cash Equivalents - Increase [Decrease]
2. Short-term marketable securities

This item excludes:

1. Current receivables on classified and unclassified Balance Sheets
2. Long-term investments

This item contains a Combined Figure data code when:

- Some or all short-term investments are combined with another item in the Investing Activities section
- Short-term investments are reported only in the Financing or Indirect Operating Activities section
- Changes in short-term investments which increase cash are presented as positive numbers. Changes decreasing cash appear as negative numbers.

This item is not available for banks or utility companies.

Capital Expenditures

Mnemonic	Category	Periodicity	Format	Units
CAPX	Cash Flow	Annual	Number	Millions
CAPXQ	Cash Flow	Year-to-Date*	Number	Millions
CAPXY	Cash Flow	Year-to-Date	Number	Millions
CAPXQX	Cash Flow	Quarterly - Index Fundamental	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents cash outflow or the funds used for additions to the company's property, plant and equipment, excluding amounts arising from acquisitions, reported in the Statement of Cash Flows [Format Code = 7].

This item is available for bank and industrial formats.

This item includes:

1. Expenditures for capital leases
2. Increase in funds for construction
3. Reclassification of inventory to property, plant and equipment
4. Increase in leaseback transactions when included in the investing section of the Statement of Cash Flows [Format Code = 7]
5. Any item included in the property, plant and equipment from the balance sheet.
6. Logging roads and timber

This item excludes:

1. Capital expenditures of discontinued operations
2. Changes in property, plant and equipment resulting from foreign currency fluctuations when listed separately
3. Decrease in funds for construction presented as a use of funds
4. Property, plant and equipment of acquired companies
5. Net assets of businesses acquired
6. Decrease in funds for construction on the "Uses" side
7. Software costs unless included in property, plant and equipment on the Balance Sheet
8. Property, plant and equipment for real estate investment trust companies, which are investments, not property.
Capital expenditures are usually equal to zero.
9. Deposits on property, plant and equipment

This item contains a Combined Figure data code when:

Cash and Cash Equivalents - Increase (Decrease)

Mnemonic	Category	Periodicity	Format	Units
CHECH	Cash Flow	Annual	Number	Millions
CHECHQ	Cash Flow	Year-to-Date*	Number	Millions
CHECHY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item is available for bank and industrial formats.

This item represents the net change in cash presented separately from cash equivalents for companies reporting a Cash by Source and Use of Funds Statement [Format Code = 2], a Cash Statement by Activity [Format Code = 3], or a Statement of Cash Flows [Format Code = 7].

This item excludes changes in cash equivalents presented within the body of the statement for companies reporting a Cash by Source and Use of Funds Statement [Format Code = 2], a Cash Statement by Activity [Format code = 3], or a Statement of Cash Flows [Format Code = 7].

Increases in cash and equivalents are presented as positive numbers. Decreases are presented as negative numbers.

For the Industrial Annual Cash Flow Statement, this item is the sum of:

1. Exchange Rate Effect [EXRE]
2. Financing Activities - Net Cash Flow [FINCF]
3. Investing Activities - Net Cash Flow [IVNCF]
4. Operating Activities -Net Cash Flow [OANCF]

For the Industrial Annual Source & Use of Funds Statement, this item represents:

1. Changes in Current Debt [DLCCH]
2. Source of Funds - Total [FSRCT]
3. Working Capital Change - Other Increase [Decrease] [WCAPC]

less:

4. Uses of Funds - Total [FUSET]

For the Industrial Year-to-Date Cash Flow by Activity, this item represents:

1. Funds from Operations - Increase [Decrease] - Quarterly [FOPTY]
2. Long-Term Debt - Issuance - Quarterly [DLCCHY]
3. Sale of Common and Preferred Stock - Quarterly [SSTKY]
4. Sale of Investments - Quarterly [SIVY]
5. Sale of Property - Quarterly [SPPEY]

6. Sources of Funds - Other - Quarterly [FSRCOY]
7. Working Capital Change - Other - Increase [Decrease] - Quarterly [WCAPCY]

less:

8. Acquisitions - Quarterly [AQCY]
9. Capital Expenditures - Quarterly [CAPXY]
10. Cash Dividends - Quarterly [DVG]
11. Increase in Investments - Quarterly [IVCHY]
12. Long-Term Debt - Reduction - Quarterly [DLTRY]
13. Purchase of Common and Preferred Stock - Quarterly [PRSTKY]
14. Uses of Funds - Other - Quarterly [FUSEOY]

This item contains a Combined Figure data code from 1971-1983 for companies reporting a Working Capital Statement [Format Code = 1].

International Normalized Definition

Industrial Definition

This item represents the net change in cash and cash equivalents reported on the Cash Flow Statement.

Format codes 1-3, 5-7

This item excludes changes in cash equivalents presented within the Cash Flow Statement.

Format code 10

This item is the sum of:

1. Operating Activities - Net Cash Flow [OANCF]
2. Investing Activities - Net Cash Flow [IVNCF]
3. Financing Activities - Net Cash Flow [FINCF]
4. Exchange Rate Effect [EXRE]
5. Cash Flow Adjustments [CFLAOTH]

Format code 12

This item is the sum of:

1. Net Cash Flow before Management of Liquid Resources and Financing [NCFLIQ]
2. Management of Liquid Resources - Net Cash Flow [LIQRESN]
3. Financing Activities - Net Cash Flow [FINCF]

Footnote[s]

Footnote Code	Company Population
IT	International
QD	International
SY	International

Comprehensive Income - Currency Translation Adjustment

Mnemonic	Category	Periodicity	Format	Units
CICURR	Income Statement Supplemental	Annual	Number	Millions
CICURRQ	Income Statement Supplemental	Quarterly	Number	Millions
CICURRSA	Income Statement Supplemental	Semiannual	Number	Millions
CICURRY	Income Statement Supplemental	Year-to-Date	Number	Millions

This item represents currency translation adjustments reported after Net Income to arrive at Total Comprehensive Income. It is a component of the reconciliation between the company's Net Income and Total Comprehensive Income.

This item is available for banks and industrial companies.

This item includes:

1. Foreign currency translation adjustments
2. Financial statement translation
3. Any adjustments in the foreign currency section, such as income taxes or discontinued operations
4. Reclassification adjustments relating to foreign currency translation

This item excludes:

1. Foreign currency forward contracts or any currency adjustments that relate to derivatives
2. Any adjustments included in Pretax Income that are considered foreign currency adjustments

Accumulated foreign translation adjustment (e.g., Balance Sheet amount)

Comprehensive Income - Derivative Gains/Losses

Mnemonic	Category	Periodicity	Format	Units
CIDERGL	Income Statement Supplemental	Annual	Number	Millions
CIDERGLQ	Income Statement Supplemental	Quarterly	Number	Millions
CIDERGLSA	Income Statement Supplemental	Semiannual	Number	Millions
CIDERGLY	Income Statement Supplemental	Year-to-Date	Number	Millions

This item represents Derivative Gains/Losses reported after Net Income to arrive at Total Comprehensive Income. It is a component of the reconciliation between the company's Net Income and Total Comprehensive Income.

This item is available for banks and industrial companies.

This item includes:

1. Interest rate swap contracts
2. Any adjustments reported in the derivative section, such as income taxes or discontinued operations
3. Unrealized gain/loss on derivative contracts
4. Hedging gain/loss
5. Net investment hedges
6. Reclassification adjustments that relate to derivatives
7. Foreign currency forward contracts or any currency adjustments that relate to derivatives

This item excludes:

1. Any amounts that are already included in Pretax Income
2. Tax adjustments when reported as a separate line item [i.e. not a component of derivatives]
3. Accumulated derivative gain/loss [i.e. Balance Sheet amount]
4. Pension liability adjustment
5. Unrealized gain/loss on investment securities

Comprehensive Income - Noncontrolling Interest

Mnemonic	Category	Periodicity	Format	Units
CIMII	Income Statement Supplemental	Annual	Number	Millions
CIMIIQ	Income Statement Supplemental	Quarterly	Number	Millions
CIMIISA	Income Statement Supplemental	Semiannual	Number	Millions
CIMIY	Income Statement Supplemental	Year-to-date	Number	Millions

This item represents all amounts of comprehensive income attributable to noncontrolling interests.

Comprehensive Income - Other Adjustments

Mnemonic	Category	Periodicity	Format	Units
CLOTHER	Income Statement Supplemental	Annual	Number	Millions
CLOTHERQ	Income Statement Supplemental	Quarterly	Number	Millions
CLOTHERSA	Income Statement Supplemental	Semiannual	Number	Millions
CLOTHERY	Income Statement Supplemental	Year-to-Date	Number	Millions

This item represents any adjustments reported after Net Income to arrive at Total Comprehensive Income that cannot be categorized into any of the other items. This item is available for banks and industrial companies.

This item includes:

1. Tax adjustment reported as a separate line item [not related to other components]
2. Benefit plan adjustments that relate to postretirement plans as opposed to pension
3. Cumulative effect of accounting change when reported as a line item [not related to other components]
4. Discontinued operations [not related to other components].
5. Other comprehensive income when no breakout of the components exists

This item excludes accumulated other comprehensive income [i.e., Balance Sheet amount].

Comprehensive Income - Minimum Pension Adjustment

Mnemonic	Category	Periodicity	Format	Units
CIPEN	Income Statement Supplemental	Annual	Number	Millions
CIPENQ	Income Statement Supplemental	Quarterly	Number	Millions
CIPENSA	Income Statement Supplemental	Semiannual	Number	Millions
CIPENY	Income Statement Supplemental	Year-to-Date	Number	Millions

Post SFAS 158

This item represents the Prior Year Service and Gains/Losses on pension and postretirement plans. Minimum pension adjustments are eliminated and replaced by the pension/postretirement adjustment with adoption of the new statement. This item is available for banks and industrial companies.

Adoption of SFAS 158 is required for companies with fiscal year ending after December 15, 2006

This item includes:

1. Prior Year Service on pension and postretirement plans
2. Gains/Losses on pension and postretirement plans

Any pension/postretirement adjustments reported in the comprehensive income breakout

Pre-SFAS 158

This item represents minimum pension adjustment reported after Net Income to arrive at net comprehensive income [loss]. It is a component of the reconciliation between the company's Net Income and Comprehensive Net Income.

This item includes:

1. Minimum pension adjustment reported as comprehensive income
2. Any adjustments reported in the minimum pension section, such as income taxes or discontinued operations
3. Reversal of unfunded accumulated benefit obligation and other adjustments related to the accumulated benefit obligation that relates to pension (as opposed to postretirement)
4. Benefit plan adjustments that relate to pension as opposed to postretirement

This item excludes:

1. Tax adjustments reported as a separate line item (i.e. not related to minimum pension adjustment)
2. Benefit plan adjustments that relate to postretirement
3. Accumulated minimum pension adjustment (i.e. Balance Sheet amount)

Comprehensive Income - Securities Gains/Losses

Mnemonic	Category	Periodicity	Format	Units
CISECGL	Income Statement Supplemental	Annual	Number	Millions
CISECGLQ	Income Statement Supplemental	Quarterly	Number	Millions
CISECGLSA	Income Statement Supplemental	Semiannual	Number	Millions
CISECGLY	Income Statement Supplemental	Year-to-Date	Number	Millions

This item represents total unrealized gains or losses on investment securities reported after Net Income to arrive at Total Comprehensive Income. It is a component of the reconciliation between the company's Net Income and Total Comprehensive Income. This item is available for banks and industrial companies.

This item includes:

1. Net unrealized gains/losses on investment securities including any reclassification adjustments
2. Any adjustments reported in the gain/loss section, such as income taxes or discontinued operations
3. Interest-only strips combined with securities or reported separately
4. Reclassification for gains/losses included in net earnings that are related to other components of comprehensive income
5. Debt and equity securities unrealized gain/loss

This item excludes:

1. Gains/losses included in Pretax Income that are not considered reclassification adjustments
2. Unrealized gains/losses on cash flow hedges
3. Tax adjustments reported as a separate line item (i.e. not related to unrealized gain/loss)
4. Accumulated net unrealized gain/loss (i.e. Balance Sheet amount)
5. Interest rate contracts
6. Pension liability adjustment

Cost of Goods Sold

Mnemonic	Category	Periodicity	Format	Units
COGS	Income Statement	Annual	Number	Millions
COGSQ	Income Statement	Quarterly	Number	Millions
COGSSA	Income Statement	Semiannual	Number	Millions
COGSY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents all costs directly allocated by the company to production, such as material, labor and overhead.

This item is available for North American banks in the industrial format.

The total operating costs for non-manufacturing companies are considered as cost of goods sold if a breakdown is not available.

This item includes the following expenses when broken out separately. However, if a company allocates any of these items to selling, general and administrative expenses, **S&P Global Market Intelligence** will not include them in Cost of Goods Sold.

1. Agricultural, aircraft, automotive, radio and television manufacturers' amortization of tools and dies
2. Airlines' mutual aid agreements
3. Amortization of deferred costs [i.e., start-up costs]
4. Amortization of tools and dies where the useful life is two years or less
5. Amortization of film and television costs
6. Cooperatives' patronage dividends
7. Direct costs - when a separate selling, general and administrative expenses figure is reported
8. Direct labor
9. Expenses associated with sales-related income from software development
10. Extractive industries' lease and mineral rights charged off and development costs written off
11. Freight-in
12. Heat, light and power
13. Improvements to leased properties
14. Insurance and safety
15. Land developers' investment real estate expense
16. Licenses
17. Maintenance and repairs
18. Operating Expense - Totals
19. Pension, retirement, profit sharing, provision for bonus and stock options, and other employee benefits, for manufacturing companies. For non-manufacturing companies, this expense goes into Selling, General, and Administrative Expenses
20. R&D - customer sponsored portion

Common Shares Used to Calculate Earnings Per Share (Diluted)

Mnemonic	Category	Periodicity	Format	Units
CSHFD	Income Statement	Annual	Number	Millions
CSHFDQ	Income Statement	Quarterly	Number	Millions
CSHFDSA	Income Statement	Semiannual	Number	Millions
CSHFDY	Income Statement	Year-to-Date	Number	Millions

This item represents the number of common shares used by the company to calculate diluted earnings per share. This figure reflects the potential dilution that could occur if debt, stocks, options and/or warrants were exercised or converted into common stock or resulted in the issuance of common stock that then shared in earnings in equity.

This item is available for industrial, bank and utility formats.

This item will not be available when the company reports the calculation of diluted earnings per share as anti-dilutive.

Summary (Restated) Data

Summary (Restated) data is now defined by Data Format (DATAFMT). Summary data can be accessed using a combination of a data item and DATAFMT. For example, the CSHFD data item will now be found in the CSHFD data item with a Data Format code of summ_std.

Summary data is collected from summary presentations reported by the company. It allows you to compare current years with prior years that may be restated for mergers or acquisitions, accounting changes or discontinued operations. The summary data series contains the most commonly-reported Income Statement and Balance Sheet items.

Common/Ordinary Stock (Capital) Equivalents - Dollar Savings

Mnemonic	Category	Periodicity	Format	Units
CSTKE	Income Statement	Annual	Number	Millions
CSTKEQ	Income Statement	Quarterly	Number	Millions
CSTKESA	Income Statement	Semiannual	Number	Millions
CSTKEY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item is available for banks.

This item represents the dollar savings associated with the theoretical conversion of all options and warrants, and any convertible debt and convertible preferred stock designated by the company as common stock equivalents at the time of their issuance.

Expenses included:

1. Preferred dividends on convertible preferred stock identified as common stock equivalents
2. Interest expense [after application of the tax rate] paid on convertible debt

Interest [after application of the tax rate] saved from retirement of debt or earned from investments made with proceeds from conversion of options and warrants

International Normalized Definition

Industrial Definition

This item represents expense associated with securities classified as common/ordinary stock equivalents that would not have been paid when the securities had been converted into common/ordinary stock.

Common/ordinary stock equivalents include securities such as stock options and warrants, convertible debt, and convertible stock. These securities are designated as common stock equivalents at the time of their issuance.

This is a supplementary Income Statement item.

This item is collected for Canadian, U.S. and ADR companies. This item contains a Not Available data code [null value] for all other countries.

This item includes:

1. After-tax interest expense on convertible debt
2. After-tax interest from convertible debt retirement
3. After-tax interest from investments made with proceeds from conversion of options and warrants
4. Preferred/preference dividends on convertible preferred/preference stock listed as common/ordinary stock equivalents

Financial Services Definition

This item represents expense associated with securities classified as common/ordinary stock equivalents that would not have been paid when the securities had been converted into common/ ordinary stock.

Common/ordinary stock equivalents include securities such as stock options and warrants, convertible debt, and convertible stock. These securities are designated as common stock equivalents at the time of their issuance.

Dilution Adjustment

Mnemonic	Category	Periodicity	Format	Units
DILADJ	Income Statement	Annual	Number	Millions
DILADQ	Income Statement	Quarterly	Number	Millions
DILADSA	Income Statement	Semiannual	Number	Millions
DILADY	Income Statement	Year-to-Date	Number	Millions
DILAD12	Income Statement	12-Month Moving	Number	Millions

These are the total adjustments added to the company's Net Income used for Basic EPS, in order to determine the Net Income used to calculate Diluted EPS.

This item is available for banks and industrial companies.

This item includes:

1. Savings from convertible preferred dividends
2. Savings from After-Tax amount of interest recognized in the period associated with any convertible debt
3. Other adjustments to net income/loss as reported by the company

Collection and Calculation Information

12-Month Moving Data Learn how S&P Global Market Intelligence collects and calculates [12-Month Moving data](#).

Dilution Available - Excluding Extraordinary Items

Mnemonic	Category	Periodicity	Format	Units
DILAVX	Income Statement	Annual	Number	Millions of dollars
DILAVQ	Income Statement	Quarterly	Number	Millions of dollars
DILAVSA	Income Statement	Semiannual	Number	Millions of dollars
DILAVY	Income Statement	Year-to-Date	Number	Millions of dollars
DILAV12	Income Statement	12 Month Moving	Number	Millions of dollars

This is the net income used by the company to calculate Diluted Earnings per Share - Excluding Extraordinary Items.

This item is available for banks and industrial companies.

Collection and Calculation Information

Fiscal Quarter

Mnemonic	Periodicity	Format
FQTR	Scalar	Code

This item identifies the fiscal quarter of the company by the code 1, 2, 3 or 4, depending upon the quartile of the fiscal year in which the data falls. It consists of a one-character numeric code for the quarter. This code is only altered when the company has had a fiscal year change and the subsequent source has been updated.

The following examples explain fiscal quarter calculations.

If the fiscal year is January:

Calendar Year	Data Year	Data Quarter	Fiscal Quarter Code
April, 2000	00	1	1
July, 2000	00	2	2
October, 2000	00	3	3
January, 2000	00	4	4

If the fiscal year is June:

Calendar Year	Data Year	Data Quarter	Fiscal Quarter Code
September, 2000	00	1	1
December, 2000	00	2	2
March, 2000	00	3	3
June, 2000	00	4	4

Fiscal Year

Mnemonic	Periodicity	Format	Units
FYEAR	Annual	Date	YYYY
FYEARQ	Quarterly	Date	YYYY

This item represents the fiscal year of the current fiscal year-end month. If the current fiscal year-end month falls in January through May, this item is the current calendar year minus 1 year. If the current fiscal year-end month falls in June through December, this item is the current calendar year. For example:

Calendar Year	Fiscal Year-end Month	Fiscal Year
2005	January [1]	2004
2005	February [2]	2004
2005	March [3]	2004
2005	April [4]	2004
2005	May [5]	2004
2005	June [6]	2005
2005	July [7]	2005
2005	August [8]	2005
2005	September [9]	2005
2005	October [10]	2005
2005	November [11]	2005
2005	December [12]	2005

Fiscal Year-end Month

Mnemonic	Periodicity	Format	Units
FYR	Annual	Code	---
FYR	Year-to-Date	Code	---

This is a key item in Xpressfeed.

This code designates the month-end for a company's accounting year. Fiscal years ending January 1 through May 31 are treated as ending in the prior calendar year. Thus, the data for a fiscal year beginning on June 1, 1987 and ending on May 31, 1988 would be reported as the year 1987, whereas a fiscal year beginning on July 1, 1987 and ending on June 30, 1988, would be reported as the year 1988.

This item consists of a two-character numeric code for the month. If a fiscal year ends on day 1-14, the Fiscal Year-end Month of data contains a code for the prior month. If a fiscal year ends on or after the 15th, the Fiscal Year-end Month of data contains a code for the current month.

This item can be used to find the fiscal year historically, as well as for the current data year.

The following examples explain Fiscal Year-end Month.

Example

If the fiscal year is January—[1]

Calendar Year	Data Year	Data Quarter	Fiscal Year Code
April, 2000	00	1	1
July, 2000	00	2	1
October, 2000	00	3	1
January, 2001	00	4	1

If the fiscal year is June—[6]

Calendar Year	Data Year	Data Quarter	Fiscal Year Code
September, 2000	01	1	6
December, 2000	01	2	6
March, 2001	01	3	6
June, 2001	01	4	6

The FYR key field allows Xpressfeed to deliver fiscal data, which results in better coverage of companies that have had a fiscal year change. There may be records with the same DATADATE representing different fiscal year-end periods.

Example

If a company had a fiscal year-end change in 2000, you might see the following records:

Datadate	Fiscal Period	Fiscal Year-End Month [FYR]
----------	---------------	-----------------------------

06/30/2000	Q4Y00	6 [June]
09/30/2000	Q1Y01	6 [June]
12/31/2000	Q2Y01	6 [June]
09/30/2000	Q3Y00	12 [Dec]
12/31/2000	Q4Y00	12 [Dec]
03/31/2000	Q1Y01	12 [Dec]

You can also use FYR to combine records from the same fiscal period.

Nonoperating Income (Expense)

Mnemonic	Category	Periodicity	Format	Units
NOPI	Income Statement	Annual	Number	Millions
NOPIQ	Income Statement	Quarterly	Number	Millions
NOPIA	Income Statement	Semiannual	Number	Millions
NOPIY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents any income or expense items resulting from secondary business-related activities, excluding those considered part of the normal operations of the business. Nonoperating income and expense will be reported as a net figure with nonoperating income treated as a positive number and Nonoperating Expense - Total treated as a negative number.

This item includes:

1. Income
2. Discount on debt reacquired
3. Dividend income
4. Equity in earnings of a nonconsolidated subsidiary
5. Franchise income when corresponding expenses are not included in the Income Statement
6. Interest charged to construction, interest capitalized
7. Leased department income when corresponding expenses are not included in the Income Statement
8. Other income
9. Rental income
10. Royalty income
11. Interest income
12. Expense
13. Amortization of deferred credit
14. Amortization of negative intangibles
15. Foreign exchange adjustments
16. Idle plant expense
17. Miscellaneous expense
18. Moving expense
19. Other expense

This item is the sum of:

1. Interest Income - Total [IDIT]
2. Nonoperating Income [Expense] - Other [NOPIO]

International Normalized Definition

Industrial Definition

Operating Activities - Net Cash Flow

Mnemonic	Category	Periodicity	Format	Units
OANCF	Cash Flow	Annual	Number	Millions
OANCFQ	Cash Flow	Year-to-Date*	Number	Millions
OANCFY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents the net change in cash from all items classified in the Operating Activities section on a Statement of Cash Flows [Format Code = 7].

This item contains a Not Available data code for companies reporting a Working Capital Statement [Format Code = 1], a Cash by Source and Use of Funds Statement [Format Code = 2], or a Cash Statement by Activity [Format Code = 3].

This item includes changes in operating assets and liabilities.

Increases in cash are presented as positive numbers. Decreases appear as negative numbers.

This item is the sum of:

1. Accounts Payable and Accrued Liabilities - Increase [Decrease] [APALCH]
2. Accounts Receivable - Decrease [Increase] [RECCH]
3. Assets and Liabilities - Other [Net Change] [AOLOCH]
4. Deferred Taxes [Statement of Cash Flows] [TXDC]
5. Depreciation and Amortization - Statement of Cash Flows [DPC]
6. Equity in Net Loss [Earnings] [ESUBC]
7. Extraordinary Items & Discontinued Operations [Statement of Cash Flows] [XIDOC]
8. Funds from Operations - Other [FOPO]
9. Income Before Extraordinary Items - Statement of Cash Flows [IBC]
10. Income Taxes - Accrued - Increase [Decrease] [TXACH]
11. Inventory - Decrease [Increase] [INVCH]
12. Sale of PP&E and Investments - Gain [Loss] [SPPIV]

International Normalized Definition

Industrial Definition

This item represents the change in cash from all items reported in the Operating Activities section on the Statement of Cash Flows.

Format Codes 1-3, 5 and 6

This item contains a Not Available data code for companies reporting statement Format Codes 1-3, 5 and 6.

Format Code 7

Operating Income Before Depreciation

Mnemonic	Category	Periodicity	Format	Units
OIBDP	Income Statement	Annual	Number	Millions
OIBDPQ	Income Statement	Quarterly	Number	Millions
OIBDPSA	Income Statement	Semiannual	Number	Millions
OIBDPY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item includes the effects of adjustments for Cost of Goods Sold and Selling, General, and Administrative Expenses. A partial listing of items which comprise Cost of Goods Sold and Selling, General, And Administrative Expenses is as follows:

1. Cost of Goods Sold
2. Rent and royalty expense
3. General taxes, other than income taxes
4. Profit sharing contributions
5. Pension costs, including past service pension costs, except when written off in one year
6. Motion picture and entertainment companies' amortization of film costs
7. Selling, General, and Administrative Expenses
8. Research and development expense
9. Strike expense
10. Bad debt expense, provisions for doubtful accounts
11. Exploration expense
12. Parent company charges for administrative service

The following items, when separately listed, are treated as Nonoperating Income [Expense] rather than as operating expenses:

1. Moving expenses
2. Recurring foreign exchange adjustments
3. Idle plant expenses
4. Profit on sales of properties [except for securities, etc.] for the companies in the oil, coal, airline, and other industries where these transactions are considered a normal part of doing business
5. Amortization of negative intangibles
6. Finance companies' operating income is stated after deducting additions to reserves for losses.

The current year's results of discontinued operations are not considered operating expenses and are shown as an extraordinary item.

This item represents:

1. Sales/Turnover [Net] [SALE]

Life of Stock Options - Assumption

Mnemonic	Periodicity	Format	Units
OPTLIFE	Annual	Number	Actual Years
OPTLIFEQ	Quarterly	Number	Actual Years
OPTLIFESA	Semiannual	Number	Actual Years
OPTLIFEY	Year-to-Date	Number	Actual Years

This item is the expected life of stock options used in the fair value calculation.

This item excludes:

1. Stock purchase plans or any other non-option plans reported separately from the option assumption section
2. Vesting date to exercise date

Footnote[s]

Footnote Code	Company Population
CP	Domestic
NC	Domestic
PD	Domestic

See the list of [Fundamental Footnote Codes and Descriptions](#).

Risk Free Rate - Assumption

Mnemonic	Category	Periodicity	Format	Units
OPTRFR	Balance Sheet Supplemental	Annual	Number	Percentage
OPTRFRQ	Balance Sheet Supplemental	Quarterly	Number	Percentage
OPTRFRSA	Balance Sheet Supplemental	Semiannual	Number	Percentage
OPTRFRY	Balance Sheet Supplemental	Year-to-Date	Number	Percentage

This item is the average risk free rate used in the fair value calculation for stock options.

This item excludes stock purchase plans or any other non-option plans when reported separately from the option assumption section.

Collection and Calculation Information

Footnote[s]

Footnote Code	Company Population
CP	Domestic
NC	Domestic
PD	Domestic

Volatility - Assumption

Mnemonic	Category	Periodicity	Format	Units
OPTVOL	Balance Sheet Supplemental	Annual	Number	Percentage
OPTVOLQ	Balance Sheet Supplemental	Quarterly	Number	Percentage
OPTVOLSA	Balance Sheet Supplemental	Semiannual	Number	Percentage
OPTVOLY	Balance Sheet Supplemental	Year-to-Date	Number	Percentage

This item is the volatility used in the fair value calculation for stock options.

This item excludes stock purchase plans or any other non-option plans reported separately from the option assumption section.

Collection and Calculation Information

Footnote[s]

Footnote Code	Company Population
CP	Domestic
NC	Domestic
PD	Domestic

Core Pension Adjustment

Mnemonic	Periodicity	Units
PNCA	Annual	Millions
PNCQ	Quarterly	Millions
PNCSA	Semiannual	Millions
PNCY	Year-to-Date	Millions
PNC12	12-Month Moving	Millions

This item represents the after-tax adjustment to net income for the company's Standard & Poor's Core Earnings calculation. The Quarterly Core Pension Adjustment [PNCQ] is calculated by using the Core Pension Adjustment [PNCA] for that reported year **divided by** 4. A negative value indicates a negative adjustment to core earnings.

This item includes:

1. actual pension w/o interest adjustment - after-tax
2. actual pension interest adjustment - after-tax

Collection and Calculation Information

Learn how Standard & Poor's collects and/or calculates [After-Tax Values](#).

Footnote[s]

Footnote Code	Company Population
NR	Domestic

See the list for [Fundamental Footnote Codes and Descriptions](#).

Core Pension Adjustment Diluted EPS Effect

Mnemonic	Periodicity	Units
PNCAD	Annual	Dollars and cents
PNCQ	Quarterly	Dollars and cents
PNC12	12-Month Moving	Dollars and cents
PNCDSA	Semiannual	Dollars and cents
PNCY	Year-to-Date	Dollars and cents

This item represents Core Pension Adjustment [PNCA] **divided by** Shares Used for Diluted EPS to calculate the annual figure. The quarterly figure is calculated by dividing Core Pension Adjustment Quarterly [PNCQ] by Shares Used for Diluted EPS Quarterly. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Collection and Calculation Information

Learn how Standard & Poor's collects and calculates [12-Month Moving values](#).

Footnote[s]

Footnote Code	Company Population
NC	Domestic
NR	Domestic

See the list of [Footnote Codes and Descriptions](#).

Core Pension Adjustment Diluted EPS Effect Preliminary

Mnemonic	Periodicity	Units
PNCPDQ	Quarterly	Dollars and cents
PNCPD12	12-Month Moving	Dollars and cents
PNCPDSA	Semiannual	Dollars and cents
PNCPDY	Year-to-Date	Dollars and cents

This item represents Core Pension Adjustment Preliminary [PNCPQ] **divided by** Shares Used for Diluted EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment. This adjustment is used to calculate the Standard & Poor's Core Earnings Diluted EPS- Preliminary figure. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Collection and Calculation Information

Learn how Standard & Poor's collects and calculates [12-Month Moving values](#).

Footnote[s]

Footnote Code	Company Population
NC	Domestic
NR	Domestic

Core Pension Adjustment Preliminary

Mnemonic	Periodicity	Units
PNCPQ	Quarterly	Millions
PNCPSA	Semiannual	Millions
PNCPY	Year-to-Date	Millions

This item represents the prior year annual amount for Core Pension Adjustment [PNCA] **divided by 4**, which provides a preliminary number that can be used for the current quarters' estimated adjustment. This adjustment is used to calculate the Standard & Poor's Core Earnings Preliminary figure. A negative value indicates a negative adjustment to core earnings.

Collection and Calculation Information

Footnote[s]

Footnote Code	Company Population
NR	Domestic

Core Post Retirement Adjustment

Mnemonic	Periodicity	Units
PRCA	Annual	Millions
PRCAQ	Quarterly	Millions
PRCE12	12-Month Moving	Millions
PRCASA	Semiannual	Millions
PRCAY	Year-to-Date	Millions

This item represents the adjustment to eliminate the inclusion of all postretirement charges/credits that are part of net periodic postretirement cost other than service cost and interest cost not covered by actual return. The quarterly calculation is the current year PRCA **divided by** four. This is a Standard & Poor's Core Earnings adjustment item. A negative value indicates the adjustment is a reduction to the Standard & Poor's Core Earnings value.

Collection and Calculation Information

Learn how Standard & Poor's collects and/or calculates [After-Tax Values](#).

Learn how Standard & Poor's collects and/or calculates [12-Month Moving Values](#).

Footnote[s]

Footnote Code	Company Population
NR	Domestic

Core Post Retirement Adjustment Basic EPS Effect

Mnemonic	Periodicity	Units
PRCAEPS	Annual	Dollars and cents
PRCEPSQ	Quarterly	Dollars and cents
PRCEPS12	12-Month Moving	Dollars and cents
PRCEPSSA	Semiannual	Dollars and cents
PRCEPSY	Year-to-Date	Dollars and cents

This item represents Core Post Retirement Adjustment (PRCA) **divided by** Shares Used for Basic EPS in order to calculate the annual value. The quarterly value is PRCQ **divided by** the shares used to calculate Basic EPS. This is a Standard & Poor's Core Earnings adjustment item. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Collection and Calculation Information

Learn how Standard & Poor's collects and/or calculates [12-Month Moving Values](#).

Footnote[s]

Footnote Code	Company Population
NC	Domestic
NR	Domestic

Core Post Retirement Adjustment Diluted EPS Effect Preliminary

Mnemonic	Periodicity	Units
PRCPDQ	Quarterly	Dollars and cents
PRCPD12	12-Month Moving	Dollars and cents
PRCPDSA	Semiannual	Dollars and cents
PRCPDY	Year-to-Date	Dollars and cents

This item represents Core Post Retirement Adjustment Preliminary [PRCPQ] **divided by** Shares Used for Diluted EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment. This is a Standard & Poor's Core Earnings adjustment item. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Collection and Calculation Information

Learn how Standard & Poor's collects and/or calculates [12-Month Moving Values](#).

Footnote[s]

Footnote Code	Company Population
NC	Domestic
NR	Domestic

Core Post Retirement Adjustment Preliminary

Mnemonic	Periodicity	Units
PRCPQ	Quarterly	Millions
PRCPSA	Semiannual	Millions
PRCPY	Year-to-Date	Millions

This item represents the prior year annual amount for Core Post Retirement Adjustment (PRCA) **divided by 4**, which provides a preliminary number that can be used for the current quarters' estimated adjustment. This is a Standard & Poor's Core Earnings adjustment item. A negative value represents income.

Collection and Calculation Information

Footnote[s]

Footnote Code	Company Population
NR	Domestic

In Process R&D Expense

Mnemonic	Category	Periodicity	Format	Units
RDIPA	Income Statement	Annual	Number	Millions
RDIPAQ	Income Statement	Quarterly	Number	Millions
RDIPASA	Income Statement	Semiannual	Number	Millions
RDIPAY	Income Statement	Year-to-Date	Number	Millions

This item represents the reported after-tax amount relating to the pretax portion of R&D considered to be "purchased" and written off immediately upon acquisition if the R&D items are deemed not to have an alternative use.

In Process R&D Expense Basic EPS Effect

Mnemonic	Category	Periodicity	Format	Units
RDIPEPS	Income Statement	Annual	Number	Dollars and cents
RDIPEPSQ	Income Statement	Quarterly	Number	Dollars and cents
RDIPEPSSA	Income Statement	Semiannual	Number	Dollars and cents
RDIPEPSY	Income Statement	Year-to-Date	Number	Dollars and cents

This item represents the reported effect on diluted earnings per share relating to the pretax portion of R&D considered to be "purchased" and written off immediately upon acquisition if the R&D items are deemed not to have an alternative use.

This item is adjusted by the cumulative adjustment factor.

Accounts Receivable - Decrease (Increase)

Mnemonic	Category	Periodicity	Format	Units
RECCH	Cash Flow	Annual	Number	Millions
RECCHQ	Cash Flow	Year-to-Date*	Number	Millions
RECCHY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

This item represents increases or decreases in accounts receivable as reported in the Operating Activities section on a Statement of Cash Flows [Format Code = 7].

This item contains a Not Available date code [@NA] for companies reporting a Working Capital Statement [Format Code = 1], a Cash by Source and Use of Funds Statement [Format Code = 2], or a Cash Statement by Activity [Format Code = 3].

This item includes increases and decreases in ...

1. All current assets classified by S&P Global Market Intelligence as receivables when reported in the Operating Activities section
2. Contracts in progress and costs in excess of related billings when included by S&P Global Market Intelligence in **Receivables - Total**
3. Long-term receivables included by the company in the Operating Activities section

This item excludes increases and decreases in ...

1. Current and long-term receivables when included by the company in the Investing Activities section
2. Income taxes receivable
3. Provisions for losses on receivables

This item contains a Combined Figure data code [@CF] when ...

1. Decrease (Increase) in some or all receivables is combined with a change in another asset or liability [included in **Other Assets and Liabilities - Net Change**]
2. Receivables are reported outside the Operating Activities section
3. Changes in current receivables are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year

Increases in receivables are presented as negative numbers. Decreases are positive numbers.

Special Items

Mnemonic	Category	Periodicity	Format	Units
SPI	Income Statement	Annual	Number	Millions
SPIQ	Income Statement	Quarterly	Number	Millions
SPISA	Income Statement	Semiannual	Number	Millions
SPIY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents unusual or nonrecurring items presented above taxes by the company.

This item, when reported above taxes, includes:

1. Adjustments applicable to prior years [except recurring prior year income tax adjustments]
2. After-tax adjustments to net income for the purchase portion of net income of partly pooled companies when the adjustment is carried over to retained earnings
3. Any significant nonrecurring items
4. Current year's results of discontinued operations and operations to be discontinued
5. Flood, fire, and other natural disaster losses
6. Impairment of goodwill/unamortized intangibles
7. Interest on tax settlements [when reported separately from other interest expense]
8. Inventory writedowns when reported separately or called "nonrecurring"
9. Nonrecurring profit or loss on the sale of assets, investments, securities, among others
10. Profit or loss on the repurchase of debentures
11. Purchased research and development
12. Relocation and moving expense
13. Reserve for litigation
14. Restructuring charges [includes closing and exit costs]
15. Severance pay when reported separately on the Income Statement
16. Transfers from reserves provided for in prior years
17. Write-down of assets
18. Write-downs or write-offs of receivables, intangibles, among others
19. Write-offs of capitalized computer software costs
20. Year 2000 expenses

This item excludes:

1. Any special item listed above as "include" that appears every year for the last three years, unless it has specifically been called Restructuring, Special or Non-recurring. [Additionally, this does not apply to Year 2000 Expenses, Impairment of Goodwill, Extinguishment of Debt, Settlements, In Process R&D or Purchased R&D.]
2. Foreign exchange [currency] adjustments [included in **Nonoperating Income [Expense]**]
3. Gain/Loss on Sale of Marketable Securities for companies that have adopted SFAS #115

Income Taxes - Deferred

Mnemonic	Category	Periodicity	Format	Units
TXDI	Income Statement	Annual	Number	Millions
TXDIQ	Income Statement	Quarterly	Number	Millions
TXDISA	Income Statement	Semiannual	Number	Millions
TXDIY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents the net tax deferrals [current year's deferrals less the amortization of prior year's deferrals] due to timing differences between the reporting of revenues and expenses for financial statements and tax forms.

This item includes:

1. All deferred taxes that are included in income taxes
2. Deferred investment tax credit [net]
3. Prepaid taxes included in income taxes

This item excludes:

1. Amortization of deferred investment tax credit [included in Investment Tax Credit [Income Account]]
2. Deferred taxes associated with discontinued operations or extraordinary items

This item is the sum of:

1. Deferred Taxes - Federal [TXDFED]
2. Deferred Taxes - State [TXDS]
3. Deferred Taxes - Foreign [TXDFO]

This item is not available for banks.

This item represents the net tax deferrals [current year's deferrals less the amortization of prior year's deferrals] due to timing differences between the reporting of revenues and expenses for financial statements and tax forms.

Industrial Definition

This item is a component of Income Taxes - Total.

This item includes:

1. Deferred local, county, state, and similar taxes
2. Prepaid taxes included in income taxes

This item excludes deferred taxes associated with discontinued operations or extraordinary items [included in Extraordinary Items].

Australia This item includes the difference between the income tax based on accounting income reported in the Income Statement and tax based on taxable income in the notes.

Income Taxes Paid

Mnemonic	Category	Periodicity	Format	Units
TXPD	Cash Flow	Annual	Number	Millions
TXPDQ	Cash Flow	Year-to-Date*	Number	Millions
TXPDY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents cash payments for income taxes to federal, state, local and foreign governments as reported by a company that has adopted SFAS #95.

This item contains a Not Available data code for companies reporting a Working Capital Statement [Format Code = 1], a Cash by Source and Use of Funds Statement [Format Code = 2], or a Cash Statement by Activity [Format Code = 3].

This item includes:

1. Cash paid for income taxes applicable to both current and prior years
2. Net income taxes paid

This item excludes:

1. Changes in deferred taxes reported on the Income Statement or Balance Sheet
2. Income tax expense
3. Tax refunds reported separately

This item contains a Combined Figure data code when:

- A company uses the Direct Method for reporting its Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
- Income taxes paid are not presented on the face of the statement or in a note

This item contains a Not Available data code on a Statement of Cash Flows when income taxes paid are not presented on the face of the statement or in the notes.

International Normalized Definition

Industrial Definition

This item is only available for Format code 7 [Statement of Cash Flows] and Format code 10 [Rest of World Cash Flow Statement by Activity].

Format code 7

This item represents cash payments for income taxes to local, provincial/state, federal, and foreign governments.

This item includes:

1. Cash paid for income taxes applicable to both current and prior years
2. Net income taxes paid

Income Taxes - Total

Mnemonic	Category	Periodicity	Format	Units
TXT	Income Statement	Annual	Number	Millions
TXTQ	Income Statement	Quarterly	Number	Millions
TXTSA	Income Statement	Semiannual	Number	Millions
TXTY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents all income taxes imposed by federal, state and foreign governments.

This item includes:

1. Charges equivalent to investment tax credit
2. Charges in lieu of income taxes
3. Deferred income taxes
4. Federal income taxes
5. Foreign income taxes
6. Income taxes on dividends or earnings of unconsolidated subsidiaries
7. Other income taxes
8. State income taxes
9. Territorial income taxes

This item excludes:

1. Franchise taxes, included in Cost of Goods Sold
2. Other taxes, included in Cost of Goods Sold
3. Prior year's tax adjustments, included in Special Items
4. Tax carry-backs and tax carry-forwards appearing after income before extraordinary items, included in Extraordinary Items

This item is the sum of:

1. Income Taxes - Current [TXC]
2. Income Taxes - Deferred [TXDI]
3. Income Taxes - Other [TXO]

Quarterly A tax included in the first three quarters of income taxes, which should be excluded by definition [i.e., it is included because its amount cannot be identified] is also included in fourth quarter. All four quarters will be footnoted.

International Normalized Definition

Industrial Definition

This item represents all taxes imposed on income by local, provincial/state, national, and foreign governments.

This item is a component of Income Before Extraordinary Items.

Excise Taxes - Segment

Mnemonic	Periodicity	Format	Units
TXWS	Annual	Number	Millions

This item represents the amount of excise tax collected by the company for the period. It is a government-levied tax on the manufacture, sale or consumption of a commodity (for example, liquor, tobacco, rubber, oil) and is included in the sale price, collected by the seller and remitted to the government. This tax is applicable to companies engaged in the manufacturing, sale or consumption of the commodities listed above.

Extraordinary Items

Mnemonic	Category	Periodicity	Format	Units
XI	Income Statement	Annual	Number	Millions
XIQ	Income Statement	Quarterly	Number	Millions
XISA	Income Statement	Semiannual	Number	Millions
XIY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents unusual items designated by the company as extraordinary and presented after net income from continuing operations and discontinued operations.

This item is available for banks.

An item must be both unusual in nature and occur infrequently to qualify as extraordinary.

Any item that could be classified as an extraordinary item can also be shown before taxes and would be included in Special Items.

This item includes:

1. Flood losses, fire losses, etc.
2. Profit or loss on repurchase of debentures
3. Adjustments applicable to prior years
4. Tax carry-forwards and carry-backs

This item excludes:

1. Amortization of intangibles, included in Depreciation and Amortization
2. After-Tax adjustments to net income for the purchase portion of net income of partly pooled companies
3. Shipping firms' prior years' operating differential subsidies and estimated profit adjustments; prior years' operating differential subsidies are treated as Nonoperating Income [Expense]; the current year's operating differential subsidy is included in Sales [Net]; adjustments to estimated profits by shipping companies reporting by this method are ignored
4. Operations labeled as discontinued and reported as a separate item by the company
5. Equity in earnings of an unconsolidated subsidiary, included in Nonoperating Income [Expense]
6. Gain or loss on securities when they are a regular part of a company's operations

International Normalized Definition

Industrial Definition

This item represents unusual After-Tax items reported by the company as extraordinary or exceptional, presented after net income from continuing operations.

This item includes:

1. Adjustments applicable to prior years, when reported as extraordinary

Extraordinary Items and Discontinued Operations

Mnemonic	Category	Periodicity	Format	Units
XIDO	Income Statement	Annual	Number	Millions
XIDOQ	Income Statement	Quarterly	Number	Millions
XIDOSA	Income Statement	Semiannual	Number	
XIDOY	Income Statement	Year-to-Date	Number	

This item represents extraordinary items and/or discontinued operations.

This item is available for banks.

This item includes

1. Income or loss from operations of a discontinued division
2. Profit or loss on the disposal of a division
3. Adjustments applicable to prior years
4. Flood losses, fire losses, etc.
5. Tax carry-forwards and carry-backs
6. Profit or loss on repurchase of debentures

This item excludes

1. Special items [unusual and/or non-recurring items considered special items by the company]
2. Amortization of intangibles [included in **Depreciation and Amortization**]
3. Equity in earnings of an unconsolidated subsidiary [included in **Nonoperating Income [Expense]**]
4. Gain or loss on securities when they are a regular part of a company's operation
5. After-tax adjustments to net income for the purchase portion of net income of partly pooled companies.
6. Shipping firms' prior years operating differential subsidies that are treated as **Nonoperating Income [Expense]**.

The current year's operating differential subsidy is included in **Sales-Net**. Shipping companies' adjustments to estimated profits reported by this method are ignored.

Summary (Restated) Data

Summary (Restated) data is now defined by Data Format (DATAFMT). Summary data can be accessed using a combination of a data item and DATAFMT. For example, the XIDOR data item will now be found in the XIDO data item with a Data Format code of summ_std.

Summary data is collected from summary presentations reported by the company. It allows you to compare current years with prior years that may be restated for mergers or acquisitions, accounting changes or discontinued operations. The summary data series contains the most commonly-reported Income Statement and Balance Sheet items.

Extraordinary Items and Discontinued Operations - Cash Flow

Mnemonic	Category	Periodicity	Format	Units
XIDOC	Cash Flow	Annual	Number	Millions
XIDOCQ	Cash Flow	Year-to-Date*	Number	Millions
XIDOCY	Cash Flow	Year-to-Date	Number	Millions

*This mnemonic is for Point-In-Time.

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item includes discontinued operations.

This item excludes special items.

This item is available for banks.

This item contains a Combined Figure data code when:

- Extraordinary items and discontinued operations are combined with another data item either within or outside the Operating Activities section for companies reporting a Statement of Cash Flows [Format Code = 7]
- Extraordinary items and discontinued operations are presented in the Use section for companies reporting a Working Capital Statement [Format Code = 1], a Cash by Source and Use of Funds Statement [Format Code = 2], or a Cash Statement by Activity [Format Code = 3]

Data is presented on a historical basis.

International Normalized Definition

Industrial Definition

This item represents unusual items reported by the company as extraordinary or exceptional, reported net of taxes. This item may differ from Extraordinary Items [XI].

Format Codes 1-3, 5 -7

In Format Codes 1-3, 5, and 6 this item is a component of Funds From Operations - Total (FOPT) on the Flow of Funds Statement.

In Format Code 7, this item is a component of Operating Activities - Net Cash Flow (OANCF) on the Statement of Cash Flows.

This item includes discontinued operations.

This item excludes exceptional items.

This item contains a Combined Figure data code when:

- Extraordinary items are reported in the Investing or Financing Activities sections on the Statement of Cash Flows [Format Code = 7]

Interest and Related Expense - Total

Mnemonic	Category	Periodicity	Format	Units
XINT	Income Statement	Annual	Number	Millions
XINTQ	Income Statement	Quarterly	Number	Millions
XINTSA	Income Statement	Semiannual	Number	Millions
XINTY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents the periodic expense to the company of securing short- and long-term debt. Where possible, this item is collected as a gross figure [for example, if interest expense is reported net by the company, interest income and/or interest capitalized will be added back to arrive at a gross figure].

This item is available for banks.

Capitalized interest is added back to interest expense in order to more accurately calculate coverage and profitability measures. Since companies can use significant discretion in determining how much interest to capitalize, adding back this amount allows for consistent comparisons across companies.

This item includes:

1. Interest expense on both short-term and long-term debt
2. Amortization of debt discount or premium
3. Expenses related to the issuance of debt [i.e., underwriting fees, brokerage costs, advertising costs, etc.]
4. Financing charges
5. Discount on the sale of receivables of a finance subsidiary
6. Factoring charges, unless included in Cost of Goods Sold or Selling, General, and Administrative Expenses
7. Interest expenses related to non-debt items

International Normalized Definition

Industrial Definition

This item represents the company's gross periodic expense in securing long- and short-term debt.

This item is a component of Pretax Income.

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense [i.e., underwriting fees, brokerage costs, advertising costs]
3. Discount on the sale of receivables of a finance subsidiary
4. Factoring charges, unless included in Operating Expense - Total
5. Finance charges
6. Financing charges for finance leases
7. Interest expense on both long-term and short-term debt
8. Interest on customer advances
9. Other financial expenses, when no breakout is available

Implied Option EPS Diluted Preliminary

Mnemonic	Category	Periodicity	Format	Units
XOPTDQP	Income Statement	Quarterly	Number	Dollars and cents
XOPTD12P	Income Statement	12-Month Moving	Number	Dollars and cents
XOPTDQPSA	Income Statement	Semiannual	Number	Dollars and cents
XOPTDQPY	Income Statement	Year-to-Date	Number	Dollars and cents

This item represents the prior year annual amount for Implied Option Expense Preliminary (XOPTQP) **divided by** Shares Used for Diluted EPS, which provides a preliminary number that can be used for the current quarters' estimated quarterly adjustment.

Learn how S&P Global Market Intelligence collects and/or calculates [12-Month Moving figures](#).

Footnote[s]

Footnote Code	Company Population
NC	Domestic

See the list of [Fundamental Footnote Codes and Descriptions](#).

Effective August 2015, this data item is no longer collected.

Implied Option EPS Basic

Mnemonic	Category	Periodicity	Format	Units
XOPTEPS	Income Statement	Annual	Number	Dollars and cents
XOPTEPSQ	Income Statement	Quarterly	Number	Dollars and cents
XOPTEPS12	Income Statement	12-Month Moving	Number	Dollars and cents
XOPTEPSSA	Income Statement	Semiannual	Number	Dollars and cents
XOPTESY	Income Statement	Year-to-Date	Number	Dollars and cents

This item represents the diluted per share effect of implied option expense.

This item is available for banks.

Learn how S&P Global Market Intelligence collects and/or calculates [12-Month Moving figures](#).

Footnote[s]

Footnote Code	Company Population
NC	Domestic

See the list of [Fundamental Footnote Codes and Descriptions](#).

Effective August 2015, this data item is no longer collected.

Implied Option Expense Preliminary

Mnemonic	Category	Periodicity	Format	Units
XOPTQP	Income Statement	Quarterly	Number	Millions
XOPTQPSA	Income Statement	Semiannual	Number	Millions
XOPTQPY	Income Statement	Year-to-Date	Number	Millions

This item represents the prior year annual amount for Implied Option Expense [XINTOPT] **divided by 4**, which provides a preliminary number that can be used for the current quarters' estimated quarterly adjustment.

Collection and Calculation Information

Footnote[s]

Footnote Code	Company Population
NC	Domestic

See the list for [Fundamental Footnote Codes and Descriptions](#).

Effective August 2015, this data item is no longer collected.

Selling, General and Administrative Expense

Mnemonic	Category	Periodicity	Format	Units
XSGA	Income Statement	Annual	Number	Millions
XSGAQ	Income Statement	Quarterly	Number	Millions
XSGASA	Income Statement	Semiannual	Number	Millions
XSGAY	Income Statement	Year-to-Date	Number	Millions

U.S. GAAP and Canadian IFRS Definition [Canadian GAAP Prior to January 1, 2011]

This item represents all commercial expenses of operation (i.e., expenses not directly related to product production) incurred in the regular course of business pertaining to the securing of operating income. This item is available for North American banks in the industrial format.

This item includes the following expenses when broken out separately. However, if a company allocates any of these expenses to cost of goods sold, S&P Global Market Intelligence will not include them in Selling, General, and Administrative Expenses.

1. Advertising expense
2. Bad debt expense, provision for doubtful accounts
3. Commissions
4. Directors' fees and remuneration
5. Engineering expense
6. Foreign currency adjustments when included by the company
7. Freight-out expense
8. Indirect costs when a separate cost of goods sold figure is given
9. Marketing expense [except for banks]
10. Operating Expense - Totals when a separate cost of goods sold figure is given and there is no selling, general, and administrative expenses
11. Parent company charges for administrative services
12. Pension, retirement, profit sharing, provision of bonus and stock options, employee insurance, and other employee benefit expenses, for non-manufacturing companies
13. R&D - company sponsored
14. Research and development expenses, unless included in cost of goods sold by the company
15. Research revenue that is less than 50 percent of total revenues for two years
16. Strike expense
17. Extractive industries' lease rentals or expense, exploration expense, research and development expense, and geological and geophysical expenses
18. Routine legal litigation expenses [this would not include legal litigation settlements]

This item also includes dry-hole expenses for those companies using the successful-efforts method of accounting for oil assets. However, when dry-hole expense is combined with another item properly classified as depreciation (i.e., abandonments and dry holes), S&P Global Market Intelligence will determine whether abandonment or dry holes constitutes the more significant figure and the Combined Figure data code will be placed in either Depreciation or included in the calculation for Selling, General, and Administrative Expenses.