

Accounting Research Manager

User's Guide

Welcome to Accounting Research Manager. This user guide will show you everything you need to know to access and utilize the wealth of information available from Accounting Research Manager.

The Accounting Research Manager program is an Internet-based database that may be accessed by using one of the network computers in the Business Library in Tyler Hall or the Peninsula Center in Newport News.

Mason School of Business graduate students, faculty and staff may also access this program through the Mason School of Business network using their personal Mason School of Business accounts.

The screenshot shows the Accounting Research Manager website. The top left corner features the logo and a dropdown menu set to 'Standard'. Below this is a navigation menu with sections: Home, What's New (with sub-links: By Date, By Author, By Subject, Checklist), Contents (with sub-links: Accounting, Regulatory), Topics (with sub-links: All, Accounting, Regulatory), Feedback, Help/Contact Us, Logout, and My Profile. A search bar is located at the bottom left with a 'Go!' button. The main content area features the CCH logo (a Wolters Kluwer business) and a 'Home' heading. Below this are links for Daily Developments, Weekly Summary, What's New Checklist, and BNA News. A 'Quick Links' section follows, with a horizontal menu for ACCOUNTING, SEC, AUDITING, INTERNAL CONTROLS, GOVERNMENT, BNA, and TRAINING. Under 'ACCOUNTING', there are three columns: Accounting Standards (with sub-links: FASB, AICPA, EITF, IASB), Interpretations and Examples (with sub-links: Business Combinations, Compensation Arrangements, Derivatives and Hedging, Financial Assets and Liabilities Disclosures Manual, BNA Portfolios), and Fair Value (FAS 157), Income Taxes (FIN 48), Leases, Revenue Recognition, Checklists, International, and More... Under 'SEC', there are three columns: SEC Practice (with sub-links: SEC requirements, rules, regulations and interpretive guidance), Standards (with sub-links: Regulations S-X, S-K, Forms 10-K, 10-Q, SABs, Sarbanes-Oxley, PCAOB), and Interpretations and Examples (with sub-links: Regulation S-X, Regulation S-K, Checklists, 10-K Lookup (EDGAR Search), BNA Portfolios).

Introduction

Accounting Research Manager is a comprehensive online database of analytical accounting and SEC information as well as primary source data. The program is updated daily and provides current, complete and objective resource materials for your financial reporting needs.

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Opening Screen/Home Page

The Accounting Research Manager program opens with the program *Home* page displayed. This page is divided into two sections: a menu column on the left side (this column is displayed on all pages within the program) with a search function at the bottom of the column and the Quick Links section on the right side of the screen.

Note: When you are finished using this program please click on the **Logout** link in the menu column. Otherwise, the program will stay active and no one else will be able to use the program for 20 minutes until it logs off due to inactivity.

Menu Column

The menu column on the *Home* page has eight main headings, with some having selections under them. The headings with selections under them are not active. To access information about the heading you must click on the selections under the heading. The headings without more selections are active and information about that heading can be accessed by clicking on the heading.

The bottom of the column has a **Search** data field and an **Advanced Search** link. Please go to page 14 for more information about the search function.

The **Standard** data field near the top of the column is grayed out because there is only one selection available and that is the version of Accounting Research Manager currently displayed.

Home

Clicking on the **Home** selection will return you to the *Home* page from wherever you are within the program.

What's New

The What's New heading has four selections under it. These are: **By Date**, **By Author**, **By Subject**, and **Checklist**. Each of these selections will open pages with links to the latest changes and announcements relating to accounting.

By Date, By Author, and By Subject

Clicking on the **By Date**, **By Author** or **By Subject** selection will open the *What's New - By Date* (or *What's New - By Author* or *What's New - By Subject*) page. This page has a list of items corresponding to the type of page (dates, subjects, etc.). Each item is a heading. Clicking on the plus (+) sign next to the item will expand that heading to reveal reports or articles that are available.

The page has four links across the top and bottom of the page. These are: **Expand All**, **Collapse All**, **Page Up**, and **Page Down**. The **Expand All** and **Collapse All** selections will either open all headings or close them all depending on which link you select. The **Page Up** and **Page Down** links will scroll the list through more pages if it is long enough to flow over onto more

The screenshot shows the Accounting Research Manager interface. At the top, it says "Accounting Research Manager®". Below that is a "Standard" dropdown menu. The main menu column contains the following items: "Home", "What's New" (with sub-items: "By Date", "By Author", "By Subject", "Checklist"), "Contents" (with sub-items: "Accounting", "Regulatory"), "Topics" (with sub-items: "All", "Accounting", "Regulatory"), "Feedback", "Help/Contact Us", "Logout", and "My Profile". At the bottom of the menu column is a "Search" field with a magnifying glass icon and a link to "Advanced Search".

The screenshot shows the "What's New - By Date" page. At the top, it says "What's New - By Date". Below that are four links: "Expand All", "Collapse All", "Page Up", and "Page Down". The page lists "Week of:" followed by a list of dates: "09/24/2007", "09/17/2007", "09/10/2007", and "09/03/2007". Each date has a plus sign next to it. Below the dates are several links to various accounting updates and action alerts, such as "Lit Update: Interpretation - Addition to Accounting for Income Taxes -- Interpretations of FASB Statement 109" and "FASB Issues Action Alert No. 07-36, 9/6/07". At the bottom of the page, there is a note: "The list above is limited to 200 lines. Use the Page Up and Page Down buttons to navigate to additional lines." and the same four navigation links: "Expand All", "Collapse All", "Page Up", and "Page Down".

than one page.

Clicking on the title will open the full-text article. The article page has the title of what the item is (i.e., FASB - Financial Accounting Standards Board Action Alerts No. 07-36), the date, and the text.

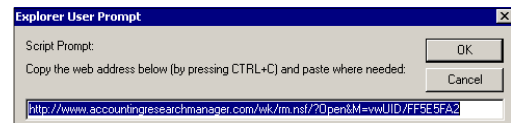
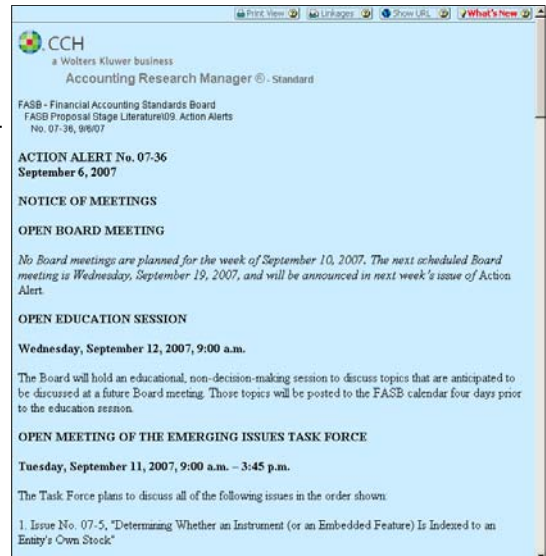
There are buttons across the top of the article page. These are **Print View**, **Linkages**, **Show URL** and **What's New**.

The **Print View** button will open the document in a printer friendly format in a new window. You may then print the document.

The **Linkages** button will display all linkages into the document.

Clicking on the **Show URL** button will open an *Explorer User Prompt* window with the page's URL in a data field.

The **What's New** button will open the *What's New - Checklist* page. See below for more information about the *What's New - Checklist* page.

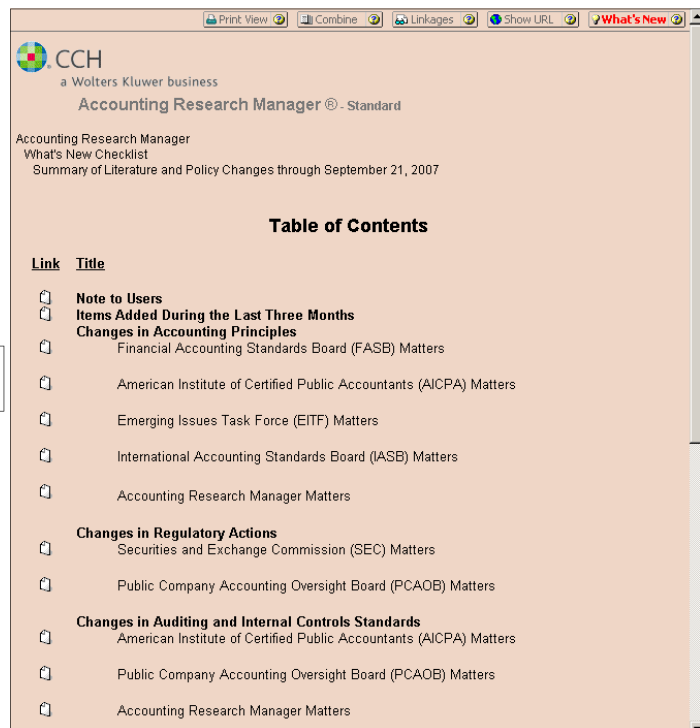


Checklist

Clicking on the **Checklist** selection in the menu column will open the *What's New - Checklist* page. This page will have a list of the latest checklist releases. Each item on the list is a link to the full checklist. Most of the time there is only one checklist on the list.

Clicking on a checklist entry will open the *What's New Checklist Table of Contents* page. This page lists all newly released literature and policy changes.

Each item on the table of contents is the title of a document. The column on the left consists of document icons. Clicking on a document icon will open the selected document in full text.



The document page has a heading that lists the level in the Table of Contents in which the document is located.

Below this is the title of the document (i.e., Summary of Changes in Accounting Principles - American Institute of Certified Public Accountants).

Next are some notices that alert you to the fact that the document was added or updated (or both) within the past three months.

The text of the document is next. There are usually some document icons located in various spots. These will open additional documents. As you open each new document you will notice that there are more document icons located throughout the page. These will open more documents. This process can continue through many levels.



Accounting Research Manager
What's New Checklist
Summary of Literature and Policy Changes through September 21, 2007
Changes in Accounting Principles
American Institute of Certified Public Accountants (AICPA) Matters

**Summary of Changes in Accounting Principles -
American Institute of Certified Public Accountants**

NEW = Item Added During Past 3 Months
UPDATE = Item Updated During Past 3 Months

Recently Issued Statements of Position (SOP)

SOP 07-1, Clarification of the Scope of the Audit and Accounting Guide "Investment Companies" and Accounting by Parent Companies and Equity Method Investors for Investments in Investment Companies

Summary - The AICPA has issued Statement of Position (SOP) 07-1, *Clarification of the Scope of the Audit and Accounting Guide "Investment Companies" and Accounting by Parent Companies and Equity Method Investors for Investments in Investment Companies*. This standard provides guidance for determining whether an entity is within the scope of the AICPA Audit and Accounting Guide *Investment Companies*. For those entities that are investment companies under this SOP, this SOP also addresses whether the specialized industry accounting principles of the Guide should be retained by a parent company in consolidation or by an investor that has the ability to exercise significant influence over the investment company and applies the equity method of accounting to its investment in the entity. In addition, this SOP includes certain disclosure requirements for parent companies and equity method investors in investment companies that retain investment company accounting in the parent company's consolidated financial statements or the financial statements of an equity method investor.

The provisions of this SOP are effective for fiscal years beginning on or after December 15, 2007, with earlier application encouraged.

There are some buttons across the top of the document page. They are: **Print View**; **Linkages**; **Show URL**; **Prev.**, **Index** & **Next**; and **What's New**.

The **Print View** button will open the document in a printer friendly format in a new window. You may then print the document.

The **Linkages** button will display all linkages into the document.

Clicking on the **Show URL** button will open an *Explorer User Prompt* window with the page's URL in a data field.

The three-button group of **Prev.**, **Index** and **Next** allow you to navigate through the *Table of Contents* page without returning to it. The **Prev.** and **Next** buttons will open the previous or next document in the original Table of Contents list. The **Index** button will return you to the *Table of Contents* page.

The **What's New** button will open the *Table of Contents* page.

Table of Contents Button Bar

There are some buttons across the top of the *Table of Contents* page. These buttons are: **Print View**, **Combine**, **Linkages**, **Show URL**, and **What's New**.

The **Print View** button will open the document in a printer friendly format in a new window. You may then print the document.

The **Linkages** button will display all linkages into the document.

Clicking on the **Show URL** button will open an *Explorer User Prompt* window with the page's URL in a data field.

The **What's New** button will reopen the same *Table of Contents* page.

Combine Button

Clicking on the **Combine** button will open a page that allows you to select what sections of the table of contents to combine into one document. There are two selections, **All** and **Selected**. Clicking on the radio button next to **All** selects all of the items in the list.

Selecting the **Selected** option allows you to select the items you want to combine from the list. You choose items by highlighting them. More than one may be selected by using the **Control [Ctrl]** or **Shift** keys while clicking on selections.

When you have finished making your selections click on the **Combine** link and the list will be displayed. This new list is also a table of contents. There are document icons at the end of each entry that describes a document. Clicking on a document icon will open the selected document.

As you open each new document you will notice that there are more document icons located throughout the page. These will open more documents. This process can continue through many levels.

Accounting Research Manager
What's New Checklist
Summary of Literature and Policy Changes through September 21, 2007

Select Sections to Print or Copy
Use this form to build a document that combines all or selected sections which you can then print or copy.

All
 Selected [Combine](#)

Note to Users [CS01]
Items Added/Updated During the Three Months Ended September 21, 2007 [CS02]
Financial Accounting Standards Board (FASB) Matters [CS03]
American Institute of Certified Public Accountants (AICPA) Matters [CS04]
Emerging Issues Task Force (EITF) Matters [CS05]
International Accounting Standards Board (IASB) Matters [CS06]
Accounting Research Manager Matters [CS07]
Securities and Exchange Commission (SEC) Matters [CS08]
Public Company Accounting Oversight Board (PCAOB) Matters [CS09]
American Institute of Certified Public Accountants (AICPA) Matters [CS010]

- Make your selection(s) above and then click on the Combine button.
- Use the Ctrl or Shift keys to select more than one of the documents in the above list.



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Accounting Research Manager © - Standard

Accounting Research Manager
What's New Checklist
Summary of Literature and Policy Changes through September 21, 2007
Items Added/Updated During the Three Months Ended September 21, 2007

Summary of Accounting Literature Issued/Updated During the Three Months Ended September 21, 2007

Summary of Changes in Accounting Principles
Financial Accounting Standards Board (FASB) Matters

Staff Implementation Guidance
Guide to Implementation of Statement 133 on Accounting for Derivative Instruments and Hedging Activities

Proposal Stage Literature
Proposed FSP APB 14-a, *Accounting for Convertible Debt Instruments That May Be Settled in Cash upon Conversion (Including Partial Cash Settlement)*
Invitation to Comment, *An FASB Agenda Proposal - Accounting for Insurance Contracts by Insurers and Policyholders, Including the IASB Discussion Paper, "Preliminary Views on Insurance Contracts"*
Proposed FSP FAS 140-d, *Accounting for Transfers of Financial Assets and Repurchase Financing Transactions*
Proposed Staff Implementation Guidance on Statement 133

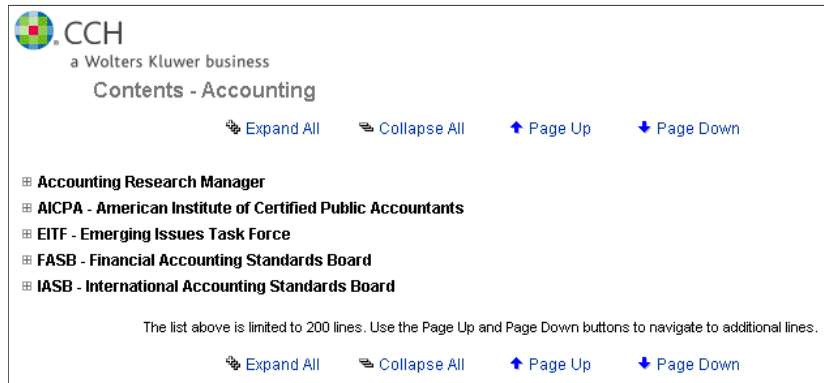
Emerging Issues Task Force (EITF) Matters

Contents

The Contents heading has two selections under it. These are: **Accounting** and **Regulatory**. Each of these selections will open pages with links to documents containing the selected rules and regulations.

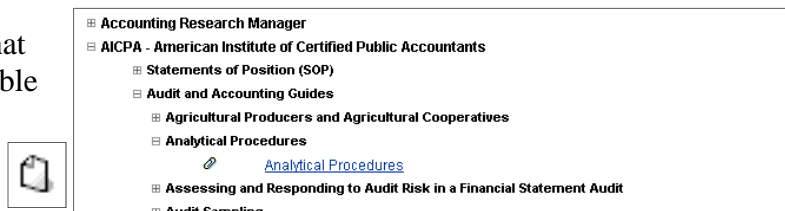
Accounting

Clicking on the **Accounting** selection will open the *Contents - Accounting* page. This page has a list of items in a table of contents format. Each item is a heading. Clicking on the plus (+) sign next to the item will expand that heading to reveal more headings. You may have to open three or more levels before displaying a link to a report.



The *Contents - Accounting* page has four links across the top and bottom of the page. These are: **Expand All**, **Collapse All**, **Page Up**, and **Page Down**. The **Expand All** and **Collapse All** selections will either open all headings or close them all depending on which link you select. The **Page Up** and **Page Down** links will scroll the list through more pages if it is long enough to flow over onto more than one page.

Clicking on a report link (i.e., Analytical Procedures) will open that report. It may be in the form of a table of contents. In that case clicking on one of the document icons will open that section of the report.



As you open each new document you will notice that there are more document icons located throughout the page. These will open more documents. This process can continue through many levels.

There are buttons across the top of the document page. These are **Print View**, **Linkages**, **Show URL** and **What's New**.

The **Print View** button will open the document in a printer friendly format in a new window. You may then print the document.

The **Linkages** button will display all linkages into the document.

AICPA - American Institute of Certified Public Accountants
Audit and Accounting Guides/Analytical Procedures
Analytical Procedures

[Note: The AICPA has updated *Analytical Procedures*. We are in the process of incorporating these amendments. To address your immediate need, please launch the file below.]

Table of Contents

Link	Title
	Notice to Readers
	Chapter 1: The Use of Analytical Procedures
	Chapter 2: Questions and Answers
	Chapter 3: Case Study - On the Go Stores
	Appendix
	Appendix
	Appendix

aag-anp.pdf

Table of Contents

Link	Para.	Title
	3.01-3.35	Background Information Nature of the Account or Assertion
		Example 1: Trend Analysis Expectation Formation (Phase I) Nature of the Account or Assertion Characteristics of the Data Inherent Precision of the Type of Expectation Trend Analysis: Planning Phase of the Audit and Substantive Testing Planning Phase: Identification, Investigation, and Evaluation (Phases II through IV) Identification Substantive Testing: Identification, Investigation, and Evaluation (Phases II

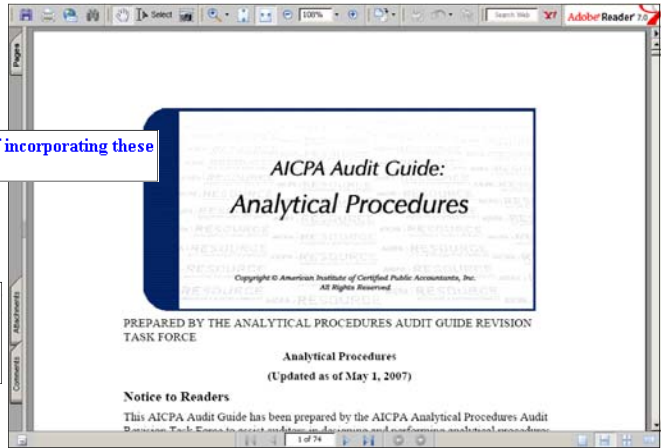
Clicking on the **Show URL** button will open an *Explorer User Prompt* window with the page's URL in a data field.

The **What's New** button will open the *What's New - Checklist* page. See page 5 for more information about the *What's New - Checklist* page.

When an organization has updated one of its documents Accounting Research Manager will insert a notice at the top of the page. While the new data is being processed for the database the entire new document is available in PDF

[Note: The AICPA has updated *Analytical Procedures*. We are in the process of incorporating these amendments. To address your immediate need, please launch the file below.]

format. Clicking on the Acrobat icon near the bottom of the page will open the file using Acrobat Reader.

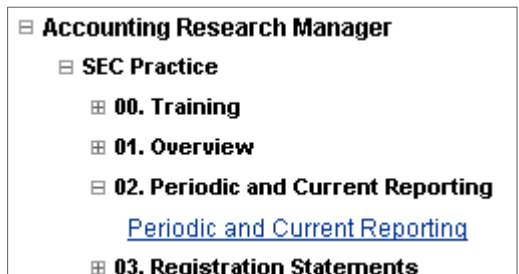
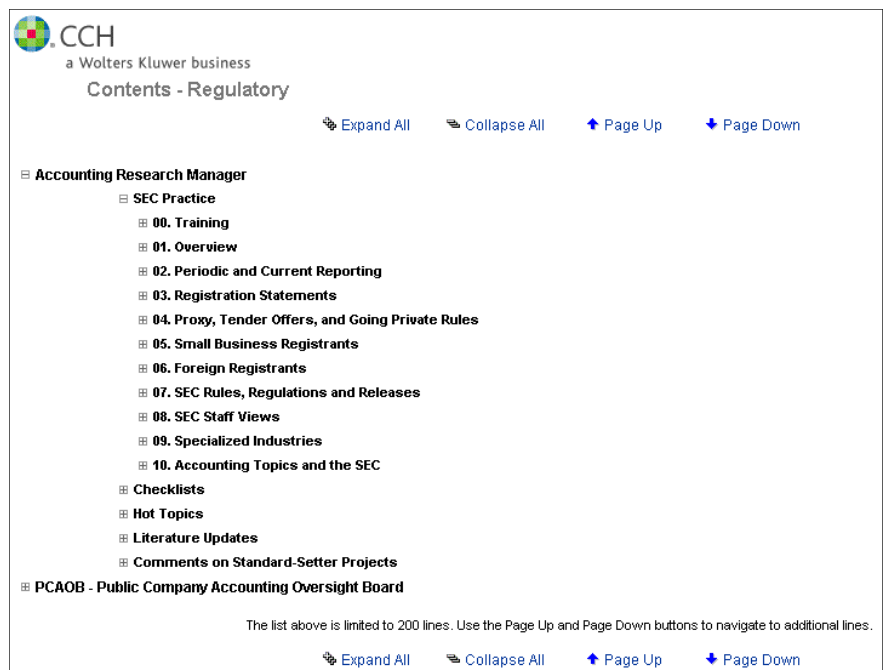


Regulatory

Clicking on the **Regulatory** selection will open the *Contents - Regulatory* page. This page has a list of items in a table of contents format. Each item is a heading.

The headings are grouped into two main headings: Accounting Research Manager (which is already expanded to show several levels) and PCAOB - Public Company Accounting Oversight Board.

Clicking on the plus (+) sign next to the item will expand that heading to reveal more headings. You may have to open three or more levels before displaying a link to a report.



The *Contents - Regulatory* page has four links across the top and bottom of the page. These are: **Expand All**, **Collapse All**, **Page Up**, and **Page Down**. The **Expand All** and **Collapse All** selections will either open all headings or close them all depending on which link you select. The **Page Up** and **Page Down** links will scroll the list through more pages if it is long enough to flow over onto more than one page.

Clicking on a report link will open that report. It may be in the form of a table of contents. In that case clicking on one of the document icons will open that section of the report.



As you open each new document you will notice that there are more document icons located throughout the page. These will open more documents. This process can continue through many levels.

There are buttons across the top of the document page. These are **Print View**, **Linkages**, **Show URL** and **What's New**.

Accounting Research Manager
SEC Practice 02. Periodic and Current Reporting
Contents

Table of Contents

[Note: Form 8-K has been amended by Release No. 33-8400, *Additional Form 8-K Disclosure Requirements and Acceleration of Filing Date*, effective August 23, 2004. SEC Practice will continue to include the pre-existing rules until the amended Form 8-K goes into effect.]

Link	Title
	Periodic and Current Reporting Background Form 8-K
	Newsletter
	Background
	Official Text - Prior to 8/23/04

The **Print View** button will open the document in a printer friendly format in a new window. You may then print the document.

The **Linkages** button will display all linkages into the document.

Clicking on the **Show URL** button will open an *Explorer User Prompt* window with the page's URL in a data field.

The **What's New** button will open the *What's New - Checklist* page. See page 5 for more information about the *What's New - Checklist* page.

The PCAOB - Public Company Auditing Oversight Board section is similar to the Accounting Research Manager section but when you open a document page you will be directed to open the document in a PDF file or click on a link that will open the document on the PCAOB web site.

Topics

The Topics heading has three selections under it. These are: **All**, **Accounting**, and **Regulatory**. Each of these selections will open similar pages with links to documents.

All

Clicking on the **All** selection will open the *Topics - All* page. There are three variations of this page that may be viewed. These views are controlled by the filter selections near the top of the page. These are **Combined**, **IAS/IFRS Only** and **US GAAP Only**.

Documents filtered by:

Combined
 IAS/IFRS Only
 US GAAP Only

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Topics - All - U.S. Only

Documents filtered by:

Combined
 IAS/IFRS Only
 US GAAP Only

Topic Lookup: Go!
Type in the first letter(s) of a word.

[Expand All](#) [Collapse All](#) [Page Up](#) [Page Down](#)

- ▣ 135 Day Rule
- ▣ 144A Offering
- ▣ AAER
- ▣ Accelerated Filing Dates
- ▣ Accountants' Reports on Management's Assessment of Internal Control
- ▣ Accounting and Auditing Enforcement Releases (AAER)
- ▣ Accounting Policies (Disclosure)
- ▣ Accounting Series Releases
- ▣ Accounts Payable
- ▣ Accounts Receivable
- ▣ Accredited Investor
- ▣ Accrued Liabilities
- ▣ Accumulated Other Comprehensive Income
- ▣ Acknowledgment Letter
- ▣ Additional Paid in Capital (APIC)

The default page is *Topics - All - U.S. Only* with the **US GAAP Only** filter selected.

Selecting the **Combined** filter will display the *Topics - All - Combined* page.

The **IAS/IFRS Only** filter will display the *Topics - All - International Only* page.

See the Common Features section on page 12 for more information about the use of these pages.

Accounting

The **Accounting** selection in the menu column under the Topics heading will open similar pages. These are *Topics - Accounting - U.S. Only*, *Topics - Accounting - Combined*, and *Topics - Accounting - International Only*.

All features on these page are similar to the pages opened under the **All** selection.

See the Common Features section on page 12 for more information about the use of these pages.

Regulatory

The **Regulatory** selection in the menu column under the Topics heading will open the *Topics - Regulatory - U.S. Only* page. There are no filter selections for this topic.

All features on these page are similar to the pages opened under the **All** selection.

See the Common Features section on page 12 for more information about the use of this page.

Common Features

The operation of the pages opened under the **All**, **Accounting** and **Regulatory** selections in the menu column under the Topics heading are similar. The filters selections are described on page 11.

Each page has four links across the top and bottom of the page. These are: **Expand All**, **Collapse All**, **Page Up**, and **Page Down**. The **Expand All** and **Collapse All** selections will either open all headings or close them all depending on which link you select. The **Page Up** and **Page Down** links will scroll the list through more pages if it is long enough to flow over onto more than one page.

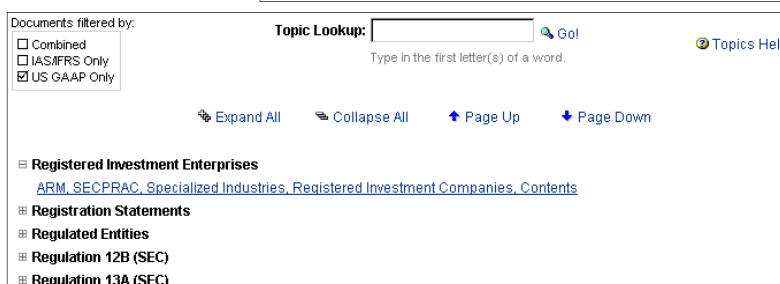


Each page has a **Topic Lookup** data field. You may use this simple search engine to find specific topics.

For example, you may type REG into the data field and click on **Go**.



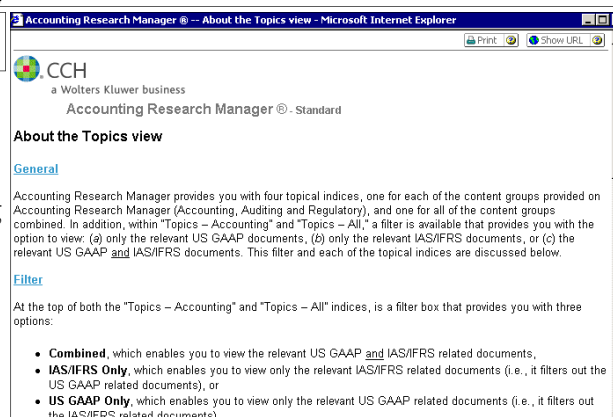
The results of this search will be displayed below the data field. All topics relevant to the search term will be listed.



Each page also has a **Topics Help** link. Clicking on this will open the *About the Topics View* page in a new window.



This help page explains the features of the Topics pages, including the filters and what information the topic selections All, Accounting and Regulatory include.



The main part of each page (All, Accounting, and Regulatory) has a list of items in a table of contents format. Each item is a heading.

Clicking on the plus (+) sign next to the item will expand that heading to reveal more headings. You may have to open three or more levels before displaying a link to a report.

Clicking on a report link will open that report. It may be in the form of a table of contents. In that case clicking on one of the document icons will open that section of the report.

As you open each new document you will notice that there are more document icons located throughout the page. These will open more documents. This process can continue through many levels.



There are some buttons across the top of the document page. They are: **Print View**; **Linkages**; **Show URL**; **Prev.**, **Index & Next**; and **What's New**.

The **Print View** button will open the document in a printer friendly format in a new window. You may then print the document.

The **Linkages** button will display all linkages into the document.

Clicking on the **Show URL** button will open an *Explorer User Prompt* window with the page's URL in a data field.

The three-button group of **Prev.**, **Index** and **Next** allow you to navigate through the *Table of Contents* page without returning to it. The **Prev.** and **Next** buttons will open the previous or next document in the original Table of Contents list. The **Index** button will return you to the *Table of Contents* page.

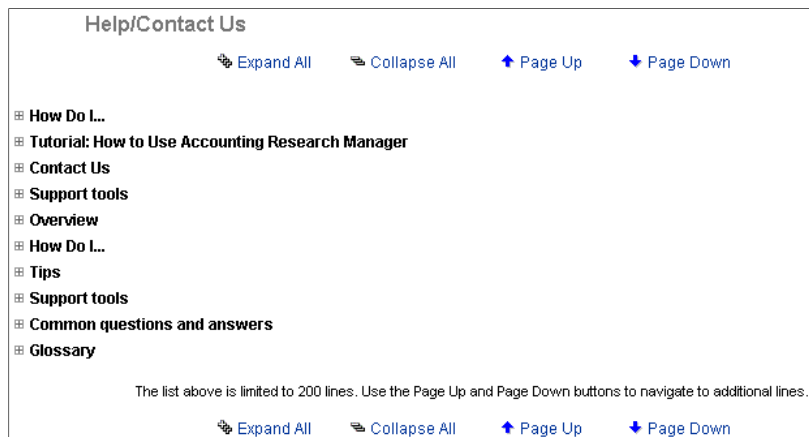
The **What's New** button will open the *Table of Contents* page.

Feedback

Clicking on the **Feedback** selection in the menu column will open a communications page. If contact with the company must be made please ask a member of the Business Library staff. The staff member will perform this task.

Help/Contact Us

The **Help/Contact Us** selection opens the *Help/Contact Us* page. This page has a variety of links to questions and answers, tools, contact information, a glossary, and an online tutorial. The tutorial requires a media program that is not installed on the Mason School of Business network.



Logout

The **Logout** selection closes the program without asking if that is what you really want to do. You must close the window and restart the program to return to the database.

My Profile

The **My Profile** selection does not perform a function because there is no profile information available.

Search

The Accounting Research Manager program includes a search function, located at the bottom of the Menu Column.

To use the search function you may use the simple search option as displayed on the *Home* page or you may use the Advanced Search option by clicking on the **Advanced Search** link that is just above the search data field. This will open the *Advanced Search* page. See page 15 for more information about the *Advanced Search* page.



Simple Search

To make a simple search enter a term or terms into the **Search** data field and click on **Go**. This will open a *Search Results* page with the documents found listed.

Search Results

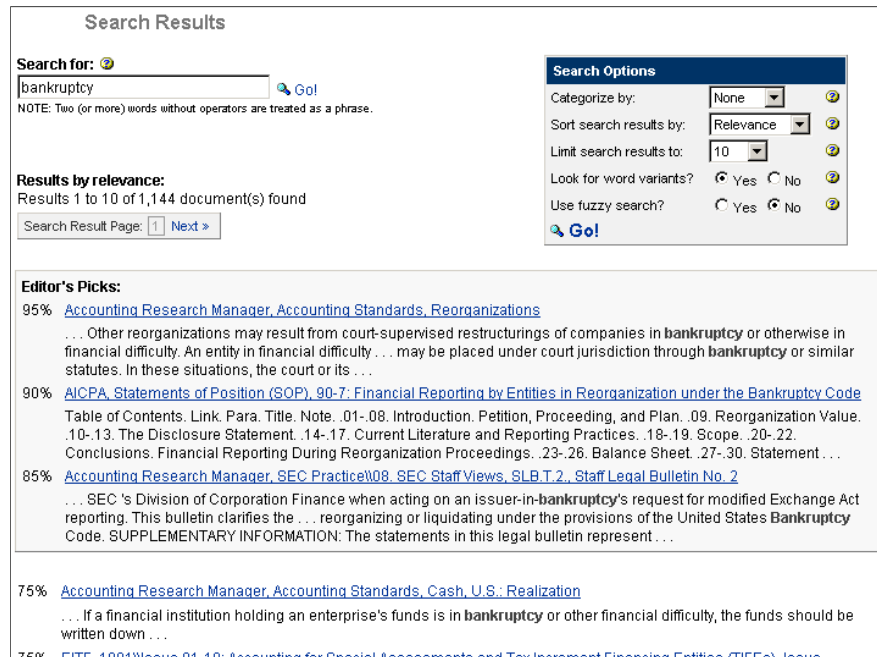
The *Search Results* page has a **Search for** data field with your original search term entered, an entry listing the number of documents found, a Search Result Page box that allows you to move from page to page, and a Search Options box that allows you to select a variety of advanced search parameters.

You may use these features to perform a new search.

The documents found during your search are listed below the search features. The top of the list has some selected documents listed as Editor's Picks. These are usually the documents with the highest relevance.

Each document entry includes the relevance, the document's name and a short excerpt from the document.

Clicking on a document title will open the document page with the search term highlighted throughout the document. See page 6 for more information about the document page.



Advanced Search

Clicking on the **Advanced Search** link on the *Home* page will open the *Advanced Search* page.

This page allows you to set up specific parameters to narrow your search.

The page has several sections: the **Search for** data field, the **Search Domain** section and the **Search Options** box.

The **Search for** data field is what you use to enter search terms. If you enter two or more words without operators (AND, OR, NOT, etc.) the program will treat the words as a phrase instead of individual words.

The **Search Options** box is used to select the

category for your search, how the results are sorted, how many documents to show, and whether to look for word variations or to use “fuzzy search.” A question mark icon next to each item will open a page with explanations of what the various items do (fuzzy search, for instance, will search for wide variations in the search term - “California” will find California because the fuzzy search will correct for misspelling).

The **Search Domain** area has four data fields: **Subject**, **Author**, **Book**, and **Current Book Selections**. The **Subject**, **Author** and **Book** data fields have menus with selections. You may make more than one selection in each data field by holding the **Control [Ctrl]** key (one selection at a time) or **Shift** key (a block of selections) while making selections.


The **Current Book Selections** data field is populated with book selections as you make selections in the **Book** data field. As you click on a selection in the **Book** data field it appears in the **Current Book Selections** data field. If you do not hold down the **Control** key the first selection will be replaced by a subsequent selection. If you hold down the **Control** or **Shift** keys the first selection will be joined by subsequent selections.

After you have made your selections and entered search term(s) click on **Go** to begin your search. The results will be displayed in a *Search Results* page. Please go to page 14 for more information about the *Search Results* page.

The screenshot shows the 'Advanced Search' interface. At the top, there is a 'Search for:' text box with a 'Go!' button. Below it is a note: 'NOTE: Two (or more) words without operators are treated as a phrase.' The 'Search Domain' section contains four data fields: 'Subject', 'Author', 'Book', and 'Current Book Selections'. Each field has a dropdown menu. The 'Subject' menu shows options like 'Accounting', 'Auditing', 'Government', 'Internal Controls', and 'Regulatory'. The 'Author' menu shows options like 'Accounting Research Manager', 'AICPA - American Institute of Certified Public Accountants', 'EITF - Emerging Issues Task Force', 'FASB - Financial Accounting Standards Board', and 'IASB - International Accounting Standards Board'. The 'Book' menu shows options like '1984\Issue 84-01', '1984\Issue 84-02', '1984\Issue 84-03', '1984\Issue 84-04', and '1984\Issue 84-05'. The 'Current Book Selections' menu is currently empty. To the right of the 'Search Domain' section is the 'Search Options' box, which contains several settings: 'Categorize by:' (None), 'Sort search results by:' (Relevance), 'Limit search results to:' (10), 'Look for word variants?' (Yes), and 'Use fuzzy search?' (No). There is also a 'Go!' button at the bottom of the 'Search Options' box.

Quick Links

The top of the Quick Links section has three links: **Daily Developments**, **Weekly Summary**, and **What's New Checklist**. The section below the Quick Links title is divided into sections with information displayed in columns. The Business Library subscribes to the Accounting and SEC sections of the database. These are the only sections that have active links. **The Auditing, Internal Controls, and Government sections are grayed out and are not part of the Business Library's subscription. This also applies to any BNA selections, which are not included in the subscription.**



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Home

[Daily Developments](#) The most current developments in accounting, SEC, auditing and government
[Weekly Summary](#) Discussion and highlights of recent events in accounting, SEC, auditing and government
[What's New Checklist](#) 15-month and 3-month summary of recent events
[BNA News](#) Biweekly news, feature reports, and analysis on accounting and financial reporting issues

Quick Links

[ACCOUNTING](#) | [SEC](#) | [AUDITING](#) | [INTERNAL CONTROLS](#) | [GOVERNMENT](#) | [BNA](#) | [TRAINING](#)

<p>ACCOUNTING</p>	<p>Accounting Standards Summarized guidance by financial statement caption and other common topics, including literature references</p>	<p>Standards FASB AICPA EITF IASB</p>	<p>Interpretations and Examples Business Combinations Compensation Arrangements Derivatives and Hedging Financial Assets and Liabilities Disclosures Manual BNA Portfolios</p>
<p>SEC</p>	<p>SEC Practice SEC requirements, rules, regulations and interpretive guidance</p>	<p>Standards Regulations S-X, S-K Forms 10-K, 10-Q SABs Sarbanes-Oxley PCAOB</p>	<p>Interpretations and Examples Regulation S-X Regulation S-K Checklists 10-K Lookup (EDGAR Search) BNA Portfolios</p>

Top Links

[Daily Developments](#) The most current developments in accounting, SEC, auditing and government
[Weekly Summary](#) Discussion and highlights of recent events in accounting, SEC, auditing and government
[What's New Checklist](#) 15-month and 3-month summary of recent events

Clicking on the top links will open pages with the information indicated.

The **Daily Developments** link will open the *What's New - By Date* page. This is the same page that is opened when the **By Date** selection in the Menu Column is selected. Please go to page 4 for more information about the *What's New - By Date* page.

Clicking on **Weekly Summary** will open the *Accounting Research Manager* page. This page has a list of recent activity. Most of the listings are not active links. However there are document icons that will open specific documents about the subject.

Accounting Research Manager
Weekly Summary
September 24-28, 2007

| [Archive](#) | [Contact Us](#) | [Feedback](#)

Accounting Research Manager™

Weekly Summary

September 24-28, 2007 Edition

Accounting and SEC Headlines

- **EITF Decisions** -- FASB Ratifies EITF Consensus-for-Exposure from September 11, 2007 EITF Meeting
- **Subsequent Events** -- FASB Discusses Subsequent Events and Other Matters at September 19, 2007 Meeting
- **Not-for-Profit Organizations** -- Proposed FASB Staff Position Issued
- **Independence** -- SEC Seeks Comments on PCAOB Revised Implementation Schedule for Its Tax Services Rule
- **PCAOB Inspections** -- SEC Seeks Comments on PCAOB Proposed Rule
- **IASB Update** -- IASB Discusses Conceptual Framework and Other Matters at Its September 18-21, 2007 Meeting

Auditing and Internal Controls Headlines

- **Audit Confirmations** -- AICPA Provides Interpretive Guidance
- **Independence** -- SEC Seeks Comments on PCAOB Revised Implementation Schedule for Its Tax Services Rule

The **Archive** and **Contact Us** links near the top of the *Accounting Research Manager* page will cause the page to scroll to those sections of the page. The Archives section lists previous weeks activities pages and has links to open those pages.

The **Feedback** link will open an e-mail page. If contact with the company is necessary, please contact the Business Library staff. The staff will perform this task.

The **What's New Checklist** link in the top section of the Quick Links section will open the *What's New Checklist Table of Contents* page. This is the same page that is opened when **Checklist** is selected from the Menu Column. Please go to page 5 for more information about the *What's New Checklist Table of Contents* page.

Quick Links Section

The Quick Links section is divided into five main groups with information displayed in columns. The main groups are

Accounting , SEC, Auditing, Internal Controls and Government. **The areas that are grayed out are not part of the Business Library's subscription to this program. This includes the Auditing, Internal Controls and Government areas and 10-K Lookup in the SEC group.**

	ACCOUNTING SEC AUDITING INTERNAL CONTROLS GOVERNMENT BNA TRAINING		
ACCOUNTING	Accounting Standards Summarized guidance by financial statement caption and other common topics, including literature references	<u>Standards</u> FASB AICPA EITF IASB	<u>Interpretations and Examples</u> Business Combinations Compensation Arrangements Derivatives and Hedging Financial Assets and Liabilities Disclosures Manual BNA Portfolios
			Fair Value (FAS 157) Income Taxes (FIN 48) Leases Revenue Recognition Checklists International More...
SEC	SEC Practice SEC requirements, rules, regulations and interpretive guidance	<u>Standards</u> Regulations S-X, S-K Forms 10-K, 10-Q SABs Sarbanes-Oxley PCAOB	<u>Interpretations and Examples</u> Regulation S-X Regulation S-K Checklists 10-K Lookup (EDGAR Search) BNA Portfolios

The Training group of links provides numerous links to other pages that offer different training opportunities. These training sessions are not scheduled through the Business Library. The Mason School of Business network does not support media presentations. In order to use these products you must schedule them yourself or download them to use on your personal equipment.

Accounting

The Accounting section has three columns with links. The first column has a general link to **Accounting Standards**.

The Standards column has links to **FASB, AICPA, EITF** and **IASB**. The links in the first and Standards columns open the *Contents - Accounting* page, with the headings opened to the appropriate section. This is the same page opened when **Accounting** is selected from the Menu Column. Please go to page 8 for more information about the *Contents - Accounting* page.

The screenshot shows the 'Contents - Accounting' page from CCH, a Wolters Kluwer business. The page features a list of accounting standards organizations with expand/collapse icons. Navigation buttons for 'Expand All', 'Collapse All', 'Page Up', and 'Page Down' are visible at the top and bottom of the list. The list is limited to 200 lines.

- Accounting Research Manager
- AICPA - American Institute of Certified Public Accountants
- EITF - Emerging Issues Task Force
- FASB - Financial Accounting Standards Board
- IASB - International Accounting Standards Board

The links in the Interpretations and Examples column open specific pages within the Accounting section. The **Business Combinations, Compensation Arrangements, Derivatives and Hedging, Financial Assets and Liabilities, Disclosures Manual, Fair Values (FAS 157), Income Taxes (FIN 48), Leases, and Revenue Recognition**, links open *Table of Contents* pages. These pages are similar in appearance and operation as the *What's New Checklists Table of Contents* page. Please go to page 5 for more information about the *What's New Checklists Table of Contents* page.

The **Checklists** and **More** links open the *Contents - Accounting* page with the headings opened to the appropriate areas. Please go to page 8 for more information about the *Contents - Accounting* page.

SEC

The SEC (Securities & Exchange Commission) section has three columns with links. The first column has a general link to **SEC Practice**.

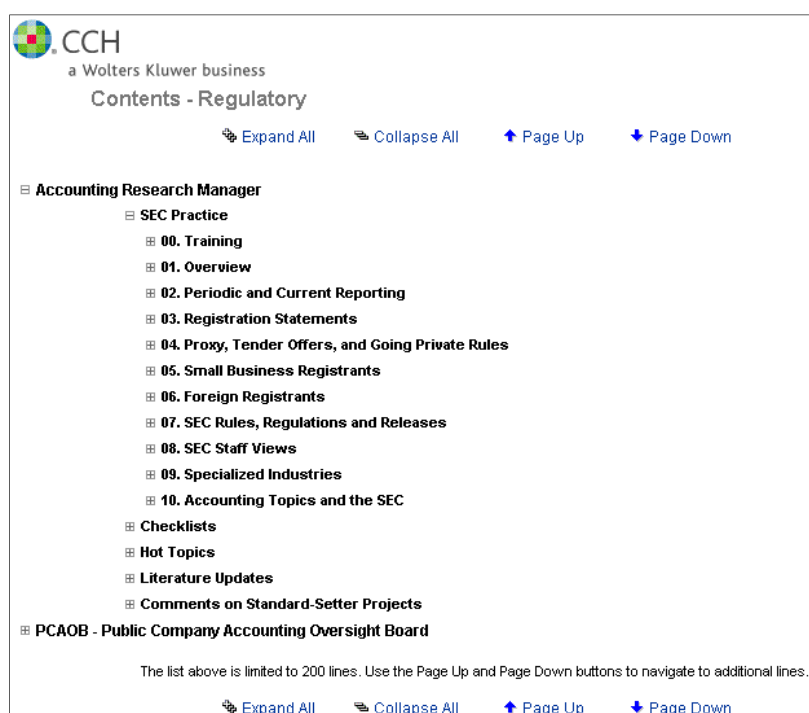
The Standards column has links to **Regulations S-X, S-K; Forms 10-K, 10-Q; SABs; Sarbanes-Oxley; and PCAOB**.

The **SEC Practice** and **PCAOB** links open the *Contents - Regulatory* page, with the headings opened to the appropriate section. This is the same page opened when **Regulatory** is selected from the Menu Column. Please go to page 9 for more information about the *Contents - Regulatory* page.

The other links in the Standards column (**Regulations S-X, S-K; Forms 10-K, 10-Q; SABs; and Sarbanes-Oxley**) and the **Regulation S-X, and Regulation S**

-K links in the Interpretations and Examples column open *Table of Contents* pages. These pages are similar in appearance and operation as the *What's New Checklists Table of Contents* page. Please go to page 5 for more information about the *What's New Checklists Table of Contents* page.

The **Checklists** link opens the *Contents - Regulatory* page with the headings opened to the appropriate area. Please go to page 9 for more information about the *Contents - Regulatory* page.



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Contents - Regulatory

Expand All Collapse All Page Up Page Down

- Accounting Research Manager
 - SEC Practice
 - 00. Training
 - 01. Overview
 - 02. Periodic and Current Reporting
 - 03. Registration Statements
 - 04. Proxy, Tender Offers, and Going Private Rules
 - 05. Small Business Registrants
 - 06. Foreign Registrants
 - 07. SEC Rules, Regulations and Releases
 - 08. SEC Staff Views
 - 09. Specialized Industries
 - 10. Accounting Topics and the SEC
 - Checklists
 - Hot Topics
 - Literature Updates
 - Comments on Standard-Setter Projects
- PCAOB - Public Company Accounting Oversight Board

The list above is limited to 200 lines. Use the Page Up and Page Down buttons to navigate to additional lines.

Expand All Collapse All Page Up Page Down