

This item excludes:

1. Change in debt
2. Change in stock
3. Dividends
4. Long-term and short-term debt items when reported as a combined item

Increases in cash are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks.

Quarterly Data reflects year-to-date figures for each quarter.

Quarterly This item is not available for utility companies.

Fiscal Year-end Month of Data

Variable data item (Industrial Annual, Compustat Business Information – Segment Item Value & Segment Currency Rate file, and PDE files)	FYR
Period descriptor (Industrial Quarterly File)	FISCAL YEAREND MONTH OF DATA
Units	Code
Position number in Compustat Business Information – Segment Item Value file	7
Position number in Compustat Business Information – Segment Currency Rate file	3

This code designates the ending month for each company's accounting year. Fiscal years ending January 1 through May 31 are treated as ending in the prior calendar year. Thus, data for a fiscal year beginning on June 1, 2000, and ending on May 31, 2001 is reported as data year 2000. A fiscal year beginning on July 1, 2000 and ending on June 30, 2001, is reported as data year 2001.

This code is found in the FYR field and designates the month in which each company's accounting year-ends. The possible codes are 01–12.

Examples:

If fiscal year is January – 01:

Calendar Date	Data Year	Data Quarter	Fiscal Year Code
April 1999	99	1	01
July 1999	99	2	01
October 1999	99	3	01
January 2000	99	4	01

If fiscal year is June – 06:

Calendar Date	Data Year	Data Quarter	Fiscal Year Code
September 1999	00	1	06
December 1999	00	2	06
March 2000	00	3	06
June 2000	00	4	06

Since companies sometimes change their accounting years, it is possible for there to be different fiscal year codes carried in different periods for the same company.

It should be noted that all industry records carry a fiscal year code of 12.

Foreign Currency Adjustment (Income Account)

Annual data item number	150
Quarterly data item number	34
Units (companies)	Millions of dollars
Annual data availability	1972
Quarterly data availability	First quarter, 1976

This item represents the realized and unrealized foreign exchange gains and/or losses included in the determination of income for the period.

This item is not available for utilities.

Quarterly

This item is not available for banks.

Annual & Quarterly footnote code

AC Reflects the adoption of SFAS #52

Format Code (Statement of Cash Flows)

Annual data item number	318
Period descriptor (Industrial Quarterly File)	FORMAT CODE
Units (companies)	Code
Annual data availability	1971

This code represents the format used by a company to report either its Statement of Changes or Statement of Cash Flows.

Code	Description
1	Working Capital Statement (1971 – 1987)
2	Cash Statement Classified by Source and Use of Funds (1971 – 1987)
3	Cash Statement Classified by Activity (1984 forward)
5	Net Liquid Funds/Net Funds Statement Classified by Source and Applications of Funds (1982 – forward) (Canadian File only)