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DATA DICTIONARY - **AUDITOR FEES**

## DATA DICTIONARY - AUDITOR FEES

### Overview

The auditor fee data set covers all SEC registrants who have disclosed their auditor's fees in electronic filings since Jan 1, 2001. The data has been extracted principally from the following form types: DEF 14A, DEF 14C, DEFM 14A, PRE 14A, 10-K, 10KSB, 20-F, 40-F and N-CSR's. In cases where in the same year the disclosures differ – for example the PRE 14A having different numbers than the DEF 14A – the DEF 14A is selected as definitive. For further understanding of the disclosure requirements regarding auditor fees please see Securities and Exchange Act of 1934 § 240.14a-101 9 (e)(1), SEC Final Rule 33-8183 (for current definitions of auditor fee categories) and SEC Final Rule 33-7919 (for initial definitions of auditor fee categories).

### Data Field Definitions

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 - AUDITOR FEES

### 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\_name*

Current business address information. Translation of state code field.

## DATA DICTIONARY - AUDITOR FEES

### Registrant General Information *(continued)*

#### Region

*bus\_state\_region*

Current business address information. Translation of state code field.

#### Zip

*bus\_zip*

Current zip code information. Programmatically extracted and matched from the sec.gov's registrant header page.

#### Bus Phone

*bus\_phone*

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

#### Incorporation State Code

*inc\_state*

State code the registrant is incorporated in. Programmatically extracted and matched from the sec.gov's registrant header page.

#### 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 - AUDITOR FEES

### Auditor Fee Information

#### Auditor

*auditor\_name*

Name of the auditor to which the fees in the data row correspond.

#### Auditor Key

*auditor\_fkey*

Unique numeric identifier for each auditor.

#### Audit Fees

*audit\_fees*

Consists in all fees necessary to perform the audit or review in accordance with GAAS. This category also may include services that generally only the independent accountant reasonably can provide, such as comfort letters, statutory audits, attest services, consents and assistance with and review of documents filed with the SEC.

#### Audit Related Fees

*audit\_related\_fees*

In general are assurance and related services (e.g., due diligence services) that traditionally are performed by the independent accountant. More specifically, these services would include, among others: employee benefit plan audits, due diligence related to mergers and acquisitions, accounting consultations and audits in connection with acquisitions, internal control reviews, attest services that are not required by statute or regulation and consultation concerning financial accounting and reporting standards.

#### Benefit Plan Related Fees

*benefits\_fees*

In general these fees compose part of the total audit related fee number. In cases where the registrant itemizes their audit related fees and discloses the fees associated with benefit plan audits, the benefit plan fees are subtracted from the total audit related fees and entered under this field.

#### FISDI Fees

*it\_fees*

Financial information systems design and implementation related fees. Currently the principal accountant is prohibited from such services. With the implementation of SEC Rule 33-8183 these fees now are a component of Other Fees.

#### Tax Related Fees

*tax\_fees*

Typically this category would include fees for tax compliance, tax planning, and tax advice. Tax compliance generally involves preparation of original and amended tax returns, claims for refund and tax payment-planning services. Tax planning and tax advice encompass a diverse range of services, including assistance with tax audits and appeals, tax advice related to mergers and acquisitions, employee benefit plans and requests for rulings or technical advice from taxing authorities. This category would not capture those services related to the audit.

#### Other/Misc Fees

*other\_fees*

All other auditor fees. Note that prior to the implementation of SEC Rule 33-8183 this category included tax related fees and audit related fees.

## DATA DICTIONARY - AUDITOR FEES

### Auditor Fee Information *(continued)*

#### Total Non Audit Fees

*non\_audit\_fees*

The sum of Audit Related Fees, Benefit Plan Related Fees, FISDI Fees, Tax Related Fees and Other/Misc Fees.

#### Total Fees

*total\_fees*

The sum of Audit Fees and Total Non Audit Fees. Rows in which the total fees are zero for a particular year were due to the registrant disclosing an auditor as having been engaged as their independent accountants for the year, yet not disclosing the corresponding auditor fees.

#### Currency

*audit\_fees\_currency\_code\_fkey*

Currency code. All fees are in US Dollars (USD). Disclosures in foreign currencies have been converted to USD by taking the corresponding year's average daily conversion rate. The original currency figures are on file and available as a custom report or feed.

#### Restatement

*restatement*

0/1 integer field. If the data set is the restated audit fees, a "1" would indicate that the corresponding fee numbers were restated in a subsequent year – and these are those restated numbers. If the data set is the originally stated fees, a "1" would indicate that the corresponding fee numbers were restated in a subsequent year – however these are the originally stated numbers. Restated fees on the online site will be labeled with a red "R".

#### Year Ended

*fiscal\_year*

4 digit year based on the calendar year ended for the corresponding auditor fee 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".

#### Year Ended Month (Ideal)

Integer field corresponding to the ideal calendar month end for the corresponding fee information. For example, a calendar year end of "3 July 2005" would have this value set to "6". A calendar year ended "3 Jan 2005" would have this value set to "12". A calendar year ended "31 December 2004" would have this field set to "12".

*fiscal\_year\_ended*

8 digit field corresponding to the calendar yyyyymmdd end for the corresponding fee information. Note that the fields Year Ended and Year Ended Month (Ideal) are generated from this field.

#### Fiscal Year Ends (Currently Reported)

*fiscaly\_je*

The current month-day year year end for the registrant. Programmatically extracted and matched from the sec.gov's registrant header page. Please note that the following variable "may not" represent the actual year end as it comes from the registrant's header and sometimes is not maintained correctly by the registrant.

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### Auditor Fee Information *(continued)*

#### Source

*form\_fkey*

Indicates the SEC form from which this data row's information has been obtained.

#### Source Date

*file\_date*

The date the filing from which the fee data was extracted was filed with the SEC.



## DATA DICTIONARY - AUDITOR FEES

### 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

*share\_price*

Closing price of the registrant'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 - AUDITOR FEES

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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!***