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Nota di contenuto	Accounting & Auditing Research and Databases: Practitioner's Desk Reference; Contents; Preface; Acknowledgments; Chapter 1: An Introduction to Applied Professional Research; What Is Research?; Research Questions; The Nature of Professional Research; Critical Thinking and Effective Communication; The Economic Consequences of Standard Setting; The Role of Research in the Accounting Firm; Overview of the Research Process; Lessons Learned for Professional Practice; Remaining Current in Knowledge and Skills; International Complexities in Practice; Summary; Notes Appendix: Abbreviations Commonly Used in CitationsChapter 2: The Environment of U.S. Research- the SEC and the FASB; The Accounting Environment; SEC Accounting for Public Companies; SEC Regulations and Sources; SEC Releases; SEC Staff Interpretations; Accessing SEC Filings and Regulations; American Institute of Certified Public Accountants (AICPA); U.S. Generally Accepted Accounting Principles (U.

S. GAAP); The Financial Accounting Standards Board, Advisory Boards, and the Emerging Issue Task Force; Statements of Financial Accounting Concepts Nos. 1-8; FASB SFASs and ASUs; FASB Due Process The Levels of U.S. GAAP and FASB Accounting Standards Codification Authoritative Level; Nonauthoritative Level; Locating U.S. GAAP; The FASB Accounting Standards Codification Research System (the Codification); Codification Access; Navigating the Codification; Browse Tab-Left Navigation Panel; Browse Tab-Middle Screen; The Research Process; Master Glossary; Topical Categories; Keyword Search: Basic and Advanced; Moving within a Codification Search and Section Links; The Section Tabs: "Document," "Archive," and "What Links Here"; Email, Print, and Copy/Paste Functions; Summary; Notes

Chapter 3: The Environment of International Research The International Accounting Environment; International Accounting Standards Board (IASB); Other Regional and National Standard-Setting Bodies and Organizations Influencing IFRS; IASB Authorities; IASB Due Process; Interpretations Committee Due Process; The IASB's Conceptual Framework; IFRS Funding, Regulation, and Enforcement; International Financial Reporting Standards (IFRS) Research; IFRS Hierarchy; eIFRS Access; Entering eIFRS; The IFRS Research Process; Print and Copy/Paste functions; Summary; Notes

Chapter 4: Other Research Databases and Tools Governmental Accounting Sources (FASAB and GASB); Example; Other Databases for Accounting Authorities; Example; Researching Industries and Companies; Industry Codes; Industry Research; Company Research; Major Databases; Mergent Online; LexisNexis; Standard Poor's NetAdvantage; Other Databases; Researching Corporate News; Research Tools; Research Strategies; Summary; Appendix 1: Checklist for Industry Research; Appendix 2: Checklist for Company Research; Appendix 3: Websites; Chapter 5: Tax Research for Compliance and Tax Planning

Tax Research Databases

Sommario/riassunto

The easy-to-use, do-it-yourself desk accounting and auditing research database FASB's online GAAP Codification system. The convergence of U.S. GAAP and International Financial Reporting Standards. EDGAR filing and research system. RIA Checkpoint and CCH. Accounting professionals and practitioners need to understand these research databases to reach solutions and achieve maximum results for the organization. Highlighting each pertinent database, Accounting and Auditing Research Databases shows you how to conduct research using a host of databases including RIA, CCH, AICPA's Online Libr
