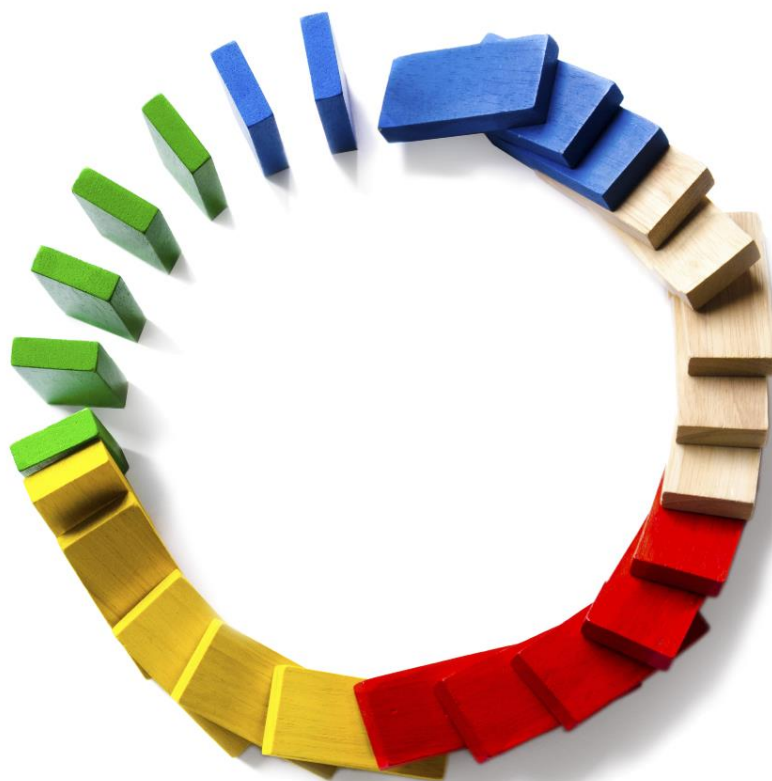


iGAAP on DART

Frequently Asked Questions



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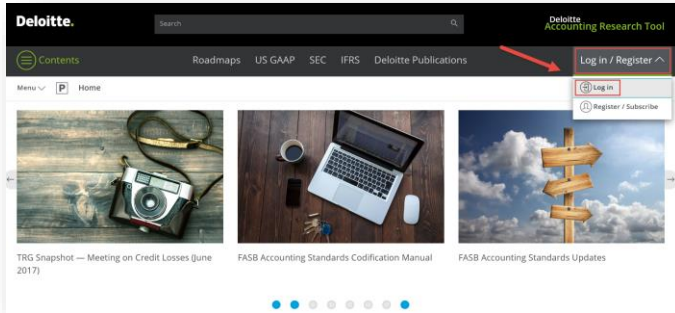
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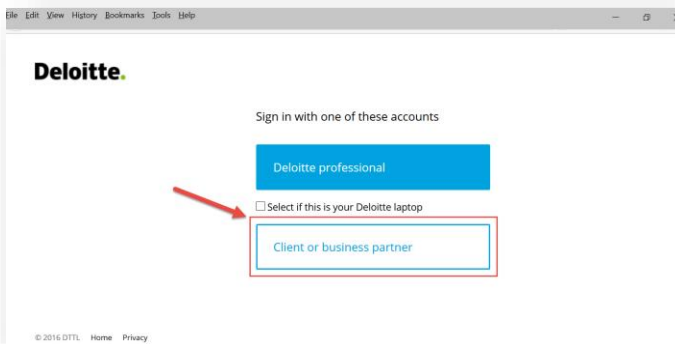
ACCESS THE SITE

How do I log in to DART or reset my password?

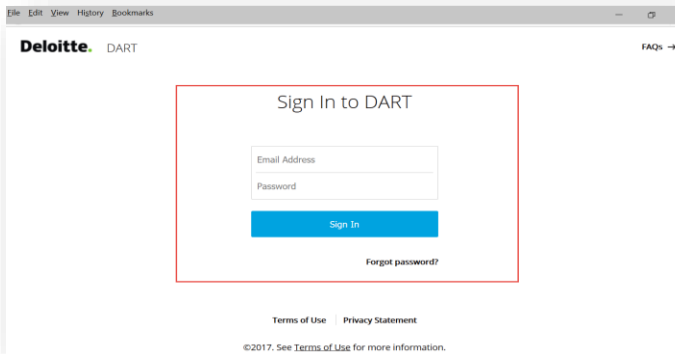
1. Click "Log in / Register" on the top banner of the home page, then click "Log in" on the drop-down menu.



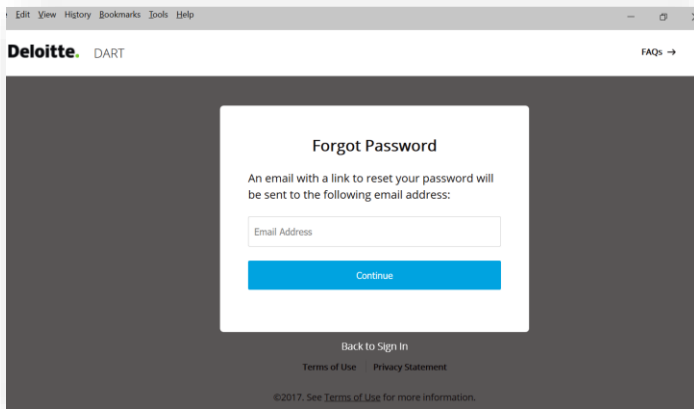
2. On the next page, select "Client or business partner"



3. On the next page, log in with your DART credentials



- To reset your password, click “Forgot Password” and follow the instructions on the pop-up window to continue.



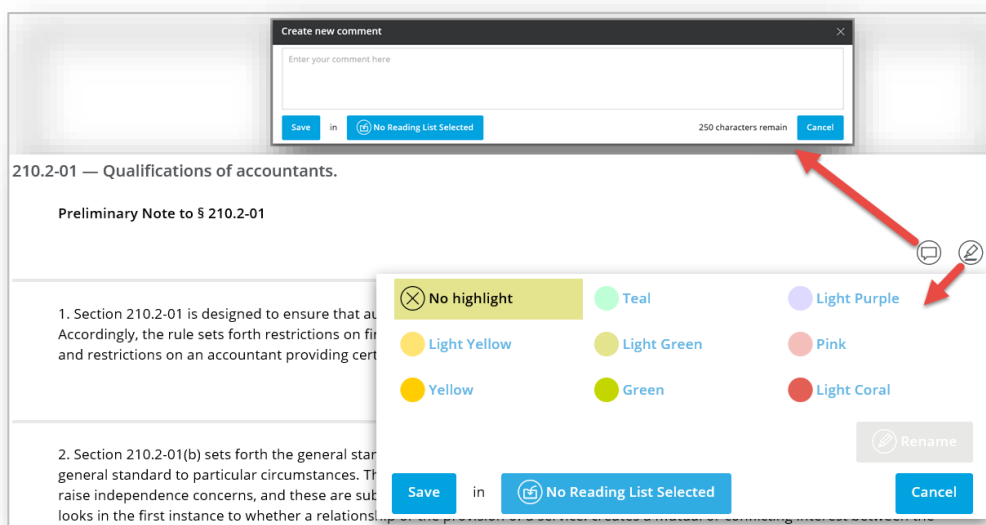
SITE FEATURES

How do I add **comments and highlights** to DART content?

When browsing much of the content in DART (e.g., iGAAP paragraphs), 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.



Are there tips for achieving the best **search** results?

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 provider (e.g., Deloitte, FASB, SEC, IASB).
- 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).

See the Help section on the home page for additional [search tips](#).

How do I filter my searches?

DART's filtering options allow you to narrow your search results quickly and easily. After you enter a search term, options for filtering display in the left pane.

You can filter by:

- Content Type (e.g. Deloitte Publications or iGAAP).
- iGAAP Volumes
- Using the Narrow by feature you can filter search results to a specific section of a volume.

As you make selections, the search results refresh automatically.

The screenshot displays the Deloitte Accounting Research Tool interface. At the top, the search bar contains the term "defined assets". The left-hand navigation pane is highlighted with a red box and contains the following filter sections:

- Filter:** Includes a "Save search" button.
- Narrow by iGAAP 2018:** A section titled "Select from hierarchy." with an "Add selection" button.
- Content Type:** Includes checkboxes for "Deloitte Publications" (0) and "All iGAAP" (0).
- iGAAP:** Includes checkboxes for "Volume A" (49), "Volume B" (13), "Volume C" (13), and "Volume D" (14).

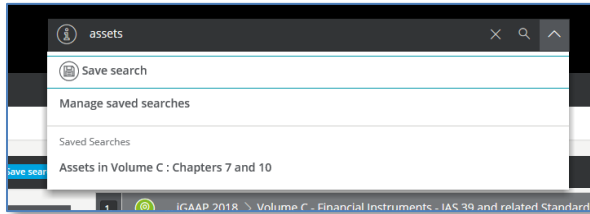
The main content area shows search results for "defined assets" (481 results). The results list includes:

- ... IFRS in Focus/IAS Plus Update Newsletter > 2015
IFRS Publications — IFRS in Focus Newsletter — December 2015 (IASB Proposes Amendments to IFRS 4 to Address Concerns About the Different Effective Dates of IFRS 9 and the New Insurance Contracts Standard That Will Replace IFRS 4)
Observation The overlay approach applies to financial **assets** related to insurance contracts that are measured at FVTPL only as a result of applying IFRS 9. In other words, the IASB accepted that IFRSs can now **define assets** backing insurance liabilities and uses this concept for the calculation of the overlay adjustment. The balances of financial **assets** identified as in scope of the overlay approach would...
- ... iGAAP 2018 > Volume A - A guide to IFRS reporting
A9 Intangible **assets**
3 Identification of intangible **assets** > 3.1 Intangible **asset** - definition
An intangible **asset** is **defined** as an identifiable non-monetary **asset** without physical substance. [IAS 38:8] The key components of this definition are: identifiability; and **asset** (the definition of which encompasses control).
10 Subsequent accounting for intangible **assets** with finite useful lives > 10.1 Depreciable amount to be amortised over the asset's useful life
Intangible **asset** with a finite useful life is required to be amortised on a systematic basis over its useful life. [IAS 38:97] The depreciable amount of an **asset** is **defined** as the cost of the **asset**, or other amount substituted for cost, less its residual value. [IAS 38:8] In the majority of cases, amortisation is recognised in profit or loss. If the economic benefits of the intangible **asset** are used...
- ... iGAAP 2018 > Volume B - Financial Instruments - IFRS 9 and related Standards
B2 Financial **assets**
5 Classification and measurement of financial **assets** > 5.4 Contractual cash flow characteristics test > 5.4.2 Fixed cash flows
an implicit fixed return when the financial **asset** is initially recognised at a discount or premium to the par amount due at redemption, or both

Can I save my searches?

You can save complex searches to re-run again later.

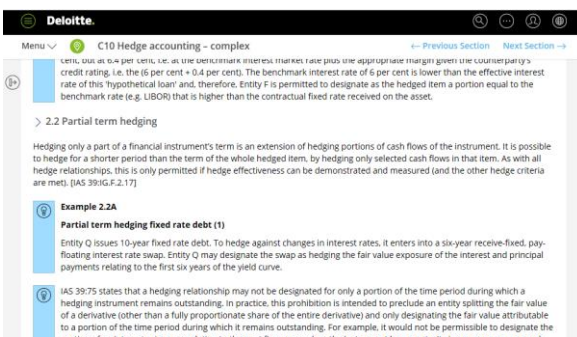
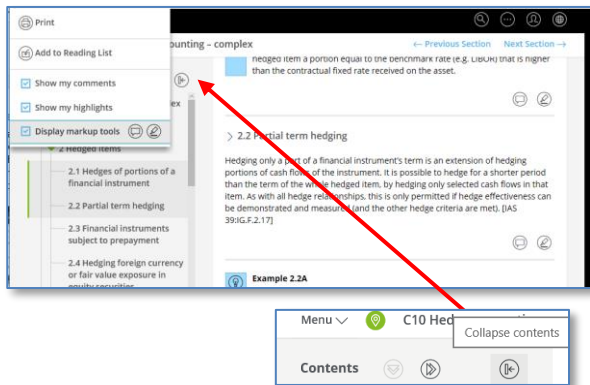
Perform your search then click the down arrow in the Search box and choose Save search. Name the search and click OK. To re-run a search click the down arrow and choose a search.



Can I make it easier to read the content on a smaller screen?

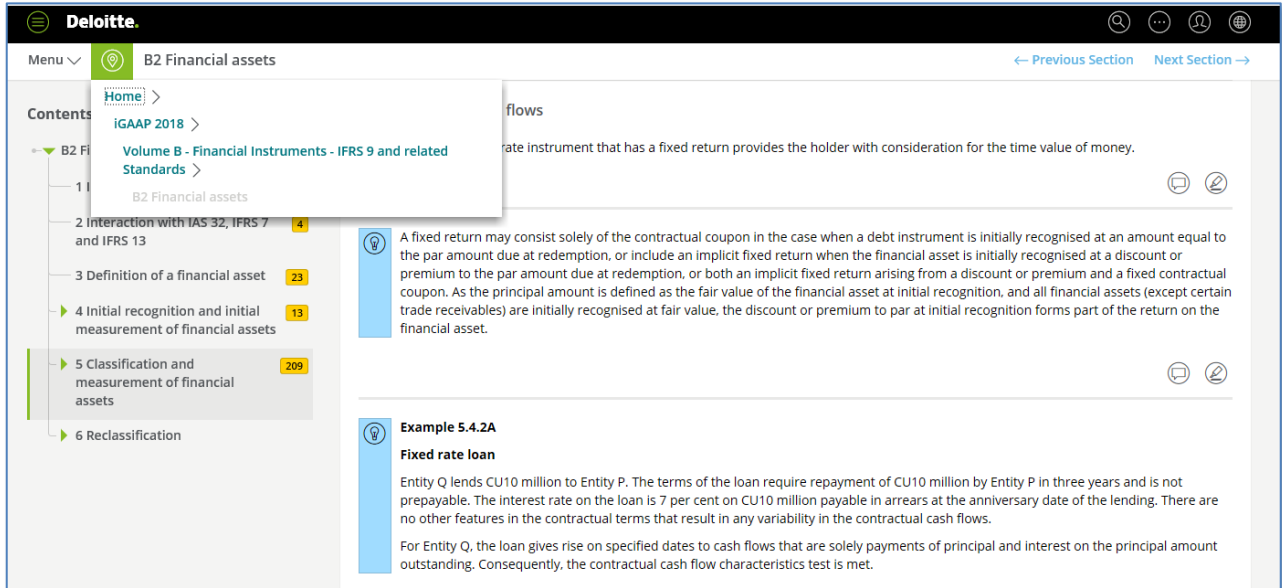
For easier reading, especially on smaller devices, you can remove the clutter and maximize the content area.

Uncheck the Display markup tools and Use the Collapse contents button.



Where am I on the site?

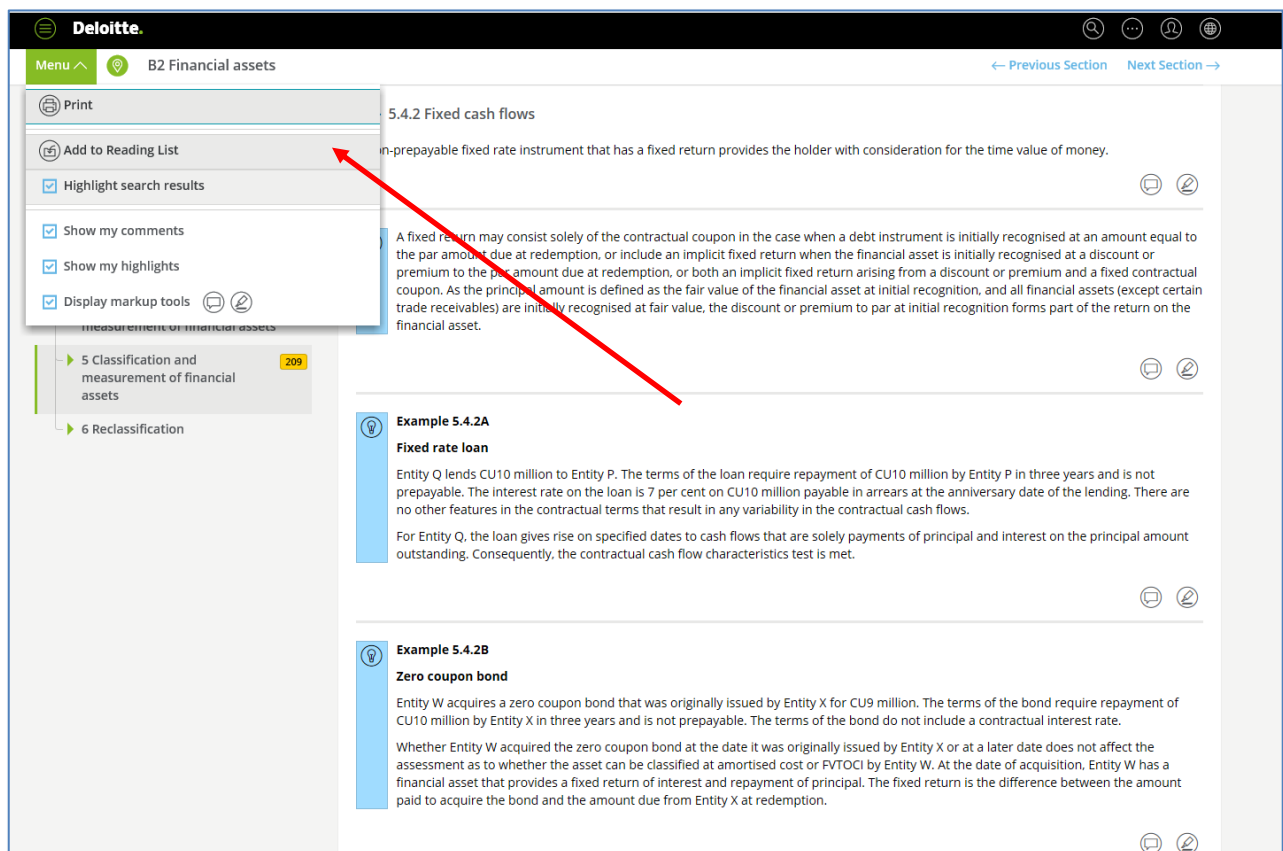
The location icon will help you pinpoint your location on DART. Use the **You are here** button to quickly see where the page or search result you are viewing falls within the hierarchy of DART content. Then, use the surrounding links to easily navigate to different locations.



How do I use My Reading List to save content for future reference?

Store commonly referred to guidance and documents in the My Reading List feature by selecting Add to Reading List. You can access your reading lists under the Library menu.

- Add to Reading List – This option is accessible under the page menu and is used to add individual pages to an individual’s reading list. The user can set up multiple reading lists for different topics.
- Reading List options – When a user views an individual reading list, the user can remove items previously added, reorder the items previously added, or check the boxes next to items and click on the “Combine selected items” link in the upper right portion of the screen to get a single page that contains the contents of each item selected.



SUBSCRIPTION

Can I share my login for iGAAP access?

No. Your comments, Highlights, saved Searches and Reading Lists are specific to your login and it should not be shared

Can my colleagues request access to iGAAP?

Get in touch with your Deloitte contact to request additional access to iGAAP.

What is the cost of DART Subscriptions?

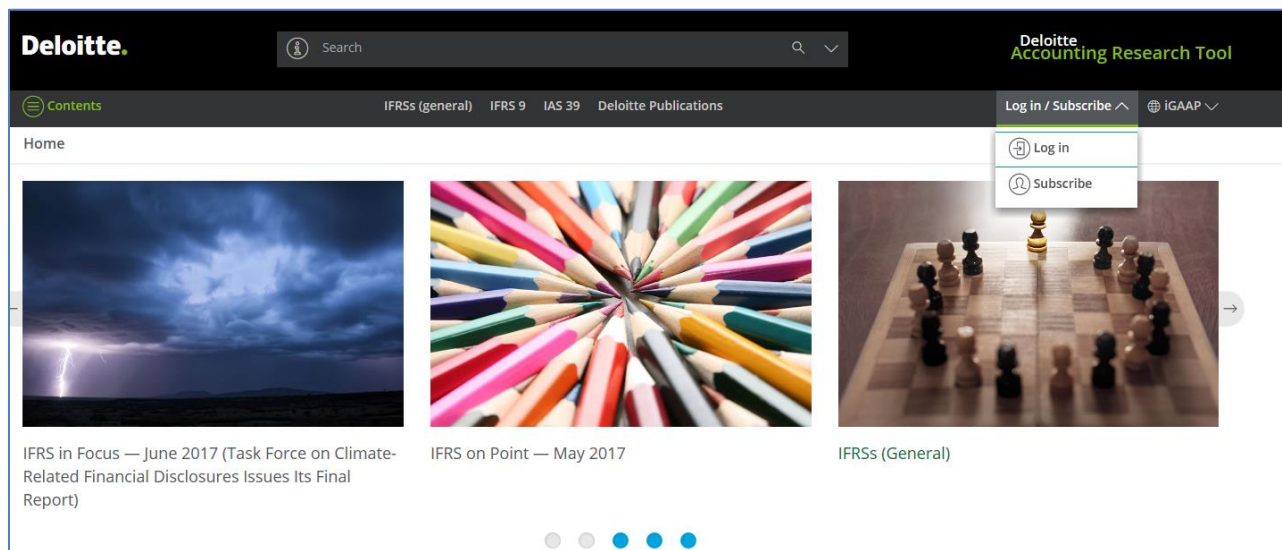
Number of licenses	Cost per license		
	US GAAP	IFRS	GASB
1 - 5	\$1,895	\$800	\$600
6+	\$1,495	\$650	\$500

* Equals the number of users who can simultaneously access DART. A group may contain an unlimited number of users; however, the number of users who are able to access Technical Library simultaneously will be limited to the total number of licenses purchased.

How do I subscribe to DART?

To subscribe:

1. Click on **“Log in / Register”** on the top banner of the home page
2. Click **“Register / Subscribe”** on the drop-down menu.
3. On the following pages, select your subscription plans, content packages and enter account and payment details to complete your subscription.



What forms of payment are accepted?

You may subscribe to DART with any of the following types of credit cards: **American Express, Diners Club, Discover, Master Card, or Visa**. You may also choose to be invoiced by selecting the **“Bill Me Later”** option during the subscription process.

Is there a free trial?

Yes. A one-time 30-day trial subscription is available. Once your trial subscription expires, you will be able to view free content. Complimentary iGAAP is only available to those who have been granted access by their Deloitte contact.


Can I subscribe to multiple trial accounts?

No. You may subscribe to a one-time 30-day trial subscription. Review the [Terms of Use](#) for additional information. Prior to the trial subscription expiration, you will be notified and given a link to upgrade to an annual subscription.

What is the refund policy?

There is a 30-day refund policy from the start of the subscription. Refunds/cancellations are not available after 30 days.

What is a registered user account?

A registered user may view content on DART which is designated as free. Content which is not available to a registered user will have a lock icon () next to it.

How do I renew my Complimentary iGAAP?

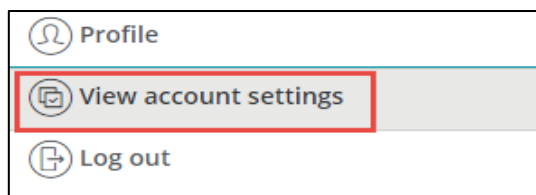
Complimentary iGAAP is only available to those who have been granted access by their Deloitte contact, get in touch with your Deloitte contact if your subscription has expired.

How do I renew my subscription to other packages?

Only the group administrator(s) on the account can renew a subscription.

To renew a subscription:

1. Once logged in to DART, click "**Log in / Register**" on the top banner of the home page.
2. Click "**View account settings**" on the drop-down menu.
3. On the next page, select "**Subscriptions**" from the top banner and renew the applicable subscription.



How do I add/modify licenses or content packages?

To edit a subscription:

1. Once logged in to DART, click “Log in / Register” on the top banner of the home page.
2. Click “View account settings” on the drop-down menu.
3. On the next page, select “Subscriptions” from the top banner and make desired changes to the applicable subscription.
4. If the subscription is still active, there will be an icon to “Update Subscription” when expanding the view of the subscription.

Is there a limit to the number of users per subscription?

No. You may add an unlimited number of users at no additional charge. However, the number of users who are able to access DART simultaneously will be limited to the number of licenses purchased. For example, if you have two licenses, only two users may access DART at the same time.

SUBSCRIPTION ADMINISTRATION

What is a group administrator?

The Group Administrator (by default the first user in the group) has the ability to modify or renew the subscription as well as add, remove, or edit all user information. They may also assign administrator rights to other users, allowing for multiple Group Administrators.

How do I find and manage my account details?

1. Once logged in to DART, click “Log in / Register” on the top banner of the home page, then click “**View account settings**” on the drop-down menu.
2. Select **Users**, **Groups**, **Subscriptions** or **Reports** to manage the details of each section.



How do I add new users to my account?

1. Once logged in to DART, click “Log in / Register” on the top banner of the home page, then click “**View account settings**” on the drop-down menu.
2. Select “**Add New User**” button on the bottom of the page

Can multiple users access DART with the same username and password?

No. Each user must log in with a unique username (email address) and password in order to take advantage of customization features such as comments, highlights, and reading lists. A subscription may contain an unlimited number of users at no additional cost; however, the number of users who are able to access DART simultaneously will be limited to the number of licenses your company purchases.

Can there be more than one administrator on the account?

Yes there may be multiple administrators assigned to manage an account.

TECHNOLOGY

DART is accessible on any device (including mobile) and optimized to support the latest versions of Internet Explorer, Firefox, Chrome, and Safari.

Note: Due to the screen size on mobile devices content viewing may be limited

CONTACT SUPPORT

For information regarding DART content, please contact your client service team. For technical or administrative inquiries, contact DART support at:

Email: dart@deloitte.com

Phone number: 1-615-738-2907 or 1-800-877-0145

Support hours: Monday-Friday 8:30 a.m. - 6:00 p.m. Eastern Time.