

Goizueta Business Library

Creating Bridges to Knowledge

Accounting Research Manager

What is the Content?

Comprehensive database of accounting and auditing standards, interpretations and analysis and interpretations

- Accounting Standards – FASB, AICPA, EITF, IASB; [the FASB Codification lives here](#)
- SEC Rules & Regulations – Regulations S-X, S-K, Forms 10-K/10-Q, SABs, Sarbanes-Oxley, PCAOB
- Auditing Engagement Standards – AICPA, PCAOB, OMB, GAO, HUD, PCIE

Levels of Authority

Once you link to a web page on the ARM site, the background color indicates the level of authority of the content

- White = authoritative
- Peach = interpretive
- Blue = proposal stage
- Green = other (non-authoritative analysis, checklists, etc.)

What's New

New content added to the database in the past week to 90 days

- Browse by date, author, subject, checklist
- What's New>Author>Accounting Research Manager>Literature Update – useful for locating articles explaining new FASB Codification

Browsing Content

- Contents – browse standards & analysis by author (e.g. FASB, AICPA, etc.)
 - Use this when you know exactly what you want and the authority
- Topics – browse content organized alphabetically by topic (e.g. Business Combinations, Revenue Recognition, etc.)
 - NOTE – filter accounting content by: US GAAP Only; IAS/IFRS; Combined
 - *Recommended way to search the FASB Codification*

Searching

- Advanced Search – recommend clicking on this link and going directly to the advanced search functions
- Narrow down using Subject and Author options
- Book - allows you to limit the documents searched to those within specific content (e.g. Airlines Auditing and Accounting Guide)
- Combine with keyword searching

FASB Cross-Reference

Use the Cross Reference feature (click on the box) to identify the cross references to/from the original standards to/from the FASB Codification

By Standard	
Standard Type	Standard Number
<input type="text"/>	<input type="text"/>

and/or

By Codification			
(Ex: 740 10 05 05-1)			
Topic	Subtopic	Section	Paragraph
<input type="text"/>	- <input type="text"/>	- <input type="text"/>	- <input type="text"/>

FASB Go To

Documents in the FASB Codification are organized as follows:

- Topic – Subtopic – Section - Paragraph / XXX-YY-ZZ-PP
- Example:
 - Airlines (Topic=908)>Revenue Recognition (Subtopic=605)>Recognition (Section=25)>Sampling Method (Paragraph=1)
 - Official Citation: FASB ASC 908-605-25-1

FASB Goto

ex: 740-10-25 

- This box will accept: Topic; Topic-Subtopic; Topic-Subtopic-Section; do not type paragraph
- Must click GO to process

Recommended Process for Conducting Accounting

Researching a particular issue in the FASB Codification

1. If you know the OP or FASB Codification number, use the **FASB GoTo or Cross Reference boxes** to go directly to the relevant document; use hyperlinks and the Linkages button (top of page) to locate related material
2. **Drill down using Topic** (e.g. Revenue Recognition) to locate the relevant authority
3. **Use the search box – this should be your last, not first approach!**

Finding Codification material using a pre-Codification reference

1. Use the **FASB Cross Reference box**
2. **Drill down using Topic** (e.g. Revenue Recognition) to locate the relevant authority
3. **Use the search box – this should be your last, not first approach!**

Finding pre-Codification standards

The Codification supersedes existing FASB, AICPA, EITF and relevant SEC literature; these standards will no longer be updated. See "Searching for archived standards" below.

Searching for archived standards

*All the archived standards are contained within ARM; they have not been removed with the release of the Codification. **An Archived tab is incorporated into each Codification topic.***

1. If you know the OP or FASB Codification number, use the **FASB GoTo or Cross Reference boxes** to go directly to the relevant document; use hyperlinks and the Linkages button (top of page) to locate related material
2. **Drill down using Topic** (e.g. Revenue Recognition) to locate the relevant authority
3. **Use the search box – this should be your last, not first approach!**

