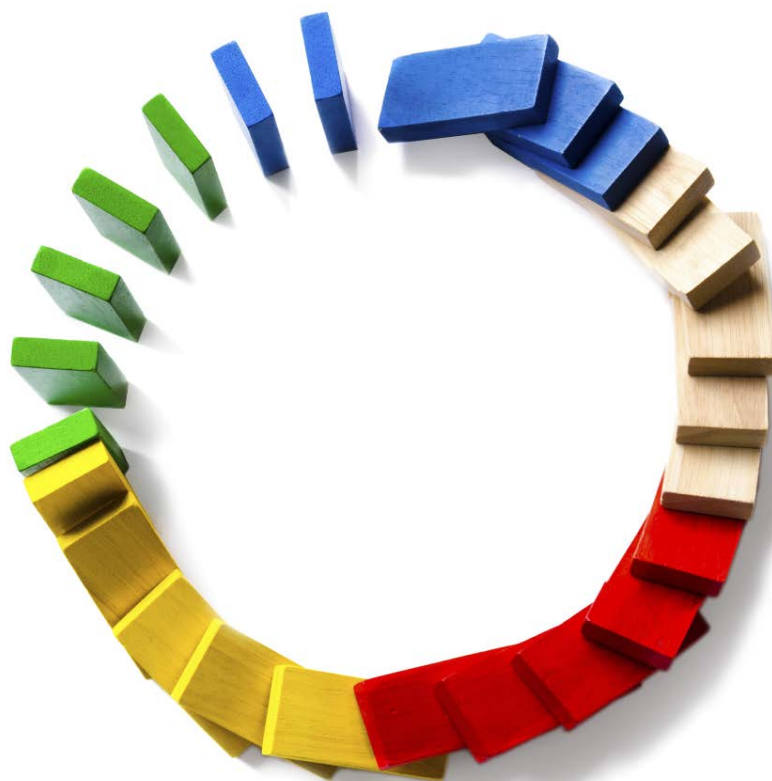


DART

Frequently Asked Questions



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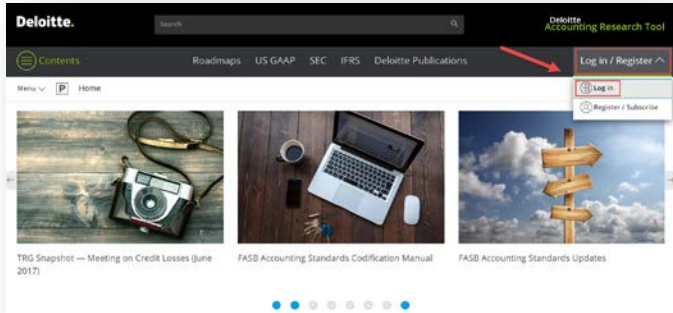
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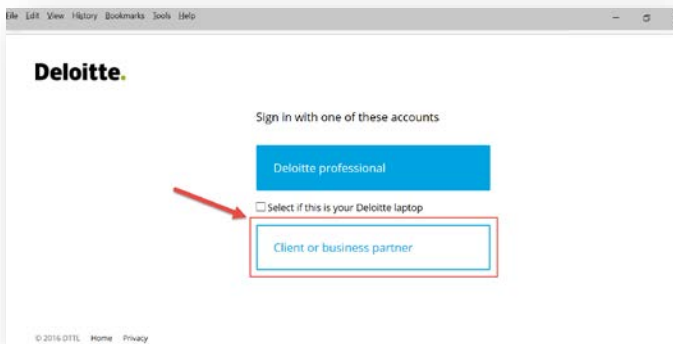
ACCESS THE SITE

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

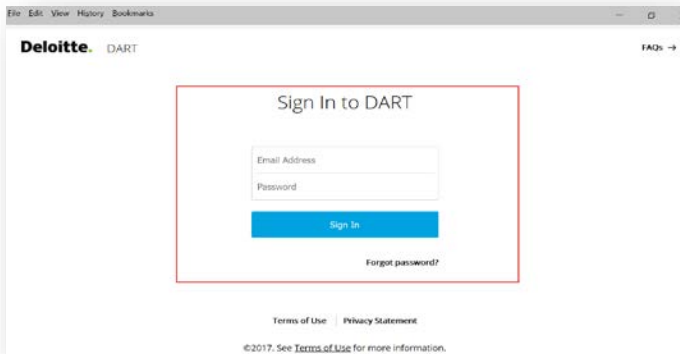
1. Click “Log in / Register” on the top banner of the home page, then click “Log in” on the drop-down menu.



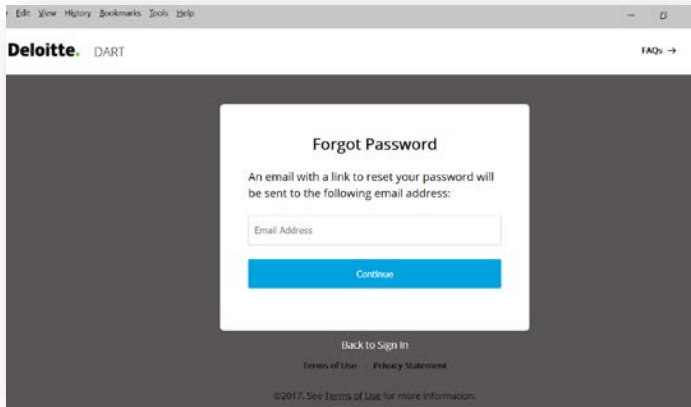
2. On the next page, select “Client or business partner”



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.



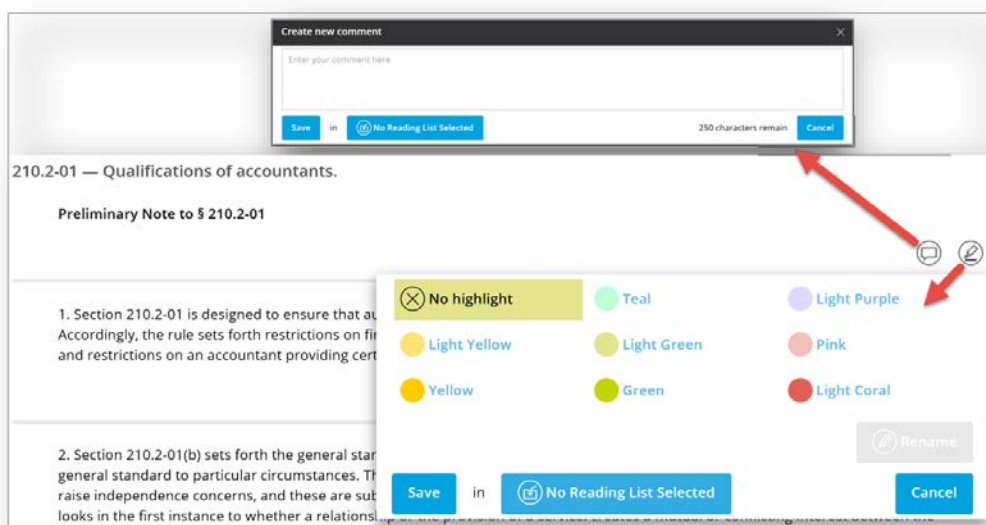
SITE FEATURES

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

When browsing much of the content in DART (e.g., Codification 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](#).

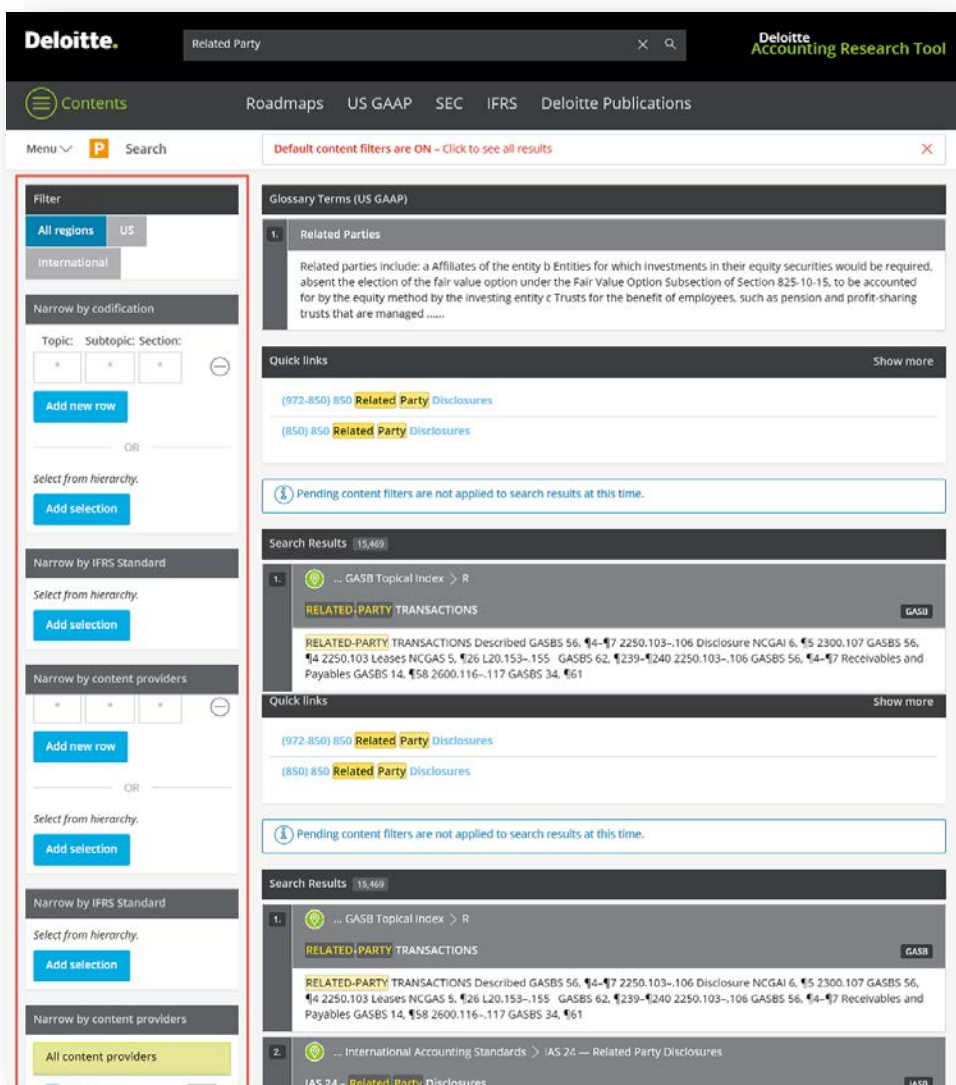
How do I filter my searches?

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:

- Region (i.e., all regions, U.S., or international).
- Codification topic, subtopic, or section by either number (enter numbers in the boxes or click the boxes and select from the options) or hierarchy (click Add selection and select options from the list).
- Content provider (e.g., Deloitte, FASB, SEC, IASB) — All are selected by default; click individual providers to filter by their content.

As you make selections, the search results refresh automatically. If your search term is a U.S. GAAP or international glossary term, the definition will display at the top of the search results.

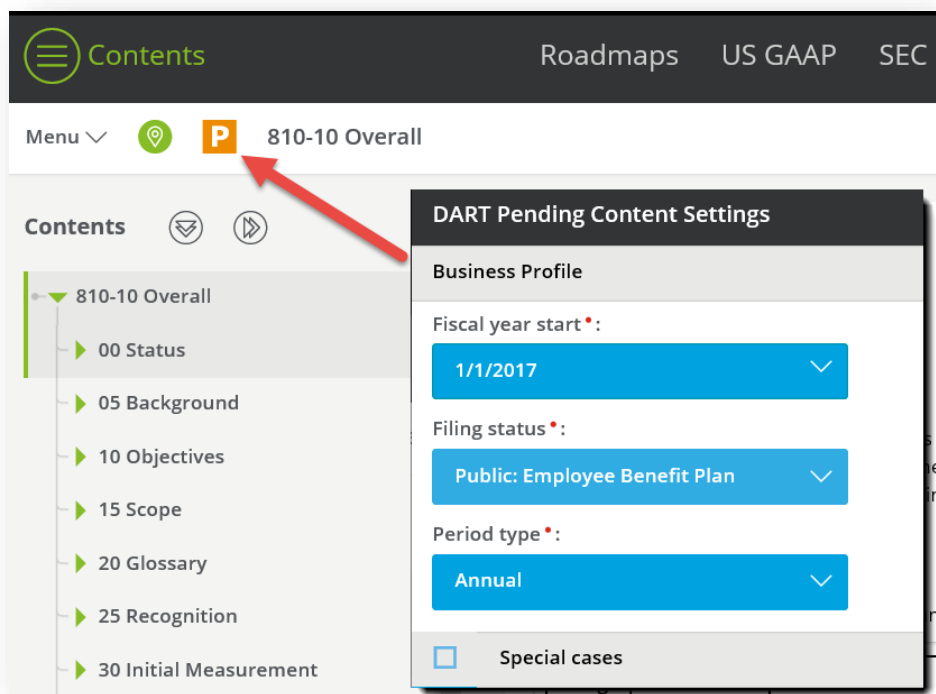


What is Pending Content Manager?

Turn on the Pending Content Manager (PCM) to view a version of the FASB Codification that only includes text of the Codification that is applicable to the entity.

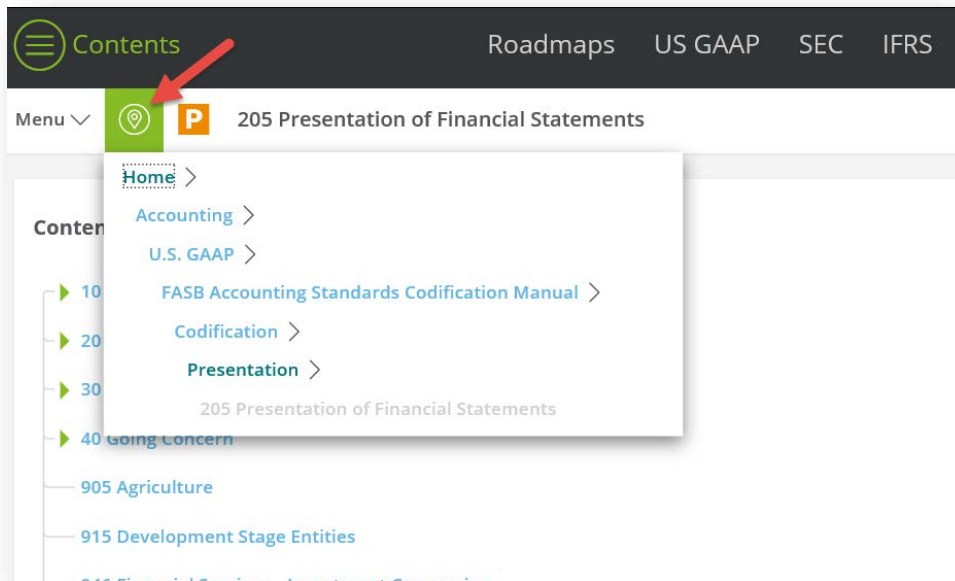
You can turn the PCM on or off by selecting the “Pending content manager” check box.

- When the PCM is turned on, an orange box with a white P within the box will appear in the banner above the content window.
- When the PCM is turned off, a black box with a black P will appear in the banner above the content window.



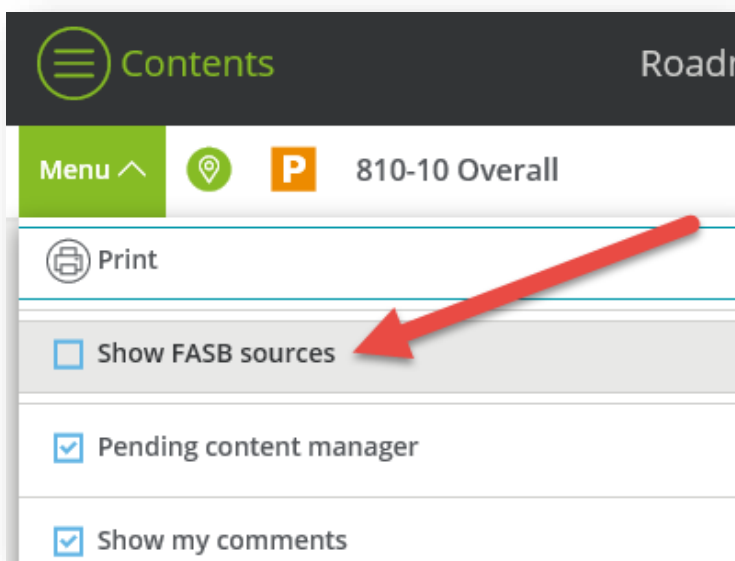
Where am I on the site?

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 display Codification guidance?

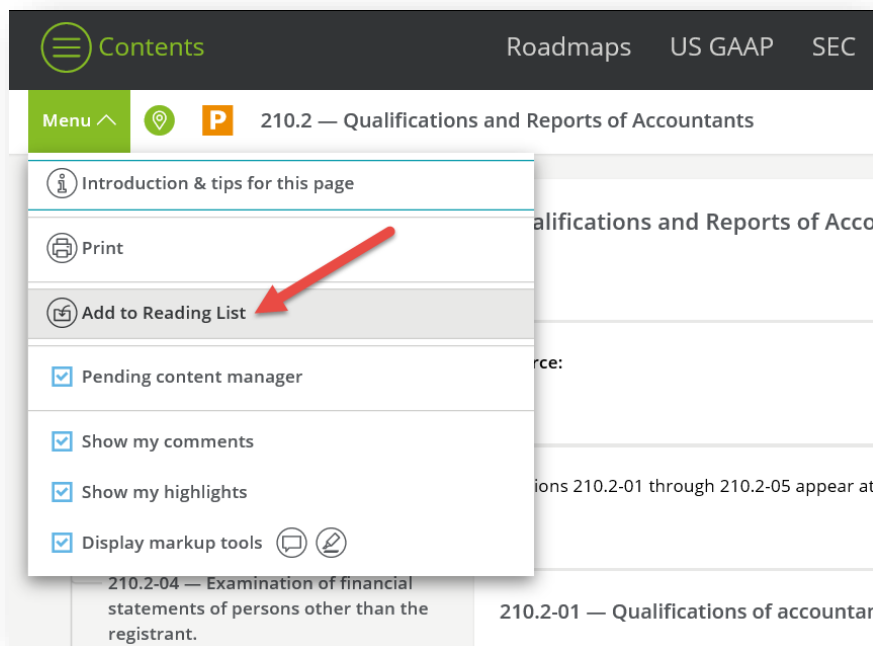
When browsing Codification paragraphs, display pre-Codification source guidance by clicking the Menu button and selecting **Show FASB sources**.



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

What is the cost of DART Subscriptions?

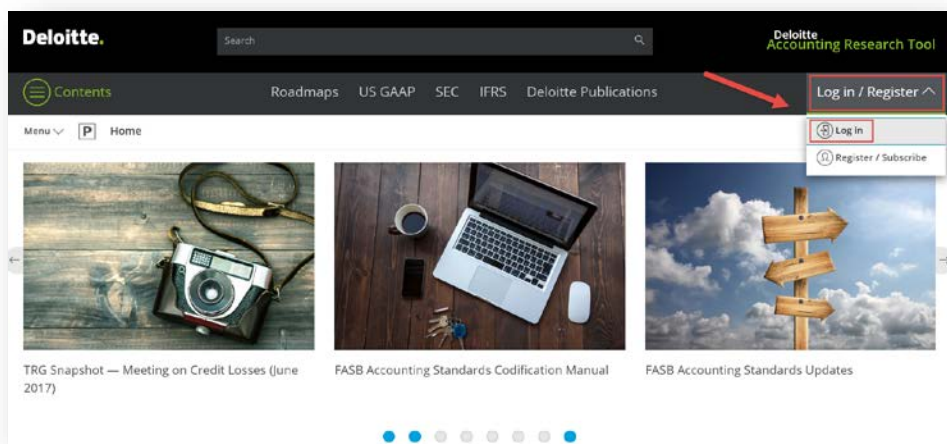
Number of licenses	Cost per license		
	US GAAP	IFRS	GASB
1 - 5	\$1,895	\$800	\$600
6+	\$1,495	\$650	\$500

* 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 only as a registered user.


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?

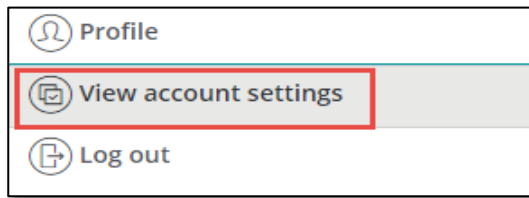
A registered user may view content on DART which is designated as free. Content which is not available to a registered user will have a lock icon () next to it.

How do I renew my subscription?

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: 1-800-877-0145

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