

Hello, my name is Amanda Swaffield. I am a Director at Deloitte in the UK.

I would like to tell you about Smarteca, the eBook reader for Deloitte's suite of iGAAP 2016 manuals and, for UK users, the GAAP 2016 suite. Deloitte is pleased to be able to make these manuals available to you free of charge. You should have already have received a link to the Smarteca Library with the Deloitte suite of manuals, if not please get in touch with your Deloitte contact.

I'm going to talk to you about what Smarteca is, how to register to use it and how to access the manuals. Then I will show you how to work with one of the manuals, so how to perform a search, how to work with the annotations' feature, a access the new example disclosures manual and how to work with Smarteca offline.

So what is the Smarteca eReader? It is best to think about it as a mobile website that works both online and offline. It works like an eBook reader – and because it is browser-based it works on different machines - PCs, Macs - and in different browsers: Firefox, Safari, Chrome, Internet Explorer as well as working on iPads and iPhones, as well as Android tablets and smartphones.

Working online and offline, it synchronises any annotations you have made, in both directions, so that no matter where you log in you will always have those annotations available.

Let's look at how to register, Login and access a manual.

Access the Smarteca library by following the link in your email that confirms access to your Deloitte manuals.

If you have not already logged in, you will be prompted to do so now. If you have not yet registered then click on 'Register' and follow the instructions.

Once complete, click on 'Library' and you should have your Deloitte manuals in your Library. When logging in I recommend ticking the 'Remember password' box for quicker access and to enable working offline.

On the 'Library' page you should bookmark the page, save as a Shortcut or save to your Desktop / Home screen so that you always have easy access to your Library and can work with Smarteca offline.

Accessing and using a Deloitte manual in Smarteca

Looking at my library, on my bookshelf, I have the Deloitte GAAP suite.

To illustrate some of the main features of Smarteca when using the iGAAP manuals globally, or the GAAP manuals in the UK. let's imagine I am researching a particular topic. Say, Entity A has a significant investment in Entity B but not a majority of the voting rights. I want to research whether A's investment results in control of B, in particular, whether A would be considered to have 'de facto' control of B. Using the GAAP manuals, I know that there should be guidance on

this topic in Volume C – UK Reporting - IFRSs of GAAP. Alternatively, if I am not sure where to look I could search “de facto control” on the Library page and it will tell me which volume it is in.

When I click on Volume C, Smarteca takes me to the place in the book where I was last reading, as any eReader would do. I can use the arrow keys to navigate forwards and backwards. If I was working on a touch screen or a tablet, I could swipe or touch left or right.

When working on a larger device I can show the Navigation pane on the left hand side of the screen to scroll through the contents and go to a specific section and as it is dynamic I can see where I am in the book.

Let's look at the Search Function

Now while this particular section is interesting, it's not relevant to de facto control

04:04 back to full screen of screen recording so what I'm going to do is search for **de facto control**. I can either search the navigation pane or, perhaps more usefully, the entire text in the volume, by using the search function in the top right hand corner of the screen. If I search the entire text, you can see it brings up a number of results. In this instance it is too many, so I am going to use a phrase search by putting it in quotes, search again, and now I can see a much more satisfactory set of results. Click and the search result is shown. Now I am going to highlight this text and bookmark this page as it is quite useful; I may want to come back to it at a later date.

I select the text and, using one of the annotation features, I can chose a highlight and give it that colour there. I can bookmark the page by using the bookmark icon on the right-hand side.

I can also go back to my search results and look at one of the other results. Let us look at some of the other features available.

I can see here that there is an explanation of de facto control which I would like to share with a colleague.


If my colleague already has access to the Deloitte manuals then I can just send them a link to the section using the link icon at the bottom of the screen – I just copy the link and send it to them with a short message.

I could also save a copy of the 'de facto' control guidance and share with another colleague who doesn't have access to the Deloitte manuals. There are several ways to do this, but one way that retains the formatting of the text is to use the Print icon and copy the relevant text from the preview to paste it into an email.

Real-life examples of good disclosure practice under IFRSs from around the world

There is a new volume of GAAP, Volume F, this year which contains real-life examples of good IFRS disclosure from around the world, so I would just like to show how you can access these.

I can go to this disclosure volume and look in the contents page to see the list of examples available.

Alternatively, in some of the manuals you will see a symbol capital D within a blue circle  .

These are links to relevant real-life examples and can be accessed by just clicking the link which will take me to the example in the IFRS Disclosures in practice Volume F. There is a short description, a link to the actual publicly available report and a snapshot of the example itself. Double clicking on the example to expands the view.

To return to original manual click the Back icon  (not the browser Back button).

(On iOS devices I will need to return to the Library then open the original manual as it does not have a back icon.)

Offline Use

If I think I might need to access this Volume offline, then I can simply use the download icon to download it. I must go to the library to do this. Then Click the Download icon.

Whenever I am not connected to the internet, the Volume will now be available by clicking on the bookmark or shortcut I created earlier. I can still use many of the features of the eReader when offline and when there is a connection available the offline version will synchronise any annotations I have made with the online version (both ways).

Having downloaded the volume (note the blue download icon) I can close the browser and close the internet connection. Note this will only work if I have a shortcut to the library and ticked the Remember password option when I last logged in.

Now let us go back to the Library via the shortcut and we can see that there is just one volume, the one I have just downloaded, which is the volume that we've just been working in online. So if we take a look, it takes us back to where I last was.

08:20 back to video with Amanda and screenshot behind.

Summary

In summary, Smarteca is a browser-based eReader with the ability to work offline. It has annotation features, bookmarks etc. that get synchronised whenever there's a connection. It is accessible on different devices, different browsers, tablets, smartphones, Macs and and supports collaboration with colleagues.

For further information on how to use Smarteca, please access the User Guide and Frequently Asked Questions on the web page or get in touch with your Deloitte contact.

This has been a quick run through of Smarteca. I hope it has been useful and thank you for your attention.