

Accounting Research Manager[®] Overview

Access essential guidance to stay in compliance with GAAP, GAAS, IFRS and SEC rules and regulations.

Comprehensive, Authoritative Information • Expert Guidance • Timely Analysis

Accounting Research Manager[®] (ARM) is the premier award-winning research database of accounting, auditing, SEC and governmental authoritative literature and interpretive guidance. It helps you understand and comply with constantly changing standards, such as Fair Value, the FASB Codification, Sarbanes-Oxley, and even pertinent topics such as the Clarity Project and the convergence of U.S. GAAP and IFRS standards.

A Full Complement of Authoritative Libraries and Tools

Each library provides comprehensive coverage of relevant standards and in-depth interpretive guidance. You choose the areas most pertinent to your work as your basic library, then add on specific areas and specialized functionality – such as disclosures checklists — to make sure you have everything you need.

Each library includes detailed analysis, authoritative documents and new developments to ensure that you are well-equipped with the authoritative, accurate and up-to-date information you need. Everything is integrated to streamline your workday and simplify your research.

- Audit Public
- Standard
- Audit Private
- Accounting Only
- Audit Only
- Government Add-On
- 10-K Lookup Add On — the powerful ARM search engine that retrieves data on SEC filings from the SEC EDGAR filings database
- IAS Standard
- International Interpretations Add-On Library
- Financial Reporting Asia-Pacific Add-On Library
- Internal Controls Add-On Library
- AICPA Risk Assessment Guidance
- AutoCheck U.S. GAAP Disclosures Checklist
- AutoCheck IFRS Disclosures Checklist

Comprehensive Coverage

All the authoritative accounting literature is brought together in one place, organized for easy access and provided in plain English — enabling you to efficiently find and apply to whatever situation you encounter.

ARM includes U.S. and international authoritative and proposal-stage literature from:

FASB — Complete Codification as issued by the FASB, all pre-Codification content (Statements, Interpretations, Staff Positions and more), including GAAP as of June 30, 2009

AICPA — Professional Standards, Statements of Position, Audit and Accounting Guides, Practice Bulletins, Accounting Interpretations and Issues Papers

SEC — Financial reporting related Rules and Regulations, Staff Accounting Bulletins, Financial Reporting Releases, Staff Legal Bulletins, Staff Speeches, and much more

EITF — Abstracts, Minutes and Issues Summaries

PCAOB — Rules and releases (proposed and final), Disciplinary Proceedings, Staff Questions and Answers, PCAOB-related SEC orders, proposals and FAQs

COSO — Internal Control Framework, Guidance for Smaller Public Companies and Monitoring Internal Control Systems

IASB — International Accounting Standards/International Financial Reporting Standards and SIC/IFRIC Interpretations

GAASB — Statements, Interpretations, Technical Bulletins, Staff Implementation Guides and related proposal-stage literature

GAO — Government Auditing Standards and Financial Audit Manual

OMB — Circulars and Compliance Supplements

Expert Interpretive Guidance

ARM is your window to the literature, providing summaries of all significant accounting matters all brought together in one convenient location. However, ARM goes beyond that, additionally providing a remarkable depth and breadth of interpretations. You benefit from access to the precise content you need, as well as multiple viewpoints that contribute to your ability to make sound auditing decisions.

- Gain access to valuable workpapers that include illustrative sample financial statements, sample disclosures, pertinent standards, and more.
- See an additional layer of guidance and otherwise hard-to-acquire insights from leading subject matter experts through the various specialty libraries and collaborative portfolios.
- Find insightful interpretations on GAAP or GAAS that can help an auditor test a client's accounting entries or support a position when there is disagreement.
- Easily compare international standards with U.S. GAAP in the side-by-side format displayed in ARM.
- Quickly refer to answers to hundreds of frequently asked questions on how to implement the standards.
- Plan and execute auditing and attest engagements and quickly integrate the standards into your work with a wealth of practice aids to assist you.

Timely Reporting and In-Depth Analysis

The highly credentialed ARM editorial staff is made up of content, publishing, and technology experts who author, edit and create the interpretive guidance and are dedicated to maintaining and updating the solution daily. Our CCH editors are joined by a group of regular contributors who are practicing CPAs, recognized for their specific expertise and involved in serving the profession. As former or current holders of positions with various standard setting bodies such as FASB or the SEC, their knowledge and perspective is invaluable in maintaining the quality and accuracy of the content on ARM. An Editorial Advisory Board also lends its expertise and insight to the oversight and evolution of the content.

The ARM Daily News — Each day, our expert staff reports key accounting, auditing, international, regulatory (e.g., SEC) and governmental news that may affect your organization, and brings them directly to your desktop by email. In addition to clear and concise news reporting, where appropriate, links will be provided to ARM's exclusive deeper analyses of the developments and to the relevant source materials.

Weekly Summary Email Alerts — The most current developments in accounting and financial reporting are conveniently emailed to you at the end of each business week. With access to real-time updates, you can see new literature as it is released with corresponding interpretations.

What's New Checklist — A quick, at-a-glance list of anything new that's been added to ARM.

A Closer Look — ARM subscribers receive our electronic newsletter offering an in-depth analysis of an emerging topic deserving of consideration.

Knowledge-Based Audit™ Methodology for AICPA Risk Assessment Standards Compliance

The Knowledge-Based Audit™ (KBA) methodology was developed by CCH to ensure the best possible approach to implementing the AICPA risk-based standards. This approach enables the auditor to make informed judgments rather than simply ensuring compliance to a checklist.

Individual audit titles assist you in performing risk-based audits by providing expert guidance, risk assessment tools and comprehensive practice aids. Each audit title follows the KBA framework and includes the latest audit requirements for a specific type of company or organization. You can access the complete list of titles, along with corresponding audit guides, at CCHGroup.com/AuditTitles.

Develop Exceptional Auditors through the School of Audit

You can fulfill all your firm's required annual audit CPE hours through the **CCH® Learning & Development Academy — School of Audit**. This state of the art training weaves three essential types of training — technical accounting, software tools, and professional skills — into one curriculum designed for maximum impact.

With the Academy, your audit professionals attend a session based on their experience, from beginner to expert, and the role they perform within your practice. Leverage CCH's excellent teaching, relevant, role-based curriculum design, and expert content for an exceptional learning experience that equips your staff for immediate contribution.

A Complete, Integrated Solution

The Knowledge-Based Audit methodology that is available to you on ARM combines content and process in a way that delivers the accuracy, quality and flexibility needed for 21st century auditing. You can make that a concrete reality with the addition of an unbeatable set of fully-integrated software applications: ProSystem fx® Engagement, Knowledge Coach, Knowledge Tools, and Portal. Built into the software is seamless access to the essential standards, guidance and interpretations on Accounting Research Manager. You can take another step toward workflow integration with productivity-boosting specialty tools like ProSystem fx® ActiveData™ and PDFlyer™. With focused training courses making it all a reality, you are ready to tap into this powerful solution that will strengthen your audit practice and earn your clients' continued trust and confidence.

The screenshot shows the Accounting Research Manager (ARM) interface. On the left is a navigation sidebar with options like Home, What's New, Contents, Topics, 10-K Lookup, Feedback, Help/Contact Us, Logout, and My Profile. Below the sidebar are search fields for 'Advanced Search' and 'FASB Code Reference'. The main content area is titled 'Home' and features a 'Daily Developments' section with links to 'Weekly Summary', 'What's New Checklist', 'Effective Date Checklists', 'AutoCheck U.S. GAAP and IFRS Disclosures Checklists', 'A Closer Look', and 'BNA News'. A large, multi-level navigation menu is open, showing categories like Accounting, Auditing, Internal Controls, Government, and Regulatory. Under 'Accounting', there are sub-sections for 'FASB Codification' (General Principles, Presentation, Assets, Liabilities, Equity, Revenue, Expenses, Broad Transactions, Industry, Master Glossary) and 'FASB Other Sources' (FASB Accounting Standards Updates, FASB Maintenance Updates, Notice to Constituents). A list of accounting standards is displayed, including 305 - Cash and Cash Equivalents, 210 - Receivables, 32X - Investments, 330 - Inventory, 340 - Other Assets and Deferred Costs, 35X - Intangibles, and 360 - Property, Plant, and Equipment. There are also links for 'Interpretations and Examples' and 'Standards' (AICPA, PCAOB, DMS).

Accounting Research Manager® (ARM) provides comprehensive content in a single location.

This screenshot shows the 'Quick Links' section of the Accounting Research Manager (ARM) interface. It features a navigation sidebar on the left and a main content area with a 'Quick Links' header. Below the header, there are three columns of links categorized by 'ACCOUNTING | SEC | AUDITING | INTERNAL CONTROLS | GOVERNMENT | BNA | TRAINING'. The 'ACCOUNTING' column includes links for 'Accounting Standards Summarized guidance by financial statement caption and other common topics, including literature references', 'Standards' (FASB, AICPA, EITF, IASB), and 'Interpretations and Examples' (Business Combinations, Fair Value, Compensation Arrangements, Income Taxes, Derivatives and Hedging, Leases, Financial Assets and Liabilities, Revenue Recognition, Disclosures Manual, Checklists - NEW!, BNA Portfolios, International, More...). The 'SEC' column includes links for 'SEC Practice SEC requirements, rules, regulations and interpretive guidance', '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). The 'AUDITING' column includes links for 'Engagement Standards Questions and answers, practice aids, illustrations and literature references', 'Standards' (AICPA, PCAOB, OMB), and 'Interpretations and Examples' (Knowledge-Based Audit Guides - NEW!, Knowledge-Based Audit Tools - NEW!, GAAS Practice Manual, Management Letter Comments).

ARM includes content, interpretations, examples, topical articles, current event summaries, and so much more.

Audit Public
 Standard
 Audit Private
 Accounting Only
 Audit Only
 Government Add-On
 Academic Audit Public
 Academic Standard

Accounting Research Manager®

What's New Checklist	●	●	●	●	●	●	●	●
Weekly Summary	●	●	●	●	●	●	●	●
EITF Flash Reports	●	●	●	●			●	●
Engagement Standards	●		●		●		●	
Accounting Standards	●	●	●	●			●	●
SEC Practice	●	●					●	●
Interpretations & Examples	●	●	●	●	●	●	●	●
Project Updates	●	●	●	●	●		●	●
Hot Topics	●	●	●	●	●	●	●	●
Literature Updates	●	●	●	●	●	●	●	●
Comments on Standard Setter Projects	●	●	●	●			●	●

FASB — Financial Accounting Standards Board

FASB Codification with SEC sections	●	●						
FASB Codification without SEC sections			●	●				
Pre-FASB Codification Literature	●	●	●	●				

EITF — Emerging Issues Task Force

Minutes and Issue Summaries	●	●	●	●				
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AICPA — American Institute of Certified Public Accountants

Audit and Accounting Guides	●	●	●	●	●		●	●
Audit Risk Alerts	●	●	●	●	●		●	●
Issues Papers and Related Proposal-Stage Literature	●	●	●	●	●		●	●
Practice Bulletins	●	●	●	●			●	●
Statements of Position (Auditing)	●		●				●	
Auditing Standards (SAS)	●		●		●		●	
Attestation Standards (SSAE)	●		●		●		●	
Accounting and Review Services Standards (SSARS)	●		●		●		●	
Standards for Performing and Reporting on Peer Reviews	●		●		●		●	
Technical Questions and Answers (Technical Practice Aids)	●	●	●	●			●	●
Other Publications	●	●	●	●	●		●	●

SEC — Securities and Exchange Commission

Rules, Regulations, Forms and Releases of the 1933 & 1934 Acts	●	●					●	●
Financial Reporting Releases	●	●					●	●
Accounting and Auditing Enforcement Releases	●	●					●	●
Staff Accounting Bulletins	●	●					●	●
Financial Reporting Manual	●	●					●	●
SEC Staff Speeches	●	●					●	●
SEC Releases of Final and Proposed Rules	●	●					●	●
Sarbanes-Oxley Mandated SEC Rules with Summaries	●	●					●	●
Extensive Interpretations and Guidance with Links	●	●					●	●

Audit Public
Standard
Audit Private
Accounting Only
Audit Only
Government Add-On
Academic Audit Public
Academic Standard

PCAOB — Public Company Accounting Oversight Board

Final and Proposed Rules and Releases	●	●					●	●
Disciplinary Proceedings	●	●					●	●
PCAOB Staff Questions and Answers	●	●					●	●
PCAOB-Related SEC Orders, Proposals and FAQs	●	●					●	●

GASB — Governmental Accounting Standards Board

Statements and Interpretations							●	
Technical Bulletins							●	
Implementation Guides and Related Proposal-Stage Literature							●	

GAO — Government Accountability Office

Government Accounting Standards							●	
Financial Audit Manual							●	

OMB — Office of Management and Budgets

Circulars							●	
Compliance Supplements							●	

IASB — International Accounting Standards Board

IFRSs, IASs, and SIC Interpretations and Related Proposal-Stage Literature	●	●	●	●			●	●
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CCH Publications

Accounting for Business Combinations	●	●	●	●			●	●
Accounting for Leases	●	●	●	●			●	●
Accounting for Compensation Arrangements	●	●	●	●			●	●
Derivatives and Hedging	●	●	●	●			●	●
Financial Assets and Liabilities	●	●	●	●			●	●
Accounting for Income Taxes	●	●	●	●			●	●
GAAS Practice Manual	●		●		●		●	
GAAS Update Service	●		●		●		●	
Audit Procedures	●		●		●		●	
Knowledge-Based Audit™ Procedures (Commercial Entities)	●		●		●		●	
Compilations and Reviews	●		●		●		●	
Governmental GAAP Guide						●		
Governmental GAAP Practice Manual						●		
Governmental GAAP Update Service						●		
Local Government and Single Audits						●		
CPA's Guide to Effective Management Letters	●		●		●		●	
CPA's Guide to Management Letter Comments	●		●		●		●	
GAAP Financial Statement Disclosures Manual	●	●	●	●			●	●
Attestation Engagements	●		●		●		●	
Revenue Recognition Guide	●	●	●	●			●	●
Guide to Financial Instruments	●	●	●	●			●	●

Plus Much More within the Database

Accounting Research Manager Add-On Products:

- AutoCheck U.S. GAAP Disclosures Checklist
- AutoCheck IFRS Disclosures Checklist
- International Interpretations
- Construction Audit Guide
- Employee Benefit Plans Audit Guide
- Financial Institutions Audit Guide
- Governmental Entities Audit Guide
- Health Care Organizations Audit Guide
- Not-for-Profit Entities Audit Guide
- Public Audit Guide
- Real Estate Audit Guide
- Single Audits Audit Guide
- Fraud and Forensic Library
- Internal Audit Library
- Internal Controls Library

To learn more about Accounting Research Manager®, please contact your CCH Account Representative at **888-CCH-REPS (888-224-7377)** or visit CCHGroup.com/ARM

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