

<u>Field</u>	<u>Definition</u>	<u>Release in which the variable was added</u>	<u>Periods included</u>
<b><i>Firm and fraud descriptors</i></b>			
id			ALL
ticker	Ticker symbol		ALL
name	Firm name		ALL
ALTNAME	Alternative firm name		ALL
gvkey	GVKEY if available		ALL
cusip	CUSIP if available		ALL
cik	CIK if available		ALL
release_id	Litigation release number (s)		ALL
aaer	AAER number(s)		ALL
release_url	Litigation release URL		ALL
release_date	Litigation release date		ALL
related	Related litigation releases		ALL
start_year	Earliest year of fraud as identified in litigation documentation		ALL
end_year	Last year of fraud as identified in litigation documentation		ALL
amount_if_known	Amount of fraud		ALL
fraud_description	Brief description of fraud event(s)		ALL
<b><i>Binary indicator variables</i></b>			
Revenue O/S	Takes on the value of '1' if revenues are overstated		ALL
Revenue U/S	Takes on the value of '1' if revenues are understated		ALL
Expense U/S	Takes on the value of '1' if expenses are understated		ALL
Expense O/S	Takes on the value of '1' if expenses are overstated		ALL
Asset O/S	Takes on the value of '1' if assets are overstated		ALL
Asset U/S	Takes on the value of '1' if assets are understated		ALL
Liability U/S	Takes on the value of '1' if liabilities are understated		ALL
Liability O/S	Takes on the value of '1' if liabilities are overstated		ALL
Income / SE O/S	Takes on the value of '1' if incomes are overstated		ALL
Income / SE U/S	Takes on the value of '1' if incomes are understated		ALL
Fail to Disclose	Takes on the value of '1' if the fraud was not disclosed in financial statements		ALL
Unnamed 10b-5 FRF	Takes on the value of '1' if the fraud is related to insider trading as defined under SEC rule 10b5-1		ALL
FRF Perp-CEO/COO/Pres	Takes on the value of '1' if the fraud is related to insider trading as defined under SEC rule 10b5-1: by CEO/COO/or President		ALL
FRF Perp-CFO/Controller/CAO	Takes on the value of '1' if the fraud is related to insider trading as defined under SEC rule 10b5-1: by CFO/Controller/ or Chief Administrator		ALL
FRF Perp-Dir	Takes on the value of '1' if the fraud is related to insider trading as defined under SEC rule 10b5-1: by Director		ALL
Asset Misappropriation	Takes on the value of '1' if the fraud was an asset missappropriation		ALL
AM Perp-CEO	Takes on the value of '1' if the fraud was an asset missappropriation by the CEO		ALL
AM Perp-CFO	Takes on the value of '1' if the fraud was an asset missappropriation by the CFO		ALL
AM Perp-Dir	Takes on the value of '1' if the fraud was an asset missappropriation by a Director		ALL
Bribery / Corruption	Takes on the value of '1' if the fraud was related to bribery or corruption		ALL
Securities Fraud	Takes on the value of '1' if the fraud was a securities fraud		ALL
SF Perp-OWNER	Takes on the value of '1' if the fraud was a securities fraud by the OWNER	NEW for the June 2016 release	Beginning in 2013
SF Perp-CEO	Takes on the value of '1' if the fraud was a securities fraud by the CEO		ALL
SF Perp-CFO	Takes on the value of '1' if the fraud was a securities fraud by the CFO		ALL
SF Perp-Dir	Takes on the value of '1' if the fraud was a securities fraud by a Director		ALL
SF Perp-FIRMS	Takes on the value of '1' if the fraud was a securities fraud by the FIRM	NEW for the June 2016 release	Beginning in 2013
SF Perp-OTHERS	Takes on the value of '1' if the fraud was a securities fraud by the OTHERS	NEW for the June 2016 release	Beginning in 2013
Concealed From Audit	Takes on the value of '1' if the fraud was concealed from internal audit		ALL