**Financial Statements–Compustat Template**

The simple financial statements query contains only the data items highlighted in yellow; the full financial statements query (**under construction**) contains all the data items listed below. These financial statements are derived from the *Compustat (Global) Data Guide*. The query Type Is CRSP/Compustat Access (ccm) and the data is annual.

**General Information**

Data Item Name Mnemonic

Company Name CONM

SIC Code SIC

North American Industry Classification Code NAICS

Business Description BUSDESC

Permanent Record Identifier CCMID

PERMNO PERMNO

Ticker TIC

**Income Statement**

Data Item Name Mnemonic

Sales/Turnover (Net) SALE

Operating Revenues – Other ???

Revenue - Total REVT

**Operating Expense**

Cost of Goods Sold COGS

Selling, General, and Administrative Expense XSGA or XAGT ???

Raw Materials, Supplies and Merchandise RAWMSM

Change in Stocks (–) STKCH

Capitalized Costs (–) CAPCST

Staff Expense – Total XSTF

Operating Expense – Other XOPRO

Operating Expense XOPR

Depreciation of Fixed Assets (Tangible) DFXA

Amortization of Intangibles AM

Depreciation and Amortization – Total DP

Operating Income - Total OPITI

Interest and Related Expense – Total XINT

**Nonoperating Income (Expense)**

Interest Capitalized INTC

Interest and Dividend Income – Total IDIT

Nonoperating Income (Expense) – Other NOPIO

Nonoperating Income (Expense) – Total NOPI

Pretax Income PI

Appropriations to Untaxed Reserves AUTXR

**Income Taxes**

Income Taxes – Current TXC

Deferred Taxes (Income Account)

Income Taxes – Other TXO

Income Taxes – Total TXT

Minority Interest (Income Account) MII

**Net Items**

Equity in Earnings – After Tax EIEA

Preacquisition Profits PACQP

Net Items – Other NITO

Net Items – Total NIT ???

Income before Extraordinary Items IB

Extraordinary Items XI

**Dividends**

Dividends – Preferred DVP

Dividends – Common/Ordinary DVC

Dividends – Share Capital – Other DVSCO

Dividends – Total DVT

**Balance Sheet**

Data Item Name Mnemonic

**Assets**

Cash and Due from Banks CH

Short-term Investments – Total IVST

Cash and Short-term Investments CHEQ

Accounts Receivable/Debtors – Trade RECTR

Accounts Receivable/Debtors – Other RECCO

Accounts Receivable/Debtors – Total RECT

**Inventories/Stocks**

Inventories/Stocks – Raw Materials INVRM

Inventories/Stocks – Work In Progress INVWIP

Inventories/Stocks – Finished Goods INVFG

Inventories/Stocks – Other INVO

Inventories/Stocks – Total INVT

**Current Assets – Other**

Prepaid Expense XPP

Treasury Stock (Current Assets) TSCA

Current Assets – Other Excluding Prepaid Expense ACOX

Current Assets – Other – Total ACO

Current Assets – Total ACT

Fixed Assets – Total

Property, Plant, and Equipment (Gross) – Total PPEGT

Depreciation and Amortization (Accumulated) (–) DPACT

Investment Grants and Other Deductions (–) IVGOD

Property, Plant, and Equipment (Net) – Total PPENT

Investments and Advances – Equity Method IVAEQ

Investments and Advances – Other IVAO

Intangible Assets INTAN

Assets – Other

Deferred Charges DC

Treasury Stock (Long-term Assets) TSTLTA

Unappropriated Net Loss UNL

Exchange Adjustments (Assets) EA

Assets – Other – Excluding Deferred Charges AOX

Assets – Other AO

Assets – Total AT

**Liabilities**

Long-term Debt Due in One Year DD1

Notes Payable NP

Debt in Current Liabilities DLC

Accounts Payable AP

**Current Liabilities – Other**

Accrued Expenses XACC

Taxes Payable TXP

Accounts Payable/Creditors – Other APO

Proposed Dividends PRODV

Current Liabilities – Other – Excluding Accrued Expense LCOX

Current Liabilities / Other / Total LCO

Current Liabilities – Total LCT

Deferred Taxes (Balance Sheet) XDB

Long-term Debt – Total DLTT

Minority Interest (Balance Sheet) MIB

Reserves – Untaxed RVUTX

**Liabilities – Other**

Accrued Expense & Deferred Income AEDI

Government Grants GOVGR

Taxes – Noncurrent TXNC

Provision – Pension Liabilities PVPL

Provisions – Other PVO

Exchange Adjustments (Liabilities) XCADJ

Unappropriated Net Profit (Shareholders’ Equity) UNNPL

Liabilities – Sundry LS

Liabilities – Other LO

Liabilities – Total LT

Shareholders’ Equity

Preferred Stock – Redeemable PSTKR

Preferred Stock – Nonredeemable PSTKN

Preferred Stock – Total PSTK

Common Stock CSTK

Share Capital – Other SCO

Participation Rights Certificates PRC

Treasury Stock – All Capital – Total TSTK

Capital Surplus/Share Premium Reserve CAPS

Revaluation Reserve RVLRV

Retained Earnings RE

Unappropriated Net Profit (Shareholders’ Equity) UNNP

Equity Reserves – Other ERO

Cumulative Translation Adjustment TRANSA

Shareholders’ Equity – Total SEQ

**Statement of Cash Flows**

Data Item Name Mnemonic

**Indirect Operating Activities**

Income Before Extraordinary Items IBC

Depreciation and Amortization DPC

Extraordinary Items and Discontinued Operations XIDOC

Deferred Taxes TXDC

Sale of Fixed Assets (Tangible) and Sale of Investments –

Disposals – Gain (Loss) SPPIV

Provisions (Flow of Funds) PRV

Reserves RV

Funds from Operations – Other FOPO

Accounts Receivable/Debtors – Decrease (Increase) RECCH

Inventories/Stocks – Decrease (Increase) INVCH

Accounts Payable & Accrued Liabilities – Increase (Decrease) APALCH

Income Taxes – Accrued – Increase (Decrease) TXACH

Assets and Liabilities – Other (Net Change) AOLOCH

Operating Activities – Net Cash OANCF

**Investing Activities**

Increase in Investments IVCH

Investments – Decrease SIV

Short-term Investments – Change (Statement of Cash Flows) IVSTCH

Capital Expenditures CAPX

Sale of Property, Plant, and Equipment SPPE

Acquisitions AQC

Investing Activities – Other IVACO

Investing Activities – Net Cash Flow IVNCF

**Financing Activities**

Purchase of Common and Preferred Stock PRSTKC

Equity Stock – Addition SSTK

Cash Dividends DV

Long-term Debt – Issuance DLTIS

Long-term Debt – Reduction DLTR

Taxation TX

Current Debt – Change DLCCH

Financing Activities – Other FIAO

Financing Activities – Net Cash Flow FINCF

Exchange Rate Effect XRE

Cash and Cash Equivalents – Increase (Decrease) CHECH

**Direct Operating Activities**

Income Taxes Paid TXPD

Interest Paid (Net) INTPN