|  |  |
| --- | --- |
| **Mappings** | **Explanations** |
|  |  |
| **Income Statement** | |
| Sales | Include all sales and revenues for the company. |
| CostOfSales | COGS includes inventory costs, direct labor costs, material costs, and other costs directly associated with the generation of revenue. |
| **GrossProfit** | Gross Profit is the excess of revenue after subtracting out cost of sales. |
| Depreciation | Include all depreciation expenses of the company. In the case where a company has other non-cash expenses associated with Plant, Property, and Equipment, include those costs as well. |
| Amortization | An estimate for the amount by which an intangible asset category has decreased in value over a certain period of time. |
| Overhead | This represents costs involved with the day-to-day operations of the company. Include rent, utilities, other overhead, and all selling, general, and administrative costs incurred that are not already covered by other line items in the statement. |
| OtherOperatingIncome | Include here any operating income not already accounted for. |
| OtherOperatingExpenses | Include here any operating expenses not already accounted for. |
| **OperatingProfit** | The Operating Profit field is calculated by subtracting Depreciation, Amortization, and S,G,& A expenses from Gross Profit, with additional adjustments for miscellaneous operating items. |
| Interest | Include all costs associated with borrowing activities. How much money was paid in interest? |
| OtherIncome | Include here any regular and recurring income generated by the company that has not already been included above. |
| OtherExpenses | Include here any regular and recurring expense incurred by the company that has not already been included above. |
| **NPBT** | NBPT=Net Profit Before Taxes. This is the company’s net profit for the period before income taxes are paid. Do not include any extraordinary gains or losses in this field. |
| Taxes | Include the amount of taxes paid by the company on its most recent tax filing corresponding to the period length being analyzed. |
| ExtraordinaryGain | Include here any income generated by the company outside of normal operations that is neither regular nor recurring. |
| ExtraordinaryLoss | Include here any non-operating expenses incurred by the company that are neither regular nor recurring. |
| **NetIncome** | This field should equal sales minus any and all expenses of the company. |
|  |  |
|  |  |
| **Balance Sheet** | |
| Cash | Include all monies in cash, checking, and money market accounts. Include marketable securities. |
| AccountsReceivable | Include all amounts owed by customers to the company, net of any allowances for uncollectibles. |
| Inventory | Include the value of all items available for resale to customers. Direct labor would only be included here if it is included in the calculation of inventory cost. |
| OtherCurrentAssets | Include the value of all of the company's current assets that have not already been included under Cash, Accounts Receivable, or Inventory. |
| **TotalCurrentAssets** | Include the total of cash, marketable securities, accounts receivable, inventory, prepaid expenses, and any other asset the company owns that can reasonably be expected to convert to cash within approximately one year. |
| GrossFixedAssets | Include the amount for gross fixed assets or the value for Plant, Property, and Equipment before depreciation is subtracted. |
| AccumulatedDepreciation | The total amount of depreciation accumulated by the business since the start of operations. |
| **NetFixedAssets** | Include the value of your fixed assets after having accounted for depreciation. |
| GrossIntangibleAssets | Intellectual property or other "soft assets" that have a useful life but are not fixed assets. |
| AccumulatedAmortization | The amount of amortization expense the business has recognized for intangible assets on the books. |
| **NetIntangibleAssets** | Include here the value of your intangible assets after accounting for amortization. |
| OtherAssets | Include the value of all of the company's assets that are not already covered under the Current or Gross Fixed asset accounts. |
| **TotalAssets** | This field should be available directly from any Balance Sheet. |
|  |  |
| AccountsPayable | Include amounts owed to vendors. |
| ShortTermDebt | Include the outstanding balance of any short term debt owed by the company. This may include lines of credit, short term operating loans, etc. |
| CurrentLongTermDebt | The portion of Long Term Liabilities being paid off within 12 months of the particular financial statement date and notes payable that have a maturity of less than one year. |
| OtherCurrentLiabilities | Include the value of all of the company's liabilities that are due in the next year and are not already included under Accounts Payable. |
| **TotalCurrentLiabilities** | Most Balance Sheets make a distinction between current and long-term liabilities. |
| SeniorDebt | This term applies to debt which has seniority or preference in case of a default or bankruptcy. |
| SubordinatedDebt | This term applies to liabilities that are subordinate or have less preference in case of a default or bankruptcy. |
| OtherLongTermLiabilities | Any Other Long Term Liabilities that would not be considered either Senior or Subordinated Debt. |
| **LongTermLiabilities** | The value of the firm's liabilities that will not need to be paid back for at least one year. |
| **TotalLiabilities** | Include all amounts owed by the company as of the Balance Sheet date in question. |
|  |  |
| PreferredStock | Stock which generally provides the shareholder with preferential payment of dividends but does not carry voting rights. |
| CommonStock | A security which represents ownership in a corporation and which normally carries voting privileges. |
| AdditionalPaidInCapital | The difference between the par value of the stock issued to owners and the total cash contributed in exchange for the issued stock. |
| OtherStock | Include in this field any stock or other equity amounts, excluding retained earnings, not previously accounted for. |
| RetainedEarnings | Include here all profits that the company has earned and re-invested in itself for the dates in question. |
| **TotalEquity** | Include here all retained earnings, treasury stock, additional paid-in capital, and original investments in the company. |
|  |  |
| **LiabilitiesPlusEquity** | Total Liabilities plus Total Equity. |