

Fundamental Accounting Concept Impute Rules *(Human readable)*

'Impute rules for fundamental accounting concepts

'Version 2014-09-25

'Balance sheet

'Determine which statements are used

IsClassifiedBalanceSheet = CurrentAssets

'BS-Impute-01: If Assets was not reported; and the balance sheet does not balance; then see if CurrentAssets was reported instead of Assets; make Assets the same value as CurrentAssets.

 If Assets = 0 and NoncurrentAssets = 0 and Assets <> LiabilitiesAndEquity and CurrentAssets = LiabilitiesAndEquity Then

 Assets = CurrentAssets

 End If

'BS-Impute-02: If Assets is 0 and LiabilitiesAndEquity is NOT 0 and CurrentAssets equals LiabilitiesAndEquity; then Assets must equal CurrentAssets

 If Assets = 0 and LiabilitiesAndEquity <> 0 and CurrentAssets = LiabilitiesAndEquity Then

 Assets = CurrentAssets

 End If

'BS-Impute-03:

 If Assets = 0 and NoncurrentAssets = 0 and LiabilitiesAndEquity <> 0 and (LiabilitiesAndEquity = Liabilities + Equity) Then

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Assets = CurrentAssets

End If

'BS-Impute-04:

If NoncurrentAssets = 0 and Assets <> 0 and CurrentAssets <> 0 Then

NoncurrentAssets = Assets - CurrentAssets

End If

'BS-Impute-05:

If LiabilitiesAndEquity = 0 and Assets <> 0 Then

LiabilitiesAndEquity = Assets

End If

'BS-Impute-06: If Equity was not reported but EquityAttributableToParent and EquityAttributableToNoncontrollingInterest were reported; then Equity must equal the parent plus noncontrolling interest

If Equity = 0 and EquityAttributableToNoncontrollingInterest <> 0 and EquityAttributableToParent <> 0 Then

Equity = EquityAttributableToParent + EquityAttributableToNoncontrollingInterest

End If

'BS-Impute-07:

If Equity = 0 and EquityAttributableToNoncontrollingInterest = 0 and EquityAttributableToParent <> 0 Then

Equity = EquityAttributableToParent

End If

'BS-Impute-08:

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If Equity = 0 Then

Equity = EquityAttributableToParent + EquityAttributableToNoncontrollingInterest

End If

'BS-Impute-09: Impute EquityAttributableToParent based on existence of EquityAttributableToNoncontrollingInterest.

If EquityAttributableToParent = 0 and Equity <> 0 and EquityAttributableToNoncontrollingInterest <> 0 Then

EquityAttributableToParent = Equity - EquityAttributableToNoncontrollingInterest

End If

'BS-Impute-10: Impute EquityAttributableToParent based on existence of EquityAttributableToNoncontrollingInterest.

If EquityAttributableToParent = 0 and Equity <> 0 and EquityAttributableToNoncontrollingInterest = 0 Then

EquityAttributableToParent = Equity

End If

'BS-Impute-11: If Liabilities was not reported; impute value based on LiabilitiesAndEquity

If Liabilities = 0 and (Equity <> 0) Then

' (added redeemable noncontrolling interest to computation) Liabilities = LiabilitiesAndEquity - (CommitmentsAndContingencies + TemporaryEquity + Equity)

Liabilities = LiabilitiesAndEquity - (CommitmentsAndContingencies + TemporaryEquity + RedeemableNoncontrollingInterest + Equity)

End If

'BS-Impute-12: added noncurrent liabilities = 0 to if statement

If NoncurrentLiabilities = 0 and Liabilities <> 0 and CurrentLiabilities <> 0 Then

NoncurrentLiabilities = Liabilities - CurrentLiabilities

End If

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'BS-Impute-13:

 If Liabilities = 0 and CurrentLiabilities <> 0 and NoncurrentLiabilities = 0 Then

 Liabilities = CurrentLiabilities

 End If

'BS-Impute-14: Added to fix CRYSLER

 If Liabilities = 0 and CurrentLiabilities <> 0 and NoncurrentLiabilities <> 0 Then

 Liabilities = CurrentLiabilities + NoncurrentLiabilities

 End If

'BS-Impute-15: Added 2014-09-29 to try and fix BS1 type error where equity attributable to parent subtotal not reported, but equity and noncontrolling interest are reported

 If EquityAttributableToParent <> 0 and Equity <> 0 and EquityAttributableToNoncontrollingInterest <> 0 and EquityAttributableToParent = Equity Then

 EquityAttributableToParent = Equity - EquityAttributableToNoncontrollingInterest

 End If

'BS-Impute-16: Added 2014-09-30 to try and fix BS4 type error where filer reports liabilities rather than current liabilities

 If CurrentLiabilities = 0 and NoncurrentLiabilities = 0 and Liabilities <> 0 Then

 CurrentLiabilities = Liabilities

 End If

'VERIFICATION RULES: Balance Sheet Concepts

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BS1 = Equity - (EquityAttributableToParent + EquityAttributableToNoncontrollingInterest)

BS2 = Assets - LiabilitiesAndEquity

'IsClassifiedBalanceSheet = CurrentAssets = 0 and NoncurrentAssets = 0 and CurrentLiabilities = 0 and NoncurrentLiabilities = 0

If IsClassifiedBalanceSheet = 0 Then

'If current assets/liabilities are zero and noncurrent assets/liabilities; then don't do this test because the balance sheet is not classified

BS3 = 0

BS4 = 0

Else

'This is a classified balance sheet

BS3 = Assets - (CurrentAssets + NoncurrentAssets)

BS4 = Liabilities - (CurrentLiabilities + NoncurrentLiabilities)

End If

BS5 = LiabilitiesAndEquity - (Liabilities + CommitmentsAndContingencies + TemporaryEquity + RedeemableNoncontrollingInterest + Equity)

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'Income statement:

'Adjustments to income statement information

'IS-Impute-01: NonoperatingIncomeLossPlusInterestAndDebtExpense

NonoperatingIncomeLossPlusInterestAndDebtExpense = NonoperatingIncomeLoss - InterestAndDebtExpense

'IS-Impute-02: NetIncomeLoss

If IncomeLossFromContinuingOperationsAfterTax = 0 and NetIncomeLoss <> 0 Then

IncomeLossFromContinuingOperationsAfterTax = NetIncomeLoss - IncomeLossFromDiscontinuedOperationsNetOfTax -
ExtraordinaryItemsOfIncomeExpenseNetOfTax

End If

'IS-Impute-03: Net income attributable to parent (if it was not reported)

If NetIncomeLossAttributableToParent = 0 and NetIncomeLossAttributableToNoncontrollingInterest = 0 and NetIncomeLoss <> 0 Then

NetIncomeLossAttributableToParent = NetIncomeLoss

End If

'IS-Impute-03A: FIX Caterpillar and IBM

If NetIncomeLossAttributableToParent = 0 and NetIncomeLossAttributableToNoncontrollingInterest <> 0 and NetIncomeLoss <> 0 Then

NetIncomeLossAttributableToParent = NetIncomeLoss - NetIncomeLossAttributableToNoncontrollingInterest

End If

'IS-Impute-04: Net income available to common stockholders (if it was not reported)

If NetIncomeLossAvailableToCommonStockholdersBasic = 0 and PreferredStockDividendsAndOtherAdjustments = 0 and NetIncomeLossAttributableToParent <> 0
Then

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```
NetIncomeLossAvailableToCommonStockholdersBasic = NetIncomeLossAttributableToParent
```

```
End If
```

```
'IS-Impute-05: PreferredStockDividendsAndOtherAdjustments (if it was not reported)
```

```
  If PreferredStockDividendsAndOtherAdjustments = 0 and NetIncomeLossAttributableToParent <> 0 and NetIncomeLossAvailableToCommonStockholdersBasic <> 0  
Then
```

```
  PreferredStockDividendsAndOtherAdjustments = NetIncomeLossAttributableToParent - NetIncomeLossAvailableToCommonStockholdersBasic
```

```
End If
```

```
'IS-Impute-06: comprehensive income (if it was not reported)
```

```
  If ComprehensiveIncomeLoss = 0 and ComprehensiveIncomeLossAttributableToParent = 0 and ComprehensiveIncomeLossAttributableToNoncontrollingInterest = 0  
and OtherComprehensiveIncomeLoss = 0 Then
```

```
    ComprehensiveIncomeLoss = NetIncomeLoss
```

```
End If
```

```
'IS-Impute-07: other comprehensive income (if it was not reported)
```

```
  If OtherComprehensiveIncomeLoss = 0 and ComprehensiveIncomeLoss <> 0 Then
```

```
    OtherComprehensiveIncomeLoss = ComprehensiveIncomeLoss - NetIncomeLoss
```

```
End If
```

```
'IS-Impute-08: comprehensive income attributable to parent (if it was not reported)
```

```
  If ComprehensiveIncomeLossAttributableToParent = 0 and ComprehensiveIncomeLossAttributableToNoncontrollingInterest = 0 and ComprehensiveIncomeLoss <>  
0 Then
```

```
    ComprehensiveIncomeLossAttributableToParent = ComprehensiveIncomeLoss
```

```
End If
```

Fundamental Accounting Concept Impute Rules *(Human readable)*

'IS-Impute-08A:

If ComprehensiveIncomeLossAttributableToNoncontrollingInterest = 0 and ComprehensiveIncomeLossAttributableToParent <> 0 and ComprehensiveIncomeLoss <> 0 Then

ComprehensiveIncomeLossAttributableToNoncontrollingInterest = ComprehensiveIncomeLoss - ComprehensiveIncomeLossAttributableToParent

End If

'IS-Impute-09: IncomeFromContinuingOperations*Before*Tax (if it was not reported)

If IncomeLossFromContinuingOperationsBeforeTax = 0 and IncomeLossBeforeEquityMethodInvestments <> 0 and IncomeLossFromEquityMethodInvestments <> 0 Then

IncomeLossFromContinuingOperationsBeforeTax = IncomeLossBeforeEquityMethodInvestments + IncomeLossFromEquityMethodInvestments

End If

'IS-Impute-10: IncomeFromContinuingOperations*Before*Tax2 (if it was not reported)

If IncomeLossFromContinuingOperationsBeforeTax = 0 and IncomeLossFromContinuingOperationsAfterTax <> 0 Then

IncomeLossFromContinuingOperationsBeforeTax = IncomeLossFromContinuingOperationsAfterTax + IncomeTaxExpenseBenefit

End If

'IS-Impute-11: IncomeFromContinuingOperations*After*Tax (if it was not reported)

If IncomeLossFromContinuingOperationsAfterTax = 0 and (IncomeTaxExpenseBenefit <> 0 Or IncomeTaxExpenseBenefit = 0 and IncomeLossFromContinuingOperationsBeforeTax <> 0) Then

IncomeLossFromContinuingOperationsAfterTax = IncomeLossFromContinuingOperationsBeforeTax - IncomeTaxExpenseBenefit

End If

'IS-Impute-12: GrossProfit (if it was not reported)

If GrossProfit = 0 and (Revenues <> 0 and CostOfRevenue <> 0) Then

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GrossProfit = Revenues - CostOfRevenue

End If

'IS-Impute-13: GrossProfit (if it was not reported)

If GrossProfit = 0 and (Revenues <> 0 and CostOfRevenue <> 0) Then

GrossProfit = Revenues - CostOfRevenue

End If

'IS-Impute-14: Revenues (if it was not reported)

If GrossProfit <> 0 and (Revenues = 0 and CostOfRevenue <> 0) Then

Revenues = GrossProfit + CostOfRevenue

End If

'IS-Impute-15: CostOfRevenue (if it was not reported)

If GrossProfit <> 0 and (Revenues <> 0 and CostOfRevenue = 0) Then

CostOfRevenue = GrossProfit + Revenues

End If

'IS-Impute-16: CostsAndExpenses (if it was not reported)

If GrossProfit = 0 and CostsAndExpenses = 0 and (CostOfRevenue <> 0 and OperatingExpenses <> 0) Then

CostsAndExpenses = CostOfRevenue + OperatingExpenses

End If

'IS-Impute-17: CostsAndExpenses based on existence of both costs of revenues and operating expenses (if it was not reported)

If CostsAndExpenses = 0 and OperatingExpenses <> 0 and (CostOfRevenue <> 0) Then

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$CostsAndExpenses = CostOfRevenue + OperatingExpenses$

End If

'IS-Impute-18: CostsAndExpenses (if it was not reported)

If $GrossProfit = 0$ and $CostsAndExpenses = 0$ and $Revenues \neq 0$ and $OperatingIncomeLoss \neq 0$ and $OtherOperatingIncomeExpenses \neq 0$ Then

$CostsAndExpenses = Revenues - OperatingIncomeLoss - OtherOperatingIncomeExpenses$

End If

'IS-Impute-19: OperatingExpenses based on existence of costs and expenses and cost of revenues (if it was not reported)

If $OperatingExpenses = 0$ and $CostOfRevenue \neq 0$ and $CostsAndExpenses \neq 0$ Then

$OperatingExpenses = CostsAndExpenses - CostOfRevenue$

End If

'IS-Impute-20: CostOfRevenues single-step method (if it was not reported)

If $CostOfRevenue = 0$ and $Revenues \neq 0$ and $GrossProfit = 0$ and $(Revenues - CostsAndExpenses = OperatingIncomeLoss$ and $OperatingExpenses = 0$ and $OtherOperatingIncomeExpenses = 0)$ Then

$CostOfRevenue = CostsAndExpenses - OperatingExpenses$

End If

'IS-Impute-21: IncomeLossBeforeEquityMethodInvestments (if it was not reported)

If $IncomeLossBeforeEquityMethodInvestments = 0$ and $IncomeLossFromContinuingOperationsBeforeTax \neq 0$ Then

$IncomeLossBeforeEquityMethodInvestments = IncomeLossFromContinuingOperationsBeforeTax - IncomeLossFromEquityMethodInvestments$

End If

'IS-Impute-22: IncomeLossBeforeEquityMethodInvestments (if it was not reported)

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If InterestAndDebtExpense = 0 and OperatingIncomeLoss <> 0 and (NonoperatingIncomeLoss <> 0 and IncomeLossBeforeEquityMethodInvestments <> 0) Then

InterestAndDebtExpense = IncomeLossBeforeEquityMethodInvestments - (OperatingIncomeLoss + NonoperatingIncomeLoss)

End If

'IS-Impute-23: OtherOperatingIncomeExpenses (if it was not reported)

If OtherOperatingIncomeExpenses = 0 and GrossProfit <> 0 and (OperatingExpenses <> 0 and OperatingIncomeLoss <> 0) Then

OtherOperatingIncomeExpenses = OperatingIncomeLoss - (GrossProfit - OperatingExpenses)

End If

'IS-Impute-24: Move IncomeLossFromEquityMethodInvestments (if it was not reported)

If IncomeLossFromEquityMethodInvestments <> 0 and IncomeLossBeforeEquityMethodInvestments <> 0 and IncomeLossBeforeEquityMethodInvestments <> IncomeLossFromContinuingOperationsBeforeTax Then

IncomeLossBeforeEquityMethodInvestments = IncomeLossFromContinuingOperationsBeforeTax - IncomeLossFromEquityMethodInvestments

'CSH Disabled OperatingIncomeLoss = OperatingIncomeLoss - IncomeLossFromEquityMethodInvestments

End If

'DANGEROUS!!

'IS-Impute-25: OperatingIncomeLoss

If OperatingIncomeLoss = 0 and IncomeLossBeforeEquityMethodInvestments <> 0 Then

OperatingIncomeLoss = IncomeLossBeforeEquityMethodInvestments + NonoperatingIncomeLoss - InterestAndDebtExpense

End If

'IS-Impute-26:

If NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments = 0 Then

NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments = IncomeLossFromContinuingOperationsBeforeTax - OperatingIncomeLoss

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End If

'IS-Impute-27: NonoperatingIncomeLossPlusInterestAndDebtExpense

If NonoperatingIncomeLossPlusInterestAndDebtExpense = 0 and NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments <> 0
Then

NonoperatingIncomeLossPlusInterestAndDebtExpense = NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments -
IncomeLossFromEquityMethodInvestments

End If

'Determine if income statement is multi-step or single-step

IsMultiStepIncomeStatement = GrossProfit

'VERIFICATION RULES: Income statement

'Rules IS2, IS3, IS4, and IS11 are disabled until more is learned about the pieces of operating income (loss)

If IsMultiStepIncomeStatement = 0 Then

IS1 = 0

IS2 = 0

Else

'Multi-step only

IS1 = GrossProfit - (Revenues - CostOfRevenue)

' IS2 = OperatingIncomeLoss - (GrossProfit - OperatingExpenses + OtherOperatingIncomeExpenses)

End If

' IS3 = IncomeLossBeforeEquityMethodInvestments - (OperatingIncomeLoss + NonoperatingIncomeLossPlusInterestAndDebtExpense)

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```
'   IS4 = IncomeLossFromContinuingOperationsBeforeTax - (IncomeLossBeforeEquityMethodInvestments + IncomeLossFromEquityMethodInvestments)

   IS5 = IncomeLossFromContinuingOperationsAfterTax - (IncomeLossFromContinuingOperationsBeforeTax - IncomeTaxExpenseBenefit)

   IS6 = NetIncomeLoss - (IncomeLossFromContinuingOperationsAfterTax + IncomeLossFromDiscontinuedOperationsNetOfTax +
ExtraordinaryItemsOfIncomeExpenseNetOfTax)

   IS7 = NetIncomeLoss - (NetIncomeLossAttributableToParent + NetIncomeLossAttributableToNoncontrollingInterest)

   IS8 = NetIncomeLossAvailableToCommonStockholdersBasic - (NetIncomeLossAttributableToParent - PreferredStockDividendsAndOtherAdjustments)

   IS9 = ComprehensiveIncomeLoss - (ComprehensiveIncomeLossAttributableToParent + ComprehensiveIncomeLossAttributableToNoncontrollingInterest)

   IS10 = ComprehensiveIncomeLoss - (NetIncomeLoss + OtherComprehensiveIncomeLoss)

If IsMultiStepIncomeStatement = 0 Then

   'Single-step only

   IS11 = OperatingIncomeLoss - (Revenues - CostsAndExpenses + OtherOperatingIncomeExpenses)

Else

   IS11 = 0

End If
```

Fundamental Accounting Concept Impute Rules *(Human readable)*

'Cash flow statement

'CF-Impute-00: Added 2014-09-25

If NetCashFlow = 0 and NetCashFlowContinuing <> 0 and NetCashFlowDiscontinued <> 0 Then

NetCashFlow = NetCashFlowContinuing + NetCashFlowDiscontinued + ExchangeGainsLosses

End If

'CF-Impute-01: NetCashFlowDiscontinued if not reported

If NetCashFlowDiscontinued = 0 Then

NetCashFlowDiscontinued = NetCashFlowFromOperatingActivitiesDiscontinued + NetCashFlowFromInvestingActivitiesDiscontinued +
NetCashFlowFromFinancingActivitiesDiscontinued

End If

'CF-Impute-02: NetCashFlowFromOperatingActivitiesContinuing if not reported

If NetCashFlowFromOperatingActivities <> 0 and NetCashFlowFromOperatingActivitiesContinuing = 0 Then

NetCashFlowFromOperatingActivitiesContinuing = NetCashFlowFromOperatingActivities - NetCashFlowFromOperatingActivitiesDiscontinued

End If

'CF-Impute-03: NetCashFlowFromInvestingActivitiesContinuing if not reported

If NetCashFlowFromInvestingActivities <> 0 and NetCashFlowFromInvestingActivitiesContinuing = 0 Then

NetCashFlowFromInvestingActivitiesContinuing = NetCashFlowFromInvestingActivities - NetCashFlowFromInvestingActivitiesDiscontinued

End If

'CF-Impute-04: NetCashFlowFromFinancingActivitiesContinuing if not reported

If NetCashFlowFromFinancingActivities <> 0 and NetCashFlowFromFinancingActivitiesContinuing = 0 Then

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```
NetCashFlowFromFinancingActivitiesContinuing = NetCashFlowFromFinancingActivities - NetCashFlowFromFinancingActivitiesDiscontinued
```

```
End If
```

```
'CF-Impute-05: NetCashFlowFromOperatingActivities if not reported
```

```
  If NetCashFlowFromOperatingActivities = 0 and NetCashFlowFromOperatingActivitiesContinuing <> 0 and NetCashFlowFromOperatingActivitiesDiscontinued = 0  
Then
```

```
  NetCashFlowFromOperatingActivities = NetCashFlowFromOperatingActivitiesContinuing
```

```
End If
```

```
'CF-Impute-06: NetCashFlowFromInvestingActivities if not reported
```

```
  If NetCashFlowFromInvestingActivities = 0 and NetCashFlowFromInvestingActivitiesContinuing <> 0 and NetCashFlowFromInvestingActivitiesDiscontinued = 0  
Then
```

```
  NetCashFlowFromInvestingActivities = NetCashFlowFromInvestingActivitiesContinuing
```

```
End If
```

```
'CF-Impute-07: NetCashFlowFromFinancingActivities if not reported
```

```
  If NetCashFlowFromFinancingActivities = 0 and NetCashFlowFromFinancingActivitiesContinuing <> 0 and NetCashFlowFromFinancingActivitiesDiscontinued = 0  
Then
```

```
  NetCashFlowFromFinancingActivities = NetCashFlowFromFinancingActivitiesContinuing
```

```
End If
```

```
'CF-Impute-08: NetCashFlowContinuing if not reported
```

```
  If NetCashFlowContinuing = 0 Then
```

```
  NetCashFlowContinuing = NetCashFlowFromOperatingActivitiesContinuing + NetCashFlowFromInvestingActivitiesContinuing +  
NetCashFlowFromFinancingActivitiesContinuing
```

```
End If
```

Fundamental Accounting Concept Impute Rules *(Human readable)*

'CF-Impute-10: If total = continuing; then impute discontinued to be zero

 If NetCashFlowFromOperatingActivitiesDiscontinued = 0 and NetCashFlowFromOperatingActivities = NetCashFlowFromOperatingActivitiesContinuing Then

 NetCashFlowFromOperatingActivitiesDiscontinued = 0

 End If

'CF-Impute-11: If total = continuing; then impute discontinued to be zero

 If NetCashFlowFromInvestingActivitiesDiscontinued = 0 and NetCashFlowFromInvestingActivities = NetCashFlowFromInvestingActivitiesContinuing Then

 NetCashFlowFromInvestingActivitiesDiscontinued = 0

 End If

'CF-Impute-12: If total = continuing; then impute discontinued to be zero

 If NetCashFlowFromFinancingActivitiesDiscontinued = 0 and NetCashFlowFromFinancingActivities = NetCashFlowFromFinancingActivitiesContinuing Then

 NetCashFlowFromFinancingActivitiesDiscontinued = 0

 End If

'CF-Impute-13: 'ADDED 2014-03-08 to fix cash flow CF4, CF5, CF6

 If NetCashFlowFromOperatingActivities = 0 and NetCashFlowFromOperatingActivitiesContinuing <> 0 and NetCashFlowFromOperatingActivitiesDiscontinued <> 0 Then

 NetCashFlowFromOperatingActivities = NetCashFlowFromOperatingActivitiesContinuing + NetCashFlowFromOperatingActivitiesDiscontinued

 End If

'CF-Impute-14: 'ADDED 2014-03-08 to fix cash flow CF4, CF5, CF6

 If NetCashFlowFromInvestingActivities = 0 and NetCashFlowFromInvestingActivitiesContinuing <> 0 and NetCashFlowFromInvestingActivitiesDiscontinued <> 0 Then

 NetCashFlowFromInvestingActivities = NetCashFlowFromInvestingActivitiesContinuing + NetCashFlowFromInvestingActivitiesDiscontinued

 End If

Fundamental Accounting Concept Impute Rules *(Human readable)*

'CF-Impute-15: 'ADDED 2014-03-08 to fix cash flow CF4, CF5, CF6

If NetCashFlowFromFinancingActivities = 0 and NetCashFlowFromFinancingActivitiesContinuing <> 0 and NetCashFlowFromFinancingActivitiesDiscontinued <> 0 Then

NetCashFlowFromFinancingActivities = NetCashFlowFromFinancingActivitiesContinuing + NetCashFlowFromFinancingActivitiesDiscontinued

End If

'CF-Impute-16: NetCashFlow if not reported; If NetCashFlow is missing, then this tries to figure out the value by adding up the detail

If NetCashFlow = 0 and (NetCashFlowFromOperatingActivities <> 0 or NetCashFlowFromInvestingActivities <> 0 or NetCashFlowFromFinancingActivities <> 0) Then

NetCashFlow = NetCashFlowFromOperatingActivities + NetCashFlowFromInvestingActivities + NetCashFlowFromFinancingActivities + ExchangeGainsLosses

End If

'VERIFICATION RULES: Cash flow statement

CF1 = NetCashFlow - (NetCashFlowFromOperatingActivities + NetCashFlowFromInvestingActivities + NetCashFlowFromFinancingActivities + ExchangeGainsLosses)

If CF1 <> 0 and (NetCashFlow - (NetCashFlowFromOperatingActivities + NetCashFlowFromInvestingActivities + NetCashFlowFromFinancingActivities + ExchangeGainsLosses)) = (ExchangeGainsLosses * -1) Then

'NetCashFlow DOES NOT include ExchangeGainsLosses for about 128 SEC filers, it does for about 7040 SEC filers

CF1 = NetCashFlow - (NetCashFlowFromOperatingActivities + NetCashFlowFromInvestingActivities + NetCashFlowFromFinancingActivities)

End If

Fundamental Accounting Concept Impute Rules *(Human readable)*

CF2 = NetCashFlowContinuing - (NetCashFlowFromOperatingActivitiesContinuing + NetCashFlowFromInvestingActivitiesContinuing + NetCashFlowFromFinancingActivitiesContinuing)

CF3 = NetCashFlowDiscontinued - (NetCashFlowFromOperatingActivitiesDiscontinued + NetCashFlowFromInvestingActivitiesDiscontinued + NetCashFlowFromFinancingActivitiesDiscontinued)

CF4 = NetCashFlowFromOperatingActivities - (NetCashFlowFromOperatingActivitiesContinuing + NetCashFlowFromOperatingActivitiesDiscontinued)

CF5 = NetCashFlowFromInvestingActivities - (NetCashFlowFromInvestingActivitiesContinuing + NetCashFlowFromInvestingActivitiesDiscontinued)

CF6 = NetCashFlowFromFinancingActivities - (NetCashFlowFromFinancingActivitiesContinuing + NetCashFlowFromFinancingActivitiesDiscontinued)

'Key ratios

If (Assets <> 0) and (Equity <> 0) and (Revenues <> 0) Then

SustainableGrowthRate = ((NetIncomeLoss / Revenues) * (1+((Assets - Equity) / Equity))) / ((1 / (Revenues / Assets))-((NetIncomeLoss / Revenues) * (1+((Assets - Equity) / Equity))))

End If

If Assets <> 0 Then

ReturnOnAssets = NetIncomeLoss / Assets

End If

If Equity <> 0 Then

ReturnOnEquity = NetIncomeLoss / Equity

End If

Fundamental Accounting Concept Impute Rules *(Human readable)*

If Revenues <> 0 Then

ReturnOnSales = NetIncomeLoss / Revenues

End If