

The Deloitte Accounting Research Tool (DART) is a comprehensive Web-based library of accounting and financial disclosure literature. DART has been designed from the ground up to give users a faster, more friendly, and customizable user experience. It is accessible on any device (including mobile), and from any platform (Windows or Mac) or browser.

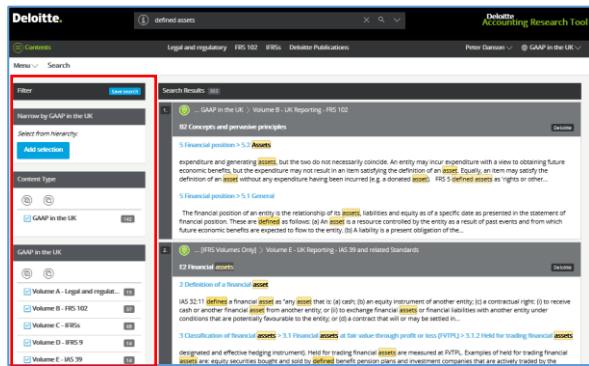
A few of DART's helpful features are detailed below.

Search filters

DART's filtering options allow you to narrow your search results quickly and easily. After you enter a search term (e.g., "disclosures"), options for filtering display in the left pane. You can filter by:

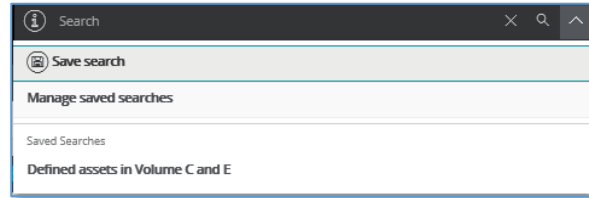
- Content type (i.e. Publications or GAAP in the UK Volumes)
- Volume e.g. Volume C)
- Chapter or chapters by clicking Add selection in the Narrow By GAAP in the UK, expand and select one or more Volumes and chapters.

As you make selections, the search results refresh automatically.



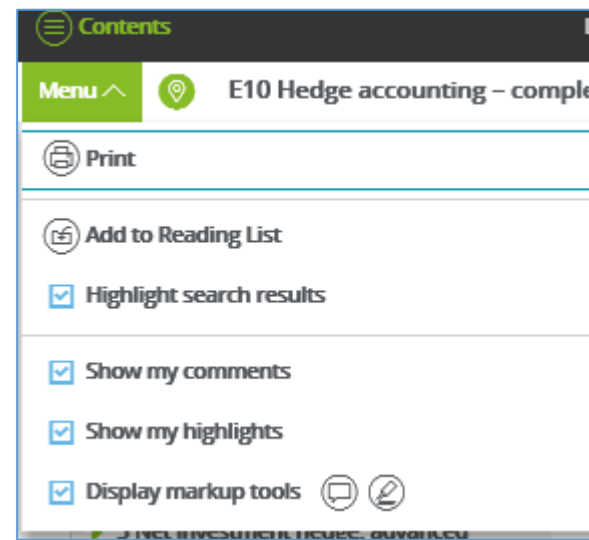
Save searches

You can save complex searches to re-run again later. Perform your search then click the down arrow in the Search box and choose Save search. Name the search and click OK. To re-run a search click the down arrow and choose a search.



Reading lists

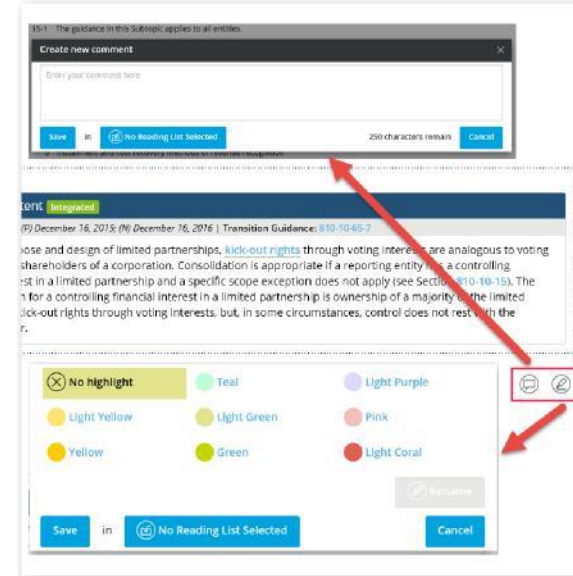
Use the **My Reading Lists** feature to store and access much of the content (depending on its file format) that you refer to frequently. Create and access your reading lists from the **Contents** menu. To add items to your reading lists, click the Menu button and select **Add to Reading List**.



Comments and highlights

When browsing much of the content in DART (e.g., chapter sections), you can add personal comments to them (e.g., notes or reminders). Add up to three comments per paragraph, each up to 250 characters. Save your comments or add them to a reading list for quick access later. Comments are encrypted and inaccessible to other users.

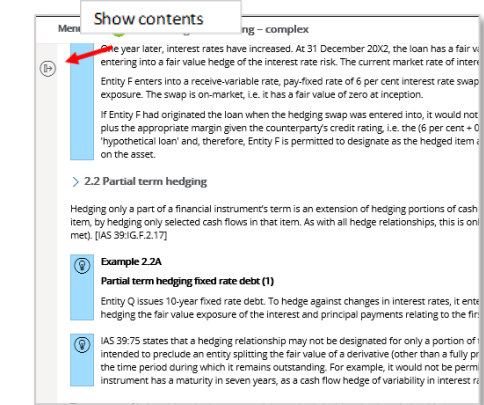
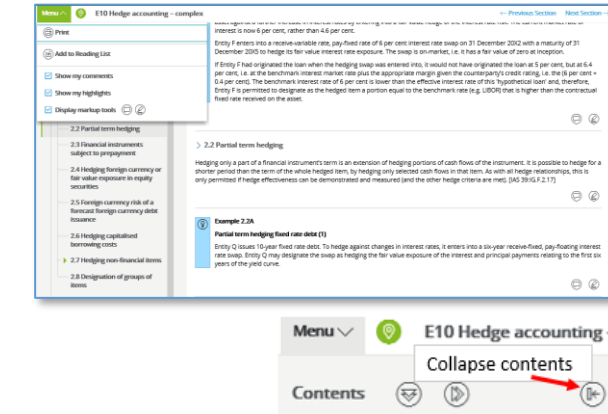
You can also highlight paragraphs for future reference. Eight color choices are available, and you can rename each color with a descriptive label (e.g., Follow up this week). Save highlighted paragraphs or add them to a reading list for quick future reference.



For a 30-day free trial of premium content, go to dart.deloitte.com

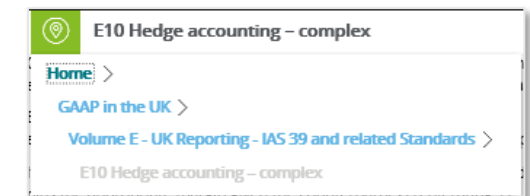
Easier reading with less clutter

Uncheck the Display markup tools and Use the Collapse contents button when you prefer to read the content and don't need to use the markup tools or Table of Contents.



Where am I?

Use the **You are here** button to quickly see where the page or search result you are viewing falls within the hierarchy of DART content. Then, use the surrounding links to easily navigate to different locations.



DART search tips

Note that DART's default search is an "or" search (e.g., **investment hedge** will return all results that contain **investment**, **hedge**, or both terms). To search for the exact phrase, put quotation marks around your search terms (e.g., "**investment hedge**").

The following tips will also help you achieve the best possible search results:

- Enter search terms in lowercase to avoid problems with special characters.
- Use the root of the word (e.g., **manufacture** rather than **manufactured** or **manufacturing**) to generate broader search results. DART automatically uses stemming to find variations of the root word.
- Use the filters to the left of the search results to narrow your hits by content type (i.e. Deloitte Publications or iGAAP), volume and chapter.
- DART's default search features include a predefined set of synonyms (e.g., **nfp** will return the same search results as **not-for-profit**). If you would like to propose additions to the predefined set, please send us an e-mail at dart@deloitte.com.
- Use Boolean operators to limit or refine your search results (see examples below).

Examples of Boolean operators

Operator	Search Terms	Function	Sample Results
AND	investment AND hedge	Returns all hits that contain both investment and hedge irrespective of proximity, order, etc.	Net investment hedge Achieving hedge accounting for a net investment in a foreign subsidiary Hedge funds and other private investment pools
OR	investment OR hedge	Returns all hits that contain investment or hedge or both terms	Hedge accounting External investment pool Net investment hedge
NOT	investment NOT hedge	Returns hits in which the term investment is present but the term hedge is not	Investment contracts External investment pools Registered investment companies
*	invest*	Multiple character wildcard; returns hits with any combination of characters that follow invest	Invest Investor Investment
" "	"net investment"	Returns hits containing the exact phrase net investment	Net investment hedges "Smaller" initial net investment Net investment in capital assets