



PPC ACCOUNTING & AUDITING ON CHECKPOINT - QUICK REFERENCE

Logging in to Checkpoint

1. Launch your browser and enter the Checkpoint address in the browser location bar:

<http://checkpoint.tr.com>

The **Checkpoint Login** screen appears.

NOTE: Bookmark this page or add it to your Favorites so you will not have to retype the URL every time you want to access Checkpoint.

2. Enter your **User Name** and **Password**, and then click **Login**.

The Checkpoint screen that appears depends on the Login and Search Practice Area settings in the General Settings Options.

NOTE: You can use your user name and password to open only one Checkpoint session at a time. Select the **Save Name/Password** check box to save your login information. You will not be prompted to enter your User Name and Password on future Checkpoint sessions.

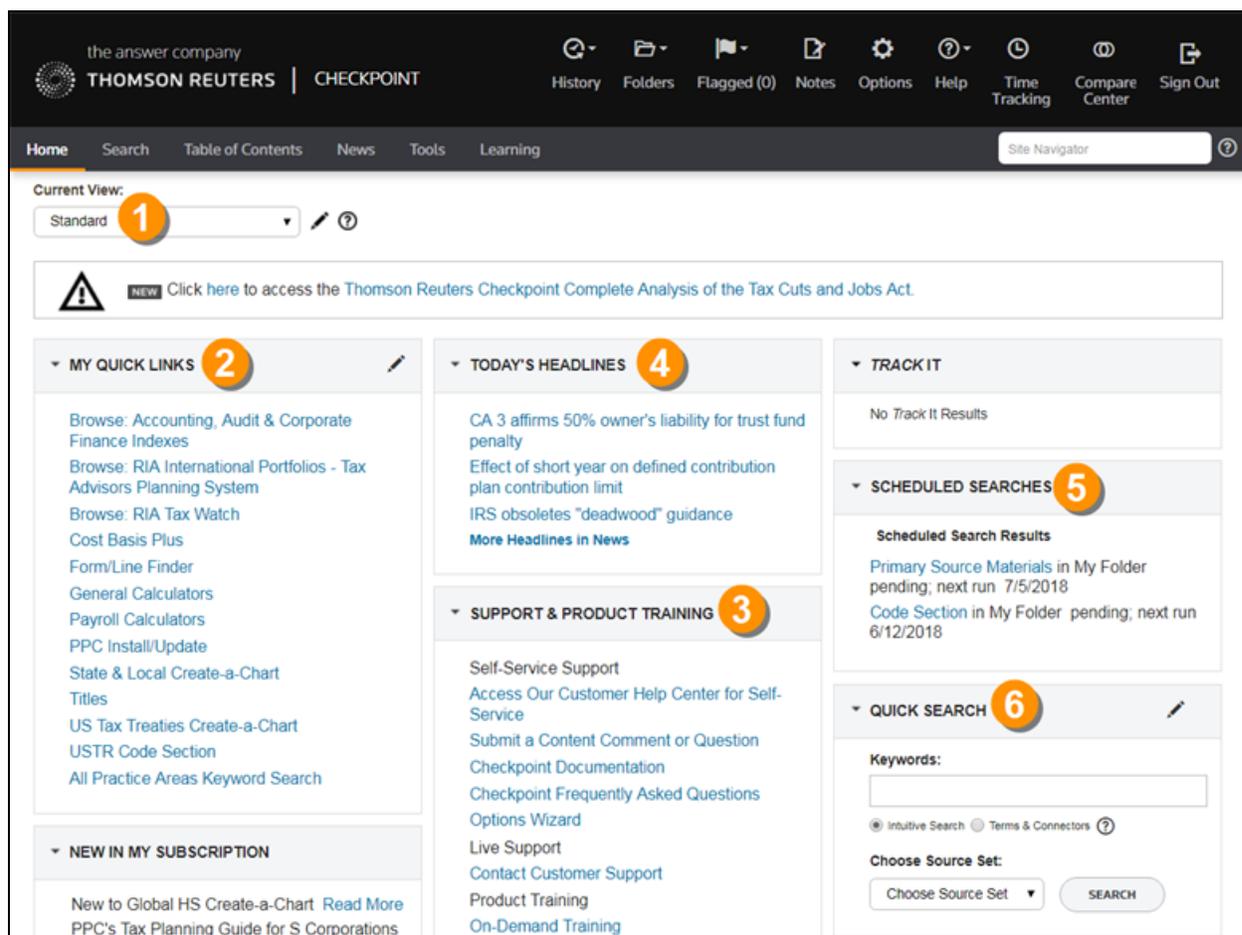
Ending a Session Remotely

Checkpoint does not permit multiple logins with the same User ID. If you are logged into Checkpoint on another machine or browser and attempt to login, Checkpoint will provide an option for you to close the original session and continue the login process.

For support, go to <http://support.checkpoint.tr.com>, or call 800.431.9025.

Using the Accounting & Auditing Home Screen

Checkpoint's **Home** screen provides quick links to Checkpoint tools and documents, access to current news of interest to Checkpoint subscribers, updates related to Checkpoint features and content, and easy access to training and support.



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| 1 | Choose from several Home screen views that organize content by practice area. Each view's layout and content can be modified to match your preferences. Create your own view consisting of selected content panes. |
| 2 | My Quick Link provides quick access to frequently used areas of Checkpoint. You can tailor My Quick Links to your specific needs by modifying the list to reflect your areas of interest and frequent use. |
| 3 | The Support & Product Training links make it easy to access instructor-led and self-study product training, user guides and other reference materials, support and training news, support contact information and Checkpoint user options. |

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| 4 | Keep up-to-date with news and product developments. Consult Today's Headlines for links to current news. Review New in My Subscription to learn about new features and enhancements specific to your version of Checkpoint. |
| 5 | Use Home screen features to display the results of Scheduled Searches , ongoing citation tracking (Track It) and proposed legislation being followed (Follow It). |
| 6 | Enter your keyword in the Quick Search box and click Search to perform a keyword search. You can perform a keyword search in two ways: Intuitive Search recognizes questions, common phrases, connectors, or citations, and interprets your query accordingly to retrieve the most relevant results, including relevant variations. Terms & Connectors will limit your search to the exact words you typed, without any variations. The search AutoComplete feature will suggest keywords as you type in the field. |

Using the Accounting & Auditing Table of Contents Screen

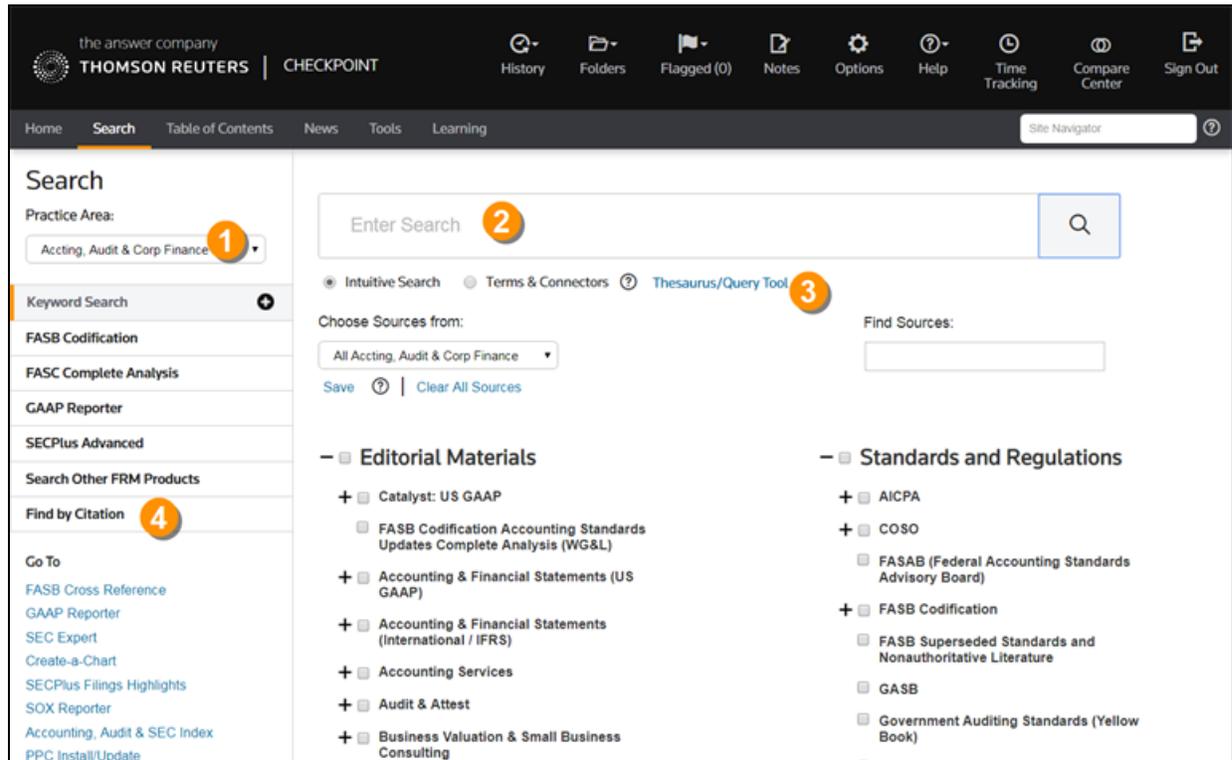
Checkpoint's **Table of Contents** provides access to all of the sources available to you through your subscription. Content is organized hierarchically into broad practice area categories. You can drill down through levels of content to find individual documents.

The screenshot shows the 'Table of Contents' interface. At the top, there is a navigation bar with 'the answer company THOMSON REUTERS | CHECKPOINT' and various utility icons like History, Folders, and Sign Out. Below this is a secondary navigation bar with 'Home', 'Search', 'Table of Contents', 'News', 'Tools', and 'Learning'. A search box labeled 'Enter Search' (3) is present. On the left, a sidebar contains 'Browse', 'Jump To' (4), and a list of categories: Titles, Form/Line Finder, USTR Code Section, GAAP Reporter, and SOX Reporter. The main content area shows a 'Display Level: 1 | 2 | 3' (2) and a tree structure under 'Checkpoint Contents'. The tree includes 'Accounting, Audit & Corporate Finance Library', 'Editorial Materials', 'FASB Codification Accounting Standards Updates Complete Analysis', and 'WG&L's Complete Analysis of ASU 2009-17, Improvements to Financial Reporting by Enterprises Involved with Variable Interest Entities'. Under the last item, there is a document icon (5) and a plus sign (1) next to the text '1 WG&L's Complete Analysis of ASU 2009-17, Improvements to Financial Reporting by Enterprises Involved with Variable Interest Entities'.

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| 1 | Click the "+" symbol next to a title to view its contents. Click a title to generate a Table of Contents screen listing only that title and its contents. |
| 2 | Click the number of the Table of Contents level you want to view. Level 1 displays only the high-level Table of Contents source titles. Level 2 opens each source to the next content level. Level 3 opens sources to one further level. |
| 3 | To perform a keyword search enter search terms, select the sources to search, and then click the Search icon. You can perform a Keyword Search in two ways: Intuitive Search recognizes questions, common phrases, connectors, or citations, and interprets your query accordingly to retrieve the most relevant results, including relevant variations. Terms & Connectors will limit your search to the exact words you typed, without any variations. The search AutoComplete feature will suggest keywords as you type in the field. |
| 4 | The Jump To options provide navigation to content and tools, including Titles , which lets you create a custom set of links to topical sections of the Table of Contents . |
| 5 | Print any document in the Table of Contents by clicking the Print icon next to the document title. Hold down the Ctrl key on your keyboard and select up to 50 documents at a time to print. |

Using the Accounting & Auditing Search Screen

The **Search** screen provides a launch point from which to perform keyword searches on selected sources in several practice areas. Use search templates on the left navigation bar for quick access to specific research targets.



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| <p>1</p> | <p>Select a Practice Area to use sources and search tools specific to an area of research. Practice areas include Federal, State & Local, Estate Planning, Pension & Benefits, International, Payroll, and Acting, Audit & Corp Finance.</p> |
| <p>2</p> | <p>To perform a keyword search enter search terms, select the sources to search, and then click the Search icon. You can perform a keyword search in two ways: Intuitive Search recognizes questions, common phrases, connectors, or citations, and interprets your query accordingly to retrieve the most relevant results, including relevant variations. Terms & Connectors will limit your search to the exact words you typed, without any variations. The search AutoComplete feature will suggest keywords as you type in the field.</p> |
| <p>3</p> | <p>Open Checkpoint's Thesaurus/Query Tool to enhance your keywords with such features as a spell checker, a thesaurus of alternative terms, a list of connector symbols, and previously used keyword combinations.</p> |

4 Select a search template to perform a search by filling in requested information. For example, use **Find by Citation** to request a specific FASB or AICPA document.

Using Search Connectors

| To locate documents: | Use: | Example: |
|--|-------------------|--|
| containing any of my keywords | OR, | funding OR deficiency |
| containing all of my keywords | space, &, AND | funding & deficiency |
| that contain one keyword but exclude another | ^, NOT | funding ^ deficiency |
| containing my exact phrase | " " | "funding deficiency" |
| containing variations of my keywords | * (asterisk) | deprecia* |
| disabling automatic retrieval of plurals and equivalencies | # (pound sign) | #damage (retrieves only damage, not damages) |
| containing single-character variations | ? (question mark) | s????holder (retrieves stockholder, shareholder) |
| containing compound words | - (hyphen) | e-mail (retrieves e-mail, e mail, email) |
| containing terms that occur at least # times | atleast#() | atleast5(customer) |

Using Connectors in Intuitive Search

If the Terms & Connectors search method is selected, the AND, SPACE, or & connectors can all be used to require more than one term in each of the documents of your search results. However, if Intuitive Search is left as the default search method, Checkpoint will read the word "AND" and any SPACE as it would any other word used in your query. Although the most relevant documents are likely to have all words used, you may get results that have only most of the words.

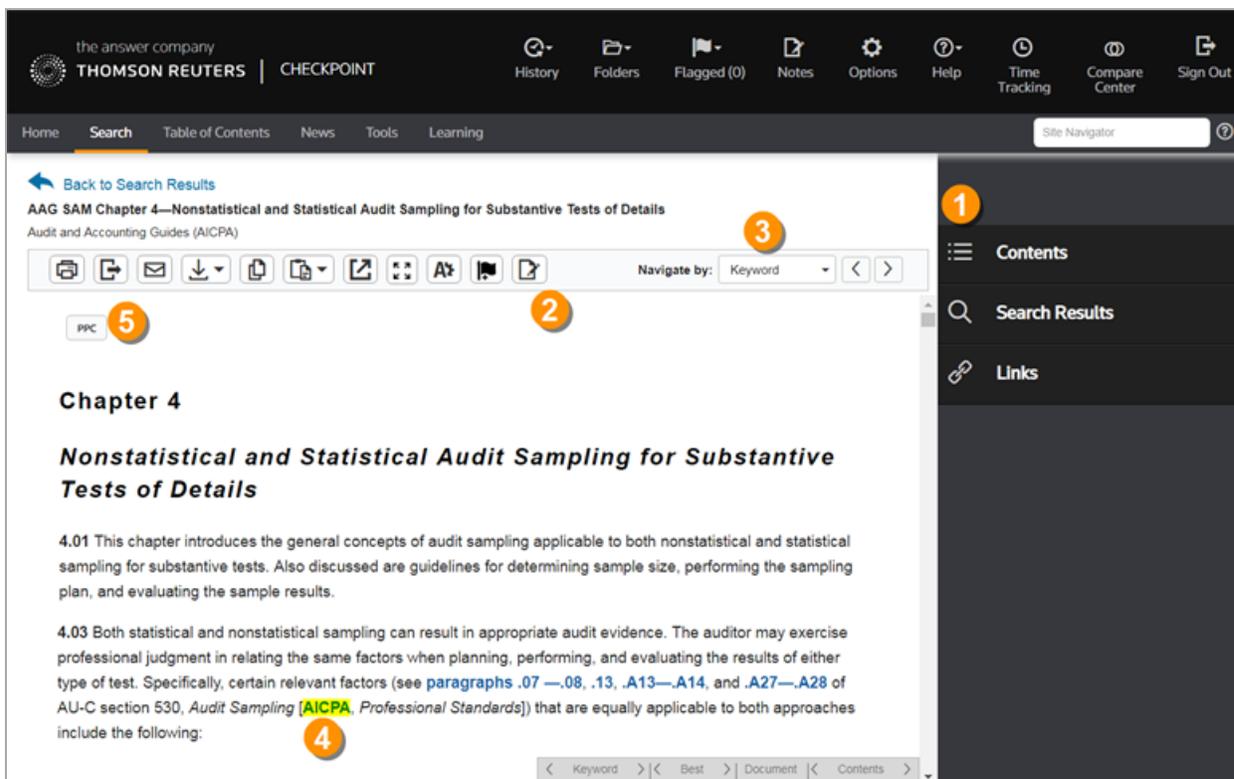
Also, when using the Intuitive Search method, the use of quotations to search for a phrase will find the most relevant documents that include the exact phrase and relevant variations that contain the keywords within 3 words of one another.

| To search for a word or phrase: | Use: | Example: |
|--|--------------------|---------------------------|
| within n words of another (in any order) | /# (where # equals | "disclosure exception" /7 |

| To search for a word or phrase: | Use: | Example: |
|---|-------------------------------|---|
| | number) | negligence |
| within n words of another (in exact order) | pre/# (where # equals number) | "disclosure exception" pre/7 negligence |
| within the same sentence (20 words) as another (in any order) | /s | "disclosure exception" /s negligence |
| within the same sentence (20 words) as another (in exact order) | pre/s | "disclosure exception" pre/s negligence |
| within one paragraph (50 words) as another (in any order) | /p | "disclosure exception" /p negligence |
| within one paragraph (50 words) as another (in exact order) | pre/p | "disclosure exception" pre/p negligence |

Using the Document Screen

The **Document** screen provides the format for viewing and managing Checkpoint documents, with various tools and features for navigating, saving, printing, sharing, exporting, adding notes, and flagging the content. You can also highlight document text and save the highlighted text as a note.



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| 1 | When you open a document, the Context Panel on the right contains features you can use to explore your document content. Not all features appear for every document. The feature tabs that are visible depend on whether the document is part of a search result or is opened by browsing the Table of Contents . To open a feature, click the tab. |
| 2 | Document tools include Print, Export, E-mail, Save, Open in New Window, Selected Text Option, Show Permalinks, Full Screen, Document Display Options, Flag this document, and Add Note. |
| 3 | Use the Navigate by field and arrow buttons to advance to the next Best result or Document found by your search, the next document listed in the Table of Contents , or the next occurrence of a Keyword . |
| 4 | Keyword occurrences appear with yellow highlighting throughout the open document. You can also highlight content within a document and save it as a note. |

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Top line and side line links are buttons that appear across the top of or in the left margin of some Checkpoint documents. You can click the buttons to display links to related documents in the **Links** section of the **Context Panel**.

Accounting & Auditing Citation Searching

Use Checkpoint's citation search templates to retrieve a specific FASB or AICPA document. Each practice area has different citation templates that you can access under **Find By Citation** in the left navigation bar.

In the following example, all three Statements on Auditing Standards (SAS) document types are selected. Type **95** in the SAS field to retrieve this particular SAS. Click **Search** to see your results.

The screenshot displays the Checkpoint Accounting & Auditing citation search interface. The top navigation bar includes the Thomson Reuters logo and various utility icons. The main navigation menu is on the left, with 'Find by Citation' expanded to show 'AICPA Statements' selected. The search area is divided into two sections: 'Find AICPA Statements' and 'Find SSAEs (Statements on Standards for Attestation Engagements)'. The 'Find AICPA Statements' section is active, showing a dropdown for 'Practice Area' set to 'Accounting, Audit & Corp Finance'. Below this, there are checkboxes for 'Original Pronouncement (SAS)', 'Codification (AU)', and 'Clarification and Recodification (AU-C)', all of which are selected. A search field labeled 'SAS' contains the number '95', and a 'SEARCH' button is visible. The 'Find SSAEs' section is also visible, with similar options and a search field labeled 'SSAE'.

On the **Search Results** screen, select the document you want to view. On the **Document** screen, you can use various tools and features for navigating and managing the content. Checkpoint's **top line links** and **side line links** let you view documents in the PPC library on a particular issue with a single click.

The screenshot displays the Thomson Reuters Checkpoint software interface. At the top, the logo for 'the answer company THOMSON REUTERS | CHECKPOINT' is visible. The navigation bar includes 'Home', 'Search', 'Table of Contents', 'News', 'Tools', and 'Learning'. A 'Site Navigator' search box is located on the right side of the navigation bar. Below the navigation bar, a 'Back to Search Results' link is present. The main content area displays the title 'AUD Section 55—Statement of Position 13-2 — Performing Agreed-Upon Procedures Engagements That Address the Completeness, Mapping, Consistency, or Structure of XBRL-Formatted Information' and 'Professional Standards (AICPA)'. A toolbar with various icons and a 'Navigate by: Contents' dropdown menu is shown. A red circle highlights a 'WGBL Analysis' button. The main text area contains the title 'AUD Section 55', the full title 'Statement of Position 13-2 — Performing Agreed-Upon Procedures Engagements That Address the Completeness, Mapping, Consistency, or Structure of XBRL-Formatted Information', and the date 'September 2013'. A 'NOTE' section follows, stating: 'This AICPA Statement of Position (SOP) has been developed by the AICPA XBRL Assurance Task Force of the AICPA Assurance Services Executive Committee to provide guidance regarding'. A 'Contents' dropdown menu is visible at the bottom right of the note.

the answer company
THOMSON REUTERS | CHECKPOINT

History Folders Flagged (0) Notes Options Help Time Tracking Compare Center Sign Out

Home Search Table of Contents News Tools Learning Site Navigator

Back to Search Results

AUD Section 55—Statement of Position 13-2 — Performing Agreed-Upon Procedures Engagements That Address the Completeness, Mapping, Consistency, or Structure of XBRL-Formatted Information
Professional Standards (AICPA)

WGBL Analysis

AUD Section 55

Statement of Position 13-2 — Performing Agreed-Upon Procedures Engagements That Address the Completeness, Mapping, Consistency, or Structure of XBRL-Formatted Information

September 2013

NOTE

This AICPA Statement of Position (SOP) has been developed by the AICPA XBRL Assurance Task Force of the AICPA Assurance Services Executive Committee to provide guidance regarding