Industry Norms (Print Sources – 1st floor Simpson Library)

*Almanac of Business and Industrial Financial Ratios*  
REFB HF5681 .R25 A45  
- Data from the IRS using NAICS (North American Industry Classification System)  
- More than 5 million U.S. and International companies

*Industry Norms & Key Business Ratios: Desk-Top Edition*  
REFB HF5681.R25 I53  
- Data from more than one million financial statements from U.S. companies  
- Uses SIC (Standard Industrial Classification) code numbers  
- Includes instructions on calculating ratios  
- Most recent edition: 2010-2011

*RMA Annual Statement Studies: Financial Ratio Benchmarks*  
REFB HF5681.B2 R58  
- Over 173,000 statements from RMA member banks’ raw data using NAICS Code  
- Use in order to get a general sense of the industry

*Read the introductions to these books, and analyze data to decide which one is most reliable*

Financial Statements from SEC 10K filings (Databases A-Z)

*Factiva*  
*Mergent Online*  
*Lexis Nexis Academic* – can be used for this, but is more problematic

**Search Strategy**

For a company search in Mergent Online, start from Basic Search page  
- Select USA Company Database (Active)  
- Type in ticker symbol or company name  
- Click on **Company Financials** tab, then select **As Reported**  
- Change drop-down menu from Balance Sheet to **Income Statement**  
- Click on **Refresh**  
- Click on **Download** to export data to Excel Spreadsheet

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Mergent Online: Finding SIC and NAICS Codes

When you do a Company Search SIC and NAICS codes will appear on the results screen, at the top of the page:

| Incorporated: 1992, MN, United States |
|-----------------|-----------------------------------|
| IRS Number: 410216170 |
| CUSIP: 078321210 |
| Auditor: EY LLP |
| Legal Counsel: James T. Hale |
| Transfer Agent: Mellon Investor Services, Jersey City, NJ |
| Country: United States |

- **Sector:** Retail - General Merchandise/Department Stores
- **Industry:** All Other General Merchandise Stores (NAICS 452991)
- **Market Cap:** $39,361,068,000
- **Revenue:** $66,502,000,000
- **Net Income:** $2,722,000,000
- **Dividend:** 0.78
- **Dividend Yield:** 1.3919
- **EPS Basic:** 3.87
- **EPS Diluted:** 3.84
- **PE Ratio:** 15
- **Number of Employees:** 351,000 (as of 03/10/2010)
- **Number of Shareholders:** 17,962 (as of 03/10/2010)

Other Useful Resources

- **North American Industry Classification System**
  - REFB HF1042 .N6 2007

For more information on NAICS

Use the median (MED) data to calculate average ROE.

UQ = upper quartile
LQ = lower quartile

This information does NOT reflect median data, so it won’t be useful... see Median (MED) data below.
Finding a Company’s 5-year Financial Statements in Factiva:

1. Click on Companies/Markets, then Company, and type company name or ticker in search box:

   ![Snapshot of information about your company, and an interactive graph.]

   When you type in the company name or ticker symbol, a list of options will appear so that you can click on the desired company.

   You’ll see a Snapshot of information about your company, and an interactive graph.

2. Select Financial Results from the menu on the left side of the screen, click on desired Statement Type in the drop down box (Annual Balance Sheet or Annual Income Statement); then click on Show Details.

   ![Financial Results menu and options to select Financial Results and Show Details]

3. When you’ve found the statement type that you’re looking for, click on Spreadsheet (upper right-hand corner) to import the data into an Excel Spreadsheet.
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Formatting cells in Excel
1. In Excel, to format cells so that all data is visible, click on Format → AutoFit Column Width

<p>| | | | | |</p>
<table>
<thead>
<tr>
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<tr>
<td>1</td>
<td>Period End Date</td>
<td>31-Jan-10</td>
<td>31-Jan-09</td>
<td>31-Jan-08</td>
</tr>
<tr>
<td>3</td>
<td>Auditor/TA Ernst &amp; Young LLP</td>
<td>Ernst &amp; Young LLP</td>
<td>Ernst &amp; Young LLP</td>
<td>Ernst &amp; Young LLP</td>
</tr>
</tbody>
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2. To sort results chronologically ascending by date (oldest to newest: 2006-2010, not 2010-2006), highlight all but the first column of the spreadsheet. Click on Data; then Sort:

Date appears newest to oldest, left to right. Sort from oldest to newest by clicking on Data, then on Sort.

3. A dialog box will appear. Click on Options, and then Sort left to right in the Sort Options dialog box.

Now dates appear in ascending order (oldest to newest: Jan 2006 to Jan 2010), from left to right.
Finding Company financial statements in LexisNexis Academic

1. From the default search screen for LexisNexis Academic, click on **Companies** in the menu on the left:

   ![Companies Menu Screen](image)

   - By Source Type
     - Major World Publications
   - Or by Source Title
   - Start typing a title like New York Times
   - Try also All News search & Sources directory.

2. Next, click on **Company Dossier**:

   ![Company Dossier Screen](image)

3. To find a company, type company name or ticker symbol into the corresponding search box and limit to United States before clicking on **Find**:

   ![Find a Company Screen](image)

4. Click on **Financial Information**. Data can be downloaded to an Excel spreadsheet.