Value Analytics Excel Add-In: Field Definitions

Menu Name	Formula name	Menu Category	Definition
CIK Number	cik	General Information	Unique filing identifier given to a company by the SEC
Company Name	company_name	General Information	Common name of the company
Corporate Location	state	General Information	The U.S. State of the company's corporate headquarters
Description	description	General Information	A general description of the company's services and operations
Exchange	exchange	General Information	The exchange where the company's stock is bought and sold
Fiscal Year End	fiscal_year_end	General Information	Calendar month of the company's fiscal year end
Full Time Employees	full_time_employees	General Information	The number of full time employees at the company
Industry Group Name	industry_group_name	General Information	The industry group in which the company operates, as classified by the first 2 digits of the SIC code
Industry Name	industry_name	General Information	The industry in which the company operates, as classified by the 4 digit SIC code
SIC Code	sic_code	General Information	Standard Industrial Classification given by the SEC
Sector Name	sector_name	General Information	The sector in which the company operates, as classified by a grouping of SIC codes
Years of Data	years_of_data	General Information	The number of years of financial statements in the Value Analytics database
Total Revenue	is_revenue	Income Statement	Sales/service, financing, and other revenues
Cost of Revenue	is_cost_revenue	Income Statement	Cost of goods sold, financing, and other revenues
Gross Profit	is_gross_profit	Income Statement	Total Revenue - Cost of Revenue
Operating Expenses	is_op_exp	Income Statement	Selling, general, administrative expenses, research & development, depreciation & amortization, and other operating expenses
Other Operating Income	is_other_op_income	Income Statement	Income attributable to core business, not categorized as revenue
Operating Income (EBIT)	is_op_income	Income Statement	Gross Profit - Operating Expenses + Other Operating Income [Earnings Before Interest & Taxes]
Interest Expense (Net)	is_interest_exp_net	Income Statement	Interest expense net of interest income

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Nonoperating Income	is_non_op_income	Income Statement	Income not attributable to core business
Adjusted Earnings Before Taxes (EBT)	is_pretax_income_loss_adj	Income Statement	EBIT - Interest Expense (Net) [Earnings Before Taxes]
Nonrecurring Items	is_abnorm_gain_loss	Income Statement	Nonrecurring income and expenses
Earnings Before Taxes (EBT)	is_pretax_income_loss	Income Statement	Adjusted Earnings Before Taxes (EBT) + Nonrecurring Items
Income Taxes	is_income_tax	Income Statement	Income tax expense
Income from Affiliates (Net)	is_income_affil_net_tax	Income Statement	Income from affiliates net of taxes
Income from Continuing Operations	is_income_cont_op	Income Statement	EBT - Income Taxes + Income From Affiliates (Net)
Extraordinary Items	is_net_extr_gain_loss	Income Statement	Extraordinary income and expenses (primarily attributable to discontinued operations)
Net Income Including Minority Interest	is_income_incl_minority	Income Statement	Income From Continuing Operations + Extraordinary Items
Income to Minority Interest	is_minority_interest	Income Statement	Income attributable to minority interest
Net Income	is_net_income	Income Statement	Net Income Including Income to Minority Interest + Income to Minority Interest
Preferred Dividends	is_preferred_dividends	Income Statement	Dividends paid to preferred shareholders
Other Adjustments	is_other_adj	Income Statement	Other income and expenses that do not fall into other categories
Net Income to Common Shareholders	is_net_income_common	Income Statement	Net Income - Preferred Dividends + Other Adjustments
Research and Development	is_research_dev	Income Statement	Research and development expense
Adjusted EBITDA	is_adjusted_ebitda	Income Statement	EBIT + Depreciation & Amortization [Earnings Before Interest, Taxes, Depreciation & Amortization]
Adjusted Net Income	is_adjusted_net_income	Income Statement	Adjusted Earnings Before Taxes (EBT) less effective taxes
Adjusted Gross Cashflow	is_adjusted_gross_cashflow	Income Statement	Adjusted Net Income + Depreciation & Amortization
Net Income (All Operations)	cf_net_income_start	Cashflow Statement	Net income from continuing and discontinued operations
Depreciation & Amortization	cf_depr_amor	Cashflow Statement	Depreciation & Amortization
Nonoperating Income	is_non_op_income	Income Statement	Income not attributable to core business
Other Noncash Items	cf_non_cash_items	Cashflow Statement	Stock compensation, deferred ncome taxes, and other noncash adjustments
Change in Working Capital	cf_chg_working_capital	Cashflow Statement	Current operating assets and liabilities (receivables, payables, inventories, etc.)

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Cash from Discontinued Operations (Operating)	cf_net_cash_discop_oper	Cashflow Statement	Cash from discontinued operations accounted for in operating cashflows
Cash from Operating Activities	cf_net_cash_ops	Cashflow Statement	Net Income + Depreciation & Amortization + Other Noncash Items + Change in Working Capital + Cash from Discontinued Operations (Operating)
Capital Expenditures	cf_chg_fix_assets_int	Cashflow Statement	Purchases of fixed and intangible assets
Long-Term Investment	cf_net_chg_lt_invest	Cashflow Statement	Cash attributable to long-term investment
Acquisitions & Divestments	cf_net_cash_acq_divest	Cashflow Statement	Cash spend on acquisitions and received on divestitures
Other Investing Activities	cf_other_invest_act	Cashflow Statement	Uncategorized cash from investing activities
Cash from Discontinued Operations (Investing)	cf_net_cash_discop_invest	Cashflow Statement	Cash from discontinued operations accounted for in investing cashflows
Cash from Investing Activities	cf_net_cash_inv	Cashflow Statement	Capital Expenditures + Long-Term Investment + Acquisitions & Divestments + Other Investing Activities + Cash from Discontinued Operations (Investing)
Dividends	cf_dividends_paid	Cashflow Statement	Dividends paid to common and preferred shareholders
Debt Issuance (Repayment)	cf_cash_repay_debt	Cashflow Statement	Cash paid to extinguish debt and received from issuance of debt
Equity Issuance (Repurchase)	cf_cash_repurchase_equity	Cashflow Statement	Cash paid to repurchase debt and received from issuance of equity
Other Financing Activities	cf_other_fin_act	Cashflow Statement	Uncategorized cash from financing activities
Cash from Discontinued Operations (Financing)	cf_net_cash_discop_fin	Cashflow Statement	Cash from discontinued operations accounted for in financing cashflows
Cash from Financing Activities	cf_net_cash_fin	Cashflow Statement	Dividends + Debt Issuance (Repayment) + Equity Issuance (Repurchase) + Other Financing Activities + Cash from Discontinued Operations (Financing)
Net Cash from Recurring Activities	cf_net_cash_before_discop_fx	Cashflow Statement	Cash from Operating Activities + Cash from Investing Activities + Cash from Financing Activities
Cash from Discontinued Operations	cf_chg_cash_discop_other	Cashflow Statement	Cash from discontinued operations not accounted for in operating, investing, or financing cashflows
Effect of Foreign Exchange Rates	cf_effect_fx_rates	Cashflow Statement	Gains and losses attributable to changes in foreign exchange rates
Net Change in Cash	cf_net_chg_cash	Cashflow Statement	Net Cash from Recurring Activities + Cash from Discontinued Operations + Effect of Foreign Exchange Rates
Cash & Cash Equivalents	bs_cash_equiv_st_invest	Balance Sheet	Cash and short-term invetments
Accounts Receivable	bs_accounts_receivable	Balance Sheet	Accounts receivable in less than one year, net of allowances for doubtful accounts
Notes Receivable	bs_notes_recv_net	Balance Sheet	Interest-bearing or non-interest-bearing notes receivable

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Unbilled Revenue	bs_unbilled_revenue	Balance Sheet	Income earned but not yet billed to customer
Inventories	bs_inventories	Balance Sheet	Raw materials, work in proces, finished goods, and other inventories
Nonoperating Assets (Current)	bs_nonoperating_assets_current	Balance Sheet	Notes receivable, derivatives used to hedge, assets held for sale, and assets from discontinued operations (all with value realizable in less than one year)
Other Current Assets	bs_other_current_assets	Balance Sheet	Prepaid expenses, deferred tax assests, income tax receivable, and other miscellaneous assets (all with value realizable in less than one year)
Total Current Assets	bs_total_cur_assets	Balance Sheet	Cash & Cash Equivalents + Inventories + Accounts Receivable + Unbilled Revenue + Nonoperating Assets (Current) + Other Current Assets
PP&E (Net)	bs_prop_plant_equip	Balance Sheet	Property, Plant & Equipment net of accumulated depreciation
Accumulated Depreciation	bs_accum_depr	Balance Sheet	Depreciation accumulated since acquisition of PP&E
Long-Term Receivables	bs_lt_recv	Balance Sheet	Accounts receivable in less than one year
Intangible Assets & Goodwill	bs_intangible_assets	Balance Sheet	Assets that are not physical in nature
Other Noncurrent Assets	bs_other_lt_assets	Balance Sheet	Prepaid expenses, deferred tax assests, prepaid pension costs, and other miscellaneous assets (all with value realizable in greater than one year)
Nonoperating Assets (Noncurrent)	bs_nonoperating_assets_noncurrent	Balance Sheet	Notes receivable, long-term investments, derivatives used to hedge, assets from discontinued operations, and investments in affiliates (all with value realizable in greater than one year)
Total Noncurrent Assets	bs_total_noncur_assets	Balance Sheet	PP&E (Gross) - Accumulated Depreciation + Long-Term Receivables + Intangible Assets & Goodwill + Nonoperating Assets (Noncurrent) + Other Noncurrent Assets
Total Assets	bs_total_assets	Balance Sheet	Total Current Assets + Total Noncurrent Assets
Nonoperating Assets	bs_nonoperating_assets	Balance Sheet	Nonoperating Assets (Current) + Nonoperating Assets (Noncurrent)
Accounts Payable	bs_accounts_payable	Balance Sheet	Accounts payable in less than one year
Short-Term Debt	bs_notes_pay_st	Balance Sheet	Notes payable in less than one year
Other Debt-like Items (Current)	bs_other_dt_st	Balance Sheet	Derivatives used to hedge, liabilities from discontinued operations, interest and dividends payable, and capital leases (all with obligations realizablein less than one year)
Other Current Liabilities	bs_other_st_liab	Balance Sheet	Deferred revenue and other miscellaneous liabilities (all with obligations realizable in less than one year)

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Total Current Liabilities	bs_total_cur_liab	Balance Sheet	Accounts Payable + Short-Term Debt + Other Debt-like Items (Current) + Other Current Liabilities
Long-Term Debt	bs_notes_pay_lt	Balance Sheet	Notes payable in greater than one year
Other Debt-like Items (Noncurrent)	bs_other_dt_lt	Balance Sheet	Derivatives used to hedge, liabilities from discontinued operations, and capital leases (all with obligations realizable in greater than one year)
Other Noncurrent Liabilities	bs_other_lt_liab	Balance Sheet	Accrued liabilities, pension liabilities, deferred compensation, deferred revenue, and other miscellaneous liabilities (all with obligations realizable in greater than one year)
Total Noncurrent Liabilities	bs_total_noncur_liab	Balance Sheet	Long-Term Debt + Other Debt-like Items (Noncurrent) + Other Noncurrent Liabilities
Total Liabilities	bs_total_liabilities	Balance Sheet	Total Current Liabilities + Total Noncurrent Liabilties
Preferred Equity	bs_preferred_equity	Balance Sheet	Preferred stock
Share Capital	bs_share_capital_add	Balance Sheet	Common stock, additional paid-in capital, and other non-preferred share capital
Treasury Stock	bs_treasury_stock	Balance Sheet	Repurchased shares of common stock previously issued
Retained Earnings	bs_retained_earnings	Balance Sheet	Cumulative profits held for future use
Minority Interest	bs_minority_interest	Balance Sheet	Equity attributable to minority interest
Other Equity	bs_other_equity	Balance Sheet	Other equity stakes
Total Equity	bs_total_equity	Balance Sheet	Total shareholders equity
Net Working Capital	bs_net_working_capital	Balance Sheet	(Total Current Assets - Unbilled Revenue - Cash & Nonoperating Assets) - (Total Current Liabilities - Debt & Debt-like Items (Current))
Debt & Debt-like Items (Current)	bs_debt_debt_like_items_current	Balance Sheet	Short-Term Debt + Other Debt-like Items (Current)
Debt & Debt-like Items (Noncurrent)	bs_debt_debt_like_items_noncurrent	Balance Sheet	Long-Term Debt + Other Debt-like Items (Noncurrent)
Debt & Debt-like Items	bs_debt_debt_like_items	Balance Sheet	Debt & Debt-like Items (Current) + Debt & Debt-like Items (Noncurrent)
Cash & Nonoperating Assets	bs_total_cash_nonop	Balance Sheet	Cash & Cash Equivalents + Nonoperating Assets
Net Debt	bs_net_debt	Balance Sheet	Debt & Debt-like Items + Cash & Nonoperating Assets
Gross Margin	p_gross_margin	Performance	Gross Profit / Total Revenue
EBITDA Margin	p_ebitda_margin	Performance	Adjusted EBITDA / Total Revenue

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EBIT Margin	p_ebit_margin	Performance	EBIT / Total Revenue
Profit Margin	p_net_profit_margin	Performance	Adjusted Net Income / Total Revenue
Tax Rate	p_tax_rate	Performance	Income Taxes / EBT
Times Interest Earned	p_times_int_earned	Performance	EBIT / Interest Expense (Net)
Return on Assets	p_return_on_assets	Performance	Adjusted Net Income / Total Assets
Return on Equity	p_return_on_equity	Performance	Adjusted Net Income / Total Equity
Net Working Capital Ratio	p_net_working_capital_to_revenue	Performance	Net Working Capital / Total Revenue
Capital Expenditure Ratio	p_capital_expenditure_ratio	Performance	Capital Expenditures / Total Revenue
Liabilities to Equity	p_liabilities_to_equity	Performance	Total Liabilities / Total Equity
Assets to Equity	p_assets_to_equity	Performance	Total Assets / Total Equity
Debt Capitalization	p_debt_capitalization	Performance	Net Debt / Enterprise Value
Equity Capitalization	p_equity_capitalization	Performance	1 - Debt Capitalization
Current Ratio	p_current_ratio	Performance	Total Current Assets / Total Current Liabilities
Inventory Turnover	p_inventory_turnover	Performance	Cost of Revenue / Inventories
Asset Turnover	p_asset_turnover	Performance	Total Revenue / Total Assets
Days in Accounts Receivable	p_days_in_accounts_receivable	Performance	365 / (Total Revenue / Accounts Receivable)
Days in Accounts Payable	p_days_in_accounts_payable	Performance	365 / (Cost of Revenue / Accounts Payable)
Days in Inventories	p_days_in_inventories	Performance	365 / Inventory Turnover
Net Trade Cycle	p_net_trade_cycle	Performance	Days in Accounts Receivable + Days in Accounts Payable + Days in Inventories
Share Volume	e_volume	Equity	Number of shares traded during the business day
Shares Outstanding	e_shares_outstanding	Equity	Common shares outstanding
Market Capitalization	e_market_cap	Equity	Shares Outstanding * Adjusted Closing Price
Enterprise Value	e_enterprise_value	Equity	Market Capitalization + Debt & Debt-like Items + Minority Interest + Preferred Stock - Cash & Nonoperating Assets
Adjusted Closing Price	e_share_price_adj_close	Equity	Closing share price adjusted for stock splits

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Earnings Multiple (LFY)	pm_lfy_earnings_multiple	Pricing Multiples	Market Capitalization / Adjusted Net Income (Last Fiscal Year)
Gross Cashflow Multiple (LFY)	pm_lfy_gross_cashflow_multiple	Pricing Multiples	Market Capitalization / Gross Cashflow (Last Fiscal Year)
EBIT Multiple (LFY)	pm_lfy_ebit_multiple	Pricing Multiples	Enterprise Value / EBIT (Last Fiscal Year)
EBITDA Multiple (LFY)	pm_lfy_ebitda_multiple	Pricing Multiples	Enterprise Value / Adjusted EBITDA (Last Fiscal Year)
Revenue Multiple (LFY)	pm_lfy_revenue_multiple	Pricing Multiples	Enterprise Value / Revenue (Last Fiscal Year)
Gross Profit Multiple (LFY)	pm_lfy_gross_profit_multiple	Pricing Multiples	Enterprise Value / Gross Profit (Last Fiscal Year)
Book Multiple (LFY)	pm_lfy_book_multiple	Pricing Multiples	Market Capitalization / Book Value (Last Fiscal Year)
Earnings Multiple (3yr Avg)	pm_avg_earnings_3yr_mult	Pricing Multiples	Market Capitalization / Adjusted Net Income (3 Year Average)
Gross Cashflow Multiple (3yr Avg)	pm_avg_gross_cashflow_3yr_mult	Pricing Multiples	Market Capitalization / Gross Cashflow (3 Year Average)
EBIT Multiple (3yr Avg)	pm_avg_ebit_3yr_mult	Pricing Multiples	Enterprise Value / EBIT (3 Year Average)
EBITDA Multiple (3yr Avg)	pm_avg_ebitda_3yr_mult	Pricing Multiples	Enterprise Value / Adjusted EBITDA (3 Year Average)
Revenue Multiple (3yr Avg)	pm_avg_revenue_3yr_mult	Pricing Multiples	Enterprise Value / Revenue (3 Year Average)
Gross Profit Multiple (3yr Avg)	pm_avg_gross_profit_3yr_mult	Pricing Multiples	Enterprise Value / Gross Profit (3 Year Average)
Book Multiple (3yr Avg)	pm_avg_book_value_3yr_mult	Pricing Multiples	Market Capitalization / Book Value (3 Year Average)
Earnings Multiple (5yr Avg)	pm_avg_earnings_5yr_mult	Pricing Multiples	Market Capitalization / Adjusted Net Income (5 Year Average)
Gross Cashflow Multiple (5yr Avg)	pm_avg_gross_cashflow_5yr_mult	Pricing Multiples	Market Capitalization / Gross Cashflow (5 Year Average)
EBIT Multiple (5yr Avg)	pm_avg_ebit_5yr_mult	Pricing Multiples	Enterprise Value / EBIT (5 Year Average)
EBITDA Multiple (5yr Avg)	pm_avg_ebitda_5yr_mult	Pricing Multiples	Enterprise Value / Adjusted EBITDA (5 Year Average)
Revenue Multiple (5yr Avg)	pm_avg_revenue_5yr_mult	Pricing Multiples	Enterprise Value / Revenue (5 Year Average)