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ReSource: AICPA's Accounting and Auditing Literature

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**AICPA Staff
User Manual**

***ReSOURCE: AICPA's
Accounting and Auditing
Literature***

**(Includes: AICPA Professional
Standards; AICPA Technical Practice
Aids;
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Introduction

Welcome to the *reSource: AICPA's Accounting and Auditing Literature* CD-ROM. This valuable research tool is being distributed with Folio Views⁷, to give you powerful search and retrieval capabilities that are easy to use. The following AICPA products (referred to as "infobases") are available on a subscription basis:

- Professional Standards
- Technical Practice Aids
- AICPA Audit and Accounting Guides (including Audit Risk Alerts)

System Requirements

- Personal computer with a 486 or higher processor (Pentium⁷ recommended)
- Microsoft Windows⁷ 3.1, Microsoft Windows 95TM, Microsoft Windows 98TM, Microsoft Windows NT⁷ Workstation 3.51 or later
- 4 MB memory for use on Windows 3.1; 8 MB memory for use on Windows 95/98; 12 MB memory for use on Windows NT
- 8 MB of available hard disk space
- VGA or higher-resolution video adapter (SVGA 256-color recommended)

Installation

The Microcomputer/LAN Support Team has loaded the products onto the LAN. To access the files, you must install them on your desktop. To install the files, just follow these step-by-step instructions:

1. In Windows 95/98 click on 'Start', 'Run'.
2. In 'Open:' box type in 'l:\programs\aicparsc\win9xnt\setup.exe' and click on 'OK'.
3. Click on 'Next'.
4. Click on 'Yes'.
5. Highlight '1. Install – Typical' and click on 'Next'.
6. Click on 'Next'.
7. Click on 'Next'.
8. Click on 'Finish'.
9. In Windows 95/98 click on 'Start', 'Run'.
10. In 'Open:' box type in 'l:\programs\aicparsc\win9xnt\updnfo\setup.exe' and click on 'OK'.
11. Click on 'Next'.
12. Click on 'Yes'.
13. Click on 'Finish'.

Four icons will be created on the desktop and you can start an application by double-clicking on appropriate icon. [*Note:* The Folio Views icon will automatically be installed, but there is no need to use this icon. Just double-click on the icon for the publication that you want to access.]

Opening a File

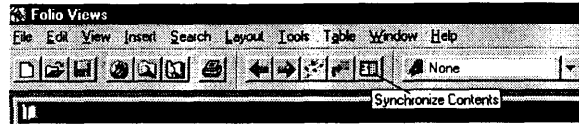
You may open an infobase by double-clicking on the icon on your desktop (which is automatically created when you first install) or by selecting **Start, Programs, AICPA—reSOURCE, Product Name** (e.g., *Professional Standards*) from the Windows Menu (on the bottom left-hand corner of your screen).

This will launch the Folio Views 4.2 application and open the selected infobase.

You may open another infobase by doing the following:

1. Choose **File, Open**; Or press **CTRL+O**; Or **click** the **OPEN** button on the Toolbar at the top of your screen.
2. Browse for the location of the infobase (“nfo”) file.
3. Choose **OPEN** to open the infobase.

Familiarizing Yourself With the Features



Title BarXAt the top of your screen is the title bar containing the name of the infobase that you are in (e.g., *AICPA reSource—Professional Standards*).

Main MenuXDirectly under the title bar is the Main menu. Access any of the items in the Main menu by clicking on the item.

ToolbarXThe Toolbar appears underneath the Main menu. It allows one-click mouse access to several features.

Reference Window PaneXThe Reference Window pane follows the Toolbar. This window displays where you are in the infobase. You may change the size of this window as desired.

Contents PaneXThe Contents pane is on the left side of your screen. By clicking on any item in the Contents pane, you will automatically move to the selected section in the Document pane.

Document PaneXThis pane is on the right side of your screen and displays the body of the document.

Hit ListXAllows you to view your search results. By double-clicking on any reference in the Hit List, you will be taken to the appropriate section in the Document pane.

Infobase View TabsXThese are located underneath the Document pane. They allow you to display the information in the infobase in different ways. Some of the most important icons are:



All: Displays the Contents, Reference, Document, and Hit List panes. *Use this View when searching the infobase or when you need to see all of the related information at*

once.

Search: Displays the Reference, Document, and Hit List panes. *Use this View when you are searching to find the most relevant information. (The Hit List can help you identify the most relevant sections in the infobase to begin reading once your search is completed.)*

Browse: Displays the Contents, Reference, and Document panes. *Use this View when you are browsing the infobase for information—it gives you the best access to the Table of Contents while maximizing the space allocated for the infobase text.*

Document: Displays the Reference and Document panes. *Use this View when you need as much of the body of the infobase on the screen as possible.*

Contents: Displays the Contents pane. Double-clicking on a heading will take you to the selected section in the document. *Use this View when you are navigating or scanning the Table of Contents and need to see the full name of the headings in the Table of Contents.*

Hit List: Displays the Hit List pane. *Use this View after performing a search to View as many references in the hit list as possible.*

Object: Displays the Object pane. *The Object pane is activated whenever an object link is followed.*

Query ToolX This is located underneath the Infobase View Tabs. Some of the most important icons are:

Advanced Query: Opens the Advanced Query dialog box to enable you to search the infobase. You can also press **F2**.

Clear Query: Removes the highlights from the last query performed.

Query Tool: A small window which allows you to enter simple queries. You can also press **F3**.

Previous Hit: Returns the cursor to the previous query hit. You can also press **SHIFT + F4**.

Next Hit: Advances the cursor to the next query hit. You can also press **F4**.

Using the Features

Certain features that you will be utilizing are described below. For more in-depth discussion of a particular feature press **F1** or choose **Help** from the Main menu.

Contents

The Table of Contents, with its expandable and collapsible branches, allows you to quickly and easily browse through the infobase, access a desired section, or select a particular section for searching and printing. There are a number of different ways to view the Contents pane. (See *Infobase View Tabs* under the *A Familiarizing Yourself With the Features* section above.)

To easily access a given section of the document from the Table of Contents, be sure that the **Synchronize Contents** feature is turned on. You can access it from the **View** menu when the Document pane is selected or by clicking on the Synchronize Contents button in the Toolbar.

This convenient feature enables you to see the section of the document as you scroll through the Contents (and vice versa).

To expand or collapse the Table of Contents, simply click on plus (+) or minus (-) sign, respectively.

TIP

If you've expanded many branches in the Table of Contents and you want to collapse them all back again, simply press the number "1" on your keyboard (or, conversely, select the letter "A" for "All"). You can also expand the Table of Contents to any level by pressing the corresponding number on your keyboard (e.g., pressing the number "3" will expand the infobase to the third level of headings).

Each heading in the Table of Contents is linked to its location in the infobase. By double-clicking on the heading (or by selecting it and pressing Enter), you will be taken immediately to that location.

Jump Links

Jump links take you from one point in the infobase to another. They can be identified by the fact that they are green and that when you point your mouse on them a white hand with a pointing finger will appear. A jump link is used to connect related information. To jump to a link location, **click** on the link. To return, choose **Go Back** on the Toolbar (or **F6** on your keyboard).

Searching

You may search information by using the **Search** menu or the **Search** toolbar.

Note: A simple query *only* retrieves 50 records. If you are performing in-depth research, you should *always* use the advanced query function.

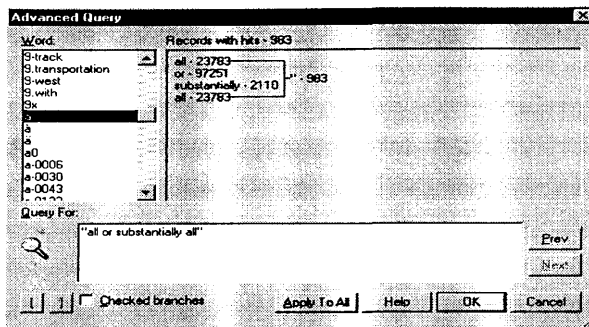


Simple Query:

- Type in the query you wish to perform in the **Query Tool** at the bottom of your screen. [Or, choose **Query** from the **Search** menu or press **F3**.]
-
- Press **Enter**. The search hits are displayed in the Document pane.
- Use the **Next Hit** (or press **F4**), **Previous Hit** (or press **SHIFT + F4**) and/ or **Clear Query** icons to navigate through your searches.

Advanced Query:

- Click on the "binoculars" button in the **Query Tool** at the bottom of your screen. [Or, choose **Advanced Query** from the **Search** menu or press **F2**.] The Advance Query Dialogue will appear:



- Enter your search term and query syntax in the "Query For" box (see the Query Summary table in Appendix B of this Manual).
- Choose **OK**.
- Use the **Next Hit** (or press **F4**), **Previous Hit** (or press **SHIFT + F4**) and/ or **Clear Query** icons to navigate through your searches.

TIP

To search on a particular section or sections, expand the Table of Contents and click on the box next to each topic you want to search. By checking specific boxes, you will be targeting your search to these specific areas.

To search the entire infobase, you must remove the previously checked boxes.

Word Versus "Phrase" Searches

The simplest query is for a single word or combination of words. However, narrowing your search for a phrase sometimes yields better results. For example, if you searched for the words *income tax* (**Folio Views** assumes an "and" in between the two words), your results would be much "broader" than if you searched for the phrase "*income tax*." Enclose your phrase in "quotation marks" to target your search in this manner.

Viewing Your Hits in the Table of Contents

After performing a query, you may wish to view the search hits in a variety of ways. The default settings display the hits in the view in which you began your search. That is, if you were in the Browse View when you performed your query, your hits will display in that View as well.

It is sometimes useful to use your Table of Contents pane (or to switch to the Contents View) to get the "big picture" of where your hit results are so that you can identify the hits that you would like to view first.

Unfold the Table of Contents, select the hit you would like to begin with, and **double-click** on the entry to move to that place in the infobase. You can then use the Next Hit and Previous Hit feature to toggle between hits.

TIP

If your Hit Results do not appear in the Table of Contents after a search, you must reset your options. To do this, choose **Tools, Options** from the Menu bar, choose the **Contents** tab and **click** on the **Query Results** box.

Printing

In certain circumstances, you will want to print a particular part of an infobase. To do so:

- Select the portion of the infobase that you wish to print by performing one of the following options:
 - X **Check the boxes** in the Contents pane of the specific sections you want to print, or
 - X **Highlight** the desired text, or
 - X **Identify** the beginning and ending records in the **Print** dialog box, or
 - X **Tag** desired records from the **Edit** menu or press **CTRL + T**

- Choose **Print** from the **Toolbar** and set the various printing options as desired.
- Choose **OK**.

Copying

Occasionally, you may need to use certain of the information contained in this infobase in other documents. To perform this function:

- Select the desired text.
- Choose **Copy** from the **Edit** menu or press **CTRL + C**.
- Switch to the application you are copying to (e.g., your word processing software).
- Choose **Paste** from the **Edit** menu or press **CTRL + V**.

<p><i>Note:</i> The formatting of the text (e.g., bold and italics) will not be maintained during the copy. You will need to reformat the copied material in the other application.</p>

Bookmark

Creating a Bookmark:

- Place the cursor at the location where you want to place the bookmark.
- Choose **Bookmark** from the **Tools** menu, click on the **Bookmark** icon, or press **CTRL + M**.
- Type a name for the bookmark.
- Choose **Set**.

To turn to a bookmark at a later time, choose **Bookmark** from the **Tools** menu, click on the **Bookmark** icon, or press **CTRL + M**. Select the bookmark and choose **Go To**.

Removing a Bookmark:

- Choose **Bookmark** from the **Tools** menu, click on the **Bookmark** icon, or press **CTRL + M**.
- Scroll to the bookmark you wish to remove.
- Choose **Delete**.

Notes

Creating a Note:

- Select the text where you wish to attach a note.
- Choose **Note** from the **Tools** menu, click on the **Note** icon, or press **CTRL + N**.
- Type in the text you wish to include in the note.
- Press **ESC** and then **YES** to save and close the note. A small note icon is placed to the left of the paragraph.

To open the **Note**, click on the note icon next to the paragraph. Press **ESC** to close the note.

Deleting a Note:

- Place the cursor in the paragraph which contains the note you are deleting.
- Choose **Remove Note** from the **Tools** menu or press **CTRL + SHIFT + N**.

Highlighter

Creating a Highlighter:

- Choose **Highlighter** from the **Tools** menu, click on the **Highlighter** icon, or press **CTRL + H**.
- Choose **New**.

- Type a name for the highlighter.
- Choose the background color you wish to use.
- Choose **OK**.
- Choose **Close** to close the initial highlighter dialog box.

Applying a Highlighter:

- Select the text you want to apply the highlighter to.
- Choose **Highlighter** from the **Tools** menu, click on the **Highlighter** icon or press **CTRL + H**.
- Select the highlighter you wish to apply.
- Choose **Apply**.

Clearing a Highlighter:

- Select the text you wish to clear the highlighter from.
- Choose **Remove Highlighter** from the **Tools** menu.

Appendix A

Quick Keystrokes

	BY NAME	BY KEYSTROKE	
Collapse TOC* branch one level	-	CTRL+C	Copy
Copy	CTRL+C	CTRL+G	Go To
Exit Folio	ALT+F4	CTRL+O	Open
Expand TOC* branch one level	+	CTRL+P	Print
Expand all TOC* branches	A	CTRL+T	Tag Record
Expand TOC* branches to specific level	1-9	CTRL+V	Paste
Go Back	F6	CTRL+HOME	Go to top of infobase
Go Forward	SHIFT+F6	SHIFT+F4	Previous Hit
Go To	CTRL+G	SHIFT+F5	Previous Partition Hit
Go to top of infobase	CTRL+HOME	SHIFT+F6	Go Forward
Help	F1	ALT+F4	Exit Folio
Next Hit	F4	F1	Help
Next Partition Hit	F5	F2	Query Advanced
Open	CTRL+O	F3	Query Simple
Paste	CTRL+V	F4	Next Hit
Previous Hit	SHIFT+F4	F5	Next Partition Hit
Previous Partition Hit	SHIFT+F5	F6	Go Back
Print	CTRL+P	-	Collapse TOC* branch one level
Query Advanced	F2	+	Expand TOC* branch one level
Query Simple	F3	A	Expand all TOC* branches
Tag Record	CTRL+T	1-9	Expand TOC* branches to specific level

* TOC = Table of Contents

Appendix B

Query Summary

Press **F2** to invoke the Query Dialogue. For more details on Query, press **F1** from the Query Dialogue.

OPERATOR	EXAMPLES
And	employee employer employee & employer employer and employer
Or	employee employer employee or employer
Not	employee ^ employer employee not employer
or	employee ~ employer employee xor employer
Phrase	"all or substantially all"
Single Character Wildcard	wom?n
Multiple Character Wildcard	tax*
Record Proximity	"employee employer" #5
Ordered Proximity	"employee employer" /5
Unordered Proximity	"employee employer" @10
Stem (word form)	benefit%
Thesaurus (synonym)	person\$