DATA DICTIONARY - **AUDIT OPINIONS**

DATA DICTIONARY - AUDIT OPINIONS

Overview

The audit opinion data set covers all SEC registrants who have disclosed their auditor's report on the audit of the financial statements in electronic filings since 1 January 2001. The data has been extracted principally from the following form types: 10-K, 10KSB, 20-F, 40-F, N-CSR, S-1, SB-1 and S-11. Each row represents the data concerning the auditor's opinion.

Data Field Defintions

The following field names are in bold for the name as it appears on our web site downloads; the field names as they appear in our data feeds are in italics.

Table of Contents

DATA DICTIONARY - AUDIT OPINIONS

Registrant General Information

Company
name
Registrant's current name as filed with the SEC. Programmatically extracted and matched from the sec.gov's registrant header page.

CIK Code
company_fkey
Edgar's Central Index Key. Unique numeric identifier for each registrant. Programmatically extracted and matched from the sec.gov's registrant header page.

Ticker
Ticker
Registrant's current stock ticker symbol (as of the most recent business day). Programmatically extracted and matched from a third party data provider.

Market
market
Principal exchange the registrant's stock currently trades on (as of the most recent business day). Programmatically extracted and matched from a third party data provider.

IRS Number
irs_number
IRS employer identification number (EIN) disclosed in the registrant's most current periodic report.

Bus Street 1
bus_street_1
Current business address information. Programmatically extracted and matched from the sec.gov's registrant header page.

Bus Street 2
bus_street_2
Current business address information. Programmatically extracted and matched from the sec.gov's registrant header page.

City
bus_city
Current business address information. Programmatically extracted and matched from the sec.gov's registrant header page.

State Code
bus_state
Current business address information. Programmatically extracted and matched from the sec.gov's registrant header page.

DATA DICTIONARY - AUDIT OPINIONS

Registrant General Information *(continued)*

State Name
bus_state
Current business address information. Translation of state code field.

State Region
bus_state_region
Current business address information. Translation of state code field to geographic region.

Parent CIK
ultimate_parent_company_fkey
The CIK Code of the parent company, if the registrant is the subsidiary of another SEC registrant. Assigned by internal researchers.

Parent Name
ultimate_parent_company_name
The name of the parent company, if the registrant is the subsidiary of another SEC registrant. Assigned by internal researchers.

SIC Code
sic_code_fkey
4 digit SIC industry code. Programmatically extracted and matched from the sec.gov's registrant header page.

SIC Description
sic_code_description
Translation of SIC Code.

NAICS Code
naics_code_fkey
6 digit NAICS industry code. Assigned by internal researchers.

NAICS Description
naics_code_description
Translation of NAICS Code.

DATA DICTIONARY - AUDIT OPINIONS

Auditor Opinion Information

Audit Opinion Key
audit_opinion_key
Unique numeric key for each row of data.

Auditor
auditor_name
Name of the auditor who signed the auditor's report on the audit of the financial statements.

Auditor Key
auditor_fkey
Unique numeric identifier for each auditor.

Affiliate
auditor_affiliate_name
Name of foreign affiliate if applicable.

Auditor State Code
auditor_state
Auditor's state as disclosed in the auditor's report.

Auditor State Name
auditor_state_name
Auditor's state name as disclosed in the auditor's report.

Auditor State Region
auditor_region
Translation of state code field to geographic region.

Year Ended Date
fiscal_year_ended_of_opinion
Year ended date for which the auditor's report corresponds.

Fiscal Year (Ideal)
fiscal_year_of_opinion
4 digit year based on the calendar year ended for the corresponding information. Note that calendar year ends between Jan 1 to 15 would be given the previous year digit. For example a calendar year ended "2 Jan 2005" would have the value for this field be "2004". A calendar year ended "28 Jan 2005" would have the value for this field be "2005".

Fiscal Year Month (Ideal)
2 digit month based on the calendar year ended for the corresponding information. Note that calendar year ends between days 1 to 15 would be given the previous month digit. For example a calendar year ended "2 Jan 2005" would have the value for this field be "12". A calendar year ended "28 Jan 2005" would have the value for this field be "01".

DATA DICTIONARY - AUDIT OPINIONS

Auditor Opinion Information *(continued)*

Signature Date
signature_date_of_opinion
Date the auditor signed their report.

Source Date
file_date
Date on which the filing was submitted to the SEC.

Going Concern
going_concern
Indicates the auditor qualified their opinion with a going concern assumption.

DATA DICTIONARY - AUDIT OPINIONS

Registrant Auditor Fee Information

Fees Fiscal Year Ended
matchfy_sum_fees_fiscal_year
Indicates the fiscal year to which the following auditor fee fields correspond.

Audit Fees
matchfy_sum_audit_fees
Total audit fees paid during the Fees Fiscal Year Ended. If more than one firm was paid during the fiscal year, this field shows the sum of all audit fees paid.

Non Audit Fees
matchfy_sum_non_audit_fees
Total non audit fees paid during the Fees Fiscal Year Ended. If more than one firm was paid during the fiscal year, this field shows the sum of all non audit fees paid.

Total Fees
matchfy_sum_total_fees
Total auditor fees paid during the Fees Fiscal Year Ended. If more than one firm was paid during the fiscal year, this field shows the sum of all fees paid.

DATA DICTIONARY - AUDIT OPINIONS

Registrant Financial Information

Financial Data
The financial data points are matched on fiscal year end date. Please note that when the "Financials Date" field is null or zero, it signifies that we were unable to match corresponding financial information to the data row in question.

Stock Price
matchfy_price_close
Closing price of the registrants's equity on the date specified (see field Stock Price Date). This value is used to calculate the year end market capitalization.

Stock Price Date
matchfy_price_date
Corresponding date for the Stock Price field.

Market Cap
matchfy_total_shares_outstanding_market_cap
Market capitalization as of Stock Price Date. Calculated by multiplying total shares outstanding as of Stock Price Date times Stock Price.

Financials Date
matchfy_date_ttm
Corresponding year ended date for the Revenue, Earnings, Book Value and Assets fields.

Revenue
matchfy_incmst_revenue_ttm
Corresponds to the past year's Total Revenue usually found as the first item on the Income Statement. Note that for banks and financial institutions revenue includes both interest and non-interest income. In addition banks and financial institutions do not include write downs or losses of any kind when calculating Total Revenue.

Earnings
matchfy_incmst_net_income_ttm
Corresponds to the past year's Net Income and is a calculated field (Revenues – Expenses) usually found as a line item on the Income Statement.

Book Value
matchfy_balsh_book_value
Corresponds to the year end Book Value and is a calculated field (Total Stockholders' Equity – Goodwill – Intangible Assets).

Assets
matchfy_balsh_total_assets
Corresponds to the year end Total Assets and is usually found as an item on the Balance Sheet.

DATA DICTIONARY - AUDIT OPINIONS

Contact

For more information about online subscriptions, data feeds and custom reports please contact:

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Call or email us to schedule your personal online demonstration today!