Audit Analytics™

Data Dictionary - **Restatements**

DATA DICTIONARY - RESTATEMENTS

Overview

The restatement data set covers all SEC registrants who have disclosed a financial statement restatement in electronic filings since 1 January 2001. The data has been extracted principally from the following form types: 8-K, 8-K/A, 10-K, 10-Q, 10-Q/A, 10-K/A, 10KSB, 10KSB/A, 20-F, 20-F/A, 40-F and 40-F/A's. We analyze all 8-K and 8-K/A filings containing restatement information identified with the title 4.02 "Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review" since August 2004. Amended filings are analyzed by queuing for analysis those filings which contain any of the words "restate", "restatement" or "restated." Additional analysis includes the quarterly search of all audit opinions for derivatives of the word "restate" and the subsequent examination of the corresponding filings.

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.

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DATA DICTIONARY - RESTATEMENTS

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. 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.

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

DATA DICTIONARY - RESTATEMENTS

Registrant General Information *(continued)*

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

Parent CIK
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
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 - RESTATEMENTS

Restatement Information

Auditor – Current
current_auditor_name
Name of the auditor who (determined according to logic detailed in the Auditor – Engagements Data Dictionary) is the auditor of record for the company.

Auditor – Current Key
current_auditor_fkey
Unique numeric identifier for each auditor.

Auditor – At Disclosure Date
file_date_auditor_name
Name of the auditor who (determined according to proprietary logic) is the auditor of record for the company at the disclosure date.

Auditor – At Disclosure Key
file_date_auditor_fkey
Unique numeric identifier for each auditor.

Auditor – During Restated Period
restatement_period_auditor_fkey
Unique numeric identifier for each auditor. Delimited with "|".

Restatement Key
Restatement_notification_key
Unique numeric identifier for each restatement.

Restated Period Begin
res_begin_date
Period beginning date for which the registrant is restating.

Restated Period Ended
res_end_date
Period ending date for which the registrant is restating.

Disclosure
form_fkey
Indicates the earliest SEC form from which this data row's information has been obtained. To see additional filings which reference each restatement please see the web site.

DATA DICTIONARY - RESTATEMENTS

Restatement Information *(continued)*

Disclosure Date
file_accepted
Date on which the filing was submitted to the SEC.

Effect
this_effect
Indicates whether the net effect to the financial statements (income statement, balance sheet or cash flows) was positive or negative.

Accounting Rule (GAAP/FASB) Application Failures
res_accounting_restatement_category_title_list
Indicates that the restatement identified accounting rule application failures. The particular reasons for the failures noted are listed.

Financial Fraud, Irregularities and Misrepresentations
res_fraud_restatement_category_title_list
Indicates that the restatement identified financial fraud, irregularities and misrepresentations. The particular reasons for the failures are listed.

Errors – Accounting and Clerical Applications
res_clerical_errors_restatement_category_title_list
Indicates that the restatement identified material accounting and clerical application errors. The particular types of errors are listed.

Non Financial Statement Disclosures / Omissions / Corrections
res_non_financial_restatement_category_title_list
Indicates that the restatement identified non financial statement disclosures, omissions or corrections. The particular types of issues are listed.

Other Significant Issues
res_other_restatement_category_title_list
Indicates exemptions to the restatement identified other significant issues. The particular issues are listed.

Regulatory Investigation
res_sec_investigation
Indicates the restatement disclosure identified that either the SEC, PCAOB or other regulatory body is investigating the registrant.

Board Involvement
res_board_approval
Indicates disclosure of Board of Directors and/or Audit Committee involvement or notification in the restatement.

Auditor Letter – Discussion
res_auditor_letter
Indicates disclosure of the auditor's knowledge or involvement in the restatement.

DATA DICTIONARY - **RESTATEMENTS**

Registrant Financial Information

Financial Data
current_auditor_name
MR – Denotes the most recent financial information available for the registrant
H – Denotes historically matched financial information

MR - Stock Price
latestqu_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.

MR - Stock Price Date
latestqu_price_date
Corresponding date for the Stock Price field.

MR - Market Cap
latestqu_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.

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

MR - Revenue
latestqu_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.

MR - Earnings
latestqu_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.

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

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

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Registrant Financial Information *(continued)*

H - 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.

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

H - 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.

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

H - 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.

H - 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.

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

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

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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!