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Fall 1988

## Total News, Volume 1, Number 1, Fall 1988

American Institute of Certified Public Accountants (AICPA)

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# THE **TOTAL NEWS**

FALL 1988

THE NEWSLETTER FOR AICPA TOTAL SUBSCRIBERS

*This is the first issue of TOTAL NEWS. It will be sent to you on a quarterly basis. In this issue you will find a section with useful search tips and a discussion on printing the results of your research.*

*We would like to hear from you with respect to items you would like to see in this newsletter. We would also like to print any helpful hints you would like to share with other TOTAL users.*

*During this initial year of the TOTAL service, perhaps the questions asked most often are: (1) the availability of training; and, (2) how to formulate a search.*

## **TRAINING**

With respect to training, the Institute has a course titled, LEARNING LEXIS/NEXIS/NAARS FOR THE ACCOUNTING PROFESSIONAL (710507). It is a basic course developed by Mead Data Central, Inc. This course will teach you how to access information and how to move around in the system, basic search logic, and the various connectors and commands to use in formulating a search request. The course is presented in a series of four self contained diskettes that can be used on any MS/DOS computer. It also includes a test for four hours of CPE credit that you can send to the AICPA for grading and credit.

Also available from the AICPA is a course titled, TAX RESEARCH USING LEXIS/NEXIS/NAARS. This course is part of MicroMash's series of Micro Managed Self-Study Help and can be used on any MS/DOS computer. It is an 8 hour course made up of eight chapters. In this course a study session consists of scrolling through text material and then learning interactively by answering questions. Each question must be answered correctly before you can proceed to subsequent questions. All responses to questions contain a discussion of

why the response was correct or why it was incorrect. After you complete a chapter, you may select the option to take the test to earn your CPE credit. (Product numbers; 360K diskettes 700651, 1.2M diskettes 700666, 3.5" disks 700671)

In addition to the above, the AICPA will soon have a MicroMash course available on using the NAARS library corporate annual report and literature files. The title of this course is RESEARCHING CORPORATE ACCOUNTING AND AUDITING PROBLEMS ON NAARS. (Product numbers; 360K

*continued on page 2*

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**AICPA**

*continued from page 1*

diskettes 719906, 1.2M diskettes 719910, 3.5" disks 719925)

As a subscriber to TOTAL you may also make arrangements to attend training sessions at a local Mead Data Central training facility for a "hands-on" session. You may telephone Mead Data Central at 1-800-227-9597 to determine the nearest training facility. The cost is \$75.00 per person for each session. It includes one hour of free use, to be used in your office within a limited time after completion of the course.

## FORMULATING A SEARCH

With respect to formulating a search request, I would recommend the following:

1. Before logging on, write down a basic discussion of the topic to be researched. For example, find footnote disclosure of a change in method of accounting for pension plans in accordance with FASB Statement 87.
2. Review the library contents guide, included in tab #2 of the TOTAL USER GUIDE, to determine the library and file(s) you plan to access.  
Library—NAARS—File—87/88
3. Write down the key words or phrases you expect the topic to include. For example, pension plan; retirement plan; change; changed; adopt; adopted.
4. Write down alternative terms you might expect to find. For example SFAS 87; FASB Standard 87; FASB Statement 87; Statement of Financial Accounting Standard 87; Financial Accounting Standards Board Statement 87.
5. Write down a basic search. For example, PENSION OR RETIREMENT W/2 PLAN W/SEG CHANG! OR ADOPT!
6. Write down a modification to narrow the scope of the original search. (Note: There is no charge to modify a search request.)  
I.E., W/SEG (FASB OR SFAS OR STATEMENT OR STANDARD W/5 87)
7. Now you are ready to log on and access the system. (1) When the system asks for it, transmit your user ID number; (2) At the client

identification screen, enter your client ID; (3) Select the NAARS library at the library menu screen; (4) Select the 87/88 annual report file; (5) Type the basic search request PENSION OR RETIREMENT W/2 PLAN W/SEG CHANG! OR ADOPT! and transmit the search; (6) Type the letter M and press enter key (7) type the modification W/SEG (FASB OR SFAS OR STATEMENT OR STANDARD W/3 87) and transmit the modification (8) review the documents you retrieved and select documents to print, if needed.

We have included a basic form on the inside rear cover of this newsletter to use as an aid in preparing your search requests. Please feel free to reproduce it for use in your firm.

If you are not sure of how to formulate a search request or which library and file to use, take advantage of the customer service telephone assistance program at Mead Data Central. It is much easier and less expensive to ask how and where before you go on-line, than to go on-line with only an idea of where to look and what to look for. The Mead Data Customer service telephone number is listed on the outside rear cover of this newsletter.

## QUESTIONS OR COMMENTS?

TOTAL is a new program for the AICPA and we would like to be of any assistance possible to you. If you have any questions, comments or suggestions with respect to the service, please do not hesitate to contact me at (212) 575-6393.

Hal G. Clark  
*Manager, Information Retrieval*



## Scan before you search— headlines, bulletins and summaries in the FEDTAX library

The most difficult facts to find are the ones you've never heard of.

The FEDTAX library offers you four convenient ways to learn of the existence of new tax information—and to give you terms and citations that make your searches more efficient.

- The BNABTU (BNA's *Tax Update*) file is updated twice daily to bring you the latest tax news.
- The TNT (*Tax Notes Today*) file contains a comprehensive daily summary and full-text coverage of a wide variety of tax information.

The first document of each issue provides a short summary of significant articles.

The second document is the table of contents.

- BNADTR (BNA's *Daily Tax Report*) provides the latest news and analysis of federal regulatory and judicial tax developments, plus state and international developments.

The first document of each issue contains summaries of that day's articles.

- CCHTAX combines the CCH federal and state tax newsletters TAXDAY for federal and STATAX for state tax news.

Display the issue in the CITE format to view the day's headlines.

### SEARCHING NOT REQUIRED

All four files are automatic display files. As soon as you type the file name and press TRANSMIT, the first page of the first document will display.

### MORE THAN NEWS—GET THE FULL TEXT OF IRS REGULATIONS

The three daily newsletters (TNT, BNADTR, CCHTAX)

frequently offer more than breaking tax news. The full text of important IRS material is often available online in these files days or weeks before the print version can be delivered.

If you entered the TNT file on Feb. 22, you would have seen this information.

LEVEL 1—1 of 54 ITEMS  
Copyright © 1988 Tax Analysts  
Tax Notes Today  
FEBRUARY 22, 1988 MONDAY  
TODAY'S IMPORTANT TAX ITEMS.  
PASSIVE ACTIVITY LOSS REGULATIONS—  
PHASE ONE—FINALLY RELEASED

Scanning through the summary, you would have found the TNT citation for the full text of those new tax regulation, e.g., 88 TNT 39-1.

You could then display the new passive loss regulations by either:

- Typing *m* (for modify), pressing TRANSMIT and adding a level to your search, e.g.,  
AND *headline* (88 tnt 39-1)
- Or pressing the CITES [.ci] key, browsing the citations until you saw 88 TNT 39-1, and displaying it by typing its document number i.e., 3, and pressing TRANSMIT.

Other important IRS rulings in full text in this issue of TNT are at 88 TNT 39-2. Those rules indicate the tax forms required for filing with 1987 tax returns.

To display either TNT article now,

### PASSIVE LOSS REGULATIONS

LIBRARY: FEDTAX  
FILE: TNT  
PRESS: NEW SEARCH [.ns]  
TRANSMIT: *headline* (88 tnt 39-1)

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John H. Graves, CPA  
Director of Technical Services

Hal G. Clark, CPA  
Editor

## REQUIRED FORMS FOR 1987

LIBRARY: FEDTAX  
 FILE: TNT  
 PRESS: NEW SEARCH [.ns]  
 TRANSMIT: headline (88 tnt 39-2)

## THE LEXIS SERVICE—THE LAW (AND THE RULINGS) UNBOUND

These temporary rulings were not published in the *Federal Register* until Feb. 25, which gave LEXIS customers a three-day advantage over their "book-bound" peers.

If delivery delays are considered, their information edge might have been a week or more. ☐

## FASB watching

*Banks and property-and-casualty insurers, their earnings already weak, are furious over a new accounting rule that is likely to depress their earnings further*

—The New York Times, Dec. 28, 1987

FASB 96 is still controversial, with the banking and insurance lobbies actively interested in changing it.

The key principles of this FASB statement were described in a recent TNT (*Tax Notes Today*) document. (See below)

The TNT article went on to describe some exceptions to those accounting principles and indicated FASB 96 would continue to be of interest to the financial community.

To find the full text of FASB statements, use the LIT file in the NAARS service. A TITLE segment search is the most efficient technique, e.g.:

LIBRARY: NAARS  
 FILE: LIT  
 TRANSMIT: title (fasbs 96)

If a document in the LIT file is lengthy, each major heading may be listed as a document. This lets you display the document. This lets you display the documents in the CITE format, identify the document number of the part of the document you wish to view, and to display that part by typing its number.

## ANTICIPATING FASB

One way to be ready for new rules is to conduct "what if" analysis; i.e., "What if a proposed change goes into effect?"

A timely source of information on proposed or pending changes to accounting policies is the DREXEC (*Daily Report for Executives*) file in the NEXIS® library.

A search like this will help you stay alert for possible changes in accounting procedures by FASB.

LIBRARY: NEXIS  
 FILE: DREXEC  
 TRANSMIT: accounting w/5 policy OR rule w/25 fasb OR financial accounting standard

The LEXIS/NEXIS services make it easy for you to find timely information on the evolution of accounting standards, from news reports in the NEXIS library to authoritative and semi-authoritative accounting literature in the LIT file of the NAARS library. ☐

## Space(s) ...the final frontier

You know that the LEXIS service considers a word to be one or more characters with no intervening spaces.

You might not know that some characters are treated like spaces.

Characters equivalent to spaces

&	\$	/	+	-
?	:	.	,	( )

## SOME OF THESE CHARACTERS HAVE SPECIAL RULES:

### PARENTHESES

- Are used to enclose your search terms in segment searches
- Are used to change the priority of how the LEXIS service acts on connectors



If you are not conducting a segment search and are not trying to change the priority of connectors, omit the parentheses in your search.

To find	TRANSMIT
10 (B)	10 b
100 (c)	100 c

Note that you only need to leave one space between 100 and c, even though what you are searching for has two spaces. The LEXIS service considers 100 (c) to be the "word" 100 adjacent to, and preceding the "word" c.

## COMMAS

Used like a space, except when preceded and followed by a number.

1,500 is one word, and is equivalent to 1500.  
You can use either version in your search.

18,a is two words, and is equivalent to 18 a.

For more information on words and spaces, see the TOTAL User's Guide (page 37, TAB #1). □

## Company watching— with the new COMPNY library

*"The auditors produce a report on the quality of the systems, assessed against best practice in other companies."*  
© 1987 Financial Times,  
Nov. 27, 1987

If you need company and industry information, you need the new COMPNY library in the LEXIS Financial Information service.

COMPNY offers:

- SEC regulatory announcements and filings, updated daily
- Company and industry reports from major investment houses
- Consensus earning projections
- Business news abstracts
- Economic forecasts

## FULL-TEXT SEC FILINGS

The full text of 10-Ks and 10-Qs for more than 1,500 publicly traded companies are in the 10-K and 10-Q files. The group file FILING combines both files.

You can use the full text of the 10-Ks and 10-Qs to compare how different companies handled a subject, e.g., vesting procedures under a 401(k) plan.

LIBRARY: COMPNY  
FILE: 10-K  
TRANSMIT: 401 k OR 401k w/25 vest!

## REVIEW SEC FILINGS

To review abstracts of current SEC filings for more than 3,000 companies, use the group file SECABS.

SECABS (SEC abstracts) combines:

- REGIS: Forms S-1, S-2, S-3, S-4, S-8, S-11, S-18, F-1, F-2, F-3
- ACQUIS: Forms 13D, 13G, 14D-1, 14D-9, 13E-3, 13E-4
- EVENTS: Form 8-K
- INSIDE: Form 4
- PROXY: Proxy statements

You can track filings by a particular company using either the SECABS file to search all types of filings or by using an individual file to find a certain type of filing.

## LOOK FOR CONFLICTS OF INTEREST

You can find information on officers and directors for thousands of companies using the DISCLO (Disclosure®) or OTC (Market Guide) files.

DISCLO contains information extracted from the filings received by the SEC and is updated as new reports are filed.

OTC, produced by Market Guide, Inc., contains profiles of more than 5,000 over-the-counter companies. The information includes the names and titles of company officers.

## THE COMPNY FILE IN THE COMPNY LIBRARY

The group file called COMPNY combines all SEC filings, brokerage house reports and over-the-counter company profiles from Market Guide, Inc.

With one search you can find five types of documents, arranged in groups to make selective viewing easy.

These groups mirror the five files combined into COMPNY (COIND, FILING, DISCLO, SECABS and OTC).

<sup>1</sup> Disclosure® is a registered trademark of the Disclosure Information Group.

You can choose which group of documents to review by typing its number and pressing TRANSMIT, e.g., *group2*

## BROKERAGE HOUSE REPORTS

The company/industry (COIND) file offers thousands of in-depth research reports on U.S. and international companies and industries. These reports come from more than 30 leading investment banking, brokerage and research firms.

Also included are presentations of the New York Society of Security Analysts (NYSSA).

## BUSINESS ABSTRACTS

Find recent news abstracts in the business abstracts files. Check more than 660 newspapers, journals, government and business reports for information on:

- Business strategies and tactics
- Management trends
- Mergers and acquisitions
- Marketing, advertising and consumer products

In one group file (ALLABS), search abstracts from ABI/INFORM® (ABI), BIS/INFORMAT (BIS), Financial Industry and Information Service (FINIS), Advertising and Marketing Intelligence (AMI) and more than 3 million abstracts from leading news and business publications (ABS).

## AND MORE

The LEXIS Financial Information service also includes:

- Marketing information in the TRINET file
- Current economic information in the Evans Electronic News Service (ENS)
- Partnership information in The Partnership Record
- Quick ways to shift your research to the NEXIS library for additional news and information, or the NAARS library for annual reports

TO GO TO	TRANSMIT
NEXIS	cl;nx
NAARS	cl;nr

## Search Tips

### FEDTAX LIBRARY

**Source:** The RIAFTC file is provided by the Research Institute of America, Inc. and is the online version of their *Federal Tax Coordinator, 2d*.

**Type of file:** In-depth analyses of various aspects of federal tax, including income, corporate, estate, gift, excise and foreign tax.

RIAFTC analyses include:

- Checklists of tax-saving opportunities
- Illustrations—to clarify tax rules and problems
- Cautions—to warn of dangers that may arise in particular tax situations
- Recommendations—to provide specific, carefully researched guides to action
- Observations—to offer professional analyses and commentary
- Citations to relevant source documents

### SEARCHING IN RIAFTC

**Example:** You need to find analysis on allowable fiscal year-ends of a Sub-chapter S corporation.

Choose words:

Words	Alternatives
S corporation	
Subchapter S	Subch. S
	Sub. S
year end	taxable year
	fiscal year
	calendar year

Your search might consider additional words and alternatives, depending on your requirements. Use universal characters to save time.

sub! s = subchapter s  
 = subch. s  
 = sub. s

### CHOOSING CONNECTORS

First connect the words referring to a type of year.  
*year w/2 fiscal OR taxable OR end OR calendar*

This finds *year end*, *fiscal year*, *calendar year* and *taxable year*, but is less restrictive than using phrases. It is also easier to type.



Then connect the different ways to refer to subchapter S.

*s corporation OR sub! s*

Then connect the two concepts to each other:

*s corporation OR sub! s w/25 year w/2 fiscal OR taxable OR end OR calendar*

The LEXIS service considers the OR connectors first, then w/n connectors. the w/2 is acted on before the w/25, because the value of *n* is smaller.

For more information on connector priority, see the 1988 TOTAL User's Guide (page 56, TAB #1).

Your search would be:

LIBRARY: FEDTAX

FILE: RIAFTC

TRANSMIT: *s corporation OR sub! s w/2 fiscal OR taxable OR end OR calendar*

## NARROWING YOUR RESULTS

This finds more than 100 RIAFTC analyses, which may suggest you should modify your search.

Scanning through your results in the kwic format shows that some useful documents have S corporation in the title.

To narrow your results to those documents, add a level to your search.

Type *m* and press TRANSMIT, then

TRANSMIT: *AND title (s corporation)*

This level of your search requires that the phrase *s corporation* appear in the TITLE segment of the document.

Searching on levels lets you gain an overview of a topic. Adding a level to your search is not billed as a new search.

Copyright © 1988 The Research Institute of America, Inc.  
Federal Tax Coordinator 2d  
Chapter G—Tax Accounting: Periods and Methods,  
Inventories  
Incorporation and Transfer to Controlled Corporation  
G 1073. Limits on S Corporation's Choice of Taxable Year.  
RIAFTC G 1073

TEXT:

...[\*1073d] year must be a "permitted year" which is either a calendar year or any other accounting year for which a satisfactory business purpose is shown (Para. G 1073x3).

Scanning the second level lets you quickly find this document.

## RIAFTC CITATIONS

Integrated into the text of RIAFTC analyses are references to relevant source material

Under Rev Proc 83-25 the natural business year requirement is satisfied if 25% or more of an S corporation's gross receipts for the 12 month period constituting the requested business year are: (a) recognized in the last two months of such....

The LEXSEE® feature lets you quickly and easily display those references.

## USING THE LEXSEE FEATURE IN RIAFTC

To see the full text of Rev. Proc. 83-25, simply

TRANSMIT: *lexsee revproc 83-25*

Rev. Proc. 83-25

26 CFR 601.204: Changes in accounting period and in methods of accounting.

(Also Part I, Sections 442, 706, 1378; 1.442-1, 1.706-1.)

1983-1 C.B. 689;

Rev. Proc. 83-25

### SECTION 1. PURPOSE

The purpose of this revenue procedure is to provide a procedure whereby certain corporations, which make an election to be an S corporation under the Subchapter S Revision Act of 1982, Pub. L. No. 97-354, 96 Stat. 1669...

To return to your exact place in the RIAFTC analysis, TRANSMIT: *resume lexis*

Note that the LEXSEE feature only "holds" one document at a time. If you use the LEXSEE feature to view a second document it replaces the document you previously displayed using the LEXSEE feature.

## THE LEXSEE FEATURE AND RIAFTC DOCUMENTS

The LEXSEE feature also allows you to display RIAFTC analyses. If you saw a reference to RIAFTC G 1073, you could display it by

TRANSMIT: *lexsee riaftc g 1073*

You would return to your previous research by typing *resume lexis* and pressing TRANSMIT.



## BROWSING RIAFTC DOCUMENTS

The first page of an RIAFTC analysis includes a DETAILED REFERENCE TABLE

### DETAILED REFERENCE TABLE:

To view a PARAGRAPH, transmit p* and paragraph number. E.G. p* 1000	
To view DEVELOPMENTS (where available), add letter "d". E.g. p*1000d	
To view INDEX (where available), transmit p*index	
Limits on S Corporation's Choice of Taxable Year	1073
Special restrictions in '86 or '87.	1073x1
S corporation's taxable year.	1073x2

This lists all paragraphs by title and paragraph number, which allows you to display a paragraph, e.g., 1073x1 by

TRANSMIT: p\*1073x1

## VIEWING WEEKLY UPDATES

Each week new developments are added to the RIAFTC paragraphs affected by recent changes. You can display DEVELOPMENTS section of a paragraph, e.g. 1073

TRANSMIT: p\*1073d

**Summary:** Full-text searching in the RIAFTC file is like other full-text files in the LEXIS service. Segment searching is normally not required, although the TITLE segment can be used to focus on broad topics.

Consider the RIAFTC file:

- At the beginning of your research, to find analysis and insight into a topic, plus a list of up-to-date list of citations to relevant source documents
- At the end of research begun elsewhere. A review of relevant RIAFTC analyses helps verify that your research was "on target."

## Hard copy—quickly and easily

A recent LEXIS NEWS survey indicated considerable interest in "how to" information on printing.

For more information, call your account executive or Customer Service. Another

useful source of information is the 1988 LEXIS/NEXIS Reference Manual.

## TYPES OF PRINTERS

- Attached printer—a printer connected to, or built in, your terminal or computer

## PRINTING OPTIONS

Printing the results of your research can be done on an attached printer, or in the AICPA Information Retrieval office in New York<sup>1</sup>

- |  |                     |
|--|---------------------|
| ■ Individual screens of text                           | <b>SCREEN PRINT</b> |
| ■ A selected document                                  | <b>PRINT DOC</b>    |
| ■ All of the documents found in a level of your search | <b>MAIL IT</b>      |

## PRINTING STEP-BY-STEP

### SCREEN PRINT

Display the screen you want to print

#### IF YOU HAVE

- An IBM or IBM compatible PC, using version 1.4 or later communications software.

Press  
**PRINT**

Printing begins immediately on the attached printer.

To print additional screens, display each screen in turn and repeat the steps appropriate for your equipment.

### PRINT DOC

Display the document you want to print

#### STEP ONE

##### IF YOU HAVE

- An IBM or IBM compatible PC, using version 1.4 or later communications software.

Hold down  
**SHIFT**  
Press  
**F3**

<sup>1</sup> There is a shipping charge for documents printed at the AICPA.

## STEP TWO

Select where printing takes place

### IF YOU HAVE

#### ■ A PC:

*TRANSMIT 1 for your attached printer*

## STEP THREE

Confirm the order

TRANSMIT *y* to confirm or *n* to cancel the order.

If you confirm the order without selecting another format, the document will be printed in FULL.

## STEP FOUR (OPTIONAL)

Choose another format

If you wish your PRINT DOC printed in another format, e.g., KWIC, press *.kw*

■ If you press the SEGMENTS [.se] key, you will be requested to type in the name(s) of the segments you wish to be printed. Each segment you choose will be printed in the FULL format.

■ If you wish your document printed in the NOTES format (available in the NAARS service only), TRANSMIT *notes*. This format will print all segments with your search terms in the FULL format.

■ If you choose a format other than FULL, you will again be asked to confirm your request.

## PRINTING OTHER DOCUMENTS

Display each document in turn and request a PRINT DOC by any of the techniques previously mentioned.

Each additional PRINT DOC you request is added to the queue of documents that will be printed when you sign off.

## WHEN PRINTING TAKES PLACE

A PRINT DOC is printed after you sign off.

**PC users:** When you sign off, you may choose to defer your printing for 24 hours, if you requested your printing be sent to your attached printer.

## MAIL IT<sup>2</sup>

Display a document on the level you wish to print.

### STEP ONE

■ An IBM or IBM compatible PC, using version 1.4 or later communications software.

Hold down

SHIFT

Press

F4

### STEP TWO

Select a format

A screen displays requesting you to choose a format. Use dot commands:

CITE —type *.ci* and press TRANSMIT

KWIC —type *.kw* and press TRANSMIT

VAR KWIC —type *.vk* and press TRANSMIT

FULL —type *.fu* and press TRANSMIT

### STEP THREE

Choose where your MAIL IT prints

■ Type *1* for your attached printer

Press TRANSMIT

### STEP FOUR

Confirm your MAIL IT

To confirm a MAIL IT order,

Type *y* or *many* and press TRANSMIT

If you transmit *many*, your MAIL IT will print more than one document to a page.

### When printing takes place

If you request your MAIL IT be printed at your attached printer, it would not be printed until after you signed off.

**PC users:** When you sign off, you may choose to defer your printing for 24 hours, if you requested your printing be sent to your attached printer. ☐

<sup>2</sup> There is a one-step method to request a MAIL IT in the NOTES format. TRANSMIT *notes,p* and confirm your request. The NOTES format is only available in the NAARS service.



## What's New

### LEXIS® service

#### Corporation information (INCORP) library

Corporation information from the California Secretary of State (CAINC), current data

#### Federal tax (FEDTAX) library

BNA Income Tax Portfolios

RIA's *Federal Tax Coordinator 2d* (RIAFTC and FTCAID)

RIA Internal Revenue Code of 1987 (CODE)

#### GENERAL FEDERAL (GENFED) library

Congressional Record (100TH), 1988 materials from the 100th Congress

### NEXIS® service

#### Government and political news (GOVNWS) library

Election '88 (ELEC88) group file

#### NEXIS (NEXIS) library

Business dateline (BUDTL) group file

### LEXIS Financial Information service

#### Company (COMPNY) library

Davis Skaggs (DS), from January 1987

Foster & Marshall (FM), from January 1987

Market Guide (OTC), current information

Shearson Lehman Hutton, Inc. (SL), from January 1987

# DEVELOPING A SEARCH REQUEST

**1/**Write out the question or issue in a sentence or two.

---

---

---

**2/**Decide which libraries and files you would like to search.

**Libraries**

**Files**

<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

**3/**Identify the separate ideas that are encompassed by your question. Then list the words a writer might use to express these ideas. Use universal characters (\* , ! ) where appropriate.

**Ideas**

**Alternative Expressions**

<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

**4/**Link your search words with connectors (OR, W/n, AND) and arrange your search in levels. It is usually wise to search just one idea at each level, starting with the broadest idea and following with more specific ideas.

Level 1:

---

Level 2:

---

Level 3:

---

Level 4:

---

Sign on and begin your research.



# **TOTAL HOTLINE**

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**TOTAL** subscribers are entitled to full customer service at no additional cost on all aspects of using the **TOTAL** library.

**1-800-543-6862**

**1-513-859-1608 (Ohio)**

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, INC.**  
1211 Avenue of the Americas  
New York, N.Y. 10036

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PAID  
American Institute of  
Certified Public Accountants