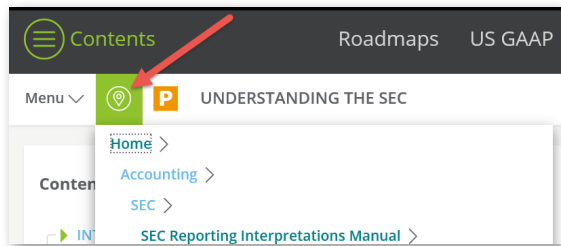


The Deloitte Accounting Research Tool (DART) is a comprehensive Web-based library of accounting and financial disclosure literature. DART has been designed from the ground up to give users a faster, more friendly, and customizable user experience. It is accessible on any device (including mobile), and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

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

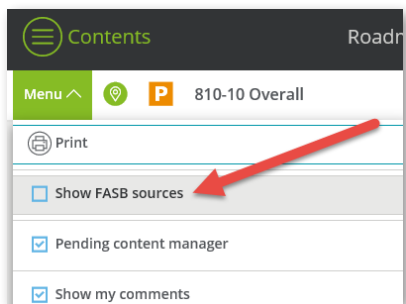
Where am I?

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.



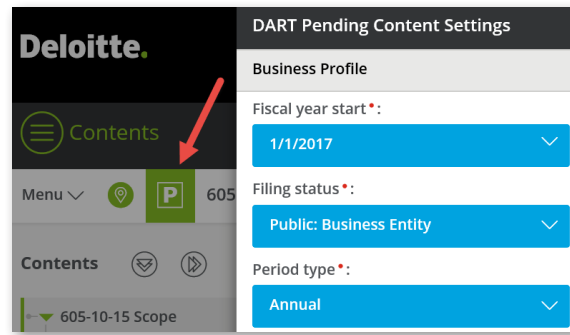
Display pre-Codification guidance

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



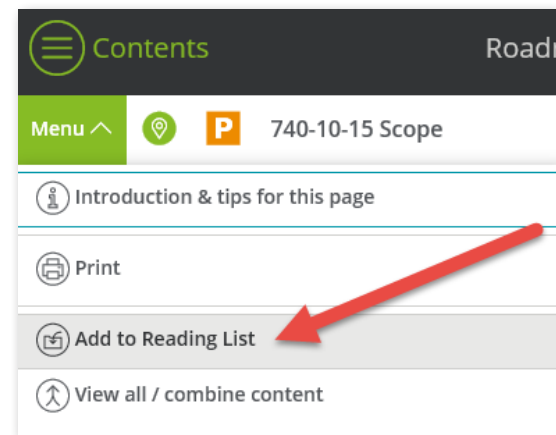
Manage your pending content

Edit your pending content settings and your stored user profile (fiscal year start, filing status, period type, and standards early adopted) to automatically hide any inapplicable pending (or current) Codification content. An orange box around the **P** indicates that the feature is active; a gray box indicates that it is not.



Reading lists

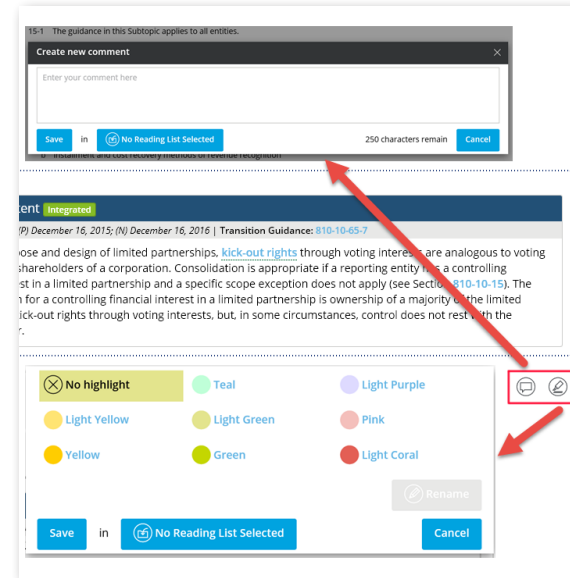
Use the **My Reading Lists** feature to store and access much of the content (depending on its file format) that you refer to frequently. Create and access your reading lists from the **Contents** menu. To add items to your reading lists, click the Menu button and select **Add to Reading List**.



Comments and highlights

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



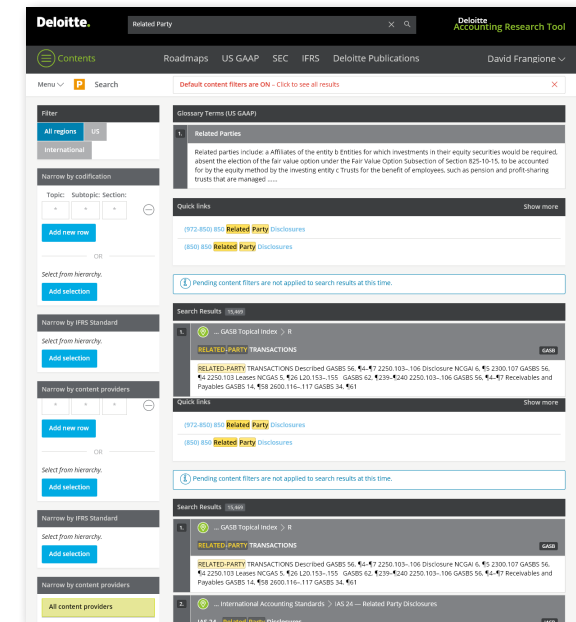
For a 30-day free trial of premium content, go to dart.deloitte.com.

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:

- 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.



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 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).

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