

# Revised COMPUSTAT Business Information File Character ASCII File Formats

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## SFAS 131 Overview

On June 30, 1997, the Financial Accounting Standards Board (FASB) issued the pronouncement for the Statement of Financial Accounting Standards No. 131, Disclosure about Segments of an Enterprise and Related Information (SFAS 131). The statement establishes the standards for the way companies will report information related to operating segments in their annual and interim financial reports and supersedes SFAS 14, the basis for the COMPUSTAT Business Information Files. Due to the changes required under SFAS 131 for the reporting of business segments, a revised Business Information File has been created to allow for the collection of data reported under the new standard.

SFAS 131 has elected to make the new reporting more relevant than consistent or reliable. It specifically states that “both relevance and comparability will not be achievable in all cases, and audit systems should be the overriding concern.” Because FASB has determined that internal performance and audit systems will be the source for the new segment data, this data will not need to reconcile to the consolidated statements.

## Revised COMPUSTAT Business Information File

The concepts of industry and geographic segments have been replaced by “operating” segments as defined by the company’s management. These can be defined by product, service, market, geography, and subsidiaries. There is no limit on the number of operating segments a company may report for any given year or quarter.

The revised COMPUSTAT Business Information File will also provide Historical, as well as Restated data.

### File Structure

Segment files will contain a variable number of records per company. The files will be formatted to present seven years of information per company, when available. Records for a year will only be presented if data is available; therefore, there may be gaps in years for any given company.

### File Format

The Revised COMPUSTAT Business Information file is only available in ASCII format. The file will be produced in a fixed length, delimited format. To allow for flexible processing of each file, each line of the file will represent one record. Within a record, fields will be fixed length and will be delimited with a vertical-bar character (|). Each record will be terminated with a carriage-return (CR). All numeric fields not defined as integer will contain the decimal point (.).

### Header Record

Each file will contain a header record of same size and layout as the data records, and will contain a record identifier database cutoff date and creation date. The header record will always be the first record in the file.

### Segment Classifications

The following classifications contain the Segment Ids, Segment Names, Descriptions and other information specific to each segment.

- Segment Company
- Segment Source
- Segment Detail
- Segment Products
- Segment Customers
- Segment Item Value
- Segment NAICS
- Segment Geographic Area Codes
- Segment Currency Rate

The Record lengths for each segment file are:

- Segment Company 370 bytes
- Segment Source 79 bytes
- Segment Detail 2322 bytes
- Segment Customers 155 bytes
- Segment Products 694 bytes
- Segment Item Value 843 bytes
- Segment NAICS 55 bytes
- Segment Geo Area Codes 47 bytes
- Segment Currency Rate 85 bytes

## Reference File of SIC Codes

The Reference File of SIC Codes is an auxiliary file designed for use in conjunction with the revised COMPUSTAT Business Information file. This file is only available in ASCII format. This file provides a source for the Standard Industrial Classification (SIC) names that correspond to the SIC variables included on the COMPUSTAT Business Information – NAICS.

The source of this information is the 1987 *Standard Industrial Classification Manual* produced by the Executive Office of the President – Office of Management and Budget. In addition, there are pseudo-SIC classifications that were developed by Standard & Poor's to define industries for which SIC had no classification, such as 5412 – Convenience Stores.

Changes to the SIC codes and names are made infrequently. Therefore, this file is only updated when revisions are needed. We anticipate that these updates will be necessary less than once each year.

## Record Control Information

There is no special block or record control words. The logical record length is 80 characters, and the total block size is 7,200 characters. Records are blocked in groups of 90.

The DCB may be written as:

DCB=(RECFM=F,LRECL=80,BLKSIZE=7200),LABEL=(,NL)

## Record Format

The next page provides the technical specifications for the complete record format for the Reference File of SIC Codes.

## Header Record

The header record format is identical to that of the company records. It is always the first record on the file and is identified by zeros in the CNUM field. Header records may contain default data.

## Reference File of SIC Codes Header File

Header Information	Code	Description	Beginning Character	Number of Characters	Cumulative Characters
Header Record File Identification Code	92		1	2	2
Product Cutoff Date = MM	01 – 12	Month of year	3	2	4
Product Cutoff Date = DD	01 – 31	Day of month	5	2	6
Product Cutoff Date = YY	2-digit expression	Last two digits of year	7	2	8
Creation Date = MM	01 – 12	Month of year	9	2	10
Creation Date = DD	01 – 31	Day of month	11	2	12
Creation Date = YY	2-digit expression	Last two digits of year	13	2	14
Blank		Blank	15	4	18
Number of Companies	5-digit expression	00000 – 65535	19	5	23
Previous Creation Date = MM	01 – 12	Month of year	24	2	25
Previous Creation Date = DD	01 – 31	Day of month	26	2	27
Previous Creation Date = YY	2-digit expression	Last two digits of year	28	2	29
Blanks		Blank	30	51	80

## Reference File of SIC Codes Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Standard Industrial Classification (SIC) Code	SIC	Character	1	4	4
Blank		Character	5	1	5
Type Code for the SIC	TYPE	Character	6	1	6
Blank		Character	7	2	8
SIC Name	SICNM	Character	9	72	80

## Reference File of North American Industry Classification System (NAICS) Codes

The Reference File of NAICS Codes is only available in ASCII format. This file provides a source for the North American Industry Classification System (NAICS) numerical codes and a textual description of each code.

In 1997, the Office of Management and Budget (OMB) adopted the North American Industry Classification System to provide new comparability in statistics about business activity across North America. It is intended to become a replacement for the 1987 Standard Industrial Classification (SIC) codes.

Changes to the NAICS codes and names are anticipated to be made on a five (5) year cycle. Therefore, this file is only updated when revisions are needed.

### ***Record Control Information***

There are no special blocks or record control words. The logical record length is 110 characters. There is one record per block. Each record contains a carriage return/line feed in the last field position.

The DCB may be written as:

DCS=(RECFM=F,LRECL=110,BLKSIZE=110), LABEL=(,NL)

### ***Record Format***

The next page provides the technical specifications for the complete record format for the Reference File of the North American Industry Classification Systems (NAICS) file.

## Reference File of North American Industry Classification System Record Format

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
North American Industry Classification System Code	NAICS	Character	1	8	8
North American Industry Classification Description		Character	9	100	108
“.” Character		Character	109	1	109
Carriage return		Character	110	1	110

## COMPUSTAT Business Information – Segment Company File

The COMPUSTAT Business Information – Segment Company file is a subset of the COMPUSTAT Business Information file. This file contains a record for each company that has segment data within the recent data years. The Segment Company File is also available for back periods. Back data is displayed for the years prior to the current seven-year period if a company had segment data within the previous 13 years.

### ***Record Control Information***

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

### ***Header Record***

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

### ***Record Format***

The next pages provide the technical specifications for header records and the complete record format for the Segment Company file.

### ***Segment Company File Primary Keys***

The Primary Key for the Segment Company File is:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Identifier	PERM#



## Segment Company File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	COMPY	Character	Company	1	6	6
BLANK		Character	Blank	8	4	11
BLANK		Character	Blank	13	6	18
BLANK		Character	Blank	20	2	21
BLANK		Character	Blank	23	1	23
BLANK		Character	Blank	25	50	74
Cutoff Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	76	8	83
Creation Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	85	8	92
BLANK		Character	Blank	94	3	96
BLANK		Character	Blank	98	6	103
BLANK		Character	Blank	105	8	112
BLANK		Character	Blank	114	256	369

## Segment Company File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Standard & Poor's Identifier	PERM#	Character	1	6	6
Standard Industry Classification Code – Primary	DNUM	Character	8	4	11
CUSIP Issuer Code	CIC	Character	13	6	18
CUSIP Issuer Number	CIN	Character	20	2	21
CUSIP Check Digit	CCD	Character	23	1	23
Company Name	CONM	Character	25	50	74
Blank	BLANK1	Character	76	8	83
Primary Exchange Ticker	TIC	Character	85	8	92
Incorporation ISO Country Code	INCORP	Character	94	3	96
North American Industry Classification Code – Primary	NAICS	Character	98	6	103
Global Industry Code	GIC	Character	105	8	112
Blank	BLANK2	Character	114	256	369

## COMPUSTAT Business Information - Segment Source File

The COMPUSTAT Business Information – Segment Source file is a subset of the COMPUSTAT Business Information file. This file will include information relative to the source used for collection. Historically, there will only be one Segment Source file record per Segment Detail record.

This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted. The Segment Source File is also available for back periods. Back data is displayed for the years prior to the current seven-year period if a company had segment data within the previous 13 years.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

### Record Control Information

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

### Header Record

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

### Record Format

The next pages provide the technical specifications for header records and the complete record format for the Segment Source file.

## Segment Source File Primary Keys

The Primary Keys for the Segment Source File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Identifier	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR

## Segment Source File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	SEGSRC	Character	Segment Source	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Integer	Blank	16	4	19
BLANK		Character	Blank	21	2	22
BLANK		Character	Blank	24	1	24
BLANK		Character	Blank	26	6	31
BLANK		Character	Blank	33	3	35
BLANK		Character	Blank	37	3	39
Cutoff Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	41	8	48
Creation Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	50	8	57
BLANK		Character	Blank	59	20	78

## Segment Source File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Standard & Poor's Identifier	PERM#	Character	1	6	6
Source Year	SRCYR	Integer	8	4	11
Source Fiscal Year End Month	SRCFYR	Integer	13	2	14
Calendar Year	SRCCYR	Integer	16	4	19
Source Document Code	SSRCE	Character	21	2	22
Update Code	SUCODE	Character	24	1	24
Primary Historical NAICS	HNAICS	Character	26	6	31
ISO Currency Code	CURCD	Character	33	3	35
Source ISO Currency Code	SRCCUR	Character	37	3	39
BLANK	BLANK1	Character	41	8	48
BLANK	BLANK2	Character	50	8	57
BLANK	BLANK3	Character	59	20	78

## COMPUSTAT Business Information – Segment Products File

The COMPUSTAT Business Information – Segment Products file is a subset of the COMPUSTAT Business Information file. This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

### **Record Control Information**

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

### **Header Record**

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

### **Record Format**

The next pages provide the technical specifications for header records and the complete record format for the Segment Products file.

## **Segment Products File Primary Keys**

The Primary Keys for the Segment Products File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Identifier	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR
Product Identifier	PDID

## Segment Products File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	PROD	Character	Product	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Integer	Blank	16	4	19
BLANK		Character	Blank	21	50	70
BLANK		Character	Blank	72	6	77
Cutoff Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	79	17	95
BLANK		Character	Blank	97	255	351
BLANK		Character	Blank	353	255	607
BLANK		Integer	Blank	609	17	625
Creation Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	627	17	643
BLANK		Integer	Blank	645	17	661
BLANK		Integer	Blank	663	17	679
BLANK		Character	Blank	681	8	688
BLANK		Integer	Blank	690	4	693

## Segment Products File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision	Units
Standard & Poor's Identifier	PERM#	Character	1	6	6		
Source Year	SRCYR	Integer	8	4	11		
Source Fiscal Year-end Month	SRCFYR	Integer	13	2	14		
Product Identifier	PDID	Integer	16	4	19		
Product Name	PNAME	Character	21	50	70		
NAICS Code	PNAICS	Character	72	6	77		
External Revenues	PSALE	Character	79	17	95	16.3	\$Mil
Blank	BLANK1	Character	97	255	351		
Blank	BLANK2	Character	353	255	607		
Blank	BLANK3	Integer	609	17	625		
Blank	BLANK4	Character	627	17	643		
Blank	BLANK5	Integer	645	17	661		
Blank	BLANK6	Integer	663	17	679		
Segment Link – Segment Type	PSTYPE	Character	681	8	688		
Segment Link – Segment Identifier	PSID	Integer	690	4	693		



## Segment Customer File

The COMPUSTAT Business Information – Segment Customer file is a subset of the COMPUSTAT Business Information file. This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted. Back data is displayed for the years prior to the current seven-year period with a total of 13 years of back data available.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

### Record Control Information

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

### Header Record

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

### Record Format

The next pages provide the technical specifications for header records and the complete record format for the Segment Customer file.

## Segment Customer File Primary Keys

The Primary Keys for the Segment Customer File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Identifier	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR
Customer Identifier	CID

## Segment Customer File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	CUST	Character	Customer	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Integer	Blank	16	4	19
BLANK		Character	Blank	21	8	28
BLANK		Character	Blank	30	50	79
BLANK		Character	Blank	81	17	97
BLANK		Character	Blank	99	6	104
Cutoff Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	106	8	113
Creation Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	115	8	122
BLANK		Character	Blank	124	17	140
BLANK		Character	Blank	142	8	149
BLANK		Integer	Blank	151	4	154

## Segment Customer File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Standard & Poor's Identifier	PERM#	Character	1	6	6
Source Year	SRCYR	Integer	8	4	11
Source Fiscal Year End Month	SRCFYR	Integer	13	2	14
Customer Identifier	CID	Integer	16	4	19
Customer Type	CTYPE	Character	21	8	28
Customer Name	CNAME	Character	30	50	79
Customer Revenues	CSALE	Character	81	17	97
Blank	BLANK1	Character	99	6	104
Geographic Area Code	CGEOCD	Character	106	8	113
Geographic Area Type	CGEOAR	Character	115	8	122
BLANK	BLANK2	Character	124	17	140
Segment Link – Segment Type	CSTYPE	Character	142	8	149
Segment Link – Segment Identifier	CSID	Integer	151	4	154

## COMPUSTAT Business Information - Segment Detail File

The COMPUSTAT Business Information – Segment Detail file is a subset of the COMPUSTAT Business Information file. Historically, there will only be one segment source file record per segment detail record. This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted. Back data is displayed for the years prior to the current seven-year period with a total of 13 years of back data available.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

### **Record Control Information**

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

### **Header Record**

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

### **Record Format**

The next pages provide the technical specifications for header records and the complete record format for the Segment Detail file.

## **Segment Detail File Primary Keys**

The Primary Keys for the Segment Detail File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Identifier	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR
Segment Type	STYPE
Segment Identifier	SID

## Segment Detail File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	SEGDTL	Character	Segment Detail	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Character	Blank	16	8	23
BLANK		Integer	Blank	25	4	28
BLANK		Character	Blank	30	255	284
BLANK		Character	Blank	286	8	293
Cutoff Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	295	8	302
Creation Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	304	8	311
BLANK		Character	Blank	313	8	320
BLANK		Character	Blank	322	2000	2321

## Segment Detail File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Standard & Poor's Identifier	PERM#	Character	1	6	6
Source Year	SRCYR	Integer	8	4	11
Source Fiscal Year End Month	SRCFYR	Integer	13	2	14
Segment Type	STYPE	Character	16	8	23
Segment Identifier	SID	Integer	25	4	28
Segment Name	SNAME	Character	30	255	284
Blank	BLANK1	Character	286	8	293
Operating Segment Type 1	SOPTP1	Character	295	8	302
Operating Segment Type 2	SOPTP2	Character	304	8	311
Geographic Segment Type	SGEOTP	Character	313	8	320
BLANK	BLANK2	Character	322	2000	2321

## COMPUSTAT Business Information - Segment Item Value File

The COMPUSTAT Business Information - Segment Item Value file is a subset of the COMPUSTAT Business Information file. This file will provide the data as it was originally reported (i.e., historical) and up to 2 years of Restated data. By comparing Source Year to Data Year, you will be able to determine whether the data is Historical or Restated. Back data is displayed for the years prior to the current seven-year period if a company had segment data within the previous 13 years

The item **Segment Type** in this file will allow you to determine what type of segment data is being reported. All segment and geographic data (when reported) will flow through the Segment Item Value file.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

### Record Control Information

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

### Header Record

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

### Record Format

The next pages provide the technical specifications for header records and the complete record format for the Segment Item Value file.

### Identification of Restated Data

When Source Year and Data Year do not match, the information presented in that record will be Restated Data. This information will be very significant when a company has had a complete change to their segment reporting.

### Segment Item Value File Primary Keys

The Primary Keys for the Segment Item Value File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Identifier	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR
Segment Type	STYPE
Segment Identifier	SID
Data Year	YEAR
Data Fiscal Year-end Month	FYR

## Segment Item Value File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	SEGITM	Character	Segment Item	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Character	Blank	16	8	23
BLANK		Integer	Blank	25	4	28
BLANK		Integer	Blank	30	4	33
BLANK		Integer	Blank	35	2	36
BLANK		Integer	Blank	38	4	41
Cutoff Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	43	17	59
Creation Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	61	17	77
BLANK		Character	Blank	79	17	95
BLANK		Character	Blank	97	17	113
BLANK		Character	Blank	115	17	131
BLANK		Character	Blank	133	17	149
BLANK		Character	Blank	151	17	167
BLANK		Character	Blank	169	17	185
BLANK		Character	Blank	187	17	203
BLANK		Character	Blank	205	17	221
BLANK		Character	Blank	223	17	239
BLANK		Character	Blank	241	17	257
BLANK		Character	Blank	259	17	275
BLANK		Character	Blank	277	17	293
BLANK		Character	Blank	295	17	311
BLANK		Character	Blank	313	17	329
BLANK		Character	Blank	331	17	347
BLANK		Character	Blank	349	17	365



## Segment Item Value File Header Record (cont.)

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
BLANK		Character	Blank	367	17	383
BLANK		Character	Blank	385	17	401
BLANK		Character	Blank	403	17	419
BLANK		Character	Blank	421	17	437
BLANK		Character	Blank	439	17	455
BLANK		Character	Blank	457	17	473
BLANK		Character	Blank	475	17	491
BLANK		Character	Blank	493	17	509
BLANK		Character	Blank	511	17	527
BLANK		Character	Blank	529	17	545
BLANK		Character	Blank	547	17	563
BLANK		Character	Blank	565	17	581
BLANK		Character	Blank	583	17	599
BLANK		Character	Blank	601	17	617
BLANK		Character	Blank	619	17	635
BLANK		Character	Blank	637	17	653
BLANK		Character	Blank	655	17	671
BLANK		Character	Blank	673	17	689
BLANK		Character	Blank	691	17	707
BLANK		Character	Blank	709	17	725
BLANK		Character	Blank	727	17	743
BLANK		Character	Blank	745	8	752
BLANK		Character	Blank	754	8	761
BLANK		Character	Blank	763	8	770
BLANK		Character	Blank	772	8	779
BLANK		Character	Blank	781	8	788
BLANK		Character	Blank	790	8	797
BLANK		Character	Blank	799	8	806

## Segment Item Value File Header Record (cont.)

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
BLANK		Character	Blank	808	8	815
BLANK		Character	Blank	817	8	824
BLANK		Character	Blank	826	8	833
BLANK		Character	Blank	835	8	842

## Segment Item Value File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision	Units
Standard & Poor's Identifier	PERM#	Character	1	6	6		
Source Year	SRCYR	Integer	8	4	11		
Source Fiscal Year End Month	SRCFYR	Integer	13	2	14		
Segment Type	STYPE	Character	16	8	23		
Segment Identifier	SID	Integer	25	4	28		
Data Year	YEAR	Integer	30	4	33		
Data Fiscal Year End Month	FYR	Integer	35	2	36		
Data Calendar Year	CYR	Integer	38	4	41		
Net Sales	SALE	Character	43	17	59	16.3	\$Mil
Operating Income Before Depr	OIBD	Character	61	17	77	16.3	\$Mil
Depreciation and Amortization	DP	Character	79	17	95	16.3	\$Mil
Operating Income After Depr	OIAD	Character	97	17	113	16.3	\$Mil
Capital Expenditures	CAPX	Character	115	17	131	16.3	\$Mil
Identifiable/Total Assets	AT	Character	133	17	149	16.3	\$Mil
Equity in Earnings	EQEARN	Character	151	17	167	16.3	\$Mil
Investments at Equity	INVEQ	Integer	169	17	185	16.3	\$Mil
Employees	EMP	Character	187	17	203	16.3	Actual
Research and Development	RD	Character	205	17	221	16.3	\$Mil
Order Backlog	OBKLG	Character	223	17	239	16.3	\$Mil
Export Sales	EXPORT	Character	241	17	257	16.3	\$Mil
BLANK	BLANK1	Character	259	17	275		
Intersegment Eliminations	INTSEG	Character	277	17	293	16.3	\$Mil
BLANK	BLANK2	Character	295	17	311		
BLANK	BLANK3	Character	313	17	329		
BLANK	BLANK4	Character	331	17	347		
BLANK	BLANK5	Character	349	17	365		
BLANK	BLANK6	Character	367	17	383		
BLANK	BLANK7	Character	385	17	401		

## Segment Item Value File Data Record Format (cont.)

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision	Units
BLANK	BLANK8	Character	403	17	419		
BLANK	BLANK9	Character	421	17	437		
BLANK	BLANK10	Character	439	17	455		
BLANK	BLANK11	Character	457	17	473		
BLANK	BLANK12	Character	475	17	491		
Pretax Income	PI	Character	493	17	509	16.3	\$Mil
BLANK	BLANK13	Character	511	17	527		
Income Before Extraordinary Items	IB	Character	529	17	545	16.3	\$Mil
BLANK	BLANK14	Character	547	17	563		
Net Income (Loss)	NI	Character	565	17	581	16.3	\$Mil
BLANK	BLANK15	Character	583	17	599		
BLANK	BLANK16	Character	601	17	617		
BLANK	BLANK17	Character	619	17	635		
BLANK	BLANK18	Character	637	17	653		
BLANK	BLANK19	Character	655	17	671		
Operating Profit	OPS	Character	673	17	689	16.3	\$Mil
BLANK	BLANK20	Character	691	17	707		
BLANK	BLANK21	Character	709	17	725		
BLANK	BLANK22	Character	727	17	743		
Footnote 1 – Sales	SALEF	Character	745	8	752		
Footnote 2 – Operating Profit	OPINCF	Character	754	8	761		
Footnote 3 – Capital Expenditures	CAPXF	Character	763	8	770		
Footnote 4 – Equity in Earnings	EQEARNF	Character	772	8	779		
Footnote 5 – Employees	EMPF	Character	781	8	788		
Footnote 6 – Research and Development	RDF	Character	790	8	797		

## Segment Item Value File Data Record Format (cont.)

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision	Units
BLANK	BLANK23	Character	799	8	806		
BLANK	BLANK24	Character	808	8	815		
BLANK	BLANK25	Character	817	8	824		
BLANK	BLANK26	Character	826	8	833		
BLANK	BLANK27	Character	835	8	842		

## COMPUSTAT Business Information – Segment North American Industry Classification System (NAICS) File

The COMPUSTAT Business Information – Segment North American Industry Classification System (NAICS) file is a subset of the COMPUSTAT Business Information file. This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted. The Segment NAICS File is also available for back periods. Back data is displayed for the years prior to the current seven-year period with a total of 13 years of back data available.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

### **Record Control Information**

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

### **Header Record**

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

### **Record Format**

The next pages provide the technical specifications for header records and the complete record format for the Segment NAICS file.

## **Segment North American Industry Classification System File Primary Keys**

The Primary Keys for the Segment North American Industry Classification System File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Identifier	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR
Segment Type	STYPE
Segment Identifier	SID
Ranking	RANK

## Segment North American Industry Classification System Header Record Format

Header Information	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	SNAICS	Character	SNAICS	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
Cutoff Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	16	8	23
BLANK		Integer	Blank	25	4	28
BLANK		Integer	Blank	30	4	33
BLANK		Character	Blank	35	6	40
BLANK		Character	Blank	42	4	45
Creation Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	47	8	54

## Segment North American Industry Classification System Data Record Format

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
Standard & Poor's Identifier	PERM#	Character	1	6	6
Source Year	SRCYR	Integer	8	4	11
Source Fiscal Year End Month	SRCFYR	Integer	13	2	14
Segment Type	STYPE	Character	16	8	23
Segment Identifier	SID	Integer	25	4	28
Ranking	RANK	Integer	30	4	33
NAICS Code	SNAICS	Character	35	6	40
Segment SIC Code	SSIC	Character	42	4	45
BLANK	BLANK1	Character	47	8	54

## COMPUSTAT Business Information - Segment Geographic Area Codes File

The COMPUSTAT Business Information – Segment Geographic Area Codes file is a subset of the COMPUSTAT Business Information file. This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted. Back data is displayed for the years prior to the current seven-year period with a total of 13 years of back data available.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

### **Record Control Information**

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

### **Header Record**

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

### **Record Format**

The next pages provide the technical specifications for header records and the complete record format for the Segment Geographic Area Codes file.

## **Segment Geographic Area Codes File Primary Keys**

The Primary Keys for the Segment Geographic Area Codes File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Identifier	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR
Segment Type	STYPE
Segment Identifier	SID
Geographic Area Code	SGEOCD



## Segment Geographic Area Codes File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	SGEOCD	Character	SGEOCD	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Character	Blank	16	8	23
BLANK		Integer	Blank	25	4	28
Cutoff Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	30	8	37
Creation Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	39	8	46

## Segment Geographic Area Codes File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Standard & Poor's Identifier	PERM#	Character	1	6	6
Source Year	SRCYR	Integer	8	4	11
Source Fiscal Year End Month	SRCFYR	Integer	13	2	14
Segment Type	STYPE	Character	16	8	23
Segment Identifier	SID	Integer	25	4	28
Geographic Area Code	SGEOCD	Character	30	8	37
Geographic Area Type	SGEOTP	Character	39	8	46

## COMPUSTAT Business Information - Segment Currency Rate File

The COMPUSTAT Business Information – Segment Currency Rate file is a subset of the COMPUSTAT Business Information file. It contains the exchange rates used for translating segment financial data from its native currency into \$US. This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

### **Record Control Information**

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

### **Header Record**

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

### **Record Format**

The next pages provide the technical specifications for header records and the complete record format for the Segment Currency Rate file.

## **Segment Currency Rate File Primary Keys**

The Primary Keys for the Segment Currency Rate File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Identifier	PERM#
Data Fiscal Year-end Month	FYR

## Segment Currency Rate File Header Record Format

Header Information	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	SEGCUR	Character	SEGCUR	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Character	Blank	16	3	18
BLANK		Integer	Blank	20	4	23
Cutoff Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	25	17	41
Creation Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	43	17	59
BLANK		Character	Blank	61	3	63
BLANK		Character	Blank	65	20	84

## Segment Currency Rate File Data Record Format

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes	Precision
Standard & Poor's Identifier	PERM#	Character	1	6	6	
Data Year	YEAR	Integer	8	4	11	
Data Fiscal Year End Month	FYR	Integer	13	2	14	
Source Currency Code	SRCCUR	Character	16	3	18	
Data Calendar Year	CYR	Integer	20	4	23	
Period End Exchange Rate	XRATE	Character	25	17	41	16.8
12 Month-Moving Exchange Rate	XRATE12	Character	43	17	59	16.8
ISO Currency Code (USD)	CURCD	Character	61	3	63	
BLANK	BLANK1	Character	65	20	84	