

## Glossary

Term	Definition	Index (Screen title of first instance)
<b>Accounting Standards Codification (ASC)</b>	Per FASB, “is the source of authoritative generally accepted accounting principles (GAAP) recognized by the FASB to be applied to nongovernmental entities.”	Segment reporting
<b>Artificial Intelligence (AI)</b>	AI is a broad term that encompasses many kinds of technologies that can observe, learn, and adapt to accomplish objectives just like a human. Some examples of where AI can support finance include: <ul style="list-style-type: none"> <li>• Capability of recognizing complex patterns from disparate sources of data and forming probabilistic insights</li> <li>• Software that can work alongside humans to learn patterns and augment human expertise</li> <li>• Full automation of complex tasks that typically involve human judgment is possible by combining AI with physical robots or software “bots” .</li> </ul>	SEC Priorities
<b>Compliance and Disclosure Interpretations (C&amp;DIs)</b>	According to the SEC, “reflect the views of the staff of the Division of Corporation Finance. They are not rules, regulations, or statements of the Commission. Further, the Commission has neither approved nor disapproved these interpretations.”	Pay vs. Performance – C&DIs
<b>Management Discussion and Analysis (MD&amp;A)</b>	Section of a company's annual report in which management discusses numerous aspects of the company, both past and present.	SEC Recent Views on Segment Reporting
<b>Securities and Exchange Commission (SEC)</b>	An agency of the U.S. federal government, created by the Securities Exchange Act of 1934, that protects investors by establishing regulations for securities and exchanges, assuring full disclosure about companies and their securities.	SEC comment letter trends