

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 McLeod Business Library in Alan B. Miller 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 name 'Accounting Research Manager®'. Below it is a dropdown menu set to 'Standard'. A vertical navigation menu on the left includes links for Home, What's New, Contents, Topics, Feedback, Help/Contact Us, Logout, and My Profile. The main content area is titled 'Home' and features a CCH logo (a Wolters Kluwer business). Below the logo are several links: Daily Developments, Weekly Summary, What's New Checklist, Effective Date Checklists, AutoCheck U.S. GAAP Disclosures Checklist, A Closer Look, and BNA News. A 'Quick Links' section follows, with a horizontal navigation bar for ACCOUNTING, SEC, AUDITING, INTERNAL CONTROLS, GOVERNMENT, BNA, and TRAINING. Under 'ACCOUNTING', there are links for Accounting Standards, Standards (FASB, AICPA, EITF, IASB), and Interpretations and Examples (Business Combinations, Compensation Arrangements, Derivatives and Hedging, Financial Assets and Liabilities, Disclosures Manual, BNA Portfolios, Fair Value, Income Taxes, Leases, Revenue Recognition, Checklists - NEW!, International, More...). Under 'SEC', there are links for SEC Practice, Standards (Regulations S-X, S-K, Forms 10-K, 10-Q, SABS, Sarbanes-Oxley, PCAOB), and Interpretations and Examples (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) and the Quick Links section on the right side of the screen.

Accounting Research Manager®

Standard

Home

What's New

Contents

Topics

Feedback

Help/Contact Us

Logout

My Profile

Search Advanced Search

FASB Cross-Reference

FASB Goto #

ex: 740-10-25

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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

Effective Date Checklists Summarized listing of effective dates for recently issued U.S. accounting and auditing pronouncements

AutoCheck U.S. GAAP Disclosures Checklist Customize and tailor the checklist to simplify preparation of financial statements - **UPDATE!**

A Closer Look Discussion and analysis of current accounting and audit issues

BNA News Biweekly news, feature reports, and analysis on accounting and financial reporting issues

Quick Links

ACCOUNTING | SEC | AUDITING | INTERNAL CONTROLS | GOVERNMENT | BNA | TRAINING

ACCOUNTING

Accounting Standards Summarized guidance by financial statement caption and other common topics, including literature references

Standards

FASB

AICPA

EITF

IASB

Interpretations and Examples

Business Combinations

Compensation Arrangements

Derivatives and Hedging

Financial Assets and Liabilities

Disclosures Manual

BNA Portfolios

Fair Value

Income Taxes

Leases

Revenue Recognition Checklists - **NEW!**

International

More...

SEC

SEC Practice SEC requirements, rules, regulations and interpretive guidance

Standards

Regulations S-X, S-K

Forms 10-K, 10-Q

SABs

Sarbanes-Oxley

PCAOB

Interpretations and Examples

Regulation S-X

Regulation S-K

Checklists

10-K Lookup (EDGAR Search)

BNA Portfolios

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.

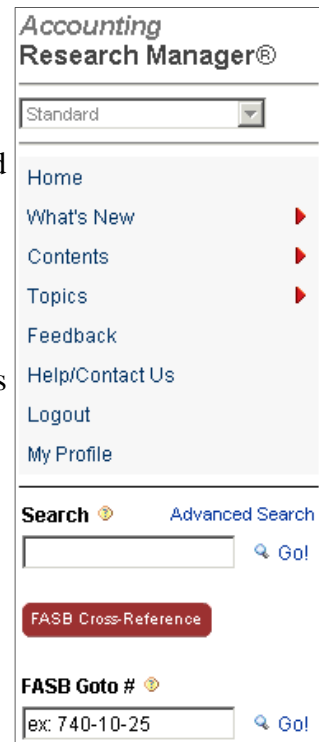
Menu Column

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

There is a **Search** data field below the headings, with an **Advanced Search** link. Please go to page 14 for information about this search function.

The bottom of the column has a **FASB** (Financial Accounting Standards Board) **Cross Reference** button (see page 16) and a **FASB Go To** search function (see page 17).

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.

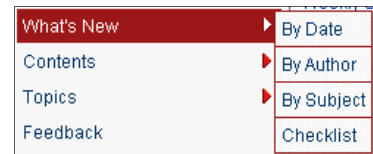


Home

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 in its drop-down menu 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 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., Summary of Board Decisions), the date, and the text.

There are buttons across the top of the article page. These include **Print View**, **Sources**, **Join Sections**, **Linkages**, **Show URL**, **Prev/Next**, and **What's New**. Not all buttons will be included with each document.

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

The **Sources** button will display all sources for the document.

The **Join Sections** button will open the *Join Sections* page. This page allows you to select sections of codification into one document. Select the topic and section from the drop-down menus and options from the two drop-down menus in the options section. Click on the **Get Sections** link when you are finished.

This will open the Join Sections display.

Select the section you want by clicking on the check box. Click on the **Join Sections** link to begin the process. The joined sections will be displayed on a new article page.

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.

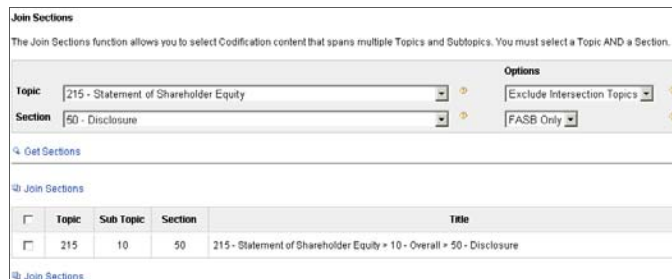
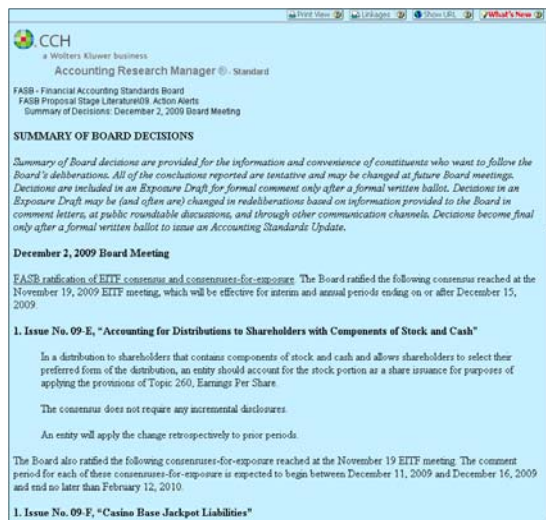
The **Prev/Next** buttons allow you to page through multiple page documents.

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 *What's New* drop-down menu 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 - Financial Accounting Standards Board).

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.



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.

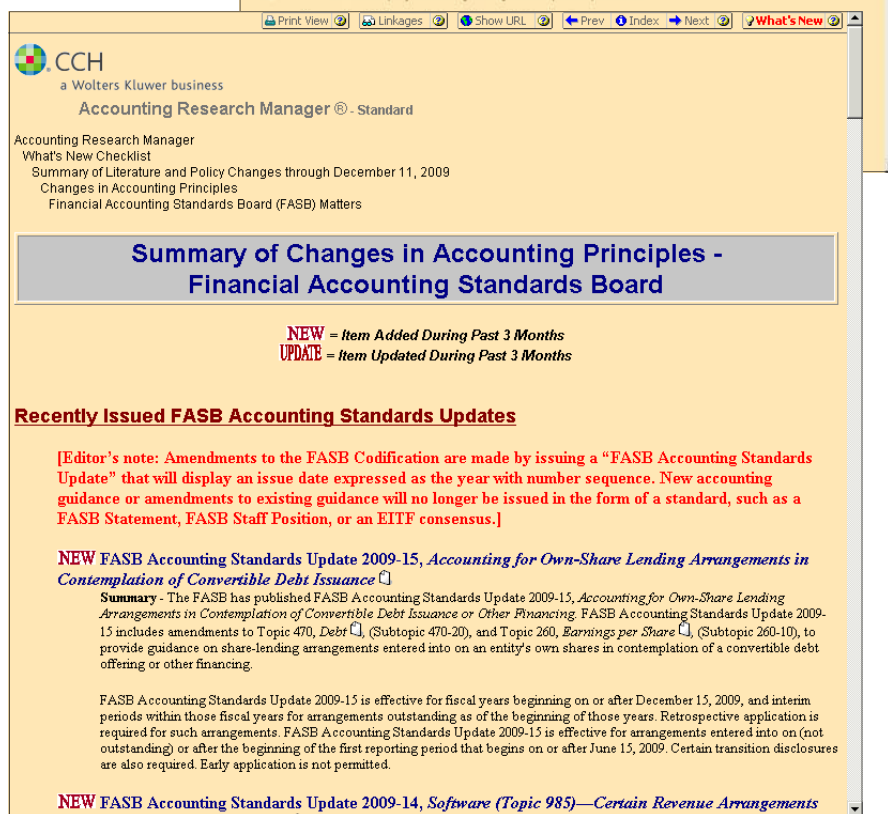
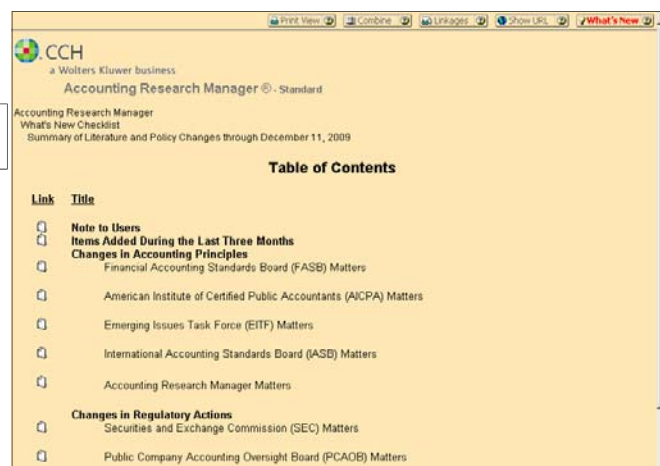


Table of Contents Button Bar

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
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 in a drop-down menu. These are: **Accounting** and **Regulatory**.

Each of these selections will open pages with links to documents containing the selected rules and regulations.

The **Accounting** selection has more items available in a drop-down menu. Each of these also have drop-down menus. This process can drill

down through up to five levels. The selections pictured show the bottom level for the Accounting/FASB Other Sources/FASB—Financial Accounting Standards Board/FASB Proposal Stage Literature selections.

Clicking on a main heading will also open a page. See page 19 for information about the main *Contents—Accounting* page.

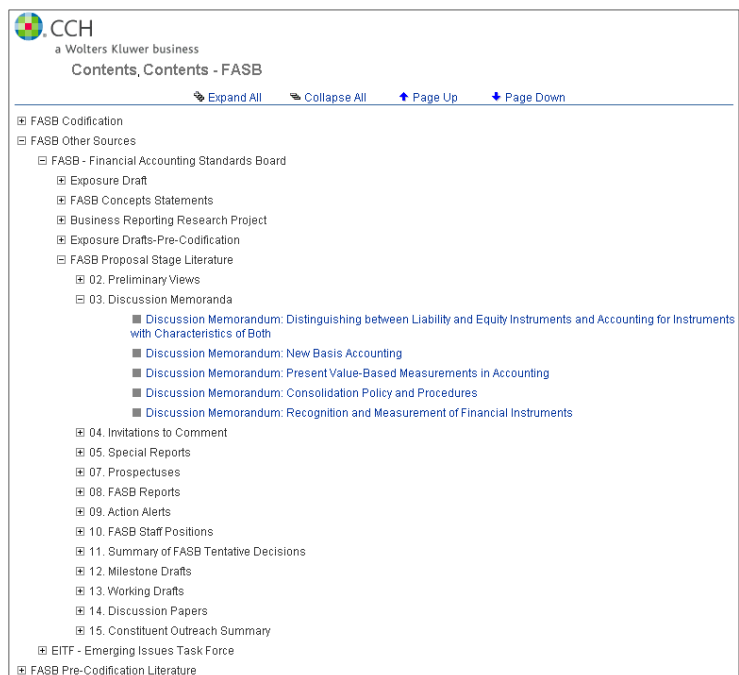
Accounting

Clicking on the **Accounting** selection (or one of the lower selections) will open a *Contents* page. This page has a list of items in a table of contents format.

The table of contents will show the level selected. The contents pictured is Accounting/FASB Other Sources/FASB—Financial Accounting Standards Board/FASB Proposal Stage Literature selections/Discussion Memoranda.

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* 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.



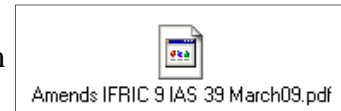
There are buttons across the top of the document page. These are **Print View**, **Linkages**, **Show URL** and **What's New**. See page 5 for information about these buttons.

When an organization has updated one of its documents Accounting Research Manager will insert a notice on the page.

We are in the process of publishing this document. To address your immediate need, attached is a file containing, *Embedded Derivatives: Amendments to IFRIC 9 and IAS 39*.

While the new

data is being processed for the database the entire new document is available in PDF 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.

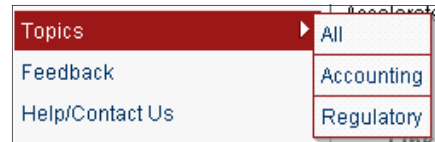
Clicking on the **Show URL** button will open an *Explorer User Prompt* window with the page's URL in a data field.

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.

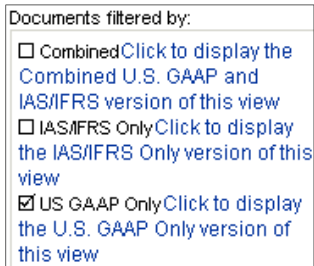
Topics

The Topics heading has a drop-down menu with three selections. 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



A screenshot of the CCH website's 'Topics - All - U.S. Only' page. The page header includes the CCH logo and 'a Wolters Kluwer business'. Below the header, there are filter options for 'Documents filtered by:' (Combined, IAS/IFRS Only, US GAAP Only) and a 'Topic Lookup:' search box. A list of topics is displayed, including '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 Change', 'Accounting Policies (Disclosure)', 'Accounting Series Releases', 'Accounts Payable', 'Accounts Receivable', 'Accredited Investor', 'Accrued Liabilities', 'Accumulated Other Comprehensive Income', and 'Acknowledgment Letter'. Navigation controls like 'Expand All', 'Collapse All', 'Page Up', and 'Page Down' are also visible.

Combined, IAS/IFRS Only and US GAAP Only.

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.

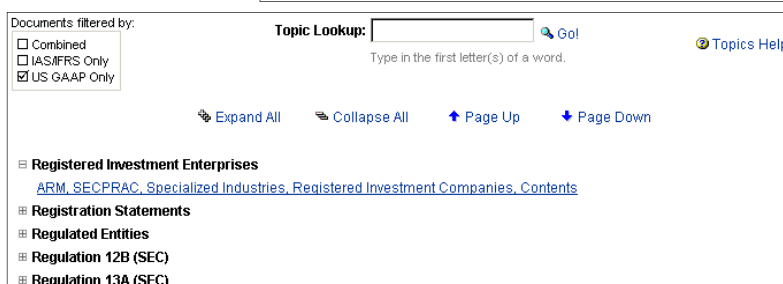


Each page has a **Topic Lookup** data field. You may use this simple search engine to find specific topics.

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



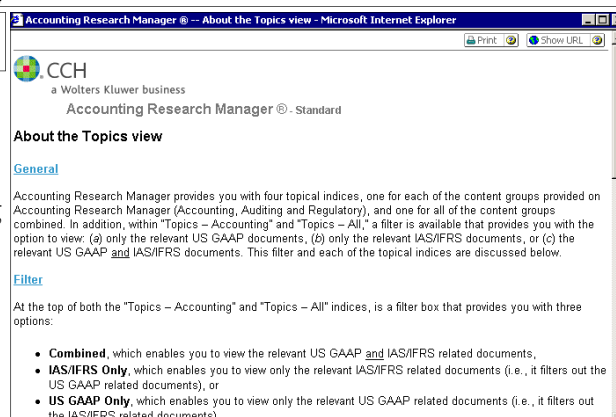
The results of this search will be displayed below the data field. All topics relevant to the search term will be listed.



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.

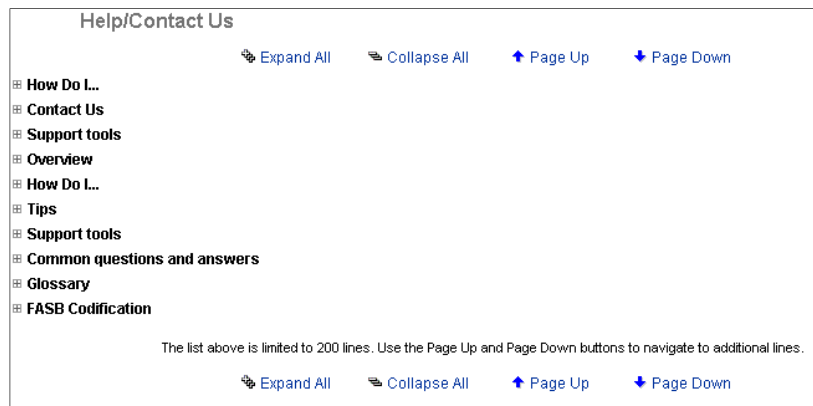
The **What's New** button will open the *Table of Contents* page.

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 in 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 information about the *Advanced Search* page.



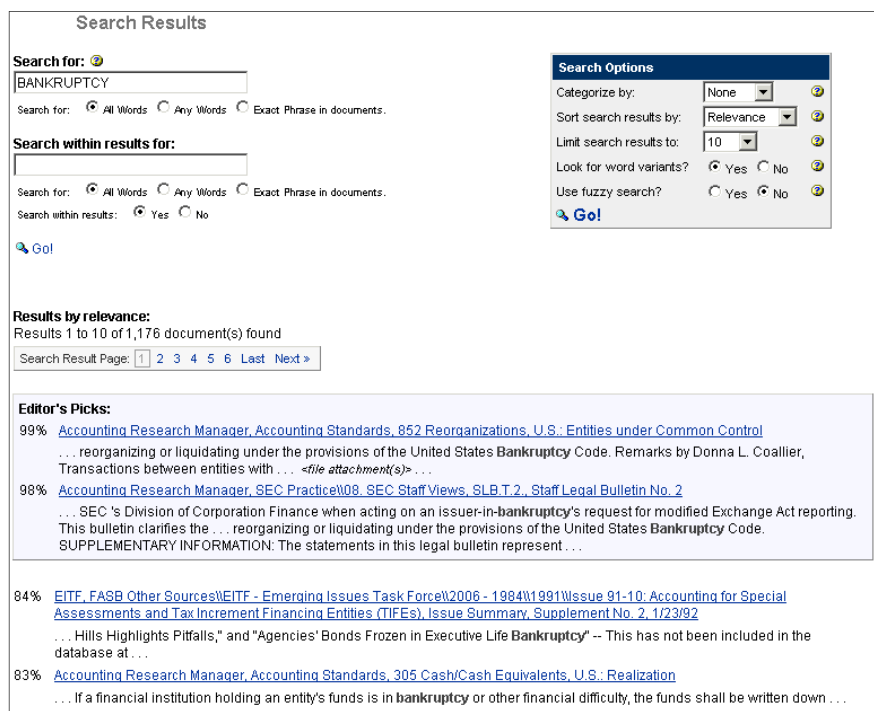
Simple Search

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, a **Search Within Results For** data field with selections that allow you to narrow your search, 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 screenshot shows the 'Search Results' page. At the top, there is a 'Search for:' field containing 'BANKRUPTCY'. Below it are radio buttons for 'All Words', 'Any Words', and 'Exact Phrase in documents.'. There is also a 'Search within results for:' field with similar radio buttons. A 'Go!' button is located below these fields. To the right is a 'Search Options' box with dropdown menus for 'Categorize by:' (set to 'None'), 'Sort search results by:' (set to 'Relevance'), and 'Limit search results to:' (set to '10'). There are also checkboxes for 'Look for word variants?' (checked 'Yes') and 'Use fuzzy search?' (checked 'No'). Below the search options, it says 'Results by relevance: Results 1 to 10 of 1,176 document(s) found'. A 'Search Result Page:' box shows '1' selected, with options for '2', '3', '4', '5', '6', 'Last', and 'Next'. The 'Editor's Picks' section lists three items with relevance percentages: 99% for 'Accounting Research Manager, Accounting Standards, 852 Reorganizations, U.S.: Entities under Common Control', 98% for 'Accounting Research Manager, SEC Practice\08_SEC Staff Views, SLB.T.2, Staff Legal Bulletin No. 2', and 84% for 'EITF, FASB Other Sources\WEITF - Emerging Issues Task Force\2006 - 1984\1991\Issue 91-10: Accounting for Special Assessments and Tax Increment Financing Entities (TIFEs), Issue Summary, Supplement No. 2, 1/23/92'. The 83% item is partially visible: 'Accounting Research Manager, Accounting Standards, 305 Cash/Cash Equivalents, U.S.: Realization'.

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 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 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.

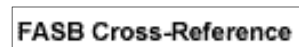
The **Current Book Selections** data field is populated with book selections as you make selections in the **Book** data field (the number of selections available varies from time to time—from one to many). As you click on a selection in the **Book** data field it appears in the **Current Book Selections** 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 information about the *Search Results* page.

The screenshot displays the 'Advanced Search' interface. At the top, there is a 'Search for:' text box with a 'Go!' button. Below it, search options are listed: 'All Words' (selected), 'Any Words', and 'Exact Phrase in documents.'. The 'Search Domain' section includes four data fields: 'Subject', 'Author', 'Book', and 'Current Book Selections'. The 'Subject' field has a dropdown menu with options: All, Accounting, Auditing, Government, Internal Controls, and Regulatory. The 'Author' field has a dropdown menu with options: All, 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' field has a dropdown menu with the option: All. The 'Current Book Selections' field is currently empty. To the right, the 'Search Options' box contains several settings: 'Categorize by:' set to 'None', 'Sort search results by:' set to 'Relevance', 'Limit search results to:' set to '10', 'Look for word variants?' with 'Yes' selected, and 'Use fuzzy search?' with 'No' selected. A 'Go!' button is located at the bottom of the 'Search Options' box.

FASB Cross Reference

Clicking on the **FASB Cross Reference** button in the menu column will open the *Cross Reference* page in a new window.



This page is used to create a cross reference between the original FASB standards and the codification.

You may search by standard or by codification. The data fields for the By Standard section have drop-down menus so that you may select items from lists.

After you have entered your terms or made your selections, click on the **Generate Report** button.

The results of your search will be displayed in a table below the data fields.

Cross Reference

Use this feature to cross reference between the original standards and the Codification. Insert information about a standard to identify the Codification Sections that contain the content. Click here for a listing of acronyms. Alternatively, insert information about the Codification to identify the standards that populated that portion of the Codification. NOTE: The report only includes content contained in published Topics. Click here for help with the Cross Reference feature.

By Standard: Standard Type [] Standard Number [] and/or By Codification (Ex: 740 10 05 05-1): Topic [] Subtopic [] Section [] Paragraph []

GENERATE REPORT CLEAR SELECTIONS

Cross Reference

Use this feature to cross reference between the original standards and the Codification. Insert information about a standard to identify the Codification Sections that contain the content. Click here for a listing of acronyms. Alternatively, insert information about the Codification to identify the standards that populated that portion of the Codification. NOTE: The report only includes content contained in published Topics. Click here for help with the Cross Reference feature.

By Standard: Standard Type [DIG] Standard Number [A01] and/or By Codification (Ex: 740 10 05 05-1): Topic [] Subtopic [] Section [] Paragraph []

GENERATE REPORT CLEAR SELECTIONS

PRINTER-FRIENDLY

Sort your results by Standard Type or by Topic.

Sections found: 15 / Glossary Terms: 0


Standard Type	Standard Number	Paragraph/Label	Sequence	Topic	Subtopic	Section	Paragraph
DIG	A01	QUESTION	2.1.1.1.1	815	10	55	55-74
DIG	A01	QUESTION	2.1.1.1.2	815	10	55	55-74
DIG	A01	QUESTION	2.1.1.2	815	10	55	55-74
DIG	A01	QUESTION	2.1.2	815	10	55	55-73
DIG	A01	QUESTION	2.2	815	10	55	55-73
DIG	A01	RESPONSE	3.2.1	815	10	55	55-75
DIG	A01	RESPONSE	3.2.2.2	815	10	55	55-75
DIG	A01	RESPONSE	4.1.1	815	10	55	55-75


The **Printer Friendly** button will open the table in a new window so that you may print the table without the other information on the *Cross Reference* page.

Clicking on the paragraph number in the last column will open the full document in a new Accounting Research Manager window. The document will be scrolled to the selected article.

FASB Go To Search

The **FASB Go To** data field at the bottom of the menu column allows you to go directly to a FASB article.

FASB Goto # 

ex: 740-10-25 

Type the FASB article number into the data field (suggested article numbers are displayed as you type) and click on the **Go** link. This will open the page with the desired article's table of contents.

Clicking on a document icon will open that page's table of contents. You may continue this for several levels.

The lowest level is where you click on an icon and open a full-text article page.

The top of the page has three tabs, **Document**, **Archive**, and **What Links Here**. The Document tab is the default opening display.

The **Archive** tab will open a page with links to superseded articles of the current section.

The **What Links Here** tab displays Codification content that links to this Section. If the Section includes SEC content, the links to FASB content are segregated from the links to SEC content.

Each link will open the article in full text.

Each tab has a **Section Links** link just below the row of tabs. Hovering the

Section Links

FASB - Financial Accounting Stand

FASB	SEC	Section
00		Status
05		Background
10		Objectives
15		Scope
20		Glossary
25		Recognition
50		Disclosure
55		Implementation
60		Relationships

mouse pointer over this link will display a box with links to the other sub-sections of the displayed article.

Clicking on the section number will open that section.


Accounting Research Manager® - Standard


DOCUMENT ARCHIVE WHAT LINKS HERE


Section Links


FASB - Financial Accounting Standards Board


730 - | 10 - Overall


00 Status : 


05 Background : 


10 Objectives : 


15 Scope : 

20 Glossary : 

25 Recognition : 

50 Disclosure : 

55 Implementation : 

60 Relationships : 

Accounting Research Manager® - Standard

Home > Contents > FASB > FASB Codification > Expenses > 730 Research and Development > 10 Overall > 05 Background > General

DOCUMENT ARCHIVE WHAT LINKS HERE

Section Links

FASB - Financial Accounting Standards Board

730 Research and Development


10 Overall

05 Background

General

What Links Here

The What Links Here page displays Codification content that links to this Section. If the Section includes SEC content, the links to FASB content are segregated from the links to SEC content.

 CCH
a Wolters Kluwer business
Linkages Results

Document(s) Linking Into:


[730-10-05 Background - General](#)

Results: 30 document(s) found

- [Accounting Research Manager, Accounting Standards, 730 Research and Development, U.S.: Research and Development - General](#)
- [Accounting Research Manager, Interpretations and Examples\09. Prepayments, Deferred Costs, Intangibles and Other Assets, 985-20 & 350-40 Q&A, Determining Whether Software-Related Costs Are Internal or External](#)
- [Accounting Research Manager, Interpretations and Examples\09. Prepayments, Deferred Costs, Intangibles and Other](#)

Quick Links

The top of the Quick Links section has numerous links (the links change from time to time), including: **Daily Developments**, **Weekly Summary**, **What's New Checklist**, and more. 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.**



CCH
a Wolters Kluwer business
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
[Effective Date Checklists](#) Summarized listing of effective dates for recently issued U.S. accounting and auditing pronouncements
[AutoCheck U.S. GAAP Disclosures Checklist](#) Customize and tailor the checklist to simplify preparation of financial statements - **UPDATE!**
[A Closer Look](#) Discussion and analysis of current accounting and audit issues
[BNA News](#) Biweekly news, feature reports, and analysis on accounting and financial reporting issues

Quick Links

[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 Income Taxes Leases Revenue Recognition Checklists - NEW! 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	
AUDITING	Engagement Standards			

Top Links

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 **What's New, By Date** selection in the Menu Column is selected. Please go to page 4 for 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
December 7-11, 2009

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

Accounting Research Manager™

Weekly Summary

December 7-11, 2009 Edition

Accounting and SEC Headlines

- **SEC and PCAOB Activities** -- 2009 AICPA Year-End SEC and PCAOB Conference
- **Financial Reporting Manual** -- SEC Staff Issues September 2009 Update
- **Financial Institutions** -- SEC Staff Publishes Presentation on Areas of Frequent Staff Comment for Financial Institutions
- **Investment Companies** -- FASB Issues Proposal to Defer Statement 167 for Investment Companies
- **International Accounting** -- IASB Publishes Agenda for December 15-18, 2009 Meeting

Auditing and Internal Controls Headlines

- **Compliance Audits** -- AICPA Issues Standard on Compliance Audits
- **Auditing Accounting Estimates** -- Proposed AICPA Auditing Standard Discussed

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 **What's New, Checklist** is selected from the Menu Column. Please go to page 5 for information about the *What's New Checklist Table of Contents* page.

The other selections will open pages with checklists pertinent to the subject of the link. Some links may not be included in the Business Library's subscription.

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			Standards FASB AICPA EITF IASB	Interpretations and Examples Business Combinations Compensation Arrangements Derivatives and Hedging Financial Assets and Liabilities Disclosures Manual BNA Portfolios	Fair Value Income Taxes Leases Revenue Recognition Checklists - NEW! International More...	
SEC	SEC Practice SEC requirements, rules, regulations and interpretive guidance			Standards Regulations S-X, S-K Forms 10-K, 10-Q SABs Sarbanes-Oxley PCAOB	Interpretations and Examples 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.

Accounting

The Accounting section has three columns with links. The first column has a general link to **Accounting Standards**. This opens the *Contents—Accounting* page, which is the same page as the main **Accounting** selection in the menu column Contents heading drop-down menu.

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 screenshot shows the 'Contents - Accounting' page from CCH, a Wolters Kluwer business. At the top, there are navigation buttons: 'Expand All', 'Collapse All', 'Page Up', and 'Page Down'. Below this is a list of items, each with a plus sign icon to its left:

- Accounting Research Manager
- AICPA - American Institute of Certified Public Accountants
- FASB - Financial Accounting Standards Board
- IASB - International Accounting Standards Board
- WK - Wolters Kluwer nv

At the bottom of the list, 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.' Below this note are the same navigation buttons: 'Expand All', 'Collapse All', 'Page Up', and 'Page Down'.

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 than one page.

The Standards column has links to **FASB**, **AICPA**, **EITF**, and **IASB**. The **FASB** and **IASB** links open sections of the *Contents—FASB* page. This is the same page that is opened using the first sub-menu in the Contents drop-down menu from the menu column. Please go to page 8 for information about this page.

The **AICPA** and **EITF** links open sections of the *Contents—Accounting* page. Please go to page 19 for information about the *Contents—Accounting* page.

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 Value**, **Income Taxes**, **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 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 19 for information about the *Contents—Accounting* page.

The **International** link opens the *Index of International Accounting Interpretations (Global and Country Specific)* page. There are document icons that will open specific documents about the subject.



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 **Contents, Regulatory** is selected from the Menu Column. Please go to page 9 for 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

The screenshot shows the Accounting Research Manager interface. At the top, it says "CCH a Wolters Kluwer business Accounting Research Manager © Standard". Below that, it lists "Accounting Research Manager Interpretations and Examples: 02. International GAAP Comparisons, IFRS Model Financial Statements, and Other Resources" and "Index of International Accounting Interpretations (Global and Country-Specific)". A warning message states: "Some of the documents listed below may not be accessible under your current subscription. For information about upgrading your subscription to include additional content, [click here](#)." Below this, it lists several resources available to users, each with a document icon:

- International Accounting/Financial Reporting Standards Guide** – This publication provides a comprehensive coverage of all current International Accounting Standards and International Financial Reporting Standards promulgated by the International Accounting Standards Board.
- Accounting for Business Combinations, Goodwill, and Other Intangible Assets: Interpretations of U.S. and International Accounting Standards** – This publication offers practical guidance on accounting for business combinations, as well as intangible assets and goodwill under both U.S. and international accounting standards.
- IFRS Model Financial Statements** – In this publication explanation is given of the current set of international standards with the detailed disclosure requirements listed for each standard. The commentary on the standards is supported by examples taken from the text of the original standards. The product contains a disclosure checklist and a set of pro-forma financial statements. The financial statements are referenced to commentaries on the standards to aid the preparation of financial statements. A chapter is also presented explaining IFRS 1 *First-time adoption of international financial reporting standards*.
- PricewaterhouseCoopers' Manual of Accounting - Global Guide to International Financial Reporting Standards** – This publication is a practical guide to IFRS and covers diverse areas of accounting from the recognition and measurement of

The screenshot shows the Accounting Research Manager interface for the "Contents - Regulatory" page. It features a navigation bar with "Expand All", "Collapse All", "Page Up", and "Page Down" buttons. The main content area is a tree view under "Accounting Research Manager":

- 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

At the bottom, it states: "The list above is limited to 200 lines. Use the Page Up and Page Down buttons to navigate to additional lines." and includes "Expand All", "Collapse All", "Page Up", and "Page Down" buttons.

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.