

# Refinitiv I/B/E/S

## Estimates Data Measure Definition Guide

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## About this document

This document is intended for clients of Refinitiv who receive I/B/E/S estimates through any of the following products - Eikon, Eikon Excel, Thomson ONE, DataStream, QA Direct/Market, and direct data feeds including I/B/E/S QFS, I/B/E/S History & I/B/E/S Real time.

The purpose of this document is to provide users of the content a detailed list of measures and its definitions. The document contains over 260 data measures presented in their respective groups such as Company and Product level measures. The company measures can be further classified into Generic (Income statement, Cash flow, etc.) and Industry-specific measures. The Industry measures are segregated by sector such as **Automobiles, Banking and Finance, Insurance, Real Estate, Homebuilding, Energy and Mining, Airlines, Pharmaceuticals and Healthcare, Retail, Telecommunication and Technology**.

## Product Level Measures

Refinitiv I/B/E/S provides deep industry Key Performance Indicators, on a product/segment level basis. These items are available on Eikon, Eikon Excel, and I/B/E/S data feeds including QFS, History and Real time.

Key Performance Indicators	Industry
Pharmaceutical Sales	Drugs
Same Store Sales	Retailers, Restaurants
Revenue Per Available Room	Hotels
Segment Revenue	All
Segment EBITDA	All
Segment EBITDA Reported	All
Segment EBIT	All
Segment Operating Profit	All
Segment Net Subscriber Addition	Netflix

### PHARMACEUTICAL SALES

Pharmaceutical Sales represents the revenue associated with individual pharmaceutical drug unit products.

- Refinitiv collects reported company results and forecasted sales estimates on a quarterly and annual basis for pharmaceutical companies globally.
- Estimates data available on both a detail analyst as well as summary mean level.
- Refinitiv links these drugs on multiple levels depending on the business relationship, chemical ingredients and purpose associated with each allowing not only specific forecast data for each separate drug but also aggregate sales of generic ingredients and instances where global revenues are shared as a joint venture between companies.

### SAME STORE SALES

Same Store Sales represents a percentage sales growth for retail stores and restaurants that have been open for more than one year. Same Store Sales allows investors to decipher what portion of sales growth is due to true retail growth and what portion is due to new store openings.

- Refinitiv collects reported company results and sales growth forecasts on a monthly, quarterly and annual basis for all markets
- Estimates available on a store line as well as consolidated basis, where available.
- Estimates data available on both a detail analyst as well as summary mean level.
- Companies followed include discount retailers, department stores, specialty retailers, casual dining, quick serve restaurants and more.

### REVENUE PER AVAILABLE ROOM

Revenue per Available Room (RAR) is the performance metric of the hotel/Real Estate industry and is calculated by multiplying a hotel's average daily room rate by its occupancy rate. It may also be calculated by dividing a hotel's total guestroom revenue by the room count and the number of days in the period being measured. Refinitiv I/B/E/S collects the percentage growth rate for revenue per available room as RAR.

- Refinitiv collects reported company results and sales growth forecasts on a quarterly and annual basis for all markets

- Estimates available by Hotel as well as consolidated basis, where available.
- Estimates data available on both a detail analyst as well as summary mean level.
- Companies followed include Hotels, Casinos & Gaming as well as REIT's.

## SEGMENT REVENUE

A segment is a component of a business that is or will generate revenues and costs related to operations. The Financial information for a segment's activities and performance is periodically reviewed by the company's management before a decision is made regarding the amount of capital that will be given to the segment for an operating period. Companies usually provide segment data by combination of products, services or by geographical locations. Refinitiv I/B/E/S provides data for both types and is labeled as Business and Geographic segment respectively.

- Refinitiv provides both reported and forecasted Business and Geographical segment data on an interim and annual basis, globally.
- The segment data is available for both detail (analyst) & summary (mean) level.
- The segment data is limited to monetary value; percentage distribution by segments is not collected.

## SEGMENT EBITDA OR EBITDA REPORTED

Segment EBITDA is defined as segment net income or loss attributable to Partners less interest income and non-cash commodity derivative gains for that segment, plus interest expense, income tax expense, depreciation and amortization expense and non-cash commodity derivative losses for that segment, adjusted for any non-controlling interest on depreciation and amortization expense, and income tax expense for that segment. Similar to Revenue; companies usually provide segment data by combination of products, services or by geographical locations. Refinitiv I/B/E/S provides data for both types and is labeled as Business and Geographic segment respectively.

- Refinitiv provides both reported and forecasted Business and Geographical segment data on an interim and annual basis, globally.
- The segment data is available for both detail (analyst) & summary (mean) level.
- The segment data is limited to monetary value; percentage distribution by segments is not collected.

## SEGMENT EBIT OR OPERATING PROFIT

Segment EBIT is a good indicator of each segment's operating performance from its continuing operations as it represents the results of our ownership interest in operations without regard to financing methods or capital structures. It is calculated before any deductions in income owing to non-operating activities (generally such items as interest expense, corporate tax payments, material gains or losses arising from changes in accounting policy, and the like) and excludes any income derived from outside the firm's regular activities. Like Revenue; companies usually provide segment data by combination of products, services or by geographical locations. Refinitiv I/B/E/S provides data for both types and is labeled as Business and Geographic segment respectively.

- Refinitiv provides both reported and forecasted Business and Geographical segment data on an interim and annual basis, globally.
- The segment data is available for both detail (analyst) & summary (mean) level.
- The segment data is limited to monetary value; percentage distribution by segments is not collected.
- EBIT is predominantly available for all markets except for Japan where Operating profit is used.

## NET SUBSCRIBERS ADDITION

It represents the newly added subscribers authorized to use services deducted by the subscribers who have withdrawn services during the period.

- Refinitiv provides both reported and forecasted Business and Geographical segment data on an interim and annual basis, globally.
- The segment data is available for both detail (analyst) & summary (mean) level.

## Industry Specific Measures

The I/B/E/S Key Performance Indicators are a powerful, and rapidly expanding new suite of forecast content. To give users that extra edge, this industry-specific content is available alongside existing estimates data like EPS & Recommendations, and is available on over 260 key metrics, across 14 industries

Sectors	Industries	Count of Measures
Generic	- All	79
Airlines	- Airlines	11
Automobiles	- Automobiles & auto parts	2
Banking & Investment Services	- Banking Services	31
	- Investment Banking and Investment Services	
Energy	- Integrated Oil & Gas	28
	- Oil & Gas Exploration & Production	
	- Oil & Gas Refining & Marketing	
Hotels & Entertainment	- Casinos and Gaming	3
	- Restaurants & Bars	
Insurance	- Life & Health Insurance	18
	- Multiline Insurance & Brokers	
	- Property & Casualty Insurance	
	- Reinsurance	
Media	- Media & Publishing	10
Mining	- Mining	19
Pharmaceuticals & Healthcare	- Pharmaceuticals & Healthcare	3
Real Estate	- Real Estate Operations	30
	- Homebuilding	
Retail	- Retail	12
Technology	- Software and IT Services	7
Telecommunication	- Telecommunication	7
Transportation	- Freight and logistics services	6

## AIRLINES

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary Consolidated	Primary Parent			
Available Seat Kilometers	ASK	ASKPAR	Passenger carrying capacity measured in Kilometers - equal to the total number of seats available multiplied by the total number of Kilometers travelled.	Quantity	Income Statement
Available Seat Miles	ASM	ASMPAR	Passenger carrying capacity measured in Miles - equal to the total number of seats available multiplied by the total number of Miles travelled.	Quantity	Income Statement
Cost per ASK	OEA	OEAPAR	Operating expense per Available seat Kilometer	Monetary	Income Statement
Cost per ASM	CPA	CPAPAR	Operating expense per Available seat Miles	Monetary	Income Statement
Passenger Load Factor	PLF	PLFFPAR	The number of passenger-kilometers (or miles) travelled as a percentage of the total seat-kilometers (or miles) available.	Percentage	Income Statement
Revenue Passenger Kilometers	RPK	RPKPAR	Total Passenger Traffic measured in Kilometers; calculated by multiplying the total number of revenue-paying passengers by the distance they travel.	Monetary	Income Statement
Revenue Passenger Miles	RPM	RPMMPAR	Total Passenger Traffic measured in Miles; calculated by multiplying the total number of revenue-paying passengers by the distance they travel.	Monetary	Income Statement
Revenue per ASK	PRA	PRAPAR	Passenger Revenue per Available seat Kilometer	Monetary	Income Statement
Revenue per ASM	PRK	PRKPAR	Passenger Revenue per Available seat Mile	Monetary	Income Statement
Revenue per RPK	RTR	RTRPAR	Total Revenue per Revenue Passenger Kilometer	Monetary	Income Statement
Revenue per RPM	RPP	RPPPAPAR	Total Revenue per Revenue Passenger Mile	Monetary	Income Statement

## AUTOMOBILES

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Average Selling Price	ASP	ASPPAR	This is the vehicle costs after the dealer adds options and any fees charged when a customer buys a vehicle.	Monetary	Operating Metrics
Motorcycle Shipments	MOS	MOSPAR	Motorcycles being shipped or transported to customers or stores for a specified period.	Quantity	KPI & Operating Metrics

## BANKING & FINANCE

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Assets Under Management	AUM	AUMPAR	The Market value of all funds managed on behalf of Investors	Monetary	Balance Sheet
Billed Business	BLB	BLBPAR	Billed Business is a measure of a credit card company and is the aggregate amount of charges on all the cards. It is also referred to as spend or charge volume.	Monetary	Income Statement
Core Tier 1 Capital	CTO	CTOPAR	Core Tier 1 Capital is an aggregate core measure of a bank's financial strength from a regulators point of view. It is composed of core capital, which consists primarily of common stock and disclosed reserves (or retained earnings) but may also include non-redeemable non-cumulative preferred stock.	Monetary	Income Statement
Customer Deposits Under Total Deposits	CDT	CDTPAR	Customer Deposits Under Total Deposits is a Banking industry measure of the total deposits received from customer deposits. It is also called "Unearned Revenue" and "Prepaid Income". Customer Deposits (Funds) represent money the company received in advance of providing a service or product to a customer. Customer Deposits are classified as a current liability on the balance sheet. It is classified as a liability because the company still owes the service or product to the customer.	Monetary	Balance Sheet
Discount Fees	DSF	DSFPAR	Fee Income derived from Discounting operations	Monetary	Income Statement
Efficiency Ratio	EFR	EFRPAR	The bank's overhead as a percentage of its revenue. Calculated as (Total Expenses less Interest Expense)/Revenue.	Percentage	Income Statement
Fees & Commissions Income	FCI	FCIPAR	Income Received for Banking services for which fees and commission may be charged. This will effectively be all Non-interest income.	Monetary	Income Statement
Intangible Book Value	IBV	IBVPAR	Intangible Book Value is a Banking industry measure defined as identifiable non-monetary assets that cannot be seen, touched or physically measured, which are created through time and/or effort and that are identifiable as a separate asset.	Monetary	Balance Sheet
Loan Loss Provisions	LLP	LLPPAR	Loan Loss Provisions is a Banking industry aggregate measure of the expense to account for future losses on customer loan defaults.	Monetary	Balance Sheet
Loans	LNS	LNSPAR	Loans are the total of all loan balances outstanding at period end.	Monetary	Balance Sheet
Net Charge-Offs/Average Loans	NAL	NALPAR	Net Charge-Offs / Average Loans is a financial metric used to measure the percentage of bad debt that a company has over a specific period. A company's net charge off is the amount of debt that they have deemed uncollectible less any collections from loans that were previously charged-off. In this sense, net charge offs to average loans can help to determine what percentage of a company's loans can be expected to be collectible.	Monetary	Balance Sheet / Ratio Table
Net Gains/Losses	NGL	NGLPAR	Net Gains / Losses is a Banking industry measure of the net gain or loss on investments.	Monetary	Income Statement

Net Interest Income	NII	NIIPAR	Net Interest Income is a Banking industry aggregate measure of the difference between revenues generated by interest-bearing assets and the cost of servicing (interest-burdened) liabilities.	Monetary	Income Statement
Net Interest Margin	NIM	NIMPAR	Net interest margin (NIM) is a measure of the difference between the interest income generated by banks or other financial institutions and the amount of interest paid out to their lenders (for example, deposits), relative to the amount of their (interest-earning) assets.	Percentage	Income Statement
Net Interest Spread	NIS	NISPAR	The difference between borrowing and lending rates of financial institutions in nominal terms. Considered to be analogous to gross margin for non-financial companies.	Percentage	Income Statement
Net New Money/Assets	NNM	NNMPAR	Total inflow minus Total outflow of client assets. Client assets are defined as interest, dividends and other new assets which may be managed by the company.	Monetary	Balance Sheet
Non-Interest Expense	NIE	NIEPAR	Fixed operating costs incurred by financial institutions, such as anticipated bad debt provisions. Non-interest expenses can include employee salaries and benefits, equipment and property leases, taxes, loan loss provisions and professional service fees.	Monetary	Income Statement
Non-Performing Assets	NPA	NPAPAR	A credit facility for which the interest and/or installment of principal has remained 'past due' for a specified period of time. Non-performing assets may include loans and other items like short term & long-term investments.	Monetary	Balance Sheet
Non-Performing Loans	NPL	NPLPAR	Loans considered in jeopardy of default. Once the borrower has failed to make interest or principal payments for 90 days the loan is a non-performing asset.	Monetary	Balance Sheet
Non-Recurring Items	NRI	NRIPAR	Gains or losses included in a company's financial statements which are infrequent and unusual in nature, often the result of unforeseen and atypical events. They may be accounted for separately in order to allow consistent comparative analysis.	Monetary	Income Statement
Other Real Estate Owned (OREO) Expenses	ORE	OREPAR	Expenses incurred to upkeep real estate property owned by the financial institutions which are not directly related to its primary business	Monetary	Income Statement
Return on Net Operating Assets	RNA	RNAPAR	A measure of a company's capability to create profit from each dollar invested. Calculated as Net Income divided by Operating Assets	Percentage	Balance Sheet / Ratio Table
Risk Weighted Assets	RWA	RWAPAR	Risk-weighted assets are bank's assets or off-balance sheet exposures, weighted according to risk. This sort of asset calculation is used in determining the capital requirement or Capital Adequacy Ratio (CAR) for a financial institution	Monetary	Balance Sheet
Securities in Issue Under Total Deposits	SID	SIDPAR	The total value of non-cash securities held on behalf of customers. Regarded as a sub-segment of Total Deposits	Monetary	Balance Sheet
Tangible Book Value	TNB	TNBPAR	The Net Worth of all Tangible Assets. Calculated as Total book value of the company minus intangible assets and goodwill	Monetary	Balance Sheet
Tier 1 Capital Ratio	TCO	TCOPAR	Bank's Core Equity Capital divided by Total Amount of its Risk Weighted Assets	Percentage	Balance Sheet
Total Deposits	TDO	TDOPAR	Total Deposits is a Banking industry measure of the total deposits made to a banking institution, such as savings accounts, checking accounts and money market accounts.	Monetary	Balance Sheet

Total Income	TIN	TINPAR	Total Income is the total income of a bank and is the interest earned plus other incomes before deducting interest expense.	Monetary	Income Statement
Total Non-Interest Revenue	NIR	NIRPAR	Total income derived from activities other than Interest Income.	Monetary	Income Statement
Total Revenues Net of Interest Expense	TRI	TRIPAR	Specific to the Banking and Finance industry. Revenue values after deducting total interest expenses. Total revenues net of interest expense = Net interest income + non-interest income	Monetary	Income Statement
Trading Income	TDI	TDIPAR	The profit made on positions held for less than one year, taxed as ordinary income rather than as long-term capital gains.	Monetary	Income Statement

## ENERGY

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
1P Proved Reserves	PVR	PVRPAR	After an oil exploration firm conducts a seismic survey on a piece of land, it obtains the proven and probable reserves in that area. Proven reserves are those which have an over 90% chance of being present. For example, if an oil company believes that there is good chance of a successful drilling operation, they would classify those reserves as "proven".	Barrels	Income Statement
Chemicals Income	CNC	CNCPAR	Income derived from the sale of Petrochemicals. Considered to be downstream operations.	Monetary	Income Statement
Downstream Income	DWI	DWIPAR	Operating income derived from Refining & Marketing operations	Monetary	Income Statement
EBITDAX	EBX	EBXPAR	Earnings Before Interest Taxes Depreciation Amortization and Exploration Expense	Monetary	Balance Sheet
Exploration Expense	EXP	EXPPAR	Costs incurred in identifying areas to assess for potential oil and gas reserves including exploration drills and wells installations. Considered to be upstream operations	Monetary	Income Statement
Gas Production Per Day	GPD	GPDPAR	Average Gas production per day during the period. Measures in Cubic Feet or equivalent and considered to be upstream operations	Cubic Feet	Income Statement
Growth Capex	GCX	GCXPAR	Growth CAPEX is the discretionary investments used to attract new customers or create the capacity for a bigger business. These are the expenses/investments in additional assets to help facilitate growth	Monetary	Cash Flow Statement
Lease Operating Expense	LOE	LOEPAR	The costs of maintaining and operating the property/equipment of Leased property for producing oil and gas	Monetary	Income Statement
Marketing Income	MNC	MNCPAR	Revenue received as a result of Retail and Marketing activities. Considered to be downstream operations	Monetary	Income Statement
NGL Production Per Day	NPP	NPPPAPR	NGL Production Per Day is the average daily production of NGL (Natural Gas Liquids), reported in barrels per day.	Barrels	Income Statement
Oil Production Per Day	OPD	OPDPAR	Average Oil production per day during the period. Measured in Barrel or equivalent and considered to be upstream operations	Barrels	Income Statement
OPEX Per Unit	OPU	OPUPAR	The operating cost divided by the total BOE produced in the period. The most widely used ratio for evaluating the operating performance of oil Sector Companies is Operating Costs per BOE. Operating cost per BOE use to evaluate how effectively a company is controlling its operating costs.	Per Unit: Monetary	Income Statement
Production Expenses	PEX	PEXPAPR	The total expense is to the production line or how much the entire process will cost to produce the goods	Monetary	Income Statement

Production Tax	PTX	PTXPAR	Taxes levied by state governments on the value or quantity of production or extraction of natural resources	Monetary	Income Statement
Realized Price (BOE)	RZP	RZPPAR	The Average price received (as opposed to the average market price) per unit during the period.	Monetary	Income Statement
Realized Price Gas	RPG	RPGPAR	Average price received from sale of gas during the period	Cubic Feet	Income Statement
Realized Price Oil	RPO	RPOPAR	Average price received from sale of oil barrels during the period	Barrels	Income Statement
Refining Income	RNC	RNCPAR	Revenue received as a result of Oil and Gas refining activities. Considered to be downstream operations	Monetary	Income Statement
Throughput Info	TPI	TPIPAR	The capacity for refining crude oil over a given period, usually expressed in barrels. It is also measured as thousand/million barrels per day.	Barrels	Income Statement
Total Production - Gas	TPG	TPGPAR	This refers to the total Gas production of a company for the period. This is measured in cubic feet.	Cubic Feet	Income Statement
Total Production - NGL	TPN	TPNPAR	This refers to the total Natural Gas Liquids (NGL) production of a company for the period. This is measured in Barrels.	Barrels	Income Statement
Total Production - Oil	TPO	TPOPAR	This refers to the total Oil production of a company for the period. This is measured in barrels.	Barrels	Income Statement
Total Production - Total	TPC	TPCPAR	This measure refers to the Total Production of Oil, GAS and Natural Gas Liquids (NGL) of a company for the period. This is measured in Barrels.	Barrels	Income Statement
Total Production Per Day	TPP	TPPPAR	This refers to the daily average production of Oil, Gas and Natural Gas Liquids (NGL) per day. This is expressed in barrels or equivalent per day and is upstream operations	Barrels	Income Statement
Total Production Per Day (in BOE)	TPD	TPDPAR	Total Production Per Day is the daily average production of oil, gas and NGL per day. This is reported in barrel of equivalent (BOE) per day.	Barrels	Income Statement
Upstream Income	UPI	UPIPAR	Operating income derived from the Exploration and Production operations	Monetary	Income Statement

## ENERGY / MINING AND REAL ESTATE

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Distributable Cash Flow Aggregate	DFF	DFFPAR	Cash Available for Distribution is the cash flow available to common shareholders. This is calculated as net income plus depreciation, amortization and non-cash expenses, minus maintenance capital expenditure.	Monetary	Cash flow Statement
Distributable Cash Flow Per Unit	DCF	DCFPAR	Cash flow available to the common unit holders. This is the per share data of calculated as Net Income plus Depreciation, Amortization and non-cash expenses, minus Maintenance Capital Expenditure. Also known as Fund Available for Distribution or Distributable Cash Flow per unit	Per Share	Cash Flow Statement
Maintenance Capex	MCX	MCXPAR	Capitalized funds used by a company to maintain physical assets used for day to day operations	Monetary	Cash Flow Statement
Non-Periodic NAV *	NNV	NNVPAR	The NAV is the dollar value of one share of a fund. It is calculated by totaling the value of all the fund holdings plus money awaiting investment, subtracting operating expenses.	Monetary	Non-periodic Table
Non-Periodic NAV per Share *	NPN	NPNPAR	The NAV is the dollar value of one share of a fund. It is calculated by totaling the value of all the fund holdings plus money awaiting investment, subtracting operating expenses, and dividing by the number of outstanding shares.	Per Share	Non-periodic Table

\* Non-Periodic KPI Measures are available for FY1 only

## HOTEL & ENTERTAINMENT

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Gross Win	GWN	GWNPAR	The total payout from a game (including player stake). This is the player win before deducting player bets.	Monetary	Income statement & Operating Metrics
Attendance	ATD	ATDPAR	The number of people present at a place like restaurants, amusement parks, or Movie Theatres	People	Operating Metrics
Restaurant Expense	REE	REEPAR	Restaurant operating expenses include costs incurred towards rent, utilities, taxes, insurance cost & Miscellaneous.	Monetary	Income Statement

## INSURANCE

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Annual Premium Earned	APE	APEPAR	Total premiums earned during a specific year	Monetary	Income Statement
Book Value on GAAP Basis	BKV	BKVPAR	Book Value on GAAP Basis is a measure of the aggregate book value of an insurance company based on the local GAAP accounting rules. It is a company's common stock equity as it appears on a balance sheet, equal to total assets minus liabilities and preferred stock.	Monetary	Balance Sheet
Catastrophic Loss Ratio	CLR	CLRPAR	Catastrophic Loss Ratio is an aggregate Insurance sector measure of the related losses whose consequences are extremely harsh in their severity, such as bankruptcy, total loss of assets, or loss of life.	Percentage	Income Statement
Claims Ratio	CMR	CMRPAR	Claims Ratio is an Insurance industry measure of claims payable as a percentage of premium income. This is the equivalent of gross profit margin for an insurance business.	Percentage	Income Statement
Combined Ratio	COR	CORPAR	Combined Ratio is the ratio of expenses and losses against the revenue from premiums. It is calculated by dividing expenses and losses revenue from premiums. The result is expressed as a percentage.	Percentage	Income Statement
Consolidated Loss Ratio	CSL	CSLPAR	Consolidated Loss Ratio is the total losses paid by an insurance company in the form of claims. It is the difference between the ratios of premiums paid to an insurance company and the claims settled by the company.	Percentage	Income Statement
Embedded Value	EBV	EBVPAR	Embedded Value is the present value of future profits plus adjusted net asset value. It is a construct from the field of actuarial science which allows insurance companies to be valued.	Monetary	Embedded Value Table
EV Operating Profits	EVO	EVOPAR	Embedded Value as a multiple of Operating Profit	Percentage	Income Statement
Expense Ratio	EXR	EXRPAR	Expense Ratio is the percentage of premium used to pay all the costs of acquiring, writing, and servicing insurance and reinsurance. There are two methodologies to measure the expense ratio; a trade basis, which is expense divided by written premium and on a statutory basis when the expense is divided by earned premium	Percentage	Income Statement
Gross Earned Premiums	GEP	GEPPAR	Total premiums earned before any deductions, such as commissions and other operating expenses.	Monetary	Income Statement
Gross Premiums Written	GPW	GPWPAR	Gross Premiums Written is an Insurance sector measure of the revenue (or premiums) expected to be received over the life of all contracts. It is the total premiums written and assumed by an insurer before deductions for reinsurance and ceding commissions	Monetary	Income Statement
Medical Loss Ratio	MLR	MLRPAR	Medical Loss Ratio is a healthcare insurance ratio. It is calculated by dividing total health benefits by total premium.	Percentage	Income Statement

Net Income on EV basis	NEV	NEVPAR	Net Income on Enterprise Value Basis is the net income of an insurance company based on European Enterprise Value (EEV) calculations.	Monetary	Income Statement
Net Premiums Earned	NPE	NPEPAR	Net premiums written adjusted for the increase or decrease of company's liability for unearned premiums during the period. When an insurance company's business increases from year to year, the earned premiums will usually be less than the written premiums. With the increased volume, the premiums are considered fully paid at the inception of the policy so that, at the end of a calendar period, the company must set up premiums representing the unexpired terms of the policies. On a decreasing volume, the reverse is true.	Monetary	Income Statement
Net Premiums Written	NPW	NPWPAPR	Net Premiums Written is the sum of all types of insurance premiums which a company may collect throughout the whole duration of existing insurance policies minus the costs like agent's commissions or payments made for reinsurance.	Monetary	Income Statement
Realized Gains/Losses	RZG	RZGPAR	The profit or loss from the sale or disposal of an asset against its carrying value.	Monetary	Income Statement
Solvency Margin	SLM	SLMPAR	Solvency margin means the amount by which the assets of the insurance company, at fair values, are considered to exceed its liabilities and other comparable commitments. It is the extra capital that an insurance company is required to hold.	Percentage	Balance Sheet Ratio Table
Value of New Business	VNB	VNBPAPR	The economic value of profits expected to emerge from new business, net of costs related to supporting capital.	Monetary	Balance Sheet

## MEDIA

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Advertisement Revenue	ARV	ARVPAR	The revenue generated by media & internet sector from Advertisement. Companies such as Salesforce generate revenue by charging users for services. Media companies can charge users for subscription memberships because they offer unique, high-quality content. Advertising generates most of the revenue in the search and social media portions of the internet industry.	Monetary	Operating Metrics
Average Booking per User	ABP	ABPPAR	Average booking per user is the average daily virtual goods sales per average daily active user. A virtual good is some form of in-game item or currency that players pay for directly or indirectly in the context of social games.	Units	Operating Metrics
Cost Per Click	CPK	CPKPAR	The amount paid by an advertiser to a search engine or other Internet publishers for every time an advertisement viewer makes a click on a link in an advertisement. This click transfers the viewer to the advertiser's web site.	Monetary	Operating Metrics
Cost Per Mille	CPM	CPMPAR	The cost or expense incurred for every thousand potential customers who view the advertisement(s).	Monetary	Operating Metrics
Daily Active Users	DAR	DARPAR	The number of users, who opens the application at least once during defined 24-hour period.	Units	Operating Metrics
Gross Merchandise Value	GMV	GMVPAR	The total volume in dollars of sales over a given time on an e-commerce site such as eBay. GMV is the sales price charged to the customer, multiplied by the number of items sold.	Monetary	Operating Metrics
Monthly Active Users	MAU	XAU	Measure is used to measure the success rate of online social games, social networking services and, increasingly mobile apps. Typically, metrics are measured by counting the number of unique users during a specific measurement period, such as within the previous 30 days.	Units	Operating Metrics
Monthly Unique Payers	MUP	MUPPAR	The number of distinct individuals who spend money in mobile games during the month.	Units	Operating Metrics
Monthly Unique Users	MUU	MUUPAR	The number of distinct individuals requesting pages from the website during a given period, regardless of how often they visit.	Units	Operating Metrics
Net Merchandise Value	NMV	NMVPAR	This is calculated after deducting all the expenses and fees from the Gross merchandise value over a period. So, your total value of merchandise sold over a specified time (say, quarterly, half-yearly or annually) minus all expenses, including discounts, gateway payment and marketing costs, etc.	Monetary	Operating Metrics

**MINING**

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
All in Production Cost (AISC) - Gold	ACG	ACGPAR	All-in costs include all additional costs that reflect the varying costs of producing gold over the lifecycle of a mine.	Per Unit: Monetary	Income Statement
All in Production Cost (AISC) - Silver	ACS	ACSPAR	All-in costs include all additional costs that reflect the varying costs of producing silver over the lifecycle of a mine.	Per Unit: Monetary	Income Statement
Average Price (Per Metric Tonne) - Steel	APS	APSPAR	This represents the average selling price per unit of Steel for the period.	Per Unit: Monetary	Income Statement
Lead Metal Processing Production	LMP	LMPPAR	The production of the 99.9 % pure metal lead which is gone through different metal processing methods like sintering & smelting.	Units	Operating Metrics
Mining Cash Cost (oz) - Copper	CCC	CCCPAR	Cost of production at site level per unit of output. Cash cost include operational cash costs at the site level.	Monetary	Operating Metrics
Mining Cash Cost (oz) - Gold	MCG	MCGPAR	Cash cost in mining are the cost of production at site level per unit of Gold output. Cash cost include operational cash costs at the site level.	Per Unit: Monetary	Income Statement
Mining Cash Cost (oz) - Platinum	MCP	MCPPAR	Cash cost in mining are the cost of production at site level per unit of Platinum output. Cash cost include operational cash costs at the site level.	Per Unit: Monetary	Income Statement
Mining Cash Cost (oz) - Silver	MCS	MCSPAR	Cash cost in mining are the cost of production at site level per unit of Silver output. Cash cost include operational cash costs at the site level.	Per Unit: Monetary	Income Statement
Mining Cash Cost (oz) - Total	MCC	MCCPAR	Total cash costs include all direct and indirect operating cash costs related directly to the physical activities of producing metals, including mining, processing and other plant costs, third-party refining expense, on-site general and administrative costs, royalties and mining production taxes, net of by- product revenues earned from all metals other than the primary metal produced at each unit.	Per Unit: Monetary	Income Statement
Mining Production (oz) - Gold	MPG	MPGPAR	Gold Production captures the total production volume of Gold by the mining company during the specified period.	Ounces	Operating Metrics
Mining Production (oz) - Platinum	MPP	MPPPAPR	Platinum Production captures the total production volume of Platinum by the mining company during the specified period.	Ounces	Operating Metrics
Mining Production (oz) - Total	TMP	TMPPAR	This is the total production volume of the mining company during the specified period.	Ounces	Operating Metrics
Mining Production (oz) - Silver	MPS	MPSPAR	Silver Production captures the total production volume of Gold by the mining company during the specified period.	Ounces	Operating Metrics
Realized Price - Copper	RPC	RPCPAR	Average price received from sale of Copper during the period.	Monetary Per Unit	Income Statement

Realized Price - Gold	RGO	RGOPAR	Average price received from sale of Gold during the period.	Monetary Per Unit	Income Statement
Realized Price - Silver	RPS	RPSPAR	Average price received from sale of Silver during the period.	Monetary Per Unit	Income Statement
Total Production - Copper (Weight)	TOC	TOCPAR	The total production volume of Copper during the specified period.	Ounces	Operating Metrics
Total Silver Equivalent Production (Weight)	TSE	TSEPAR	This represents the silver equivalent of other metals produced by the company. Other metals are converted into "Silver Equivalent" production based on a ratio of the average commodity prices realized for each period.	Ounces	Operating Metrics
Unit Sales (Per Metric Tonne) - Steel	USS	USSPAR	Refers to the company level total shipment volume for Steel during the period.	Tons	Operating Metrics

## PHARMACEUTICALS

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Membership Enrollment	MME	MMEPAR	Total number of members enrolled into medical and specialty products marketed to employer groups and individuals.	Quantity	Income Statement
Number of Doctors	NOD	NODPAR	The number of doctors in service with the associated firm or company, also known as active physicians	Quantity	Income Statement

**REAL ESTATE**

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Adjusted Funds from Operations Per Share	AFO	AFOPAR	A Trust's funds from operations (FFO) as adjusted by most contributing analysts. This can include adjustments made for recurring capital expenditures used to maintain the quality of REIT's underlying assets. The calculation takes in the adjustment to GAAP straight-lining of rent, leasing costs and other material factors per unit	Per Share	Cash Flow Statement
Adjusted Funds from Operations	AFF	AFFPAR	A Trust's funds from operations (FFO) as adjusted by the majority of contributing analysts. This can include adjustments made for recurring capital expenditures used to maintain the quality of REIT's underlying assets. The calculation takes in the adjustment to GAAP straight-lining of rent, leasing costs and other material factors	Monetary	Cash Flow Statement
Backlog Average Price	BAP	BAPPAR	Average value of unfinished work and/or customer orders that have been received but are either incomplete or in the process of completion at the end of the period. This is the average price of the units which are classified as backlogs.	Monetary	Income Statement
Backlog Units	BKU	BKUPAR	Total number of Units which are undelivered and considered as a backlog at the end of the period	Quantity	Income Statement
Backlog Values	BGV	BGVPAR	Total value of unfinished work and/or customer orders that have been received but are either incomplete or in the process of completion at the end of the period. This is the average price of the units which are classified as backlogs.	Monetary	Income Statement
Contracted Sales	CTS	CTSPAR	Total Revenue generated from contracted sales during the period.	Monetary	Income Statement
Deliveries (Monetary Value)	DLV	DLVPAR	Total Value of customer orders completed and delivered during the period	Monetary	Income Statement
Deliveries (Number of Units)	DLU	DLUPAR	Total Units of customer orders completed and delivered during the period	Quantity	Income Statement
Deliveries Average Price	DAP	DAPPAR	Average price of customer orders completed and delivered during the period	Monetary	Income Statement
Development Costs	DVC	DVCPAR	Costs directly involved in developing Real Estate assets.	Monetary	Income Statement
Distributable Cash Flow Per Unit	DCF	DCFPAR	Cash flow available to the common unit holders. This is the per share data of calculated as Net Income plus Depreciation, Amortization and non-cash expenses, minus Maintenance Capital Expenditure. Also known as Fund Available for Distribution or Distributable Cash Flow per unit	Per Share	Cash Flow Statement
Financial Services Sales	FSV	FSVPAR	Segment Revenue Derived from Financial Services	Monetary	Income Statement
Funds from Operations	FOP	FOPPAR	Operational income excluding extraordinary items and depreciation and amortization charges as defined in the company report	Monetary	Cash Flow Statement
Funds from Operations Per Share	FFO	FFOPAR	A measure used by Real Estate Investment Trust (REIT) to define the cash flow from trust operations. It is earnings with depreciation and amortization added back as defined in the company report	Per Share	Cash Flow Statement

Home Sales	HSL	HSLPAR	Segment Revenue Derived from the sale of residential premises.	Monetary	Income Statement
Land/Lot Sales	LLS	LLSPAR	Segment Revenue Derived from the sale of Land or Lots	Monetary	Income Statement
Launches	LCH	LCHPAR	The number of new projects or services introduced to the marketplace during the period. Also known as rollouts.	Quantity	Income Statement
NAREIT-Defined Funds from Operations per Share	NFO	NFOPAR	Funds from Operations according to NAREIT standards. Defined as Net Income (computed in accordance with accounting principles generally accepted in the United States) excluding gains or losses from sales and impairment write-downs of depreciable operating properties, plus depreciation and amortization, and after adjustments of unconsolidated partnerships and joint ventures expressed on a per share data	Per Share	Cash Flow Statement
Net Operating Income	NOI	NOIPAR	Income after the deduction of operating expenses but before the deduction of income taxes and interest.	Monetary	Income Statement
Net Operating Income (NOI) Margin	NCR	NCRPAR	Total Net Operating Income divided by Sales	Percentage	Income Statement
New Orders - Units	NOU	NOUPAR	These are the total number of new received during the period.	Quantity (Home Units)	Income Statement
New Orders - Value	NOV	NOVPAR	Total value of new work or customer orders received during the period.	Monetary	Income Statement
New Orders Average Price	NOA	NOAPAR	Average price of new work or customer orders received during the period	Monetary	Income Statement
Occupancy Rate	OCR	OCRPAR	The number of units/rooms rented out as a percentage of the total number of units/rooms available	Percentage	Income Statement
Premium/NAV	PMN	PMNPAR	Premium / NAV is derived by dividing the stock price premium amount by NAV per share.	Percentage	Non-periodic Table
Price/NAV	PRN	PRNPAR	Price / NAV is a Real Estate sector measure calculated by dividing current price of the stock by NAV per share.	Percentage	Non-periodic Table
Rent per Square Foot	RSM	RSMPAR	Rent Per square foot is the rent paid per square foot of the property.	Monetary	Income Statement
Vacancy Rate	VCR	VCRPAR	The vacancy rate is a numerical value calculated as the percentage of all available units in a rental property, such as a hotel or apartment complex, that are vacant or unoccupied at a time. It is the opposite of the occupancy rate, which is a calculation based on the percentage of units in a rental property that are occupied.	Percentage	Income Statement

**RETAIL**

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Department Store Sales	DOS	DOSPAR	Total Sales received from Leased Department Stores owned by the company	Monetary	Income Statement
Floor Space	FLS	FLSPAR	Total Square foot of the store, also referred as Total Square footage or Gross Leasable area.	Square Feet	Income Statement
Net Sales per Average Square Foot	NAS	NASPAR	Net Sales per Average Square Foot of Retail Premises.	Monetary	Income Statement
Rent Expense	REX	REXPAR	This is the expenses incurred towards the rent of the store or the selling area during a specific time period.	Monetary	Income Statement
Retails Sales	RES	RESPAR	A measure of the sales of retail goods during the period. This specifically does not include Wholesale items.	Monetary	Income Statement

## RETAIL AND RESTAURANT

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Franchise & Licensing Fees	FLF	FLFPAR	Refers to the fee paid to operate a franchise branch of a larger company and enjoy the profits there from. An upfront fee incurred by an individual or an enterprise for the use and privilege of using the business name, methods and support.	Monetary	Income Statement
Number of Stores (by Total)	NOS	NOSPAR	Total Number of Stores owned by the Company	Quantity	Income Statement
Number of Stores	NSC	NSCPAR	Total number of Stores closed/relocated during the period by the company	Quantity	Income Statement
Number of Stores Opened (by Total)	NOO	NOOPAR	Total number of Stores opened during the period by the Company	Quantity	Income Statement
Pre-Opening Expense	POE	POEPAR	Pre-Opening Costs are expenses incurred in the formation of a firm, in advertising, in promotional activities, and in employee training, etc., before the firm can open its doors for business.	Monetary	Income Statement

## TECHNOLOGY

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Billings	BIL	BILPAR	Billings is defined as revenue plus the sequential change in total deferred revenue as presented on the balance sheet.	Monetary	Income statement & Operating Metrics
Book-To-Bill Ratio	BBR	BBRPAR	A book-to-bill ratio is the ratio of orders received to units shipped and billed for a specified period, generally a month or quarter	Ratio	Operating Metrics
Gross Bookings	BKG	BKGPAR	Gross bookings are the total dollar value of all travel sold, including taxes and fees.	Monetary	Operating Metrics
Gross Payment Volume	GPV	GPVPAR	The total dollar amount of all card payments processed by sellers.	Monetary	Operating Metrics
Net Revenue	NRV	NRVPAR	Gross (total) revenue minus returns and any other negative revenue.	Monetary	Income Statement
Total Payment Volume	TPV	TPVPAR	The net merchant sales calculated as the sum of all website payments minus any refunds or reversals.	Monetary	Operating Metrics
Traffic Acquisition Cost	TAC	TACPAR	Payment made by internet search companies to affiliates and online firms that direct consumers and businesses traffic to their websites	Monetary	Income Statement

## TELECOMMUNICATION

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Access Lines	ACL	ACLPAR	The line from a customer site to a telephone company's central office. A transmission line used to transmit voice and/or data calls from the Customer's Premises to a telephone company Serving Wire Center or from a telephone company Serving Wire Center or a Company- designated POP to the Customer's Premises.	Quantity	Operating Metrics
			In other words, it's a circuit between a subscriber and a switching center. Any line giving access to a larger system or network. Also, the private lines feeding a common control switching arrangement or enhanced private switched communications service switch from a PBX.		
Average Revenue per Unit	ARP	ARPPAR	A measure of the revenue generated per user or unit. Average revenue per unit allows for the analysis of a company's revenue generation and growth at the per-unit level, which can help investors to identify which products are high or low revenue-generators.	Per Unit: Monetary	Operating Metrics
CHURN (%)	CRN	CRNPAR	The percentage of subscribers to a service that discontinue their subscription to that service in a given time period. Churn rate is an important consideration in the telephone and cell phone services industry. In many geographical areas, several companies are competing for customers, making it easy for people to transfer from one provider to another. For a company to expand its clientele, its growth rate (i.e. its number of new customers) must exceed its churn rate.	Percentage	Income Statement
Gross Subscriber Additions	GSA	GSAPAR	Newly added subscribers authorized to use the telephone services in a period.	Quantity	Income Statement
Net Subscriber Additions	NSA	NSAPAR	Newly added subscribers authorized to use telephone services deducted by the subscribers who withdrawn the services in a period is Net Subscriber Additions.	Quantity	Income Statement
Subscriber Acquisition Cost (SAC)	SAC	SACPAR	Subscriber acquisition cost (SAC) is the average cost of signing up a new customer. It is most frequently used by mobile telecoms companies.	Monetary	Income Statement
Subscribers	SUB	SUBPAR	A user or an entity which has been authorized to use or receive one or more telephone services. Its abbreviation is phone subscriber. A person who pays money to a telephone company in order to be able to connect a telephone to the network. This is nothings but the number of subscribers at the end of period.	Quantity	Income Statement

## TRANSPORTATION

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Average Container Freight Rate	CFR	CFRPAR	The price at which a certain cargo is delivered from one point to another. The price depends on the form of the cargo, the mode of transport (truck, ship, train, aircraft), the weight of the cargo, and the distance to the delivery destination.	Monetary	Operating Metrics
Cargo Available Tonne Kilometers	CAK	CAKPAR	Cargo available Tonne Kilometers is a measure of the total capacity for cargo. It is calculated as capacity in tones multiplied by kilometers travelled.	Units	Operating Metrics
Cargo Revenue Yield Per Tonne Kilometers	CRK	CRKPAR	The amount of cargo revenue earned per cargo ton kilometer during a reporting period. Calculated as the cargo revenue divided by cargo ton kilometer, where cargo ton kilometer is cargo tonnage uplifted multiplied by the distance carried or flown in kilometers.	Monetary	Operating Metrics
Revenue Cargo Tonne Kilometers	RCK	RCKPAR	A measure of cargo operation production. Calculated as cargo carried (revenue tones) multiplied by the distance travelled in kilometers.	Monetary	Operating Metrics
TEUs Handled	TEU	TEUPAR	This is Twenty-foot equivalent unit, a measure used for capacity in container transportation	Units	Operating Metrics
Total Railcar Loads	TRL	TRLPAR	The volume of cargo load on railcars to be transported between any places	Units	Operating Metrics

## Company Level Measures

Measure Name	I/B/E/S Measure Code		Measure Definition	Units	Source (Financial Statement)
	Primary consolidated	Primary Parent			
Amortization	AMT	AMTPAR	Expensing the acquisition cost minus the residual value of intangible assets (often intellectual property such as patents and trademarks or copyrights) in a systematic manner over their estimated useful economic lives to reflect their consumption, expiry, obsolescence or other decline in value as a result of use or the passage of time. Amortization is the non-cash expenses of an intangible investment over time.	Monetary	Income Statement
Book Value Per Share	BPS	BPSPAR	A company's common stock equity as it appears on a balance sheet and is equal to total assets minus liabilities, preferred stock, and intangible assets such as goodwill, divided by the weighted average number of total shares outstanding for the year. This is how much the company would have left over in assets per share after all debts are paid, if it went out of business immediately	Per Share	Ratio Table
Capital Expenditure	CPX	CPXPAR	Funds used by a company to acquire or upgrade physical assets such as property, industrial buildings, or equipment or the amount used during a period to acquire or improve long term assets such as property, plant, or equipment.	Monetary	Cash Flow Statement
Cash & Equivalent	CCE	CCEPAR	Cash and cash equivalents refer to the line item on the balance sheet that reports the value of a company's assets that are cash or can be converted into cash immediately. These include bank accounts, marketable securities, commercial paper, Treasury bills and short-term government bonds with a maturity date of three months or less. Marketable securities and money market holdings are considered cash equivalents because they are liquid and not subject to material fluctuations in value	Monetary	Balance Sheet
Cash Flow from Financing	CFF	CFFPAR	A category in the cash flow statement that accounts for external activities such as issuing cash dividends, adding or changing loans, or issuing and selling more stock. The formula for cash flow from financing activities is Cash Received from Issuing Stock or Debt - Cash Paid as Dividends and for Re- Acquisition of Debt/Stock.	Monetary	Cash Flow Statement

Cash Flow from Investing	CFI	CFIPAR	An item on the cash flow statement that reports the aggregate change in a company's cash position resulting from any gains (or losses) from investments in the financial markets and operating subsidiaries, and changes resulting from amounts spent on investments in capital assets such as plant and equipment. This measure can be calculated as: Cash from sale of asset(s) - Cash paid for purchase of asset(s)	Monetary	Cash Flow Statement
Cash Flow from Operations	CFO	CFOPAR	An accounting item indicating the cash a company brings in from ongoing, regular business activities. Cash flow from operating activities does not include long-term capital or investment costs. It can be calculated as: Cash Flow from Operating Activities = EBIT + Depreciation - Tax	Monetary	Cash Flow Statement
Cash Flow Per Share	CPS	CPSPAR	Cash Flow per Share is a corporation's cash flow from operations, before investing and financing activities, divided by the weighted average number of common shares outstanding for the year. Investing includes the sale or purchase of land, factories, buildings etc.	Per Share	Cash Flow Statement
Compensation Ratio	CRT	CRTPAR	Compensation ratio is the cost of compensation and benefits distributed to employees as a percentage of revenues	Percentage	Income Statement
Cost of goods Sold	CGS	CGSPAR	The direct costs attributable to the production of the goods sold by a company	Monetary	Income Statement
Current Assets	CRA	CRAPAP	Current assets are balance sheet accounts that represent the value of all assets that can reasonably expect to be converted into cash within one year	Monetary	Balance Sheet
Current Liability	CRL	CRLPAR	Current liabilities are a company's debts or obligations that are due within one year, appearing on the company's balance sheet and include short term debt, accounts payable, accrued liabilities and other debts. Essentially, these are bills that are due to creditors and suppliers within a short period of time	Monetary	Balance Sheet
Current Deferred Revenue	DFR	DFRPAR	Deferred Revenue represents income received but not yet reported as income. As the income is earned the deferred income is debited and the revenue is credited. Deferred revenue may also be referred to as the money a company collects before it delivers a product or service.	Monetary	Balance Sheet
Depreciation	DPR	DPRPAR	Depreciation refers to expensing the acquisition cost or book value minus the residual value of tangible assets in a systematic manner over their estimated useful economic lives to reflect their consumption, expiry, obsolescence or other decline in value as a result of use or the passage of time.	Monetary	Income Statement

Depreciation and Amortization	DPA	DPAPAR	The difference between EBITDA and EBIT; Depreciation is the non-cash expense of a tangible investment over time; Amortization expenses an intangible investment over time.	Monetary	Income Statement
Dividends Per Share	DPS	n/a	DPS are a corporation's common stock dividends on an annualized basis, divided by the weighted average number of common shares outstanding for the year. In the US dividend per share is calculated before withholding taxes (though for some non-US companies DPS is calculated after withholding taxes).	Per Share	Cash Flow Statement
Earnings Before Interest and Taxes	EBI	EBIPAR	EBIT represents the earnings of a company before interest expense and income taxes paid. As such, EBIT is a gauge of corporate earnings before any debt servicing to creditors (including bondholders) and the payment of corporate taxes. It is calculated in general form by taking the pre-tax corporate income of a company, adding back interest expense on debt, and subtracting any interest capitalized.  In certain European and Asian markets, EBIT is calculated as total sales and subtracting total costs and operating expenses. In these cases, EBIT will be like Operating Profit.	Monetary	Income Statement
Earnings Before Interest, Tax & Amortization	EBA	EBAPAR	These are company's earnings before the deduction of interest, tax and amortization expenses. EBITA is most commonly used when equating profitability and efficiency ratios for firms.	Monetary	Income Statement
Earnings Before Interest, Tax, Depreciation & Amortization Before Rental (EBITDAR)	EBR	EBRPAR	Earnings Before Interest, Taxes, Depreciation, Amortization and Rentals	Monetary	Income Statement
Earnings Before Interest, Tax, Depreciation & Amortization Reported (EBITDA Reported)	EBP	EBPPAR	The EBITDA value as reported by the company for a period, excluding all special items	Monetary	Income Statement
Earnings Before Interest, Taxes, Depreciation & Amortization	EBT	EBTPAR	EBITDA gauges the raw earnings power of a company before debt servicing, corporate taxes, and any allowances made for depreciation and amortization costs the company faces. It is calculated in general form by taking the pre-tax corporate income of a company, adding back any depreciation and amortization costs charged, plus any interest expense on debt (subtracting any capitalized interest).  In the United Kingdom, the general market standard is to include royalties as part of gross revenue, net of royalty tax. This tax portion would be included as part of the	Monetary	Income Statement

			royalties, and would therefore be deducted before EBITDA, rather than as part of the income taxes lower down the income statement.		
Earnings Per Share - Alternative	EPX	n/a	Alternate EPS is a corporation's net income from continuing operations, divided by the weighted average number of shares outstanding. This measure tracks the estimates of contributing analysts who wish to forecast EPS on the non-majority basis. This alternate basis is not included in the mean calculation; it is filtered from the main EPS data measure. This data measure therefore, will not have corresponding Summary-Level files in History.	Per Share	Income Statement
Earnings Per Share - Before Goodwill	EBG	EBGPAR	<p>EBG measures a company's per share earnings before the amortization of goodwill. In some countries (France, for example) goodwill is treated as a part of ordinary income for companies and the amortized component of goodwill is added back to yield earnings before goodwill amortization. EBG is a corporation's net income from continuing operations before goodwill amortization divided by the weighted average number of shares outstanding.</p> <p>Due to the implementation of International Financial Reporting Standards (IFRS) in various European countries, goodwill will no longer be amortized but instead written off as an impairment charge and will be treated as an exceptional item. This change eliminates the necessity for a separate EBG measure for companies residing in those countries. In such markets, Refinitiv will only collect and display EPS and GPS (valuation EPS and fully-reported EPS).</p>	Per Share	Income Statement
Earnings Per Share - Cash	CSH	CSPAR	Cash Earnings Per Share is a company's net income, plus depreciation, amortization of goodwill, intangibles, and prepaid assets (non-cash items); divided by weighted average number of shares outstanding.	Per Share	Income Statement
Earnings Per Share (EPS)	EPS	EPSPAR	Valuation earnings per share, defined as the EPS that the contributing analyst considers to be that with which to value a security. This figure may include or exclude certain items depending on the contributing analyst's specific model.	Per Share	Income Statement
			Estimates that are not on the majority basis for a given security are displayed on certain Refinitiv products but filtered from the mean calculation		

Earnings Per Share (EPS) - Fully Reported	GPS	GPSPAR	Statutory or reported earnings per share, defined as net profit (on continuous activities) divided by the weighted average number of shares outstanding during the period. Where a company carries exceptional items or goodwill amortization, this measure is post-exceptional, post-goodwill.  In North America this figure is referred to as GAAP Earnings per Share and is calculated according to Generally Accepted Accounting Principles (GAAP), which is reported in SEC filings. The mean estimate for the GPS data measure will only reflect the strict adaptation of GAAP basis estimates.	Per Share	Income Statement
EBITDA Per Share	EBS	EBSPAR	EBITDA per share represents EBITDA divided by the weighted average number of shares outstanding.	Per Share	Income Statement
Enterprise Value	ENT	ENTPAR	Enterprise Value is calculated as market capitalization plus debt, minority interest and preferred shares, minus total cash and cash equivalents. Cash equivalents are defined as an item on the balance sheet that reports the value of a company's assets that can be converted into cash immediately. Examples of cash and equivalents are bank accounts, marketable securities and Treasury bills. An Enterprise Value actual is calculated using the closing price at the end of the fiscal period.	Monetary	Valuation Table
Franking Credits	FCD	FCDPAR	A type of tax credit found in countries such as Australia that allows domestic companies to pass through taxes that have already been paid on corporate profits	Percentage	Ratio table
Free Cash Flow	FRC	FRCPAR	A measure of financial performance calculated as operating cash flow minus capital expenditures. Free cash flow (FCF) represents the cash that a company can generate after laying out the money required to maintain or expand its asset base.	Monetary	
Free Cash Flow Per Share	FCF	FCFPAR	A measure of financial performance calculated as Operating Cash Flow minus Capital Expenditure. Free Cash Flow (FCF) per share represents the per share cash that a company can generate after laying out the money required to maintain or expand its asset base	Per Share	Cash Flow Statement

General & Administrative Expense	GAE	GAEPAR	Day-to-day operations expense of a business that is not related to company's production of any goods and services to the production of any goods or services. General and administrative expenses include rent, utilities, insurance and managerial salaries.	Monetary	Income Statement
Goodwill	GWL	GWLPAR	Goodwill is the value of intangible assets such as a strong brand name, good customer relations, good employee relations and any patents or proprietary technology. In the event of an acquisition, the amount paid for the company over book value usually accounts for the target firm's intangible assets.	Monetary	Balance Sheet
Gross Income	GRI	GRIPAR	This is the total receipts and gains from all sources (Total Revenue) minus the cost of goods sold. This is also called as Gross Profit.	Monetary	Income Statement
Gross Profit Margin	GRM	GRMPAR	A company's total sales revenue minus cost of goods sold, divided by the total sales revenue, expressed as a percentage.	Percentage	Income Statement
Income Taxes Paid	ITX	ITXPAR	The Tax charge levied during the period on both earned income (wages, salaries, commission) and deferred income (dividends, interest, rents). A tax that governments impose on financial income generated by all entities within their jurisdiction	Monetary	Income Statement
Interest Expense	INE	INEPAR	Interest Expense is a measure of the interest paid on borrowed debt. If a company has Interest Income, it will be added as a negative value.	Monetary	Income Statement
Inventory	INV	INVPAR	The entire stock of a business, including materials, components, work in progress, and finished product	Monetary	Income Statement
Long Term Deferred Revenue	LTR	LTRPAR	Deferred Revenue represents cash received for a service /good that's yet to be delivered (subscription-based products are classic examples). Long term Deferred Revenue represents the portion of goods that will be delivered in future accounting cycles and not in the current year.	Monetary	Income Statement
Long Term Growth	LTG	n/a	The long-term growth rate represents an expected annual increase in operating earnings over the company's next full business cycle. These forecasts refer to a period of between three and five years and are expressed as a percentage.	Percentage	Non-periodic Table
NAV per Share	NPS	NPSPAR	This is an expression for net asset value per share that represents a fund's (mutual, exchange-traded, and closed-end) or a company's value per share.	Per Share	Cash Flow Statement

Net Asset Value	NAV	NAVPAR	Net Asset Value is the total book value of a company's securities. It is calculated in general form by taking the total assets of a company and subtracting the value of the company's intangible assets (goodwill, patents, etc.) minus current and long-term liabilities. NAV is helpful in determining underpriced equities by indicating the ultimate value of a company's securities in the event of their liquidation.	Monetary	Balance Sheet
Net Debt	NDT	NDTPAR	Net Debt is calculated as short- and long-term interest-bearing debt minus cash (and equivalents). If debt is greater than cash, the value collected will be a positive number. If debt is less than cash, then the value collected will be a negative number.	Monetary	Balance Sheet
Net Income	NET	NETPAR	Net income is defined as a corporation's after-tax income. This item varies significantly from market to market as regards the inclusion or exclusion of non-recurring items. In most markets, non-recurring items are backed out of net income and this measure is restricted to income from continuing operations only (also referred to as normalized income). Some markets (Japan, for example) apply reported net income, including any and all extraordinary items.  Recent accounting changes in still other markets (particularly Southeast Asia) have resulted in a reclassification of extraordinary versus exceptional items, bringing many formerly extraneous items above the net income line.	Monetary	Income Statement
Net Investment Income	NIT	NITPAR	Income received from investment assets (before taxes) such as bonds, stocks, mutual funds, loans and other investments (less related expenses). The individual tax rate on net investment income depends on whether it is interest income, dividend income or capital gains.	Monetary	Income Statement
Net Working Capital	NWC	NWCPAR	The operating liquidity available to a business. Along with fixed assets such as plant and equipment, working capital is considered a part of operating capital. Net working capital is calculated by deducting current liabilities from current assets. A derivation of working capital is commonly used in valuation techniques, such as DCFs (Discounted Cash Flows).	Monetary	Cash Flow Statement
Number of Shares Outstanding	NSO	NSOPAR	The stocks currently held by investors, including restricted shares owned by the company's officers and insiders, as well as those held by the public. Shares that have been repurchased by the company are not considered outstanding stock.	Count	Income Statement
Operating Expense	OPE	OPEPAR	Costs incurred as a result of regular operating activities.	Monetary	Income Statement

Operating Incomes	OPR	OPRPAR	<p>Operating Profit is the difference between a company's revenues and its costs and expenditures arising directly out of a company's regular operations. Operating Profit is calculated before any deductions in income owing to non-operating activities (generally such items as interest expense, corporate tax payments, material gains or losses arising from changes in accounting policy, and the like) and excludes any income derived from outside the firm's regular activities. Refinitiv provides both expected and actual OPR data (where available).</p> <p>In certain European and Asian markets, EBIT is calculated as total sales and subtracting total costs and operating expenses. In these cases, EBIT will be like Operating Profit.</p>	Monetary	Income Statement
Organic Sales Growth	OSG	OSGPAR	The growth rate that a company can achieve by increase output and enhancing sales. This excludes any profits or growth acquired from takeovers, acquisitions or mergers	Percentage	Income Statement
Pre-Tax Profit	PRE	PREPAR	Pre-tax profit is a company's net income before tax expense. Where applicable, extraordinary items and non-recurring charges are subtracted from net income	Monetary	Income Statement
Price Target	PTG	n/a	Price target is the projected price level forecasted by the analyst within a specific time horizon. Note that while detail-level data can be collected for various time horizons, Refinitiv summary-level mean data is only calculated for targets with 12-month time horizons.	Monetary	Non-periodic Table
Price/Sales Ratio	PSR	PSRPAR	Price to sales is calculated by dividing a stock's current Market Value by its revenue	Percentage	Ratio Table
R&D Expense	RDE	RDEPAR	Expenses associated with the research and development of a company's goods or services are known as R&D expenses. This type of expense is incurred in the process of finding and creating new products or services.	Monetary	Income Statement
Recommendation	Recommendation	n/a	The recommendation value reflects the contributing analyst's rating for a company.	Text and Numeric	Non-periodic Table
Reported Net Income	NER	NERPAR	<p>The net income earned after deducting all expenses including operating and non-operating, interest expense and income and taxation. It is inclusive of all amortization and one-time charges. Also referred to as Net Profit Reported.</p> <p>Excluding for exceptional cases, the GAAP Net profit excludes the effect of discontinued operations for North American companies and is included in the rest of the world.</p>	Monetary	Income Statement

Reported Pre-Tax	PRR	PRRPAR	The Pre-tax profit reported by the company inclusive of all amortization and one-time charges. Also referred to as Pre-Tax Profit Reported. Excluding for one-off cases, the GAAP Pre Tax Profit excludes the effect of discontinued operations for all regions.	Monetary	Income Statement
Return on Assets	ROA	ROAPAR	Return on Assets is a profitability ratio and as such gauges the return on investment of a company. Specifically, ROA measures a company's operating efficiency regardless of its financial structure (without regard to the degree of leverage a company uses) and is calculated by dividing a company's net income prior to financing costs by total assets. Refinitiv provides both expected and actual ROA data (where available).	Percentage	Ratio Table
Return on Capital	ROC	ROCPAR	Return on capital (ROC) is a ratio used in finance, valuation, and accounting. The ratio is calculated by dividing the after-tax operating income (NOPAT) by the book value of invested capital.	Percentage	Ratio Table
Return on Equity	ROE	ROEPAR	Return on Equity is another profitability ratio, which gauges return on investment by measuring how effectively the company is employing stockholder money. ROE is calculated by dividing a company's net income by total equity of common shares. Unlike ROA, ROE does consider the degree to which a company uses leveraging, as interest expense paid to creditors is generally deducted from earnings to arrive at Net Income.	Percentage	Ratio Table
Return on Invested Capital	RIC	RICPAR	Return on invested capital (ROIC) is a financial measure that quantifies how well a company generates cash flow relative to the capital it has invested in its business; expressed as a percentage and calculated as $ROIC = \frac{\text{Net Operating Profit} - \text{Adjusted Taxes}}{\text{Invested Capital}}$	Percentage	Ratio Table

			The Revenue measure is a corporation's net revenue, generally derived from core business activities. For non-financial companies, the calculation of net revenue (or net turnover) in most markets generally involves subtracting transportation and related operational costs from gross revenue/sales. Revenue recognition practices vary significantly from market to market, though generally the recording of revenue is based upon sales invoices issued (or anticipated for forecast purposes) during the accounting period.		
Revenue	SAL	SALPAR	For banks, revenue is generally defined as net interest income plus net non-interest income. Net interest income is defined as interest income minus interest expenses. Net interest income components generally include net interest earned on loans, reserve deposits and deposits with other banks, and net interest earned from inter-bank money market operations (IMMO) and marketable securities. Net non-interest income components generally include net income from fees and commissions, net gains from capital market and foreign exchange operations, and net income earned from participations.	Monetary	Income Statement
			For insurance companies, revenue is generally defined as net technical income plus net financial income. Net technical income is generally defined as technical income minus technical expenses. Technical income components generally include income from premiums and commissions received, re-insurer's share of claims paid, transferred net technical reserves, and re-insurer's share of technical reserves. Net financial income is generally defined as financial income minus financial expenses. Net financial income components generally include net interest income, net dividend income, and net foreign exchange gains		
Selling & Marketing Expense	SMK	SMKPAR	All direct and indirect expenses are that is related to the sale or marketing of a specific product or services and proportionally allocated to sold units or rendered services of the company.	Monetary	Income Statement
SG&A Expense	SGE	SGEPAR	Selling, General & Administrative expenses are the sum of all direct and indirect selling expenses and all general and administrative expenses of a company. Selling expenses include credit, warranty and advertising expenses as well as telephone, interest and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, heating and lighting.	Monetary	Income Statement
Shareholders' Equity	SHE	SHEPAR	The difference between Total Assets and Total Liabilities. Can be calculated as Share Capital plus retained earnings minus treasury	Monetary	Balance Sheet

Stock Based Compensation	SBC	SBCPAR	The payment of stock as part of remuneration. The Financial Accounting Standards Board has determined that the options should be expensed at their fair value as of the grant date.	Monetary	Income Statement
Tangible Book Value Per Share	TBV	TBVPAR	The company's Shareholders Equity excluding Minority Interests adjusted for certain items and divided by the Shares in Issue at Year End. While the Book Value per Share is provided on a reported or GAAP basis, TBV estimates would include adjusted BVPS estimates. The adjustments include revaluations of assets, exclusion of Accumulated other comprehensive income (AOCI), Embedded Value inclusions and others.	Per Share	Ratio Table
Tax Provision	TXP	TXPPAR	The amount of cash retained in anticipation of future or deferred tax charges.	Monetary	Income Statement
Tax Rate	TXR	TXRPAR	Tax rate is the percentage at which a business or person is charged, based on taxable income.	Percentage	Income Statement
Total Assets	TAS	TASPAR	Anything tangible or intangible that is capable of being owned or controlled to produce value and that is held to have positive economic value is considered an asset. Simply stated, assets represent ownership of value that can be converted into cash.	Monetary	Balance Sheet
Total Compensation Expense	TCE	TCEPAR	Total costs of compensation and benefits distributed to employees	Monetary	Income Statement
Total Debt	TDT	TDTPAR	Total debt is a combination of interest-bearing short-term and long-term debt.	Monetary	Balance Sheet
Total Dividends	TDV	TDVPAR	A taxable payment declared by a company's board of directors and given to its shareholders out of the company's current or retained earnings.  Dividends are usually given as cash (cash dividend), but they can also take the form of stock (stock dividend) or other property.	Monetary	Cash Flow Statement

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