

# Fundamentals - TradingView Documentation

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TradingView users can now access daily updated, institutional quality, fundamentals data on U.S. companies, which includes more than 200 data fields.

Fundamental analysis is one of the true cornerstones of investing. A major goal of fundamental analysis is cultivating and analyzing quantitative data to evaluate a stock or securities true value. Quantitative data is data which can be measured and expressed numerically. Some examples of quantitative data would be; [Dividends Paid](#), [Earnings Per Share \(EPS\)](#), [Price/Earnings Ratio \(PE Ratio\)](#) etc. All of this data can be used to get a better idea of the overall health of a company. Not only can fundamental analysis be used to examine an individual company, it can also be used in the evaluation of an industry or sector or even of the entire economy as a whole.

The ability to view company financials in the context of history and market coverage lets you put current financial data in sharp perspective, especially when compared to industry peers and the company's own performance over time. Now you're a step ahead with the best fundamental stock analysis data.

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## **ACCOUNTING CHANGE**

The effect of a change in an accounting principal, reported on the income statement during the period in question. This is a measurement of the change's effect on net income, net of income taxes.

## **ACCOUNTS PAYABLE**

A carrying value reported on the balance sheet. The Accounts Payable figure is as of the balance sheet's reporting date. Accounts Payable is a sum of liabilities incurred and payable to vendors for goods and/or services received which are used in an entity's business.

## **ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

A carrying value reported on the balance sheet. The Accounts Payable and Accrued Expenses figure is as of the balance sheet's reporting date. Accounts Payable and Accrued Expenses is a sum of liabilities incurred and payable to vendors for goods and/or services received which are used in an entity's business. Also included are costs that are statutory in nature, costs which are incurred on contractual obligations, costs which accumulate over time in which there are not yet invoices received or invoices which will not be rendered, and any other accounts payable and accrued expenses not otherwise reported.

## **ACCOUNTS RECEIVABLE, TRADE, NET**

Receivables that are a result of the sale of goods or services provided within the normal course of the business. This figure is net of allowances.

## **ACCOUNTS, NOTES RECEIVABLE, NET**

Aggregate amount to be collected by the reporting entity that will be due on account (Accounts Receivable), on other account (Other Receivables) or on written promise to pay (Notes Receivable). This figure is net of any allowance for uncollectible amounts.

## **ACCRUED EXPENSES**

A carrying value reported on the balance sheet. The Accrued Expenses figure is as of the balance sheet's reporting date. Included are costs that are statutory in nature, costs which are incurred on contractual obligations, and costs which accumulate over time in which there are not yet invoices received or invoices which will not be rendered.

## **ACCRUED INTEREST**

Interest earned by the entity on its investments which has been earned but not yet collected.

## **ACCUMULATED DEPRECIATION**

The cumulative amount of depreciation recognized by the entity on its income statement. The cumulative amount includes depreciation, depletion and amortization (related to property, plant and equipment, but not including land).

## **ACQUISITION/SALE OF BUSINESS NET**

The net cash inflow (or outflow) resulting from the acquisition or sale of a business or a segment of a business during the reporting period.

## **ADDITIONAL PAID-IN CAPITAL**

Value received from shareholders in common stock-related transactions that are in excess of par value or stated value and amounts received from other stock-related transactions. This figure only includes common stock transactions and excludes preferred stock transactions.

## **ADDITIONAL PAID-IN CAPITAL PREFERRED STOCK**

Value received from shareholders in nonredeemable preferred stock related transactions that are in excess of par value, value contributed to an entity and value received from other stock related transactions. This figure only includes preferred stock transactions and excludes common stock transactions.

## **ADJUSTED EBIT**

EBIT refers to earnings before interest and taxes. Adjusted EBIT is an adjustment to exclude the impact of special items. It can be calculated as  $EBIT + Total\ Special\ Items$ .

## **ADJUSTED EBITDA**

EBITDA refers to earnings before interest, taxes, depreciation and amortization. Adjusted EBITDA is an adjustment to exclude the impact of special items. It can be calculated as  $EBITDA + Total\ Special\ Items$ .

## **ADJUSTED EPS, BASIC**

Adjusted EPS, Basic is an adjustment to Basic Earnings per Share meant to exclude the impact of special items for the reporting period. Adjusted EPS, Basic can be calculated as  $Adjusted\ Net\ Income / Basic\ Weighted\ Average\ Shares$ .

## **ADJUSTED EPS, DILUTED**

Adjusted EPS, Basic is an adjustment to Basic Earnings per Share meant to exclude the impact of special items for the reporting period. Adjusted EPS, Basic can be calculated as Adjusted Net Income/Basic Weighted Average Shares.

## **ADJUSTED NET INCOME**

Adjusted Net Income is an adjustment to Net Income meant to exclude the impact of special items for the reporting period. Adjusted Net Income can be calculated as Net Income + Total Special Items.

## **ADJUSTMENT FOR EQUITY EARNINGS**

The reporting entity's proportionate share for the reporting period of the net income (or loss) of its investee (such as unconsolidated subsidiaries and joint ventures) to which the equity method of accounting is applied.

## **ADJUSTMENT FOR MINORITY INTEREST**

The portion of net income ( or loss) attributable to noncontrolling interests (if any). The portion is deducted in order to derive the portion attributable to the parent.

## **ADJUSTMENT FOR SPECIAL CHARGES**

Adjustment for Special Charges is an adjustment to remove noncash portion of items which are considered to be either unusual or infrequent. Examples of such items would be restructuring charges, remediation costs, asset impairment losses and litigation expenses.

## **AFTER-TAX MARGIN**

This figures is a representation of the percentage of revenue that a company or entity is able to convert into after-tax profits for the period. After-Tax Margin can be calculated as  $\text{Income after Tax/Revenue}$ .

## **AMORTIZATION EXPENSE**

Amortization Expense is an aggregate expense which is charged against earnings in order to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets.

## **AMOUNTS DUE TO RELATED PARTIES, SHORT-TERM**

A carrying value reported on the balance sheet. Amounts Due to Related Parties, Short-Term figure is as of the balance sheet's reporting date. Amounts Due to Related Parties, Short-Term is a sum of obligations due to all related parties.

## **BASIC EPS, NET INCOME**

The amount of net income or loss for the reporting period per each share of common stock outstanding during the reporting period. Basic EPS, Net Income can be calculated as Net Income Applicable to Common / Basic Weighted Average Shares.

## **BASIC EPS, NET INCOME FROM CONTINUING OPERATIONS**

The amount of net income or loss from continuing operations for the period per each share of common stock outstanding during the reporting period. Basic EPS, Net Income from Continuing Operations can be calculated as Net Income from Continuing Operations Applicable to Common / Basic Weighted Average Shares.

## **BASIC WEIGHTED AVERAGE SHARES**

This figure is the Weighted-Average number of shares outstanding during the reporting period. Basic Weighted Average Shares is key component in the calculation of Basic Earnings per Share.

## **BOOK EQUITY**

Shareholder value available to common shareholders. Book Equity can be calculated as Total Shareholder's Equity + Deferred Taxes + Postretirement Benefit Liabilities - Preferred Stock Value.

## **CF DEPRECIATION & AMORTIZATION**

CF Depreciation & Amortization is an aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets.

## **CF NET INCOME**

The consolidated profit or loss for the reporting period. This figure is net of income taxes, including the portion attributable to the noncontrolling interest.

## **CAPITAL EXPENDITURES**

The outflow of cash for purchases of and capital improvements on property, plant and equipment, purchases of or development of software, and the purchase of other intangible assets.

## **CASH PAID FOR INCOME TAXES**

The total amount of cash paid for tax obligations during the current period. This figure includes cash paid for taxes to foreign, federal, state and local authorities.

## **CASH PAID FOR INTEREST EXPENSE**

The total amount of cash paid during the current period for interest owed on money borrowed.

## **CASH RATIO**

A measurement of a company of entity's ability to pay its short-term obligations with either cash or cash equivalents. Cash Ratio can be calculated as  $\text{Cash \& Cash Equivalents} / \text{Total Current Liabilities}$ .

## **CASH AND CASH EQUIVALENTS**

A cumulative amount of cash and short-term, highly liquid investments. The short -term. highly liquid investments must be readily convertible to known amounts of cash and are so near their maturity that they present negligible risk of changes in value. Usually they have an original maturity of less than 90 days.

## **CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR**

The balance of cash and cash equivalents at the beginning of the reporting period.

## **CASH AND CASH EQUIVALENTS, END OF YEAR**

The balance of cash and cash equivalents at the end of the reporting period.

## **CASH FROM DISCONTINUED OPERATIONS**

Net cash that was used in the activities of the reporting entity's discontinued operations during the period. The reporting entity may disclose the net cash flows from discontinued operations below the net cash flows from

financing activities or include cash flows from discontinued operations by category (operating, investing, or financing), in the body of the cash flow statement.

## **CASH FROM FINANCING ACTIVITIES**

The aggregate net cash inflow (or outflow) which was generated by the entity's financing activities during the reporting period.

## **CASH FROM INVESTING ACTIVITIES**

The aggregate net cash inflow (or outflow) generated by the entity's investing activities during the reporting period. These activities typically include the purchase and sale of physical and intangible assets, the purchase and sale of investments and businesses, and all other investing activities not reported elsewhere.

## **CASH FROM OPERATING ACTIVITIES**

Represents cash generated by the all ongoing operating activities of the reporting business or entity. Operating activity cash flows typically include transactions, adjustments, and changes in value that are not defined as investing or financing activities.

## **CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS**

Cash and short-term investments which have an original maturity of less than one year. This includes restricted cash.

## **CHANGE IN ACCOUNTS PAYABLE & ACCRUED EXPENSES**

The net change during the reporting period in the aggregate amount of obligations due within one year (or one business cycle) and in the aggregate amount of expenses incurred but not yet paid.

## **CHANGE IN ACCOUNTS RECEIVABLE**

The net change during the reporting period in the total amount due within one year (or one operating cycle) from all parties, associated with underlying transactions that are classified as operating activities.

## **CHANGE IN CURRENT ASSETS**

The aggregate net change during the reporting period in the value of receivables, inventories, prepaid expenses. Also includes all current "other asset" accounts.

## **CHANGE IN CURRENT LIABILITIES**

The aggregate net change during the reporting period in accounts payable and accrued expenses, deferred revenue, income taxes payable. Also includes other current operating obligations which are not otherwise defined.

## **CHANGE IN DEBT, NET**

The aggregate net cash inflow (or outflow) associated with the issuance and repayment of debt of all maturities.

## **CHANGE IN DEFERRED REVENUE**

The net change during the reporting period, excluding the portion taken into income, in the liability reflecting services yet to be performed by the reporting entity for which cash or other forms of consideration was received or recorded as a receivable.

## **CHANGE IN EQUITY, NET**

The net cash inflow (outflow) resulting from the issuance and/or repurchase of stocks (both common and preferred), and from other equity transactions not otherwise defined.

## **CHANGE IN INCOME TAXES PAYABLE**

The net change during the period in the amount of cash payments due to taxing authorities (federal, state, local) for taxes that are based on the reporting entity's earnings.

## **CHANGE IN INVENTORIES**

The net change during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities.

## **CHANGE IN LONG-TERM DEBT, NET**

The aggregate net cash inflow (outflow) associated with the issuance and repayment of debt with a maturity beyond one year.

## **CHANGE IN OPERATING ASSETS & LIABILITIES**

The net change during the reporting period of all assets and liabilities that are used in operating activities.

## **CHANGE IN OTHER ASSETS**

The net change during the reporting period in operating assets which are not otherwise defined.

## **CHANGE IN OTHER CURRENTASSETS**

The net change during the reporting period in other operating current assets which are not otherwise defined.

## **CHANGE IN OTHER LIABILITIES**

The net change during the reporting period in other operating obligations which are not otherwise defined.

## **CHANGE IN PREPAID EXPENSES**

The net change during the reporting period in the amount of outstanding money paid in advance for goods or services that bring economic benefits for future periods.

## **CHANGE IN SHORT-TERM BORROWINGS, NET**

The net cash inflow (outflow) from borrowings having initial terms of repayment within one year.

## **COMMITMENTS & CONTINGENCIES**

Accrual for estimated losses from loss contingencies and commitments.

## **COMMON STOCK**

The dollar value of issued common stock which could be issued at par value, no par or stated value.

## **COST & OPERATING EXPENSES**

The sum of all operating expenses. This figure may also include any expenses which are related to production.

## **COST OF REVENUE**

The aggregate total cost of good produced and sold as well as the cost of all services rendered during the reporting period.

## **COVER SHEET TSO**

This figure is a reporting of the number of common shares outstanding. This number matches the figure reported by the company on the cover page of the financial report for the reporting period.

## **CURRENT PORTION OF LONG-TERM DEBT**

The portion of obligations related to long-term debt and capital leases. Typically these obligations are due within one year or less.

## **CURRENT RATIO**

The measure of the company or entity's ability to pay its short-term obligations. Current Ratio can be calculated as  $\text{Total Current Assets} / \text{Total Current Liabilities}$ .

## **DEBT TO ASSETS**

The measure of a company or entity's borrowed funds compared to its total assets. Debt To Assets can be calculated as  $\text{Total Debt} / \text{Total Assets}$ .

## **DEBT TO EQUITY**

The measure of a company or entity's borrowed funds compared to its total equity. Debt To Assets can be calculated as  $\text{Total Debt} / \text{Total Equity}$ .

## **DEFERRED CHARGES**

Sum of the carrying amounts of all deferred assets. This figure does exclude deferred income taxes. Included

however are deferred finance costs and other deferred charges.

## **DEFERRED INCOME TAX LIABILITIES, SHORT-TERM**

The current portion of deferred tax liabilities which arise from differences between the tax basis and the carrying amount of a current asset or liability in the financial statements. The financial statements must be prepared in accordance with generally accepted accounting principles.

## **DEFERRED INCOME TAXES**

Income tax expense for the period representing the net change in the company or entity's deferred tax assets and liabilities which pertain to continuing operations.

## **DEFERRED INCOME TAXES, CURRENT**

Deferred Income Taxes, Current are as of the balance sheet date. Included is the current portion of the aggregate tax effects of all future tax deductions arising from temporary differences between tax basis and generally accepted accounting principles basis recognition of assets, liabilities, revenues and expenses. These can only be deducted for tax purposes when permitted under enacted tax laws.

## **DEFERRED INCOME TAXES, LONG-TERM**

Deferred Income Taxes, Long-Term are as of the balance sheet date. Included is the non-current portion of the aggregate tax effects of all future tax deductions arising from temporary differences between tax basis and generally accepted accounting principles basis recognition of assets, liabilities, revenues and expenses. These can only be deducted for tax purposes when permitted under enacted tax laws.

## **DEFERRED LIABILITY CHARGES**

A carrying value reported on the balance sheet. Deferred Liability Charges is as of the balance sheet's reporting date. Deferred Liability Charges is a sum of the current portion of consideration received or receivable on potential earnings that were not recognized as revenue or other forms of income and the liabilities of all deferred compensation arrangements payable within one year and other deferred charges which have not been otherwise reported.

## **DEGREE OF COMBINED LEVERAGE**

The value of the combination of the Degree of Operational Leverage and the Degree of Financial Leverage Figures. Degree of Combined Leverage can be calculated as Degree of Operational Leverage x Degree of Financial

Leverage.

## **DEGREE OF FINANCIAL LEVERAGE**

A measure of the percentage change in earnings per share (EPS) resulting from a given percentage change in earnings before interest and taxes (EBIT). Degree of Financial Leverage can be calculated as Diluted Earnings per Share % Growth / EBIT % Growth.

## **DEGREE OF OPERATIONAL LEVERAGE**

A measure of the percentage change in earnings before interest and taxes (EBIT) resulting from a given percentage change in revenue. Degree of Operational Leverage can be calculated as EBIT % Growth / Revenue % Growth.

## **DEPRECIATION & AMORTIZATION EXPENSE**

The expense charged for the current period against earnings on long-lived, physical assets which are used in the normal conduct of business, in order to allocate or recognize the cost of assets over their useful lives. Can also be utilized to record the reduction in book value of an intangible asset over the benefit period of such asset.

## **DEPRECIATION EXPENSE**

An expense during the current period that allocates the cost of tangible assets over their useful lives.

## **DILUTED EPS, NET INCOME**

This is a figure for the current reporting period. It is a measurement of the amount of net income or net loss per each share of common stock and dilutive potential common shares outstanding. Diluted EPS, Net Income can be calculated as Net Income Applicable to Common / Diluted Weighted Average Shares.

## **DILUTED EPS, NET INCOME FROM CONTINUING OPERATIONS**

This is a figure for the current reporting period. It is a measurement of the amount of net income or net loss from continuing operations per each share of common stock and dilutive potential common shares outstanding. Diluted EPS, Net Income can be calculated as Net Income from Continuing Operations Applicable to Common / Diluted Weighted Average Shares.

## **DILUTED WEIGHTED AVERAGE SHARES**

The figure is utilized on the calculation of Diluted Earnings per Share. It is the Weighted-Average number of shares and dilutive potential common shares outstanding during the reporting period.

## **DISCONTINUED OPERATIONS**

The overall income or overall loss from a disposal group. The disposal group must have been classified as a component of the company or entity. The figure is net of income tax and is reported as a separate component of income.

## **DIVIDEND YIELD, TTM**

Dividends paid to both common shareholders and preferred shareholders over the trailing twelve month period compared to the current share price. Dividend Yield, TTM can be calculated as  $\text{Total Dividend Payments TTM} / \text{Current Share Price}$ .

## **DIVIDENDS PAID**

The outflow of cash from the distribution of company or entity's earnings. The distribution is in the form of dividends paid to both common shareholders and preferred shareholders.

## **EBIT**

Earnings before interest and taxes for the reporting period. EBIT can be calculated as  $\text{Revenue} - \text{Expenses}$  (excluding interest and taxes).

## **EBITDA**

Earnings before interest, taxes, depreciation and amortization for the reporting period. EBITDA can be calculated as  $\text{Revenue} - \text{Expenses}$  (excluding interest, taxes, depreciation and amortization).

## **EFFECT OF EXCHANGE RATE ON CASH**

The effect of exchange rate changes on cash balances which are held in foreign currencies.

## **EMPLOYEE COMPENSATION**

The costs and expenses related to employee benefits. Also included is share-based compensation which includes; pension expense and contributions, other postretirement benefits expense and payments, stock options expense and amortization of restricted stock.

## **EQUITY EARNINGS**

The company or entity's proportionate share for the reporting period's net income or net loss of its investee (such as unconsolidated subsidiaries and joint ventures) to which the equity method of accounting is applied.

Gains or losses (after tax) which arise from a transaction that is considered both unusual in nature as well as infrequent, in regards to the general environment in which the company or entity typically operates.

## **FREE CASH FLOW**

Total cash that a company or entity is able to generate after factoring the money required to either maintain or expand its asset base for the reporting period. Free Cash Flow can be calculated as Operating Cash Flow - Capital Expenditures - Dividends.

## **FREE CASH FLOW MARGIN**

Represents free cash flow as a percentage of revenue for the reporting period. Free Cash Flow Margin can be calculated as  $\text{Free Cash Flow} / \text{Revenue}$ .

## **FREE CASH FLOW RETURN ON ASSETS**

A figure that acts as an indication of how efficiently a company is generating free cash flow relative to its total assets. Free Cash Flow Return on Assets can be calculated as  $\text{Free Cash Flow} / ((\text{Beginning Total Assets} + \text{Ending Total Assets}) / 2)$ .

## **GENERAL & ADMINISTRATIVE EXPENSE**

The aggregate total of expenses for managing and administering the affairs of a company or an entity. These expenses include labor related expenses which are not directly or indirectly associated with the manufacture, sale or creation of a product or a product line.

## **GOODWILL**

The cumulative total amount paid in excess of the fair value of net assets acquired in one or more business combination transactions. This figure is adjusted for any amortization recognized prior to adoption of SFAS 142 and for any impairment charges.

## **GOODWILL & INTANGIBLE ASSETS, NET**

A carrying value reported on the balance sheet. Goodwill & Intangible Assets, Net is as of the balance sheet's reporting date. The figure is the sum of the carrying amounts of all goodwill and intangible assets net of accumulated amortization and impairment charges.

## **GROSS MARGIN**

The percentage of revenue that a company or entity retains after incurring the direct costs associated with producing the goods and services sold for the reporting period. Gross Margin can be calculated as  $(\text{Revenue} - \text{Cost of Revenue}) / \text{Revenue}$ .

## **GROSS PROFIT**

The total of aggregate revenue less cost of goods and services sold or operating expenses. Costs and expenses must be directly attributable to the revenue generating activity.

## **INCOME AFTER TAXES**

The profit or loss of a company or entity after taxes but before amounts allocated to non-controlling shareholders as well as the entity's proportionate share of the undistributed net income (or loss) of its equity investees.

## **INCOME BEFORE TAXES**

The profit or loss of the company or entity before provisions for income taxes.

## **INCOME TAXES**

The total sum of the current tax expense (or benefit) and the deferred income tax expense (or benefit) for a company pertaining to continuing operations.

## **INCOME TAXES PAYABLE**

A carrying value reported on the balance sheet. Income Taxes Payable is as of the balance sheet's reporting date. Income Taxes Payable is a sum of obligations incurred and payable for statutory income, sales, use, payroll, excise, real, property and other taxes.

The profit or loss of the company or entity after taxes and after adjustments for noncontrolling interests and equity earnings, but before extraordinary items, accounting changes and discontinued operations.

## **INTANGIBLE ASSETS**

A carrying value reported on the balance sheet. Intangible Assets is as of the balance sheet's reporting date. The figure is a sum of all intangible assets. However, goodwill is excluded from the calculation. The final value is net of accumulated amortization and impairment charges.

## **INTEREST EXPENSE**

The aggregate total of interest expenses. These include expenses incurred on trading liabilities, commercial paper, long-term debt, capital leases, deposits, and all other borrowings.

## **INTEREST INCOME**

An aggregate of income derived from investments in debt and equity securities, cash and cash equivalents, and all other sources.

## **INTEREST INCOME/EXPENSE, NET**

Total net value of aggregate interest expense incurred on trading liabilities, commercial paper, long-term debt, capital leases, deposits, and all other borrowings; aggregate income derived from investments in debt and equity securities and on cash and cash equivalents; and other interest income and interest expense values, not otherwise reported.

## **INVENTORIES, NET**

A carrying value reported on the balance sheet. Inventories, Net is as of the balance sheet's reporting date. Inventories, Net is a sum of inventories less all valuation and other allowances.

## **INVESTMENT CHANGES, NET**

The net cash inflow (or outflow) associated with the acquisition and disposal of investments as well as investment changes not otherwise defined.

## **ISSUANCE OF EQUITY**

The cash inflow from the issuance of both common stock and preferred stock.

## **LABOR EXPENSE**

The aggregate amount of expenditures for salaries, wages, profit sharing and incentive compensation. Also included are other employee benefits such as share-based compensation, pension and other postretirement benefit expense.

## **LIABILITIES & STOCKHOLDER'S EQUITY**

Total of all Liabilities and Stockholders' Equity items which includes commitments and contingencies, as well as temporary equity and partners capital.

## **LONG TERM CAPITAL**

The sum of a company or entity's equity and long term liabilities. Long Term Capital can be calculated as Total Shareholder's Equity + Long Term Debt + Deferred Taxes + Other Long Term Liabilities.

## **LONG TERM DEBT TO LONG TERM CAPITAL**

A measurement of a company or entity's long term debt compared to its long term capital. Long Term Debt to Long Term Capital can be calculated as Long Term Debt / Long Term Capital.

## **LONG TERM DEBT TO TOTAL CAPITAL**

A measurement of a company or entity's long term debt compared to its total capital. Long Term Debt to Total Capital can be calculated as Long Term Debt / Total Capital.

## **LONG-TERM DEBT**

A carrying value reported on the balance sheet. Long-Term Debt is as of the balance sheet's reporting date. Long-Term Debt is a sum of long-term debt excluding portions scheduled to be paid within one year.

## **LONG-TERM DEBT PAYMENTS**

The outflow of cash associated with the repayment of debts with a maturity beyond one year.

## **LONG-TERM DEBT PROCEEDS**

The inflow of cash associated with the issuance of debts with a maturity beyond one year.

## **LONG-TERM DEFERRED INCOME TAX LIABILITIES**

Represents the noncurrent portion of deferred tax liabilities which arise from differences between the tax basis and the carrying amount of a noncurrent asset or liability in the financial statements prepared in accordance with generally accepted accounting principles.

## **LONG-TERM DEFERRED LIABILITY CHARGES**

A carrying value reported on the balance sheet. Long-Term Deferred Liability Charges is as of the balance sheet's reporting date. Long-Term Deferred Liability Charges is a sum of consideration received or receivable on potential earnings that were not recognized as revenue or other forms of income, the liabilities of all deferred compensation arrangements payable and other deferred charges not otherwise reported. The figure excludes current portions.

## **LONG-TERM INVESTMENTS**

The total amount of investments that are intended to be held for an extended period of time. This period of time is considered to be longer than one year.

## **MARKET CAP**

The total value of the issued shares of a publicly traded company. Market Cap can be calculated as shares outstanding x current share price.

## **MINORITY INTEREST**

Carrying amount of the equity interests owned by noncontrolling shareholders, partners, or other equity holders in

one or more of the entities included in the company or reporting entity's consolidated financial statements.

## **MINORITY INTEREST & EQUITY EARNINGS**

Sum of the portion of net income (or loss) attributable to noncontrolling interests (if any) deducted in order to derive the portion attributable to the parent and the entity's proportionate share for the reporting period of the net income (or loss) of its investee (such as unconsolidated subsidiaries and joint ventures) to which the equity method of accounting is applied.

## **NET CHANGE IN CASH**

The net change between the beginning and ending balance of a company or entity's cash and cash equivalents.

## **NET DEBT**

A measurement of a company's overall debt situation derived by netting the value of debts and other similar liquid assets. Net Debt can be calculated as Total Debt - Cash & Cash Equivalents and Short-Term Investments.

## **NET INCOME**

A company or entity's profit or loss for the reporting period before deductions for preferred dividends.

## **NET INCOME APPLICABLE TO COMMON**

A company or entity's consolidated profit or loss apportioned to common stockholders. This figure is derived by adjusting net income by preferred stock dividends and other adjustments.

## **NET INCOME FROM CONTINUING, OPERATIONS APPLICABLE TO COMMON**

A company or entity's profit or loss from continuing operations apportioned to common stockholders. This figure is derived by adjusting net income before extraordinary items by preferred dividends and other adjustments.

## **NET INCOME PER EMPLOYEE**

The amount of income generated by the company or entity in relation to the number of employees for the reporting

period. Net Income Per Employee can be calculated as Net Income / Number of Employees.

## **NET OPERATING PROFIT AFTER TAX**

The company's calculated after-tax operating profit for all investors for the latest fiscal quarter (FQ). Net Operating Profit After Tax can be calculated as Operating Income \* (1 - Tax Rate).

## **NET WORKING CAPITAL**

A measurement of a company or entity's short-term financial health. Net Working Capital can be calculated as Total Current Assets - Total Current Liabilities.

## **NON-OPERATING GAINS/LOSSES**

The net total realized and unrealized gains (or losses) included in earnings for the reporting period due to the sale of marketable securities, investments, businesses and other assets, and the aggregate gain (or loss) from other non-operating activities.

## **NONCONTROLLING INTEREST**

The portion of net income (or loss) attributable to noncontrolling interests (if any) which is deducted in order to derive the portion attributable to the parent.

## **NOTES PAYABLE**

The total amount due on all notes payable within more than one year.

## **NUMBER OF EMPLOYEES**

Number of employees of the company or entity at the end of the reporting period.

## **NUMBER OF SHAREHOLDERS**

Number of common shareholders of the company or entity at the end of the reporting period.

## **OPERATING EXPENSES**

The total sum of all operating expenses. Excluded is the portion of expenses which can be clearly related to production and are included in the cost of revenue.

## **OPERATING LEASES**

The total of future contractually required payments on leases which are defined as operating leases.

## **OPERATING MARGIN**

The percentage of a company's revenue that is left over after paying for variable costs of productions for the reporting period. Included in such costs are wages and raw materials. Operating Margin can be calculated as  $\text{Operating Income} / \text{Revenue}$ .

## **OPERATING PROFIT**

The result of deducting operating expenses from operating expenses for the reporting period. For banks, this is defined as net interest income after loan loss provisions, plus total non-interest income minus total non-interest expense.

## **OPERATING REVENUE**

An aggregate of revenue recognized during the period that is derived from goods sold, services rendered or other activities that constitute an entity's earning process. For banks, this is defined as net interest income after loan loss provisions plus total non-interest income.

## **OTHER ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

The sum of all accounts payable and accrued expenses which have not otherwise been reported.

## **OTHER ACCOUNTS, NOTES RECEIVABLE**

An aggregate amount to be collected by the company or reporting entity that will be due on other account (other accounts receivable not otherwise defined) or on written promise to pay (notes receivable).

## **OTHER ACCUMULATED COMPREHENSIVE INCOME**

Accumulated change in equity from transactions and other events and circumstances from non-owner sources. This figure is net of tax effect, at fiscal year-end and includes foreign currency translation items, certain pension adjustments, and unrealized gains and losses on certain investments in debt and equity securities. Also included are changes in the fair value of derivatives related to the effective portion of a designated cash flow hedge.

## **OTHER ADJUSTMENTS**

Transactions that are not otherwise defined that result in no cash inflows or outflows during the period in which they occur, however they affect net income. This, Other Adjustments are removed when calculating net cash flow from operating activities using the indirect method.

## **OTHER ASSET/LIABILITY CHANGES, NET**

During the reporting period, the net change in the value of other assets or liabilities used in operating activities, that are not otherwise defined or reported.

## **OTHER ASSETS**

A carrying value reported on the balance sheet. Other Assets is as of the balance sheet's reporting date. Other Assets is a sum of noncurrent assets not separately disclosed elsewhere in the balance sheet.

## **OTHER BORROWINGS**

A carrying value reported on the balance sheet. Other Borrowings is as of the balance sheet's reporting date. Other Borrowings is a sum of debt not otherwise defined, with maturities initially due after one year, and capital leases. The current portion is excluded.

## **OTHER CURRENT ASSETS**

A carrying value reported on the balance sheet. Other Current Assets is as of the balance sheet's reporting date. Other Current Assets is a sum of noncurrent assets not separately disclosed elsewhere in the balance sheet.

## **OTHER CURRENT LIABILITIES**

A carrying value reported on the balance sheet. Other Current Liabilities is as of the balance sheet's reporting date. Other Current Liabilities is a sum of current obligations not separately disclosed in the balance sheet due to

materiality considerations.

## **OTHER DEBT, NET**

The net inflow or outflow of cash associated with the issuance and repayment of debt which is not otherwise defined or reported.

## **OTHER EQUITY**

A carrying value reported on the balance sheet. Other Equity is as of the balance sheet's reporting date. Other Equity is a sum of stockholder's equity components not separately disclosed in the balance sheet due to materiality considerations.

## **OTHER EQUITY TRANSACTIONS, NET**

The net inflow or outflow of cash from the exercise of stock options and warrants and from other equity transactions that are not otherwise defined.

## **OTHER FINANCING ACTIVITIES, NET**

The net inflow or outflow of cash associated with other financing activities that are not otherwise defined.

## **OTHER GENERAL & ADMINISTRATIVE EXPENSE**

The sum of expenses not otherwise specified in the income statement for managing and administering the affairs of a company or entity, including affiliates of the company or reporting entity, which are not associated with the manufacture (directly or indirectly), sale or creation of a product or of a product line.

## **OTHER INTEREST INCOME/EXPENSE, NET**

The net interest income or interest expense on all other items that are not previously classified.

## **OTHER INVESTING ACTIVITIES**

The net inflow or outflow of cash associated with other investing activities that are not otherwise defined.

## **OTHER INVESTMENT CHANGES, NET**

The net inflow or outflow of cash associated with changes to investments that are not otherwise defined.

## **OTHER INVESTMENTS**

Other financial instruments that are not otherwise listed. These investments are intended to be held for an extended period of time (typically longer than one operating cycle).

## **OTHER LIABILITIES**

A carrying value reported on the balance sheet. Other liabilities is as of the balance sheet's reporting date. Other Liabilities is a sum of noncurrent obligations not separately disclosed in the balance sheet due to materiality considerations.

## **OTHER NON-OPERATING INCOME/EXPENSE**

The net amount of any other income and expense amounts resulting from secondary business-related activities. Excluded are items that have been previously categorized.

## **OTHER OPERATING EXPENSES**

The total amount of other operating costs and expenses that are not otherwise defined. These costs and expenses are associated with the entity's normal revenue producing operation.

## **OTHER RECEIVABLES**

Sum of all receivables that are not otherwise reported.

## **OTHER REVENUE**

Other revenue that is generated by the firm during the reporting period that is not elsewhere classified or reported on the income statement. For banks, this is defined as total non-interest income.

## **OTHER SELLING, GENERAL & ADMINISTRATIVE EXPENSES**

Other generally recurring costs that are associated with normal operations. Excluded are costs that are directly

related to the marketing or selling of products and services which are not otherwise defined.

## **PARTNERS CAPITAL**

Ownership interest of different classes of partners in the publicly listed limited partnership or master limited partnership. General, limited and preferred partners are all included.

## **PENSION/POSTRETIREMENT OBLIGATION**

The total noncurrent liability for underfunded plans that is recognized in the balance sheet. The liability is associated with defined benefit pension plans and other postretirement defined benefit plans.

## **PRE-TAX MARGIN**

The percentage of revenue that a company is able to convert into pre-tax profits for the reporting period. Pre-Tax Margin can be calculated as  $\text{Income before Tax} / \text{Revenue}$ .

## **PREFERRED DIVIDENDS**

The aggregate value of preferred stock dividends and other adjustments that is necessary to derive net income which is apportioned to common stockholders.

## **PREFERRED STOCK**

Dollar value of issued nonredeemable preferred stock whether issued at par value, no par or stated value. Can also include preferred stock which is redeemable solely at the option of the issuer.

## **PREPAID EXPENSES**

Total sum of the amounts paid in advance for capitalized costs that will be expensed with the passage of time or the occurrence of a triggering event. The amounts will be charged against earnings within one year or the normal operating cycle, if longer than one year.

## **PRICE/BOOK VALUE PER SHARE (PB RATIO)**

A ratio that is used to compare a company's stock market value to its book value. Price/Book Value per Share (PB Ratio) can be calculated as  $\text{Stock Price} / \text{Total Assets} - \text{Intangible Assets and Liabilities}$ .

## **PRICE/CASH FLOW PER SHARE TTM (PCF RATIO)**

A way to measure the market's expectations of a company's future financial health. It is different than earnings because it utilizes cash flow therefore removing the effects of depreciation. Price/Cash Flow Per Share (PCF Ratio) can be calculated as  $\text{Share Price} / \text{Cash Flow per Share}$ .

## **PRICE/EARNINGS TO GROWTH, TTM (PEG RATIO)**

A ratio of a stock's price to earnings divided by the growth rate of its earnings over a specified time period. This ratio is used to determine a stock's value while also taking the company's earnings growth into account. Many traders feel that this provides a better overall picture of a company's health than just PE ratio. PEG ratio can be calculated as  $\text{PE Ratio} / \text{Annual EPS Growth}$ .

## **PRICE/EARNINGS, TTM (PE RATIO)**

This ratio is used to provide a valuation of a company. It is the company's current share price compared to its per share earnings. A general interpretation is that a company with a high PE Ratio is expected to have higher earnings growth in the future. It is important to note that PE Ratio isn't necessarily meant to be used by itself. It is important to compare PE Ratios across several different companies in order to gauge value. PE Ratio can be calculated as  $\text{Current Share Price} / \text{Earnings Per Share (EPS)}$ .

## **PRICE/REVENUE, TTM (PR RATIO)**

A ratio of a company's stock price compared to its revenue per share over the past twelve months. PR Ratio can be calculated as  $\text{Price Close} / (\text{Revenue} / \text{Diluted Average Shares})$ .

## **PRICE/SALES PER SHARE (PS RATIO)**

This ratio is used to provide a valuation of a company. It is the company's current share price compared to its per share revenue. It is important to note that PE Ratio isn't necessarily meant to be used by itself. It is important to compare PE Ratios across several different companies in order to gauge value. PE Ratio can be calculated as  $\text{Current Share Price} / \text{Revenue Per Share}$ .

## **PROPERTY AND EQUIPMENT, GROSS**

A carrying value reported on the balance sheet. The Property and Equipment, Gross is as of the balance sheet's reporting date. The figure consists of long-lived physical assets used in the normal conduct of business and not intended for resale. Included are land, physical structures, machinery, vehicles, furniture, computer equipment,

construction in progress and similar items. Depreciation is not included.

## **PROPERTY, PLANT & EQUIPMENT, NET**

Tangible assets that are held by a company or entity for use in either the production or supply of goods and services, rental to others, or for administrative purposes. They are expected to provide economic benefit for more than one year. The figure is net of accumulated depreciation.

## **PURCHASE OF INVESTMENTS**

The outflow of cash that is associated with the purchase of investments. For example; debt, securities, or other investments during the reporting period.

## **QUICK RATIO**

A measurement of a company or entity's ability to pay its short-term obligations with its most liquid assets. Quick Ratio can be calculated as  $(\text{Total Current Assets} - \text{Inventory}) / \text{Total Current Liabilities}$ .

## **REALIZED GAINS/LOSSES**

The net total realized gain (or loss) included in earnings for the reporting period that are a result of the sale of property, plant and equipment, investments or other assets.

## **REPURCHASE OF EQUITY**

The outflow of cash used to reacquire common and preferred stock which was previously issued by the entity.

## **RESEARCH & DEVELOPMENT EXPENSE**

Aggregate costs which are incurred in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process. This figure includes exploration expenses for energy and mining firms.

## **RESTRICTED CASH**

The current portion of cash that is pledged or subject to withdrawal restrictions. Can also be the current portion of

investments that are pledged or subject to withdrawal restrictions.

## **RESTRUCTURING, REMEDIATION & IMPAIRMENT PROVISIONS**

Aggregate amount provided for estimated restructuring charges, remediation costs, asset impairment losses and litigation expenses. Also included are any other items deemed to be either unusual or infrequent.

## **RETAINED EARNINGS**

The cumulative amount of the reporting company or entity's undistributed earnings or deficit.

## **RETURN ON ASSETS**

A measure of how profitable a company or entity is relative to its total assets. Return on Assets can be calculated as  $\text{Net Income} / ((\text{Beginning Total Assets} + \text{Ending Total Assets}) / 2)$ .

## **RETURN ON EQUITY**

A measure of a how profitable a company or entity is relative to the money shareholders have invested. Return on Equity can be calculated as  $\text{Net Income} / ((\text{Beginning Total Equity} + \text{Ending Total Equity}) / 2)$ .

## **RETURN ON INVESTED CAPITAL**

A measure of how well a company or entity's management is able to allocate capital into its operations. Return on Invested Capital can be calculated as  $\text{Net Income} / (\text{Total Assets} - \text{Current Liabilities} + \text{Current Portion of Long-term Debt})$ .

## **REVENUE PER EMPLOYEE**

A measure of the amount of revenue generated by the company or entity in relation to the number of employees for the reporting period. Revenue per Employee can be calculated as  $\text{Revenue} / \text{Number of Employees}$ .

## **SALE OF INVESTMENTS**

The inflow of cash associated with the sale, maturity and collection of investments. For example; debt, securities, and other investments during the reporting period.

## **SALE OF PROPERTY, PLANT & EQUIPMENT**

The inflow of cash generated from the sale of property, plant and equipment, software and intangible assets during the reporting period.

## **SALES & MARKETING EXPENSE**

The aggregate total amount of expenses which are directly related to the marketing or selling of products or services.

## **SELLING, GENERAL & ADMINISTRATIVE EXPENSES**

The aggregate total of costs related to selling a firm's products and services, managing and administering the affairs of an entity. Also included are all other general and administrative expenses.

## **SHORT-TERM BORROWINGS**

A carrying value reported on the balance sheet. The Short-Term Borrowings figure is as of the balance sheet's reporting date. Short-Term Borrowings is a sum of debt having initial terms less than one year.

## **SHORT-TERM INVESTMENTS**

Investments which are intended to be sold in the short term. Short term is typically considered to be either less than one year or the normal operating cycle (whichever is longer). Included are trading securities, available-for-sale securities, held-to-maturity securities, and other short-term investments not otherwise listed.

## **STOCK OPTION TAX BENEFITS**

Reductions in the company entity's income taxes that arise when compensation cost from non-qualified stock options that are recognized on the entity's tax return exceeds compensation cost from non-qualified stock options that are recognized on the income statement.

## **TAX RATE**

The company or entity's effective tax rate for the reporting period. Tax Rate can be calculated as Income Taxes / Income Before Taxes.

## **TEMPORARY EQUITY**

Financial instruments that have characteristics of both liability and equity. The placement of these instruments is between the liability and equity sections of a balance sheet.

## **TOTAL ADJUSTMENTS**

The sum of adjustments which are either added to or subtracted from net income in order to reflect net cash generated by operating activities. Total Adjustments can be calculated as Total Non-cash Adjustments + Change in Operating Assets & Liabilities.

## **TOTAL ASSETS**

A carrying value reported on the balance sheet. The Total Assets figure is as of the balance sheet's reporting date. Total Assets is a sum of all assets that are recognized. Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events.

## **TOTAL CAPITAL**

The sum of a company or entity's equity and debts. Total Capital can be calculated as Total Shareholder's Equity + Total Debt + Minority Interest.

## **TOTAL CURRENT ASSETS**

A carrying value reported on the balance sheet. The Total Current Assets figure is as of the balance sheet's reporting date. Total Current Assets is a sum of all assets that are expected to be realized in cash, sold, or consumed within one year (or the normal operating cycle, if longer).

## **TOTAL CURRENT LIABILITIES**

Total amount of obligations that were incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer.

## **TOTAL DEBT**

The combined amounts of all short term and long term debts of the entity or company, including capital leases. Total debt can be calculated as Total Long-term Debt + Total Short-term Debt.

## **TOTAL LIABILITIES**

A carrying value reported on the balance sheet. The Total Liabilities figure is as of the balance sheet's reporting date. Total Liabilities is a sum of all liabilities that are recognized. Liabilities are probable future sacrifices of economic benefits arising from present obligations of an entity to transfer assets or provide services to other entities in the future.

## **TOTAL LONG-TERM ASSETS**

A carrying value reported on the balance sheet. The Total Long-Term Assets is as of the balance sheet's reporting date. Total Long-Term Assets is a sum of all assets that are expected to be realized in cash, sold or consumed after one year or beyond the normal operating cycle, if longer.

## **TOTAL LONG-TERM DEBT**

A carrying value reported on the balance sheet. The Total Long-Term Debt is as of the balance sheet's reporting date. Total Long-Term Debt is a sum of all long-term debt, notes payable, other borrowings and capital lease obligations. Excluded are portions due to be paid in less than one year.

## **TOTAL LONG-TERM LIABILITIES**

Total obligations incurred as part of normal operations. These are obligations that are expected to be repaid beyond the following twelve months or one business cycle.

## **TOTAL NON-CASH ADJUSTMENTS**

The aggregate amount of adjustments to the reporting period's net income (or loss) to remove the effects of all items whose cash effects are reflected in investing or financing cash flows. Also included are all noncash expenses and income items which reduce or increase net income and are thus added back or deducted when calculating net cash generated by operating activities.

## **TOTAL NON-OPERATING INCOME/EXPENSE**

The aggregate amount of income (or expense) generated from ancillary business-related activities. These activities include non-operating interest income and interest expense, non-operating gains and losses, and any other income and expense amounts resulting from secondary business-related activities.

## **TOTAL OPERATING EXPENSES**

The sum of all operating expenses. These expenses may also include expenses which can be clearly related to production.

## **TOTAL RECEIVABLES, NET**

The total amount due to the company or entity within one year of the balance sheet date (or one operating cycle, if longer) from outside sources. Included are trade accounts receivable, notes and loans receivable, as well as any other types of receivables. This figure is net of allowances.

## **TOTAL REVENUE**

Total revenue from the sale of goods and services rendered during the reporting period, in the normal course of business, reduced by sales returns and allowances, and sales discounts. For banks, this item is defined as net interest income after loan loss provisions.

## **TOTAL SHARES OUTSTANDING**

Number of common shares outstanding as of the balance sheet reporting date.

## **TOTAL SHORT-TERM DEBT**

A carrying value reported on the balance sheet. The Total Short-Term Debt is as of the balance sheet's reporting date. Total Short-Term Debt is a sum of all long-term debt. Excluded are portions to be repaid within one year.

## **TOTAL SHAREHOLDER'S EQUITY**

Total of all Stockholders' Equity (deficit) items. Temporary equity is excluded.

## **TREASURY STOCK**

Value of both common and preferred shares of a company or entity that were issued, repurchased by the entity, and are held in its treasury.

## **USD CONVERSION RATE**

The multiplier that was applied for conversion of the financial fields from the reported currency into US Dollars as of the reporting period end date.

