

A Global Model for Bankruptcy Prediction

Data Sheet

| Code of Variable | Variable | S&P's Compustat Information (Mnemonic*/Item Number (or Concept Calculation)**) |
|------------------|--|---|
| V1 | Earnings/Total Assets | Income Before Extraordinary Items (IB/G378) Assets-Total (AT/G107) |
| V2 | Current Assets/Current Liabilities | Current Assets-Total (ACT/G638) Current Liabilities-Total (LCT/G650) |
| V3 | Working Capital/Total Assets | Working Capital (WCAP/ACT-LCT) Assets-Total (AT/G107) |
| V4 | Retained Earnings/Total Assets | Retained Earnings (RE/G182) Assets-Total (AT/G107) |
| V5 | EBIT/Total Assets | Earnings Before Interest and Taxes (EBIT/PI+XINT) Assets-Total (AT/G107) |
| V6 | Sales/Total Assets | Sales-Turnover(Net) (SALE/G608) Assets-Total (AT/G107) |
| V7 | (Current Assets+Cash Flow)/Current Liabilities | Current Assets-Total (ACT/G638) + Cash Flow (CFL/IB+DP) Current Liabilities-Total (LCT/G650) |
| V8 | Total Debt/Total Assets | Debt-Total (DT/DITT+DLC) Assets-Total (AT/G107) |
| V9 | Current Assets/Total Assets | Current Assets-Total (ACT/G638) Assets-Total (AT/G107) |
| V10 | Earnings/Net Worth | Income Before Extraordinary Items (IB/G378) Stockholders' Equity-Total (SEQ/G193) |
| V11 | GICS | GICS Group-level data (GGROUP/ @LEFT(SPGICX,4) |
| - | Dependent Variable: Bankruptcy | 1 if Inactive Company Marker-02-Bankruptcy (INCO/G715) and 0 otherwise |
| Total | | 998 |

Source: S&P's COMPUSTAT

*Mnemonic: Identification abbreviation of information within S&P's COMPUSTAT

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