

**Guide to Using Your Companion CD-ROM for
Advanced Financial Accounting, Fourth Edition
by Clarence Byrd & Ida Chen**

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What's on the Companion CD-ROM, and what can I do with it?

The Companion CD-ROM, created by the Canadian Institute of Chartered Accountants, includes the following three items:

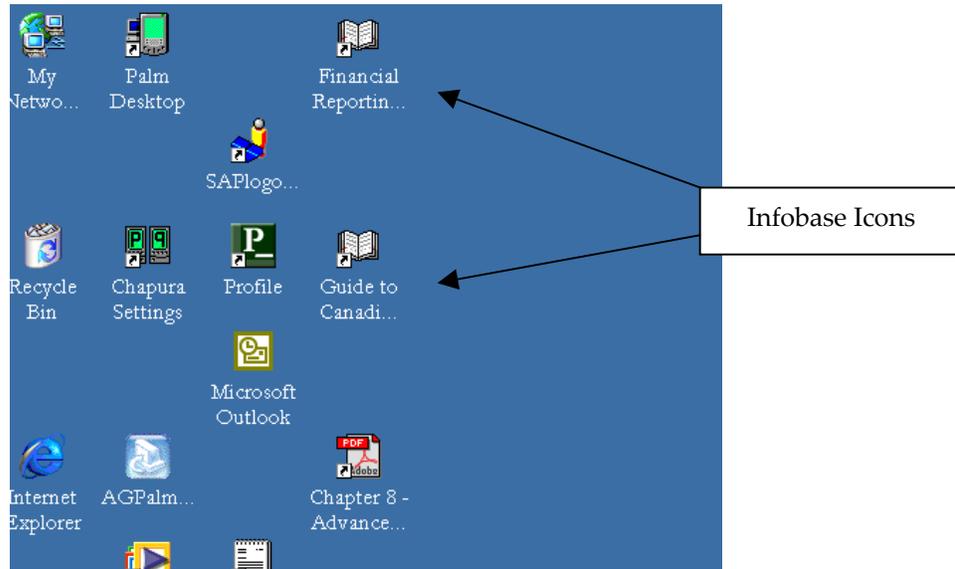
- *Guide to Canadian Financial Reporting* (a Folio Views® infobase)
 - A practical guide to interpreting the CICA Handbook Accounting Recommendations and applying them to financial reporting issues
 - Use it to cover text topics in more depth, or to discuss topics that are not addressed in the text
- *Financial Reporting in Canada, 26th Edition* (a Folio Views® infobase)
 - A survey of the financial reporting practices of 200 publicly-traded Canadian companies
 - Use it to analyze the manner in which Canadian companies actually apply accounting standards
- *Advanced Topics in Consolidation* (a PDF file)
 - Chapter of *Advanced Financial Accounting* available only on CD

How do I install the CD-ROM?

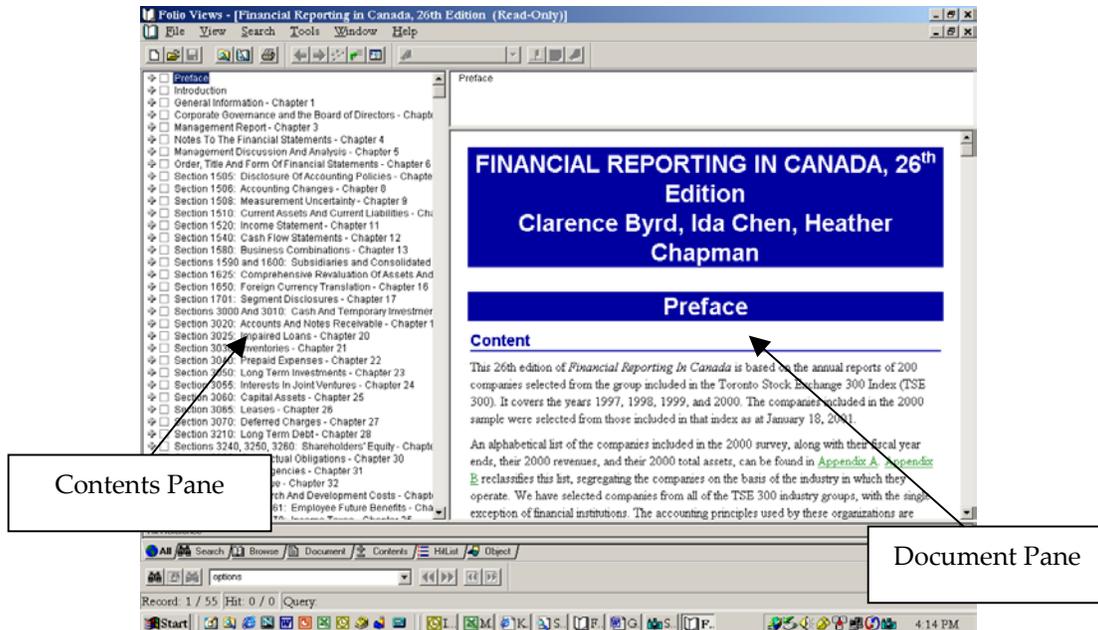
1. Insert the CD-ROM in your CD drive.
2. From your START button, select RUN.
3. In the RUN dialogue box, key in your CD drive letter followed by : \SETUP.EXE, and press OK.
4. Follow the on-screen instructions until you reach the Setup Type screen.
5. At the Setup Type screen, select the type of installation you want to perform, and press Next.
6. At the Choose Destination Location screen, either accept the default location and press Next, or Browse to select another location. (Be sure to create a directory, such as : \CICA.)
7. Press OK and then press Next to continue.
8. At the Setup Complete screen, press Finish. If doing a network installation, proceed to Steps 9 and 10 below. Otherwise, you may now open your infobases and the PDF file from your desktop.
9. At each workstation, run the SETUP.EXE file created in the : \CICA directory on your network. Follow the onscreen instructions to proceed with the workstation installation.
10. At the Setup Complete screen, press Finish. You will now be able to open the infobases and PDF file from your desktop.

How do I open the Folio Views® infobases?

Once you have successfully completed installation of your Companion CD-ROM, icons for each of the two infobases (as well as for the *Advanced Topics in Consolidation* PDF file) will appear on your computer's desktop:



Double-click on the *Financial Reporting in Canada* icon, and you will see a screen like this one:



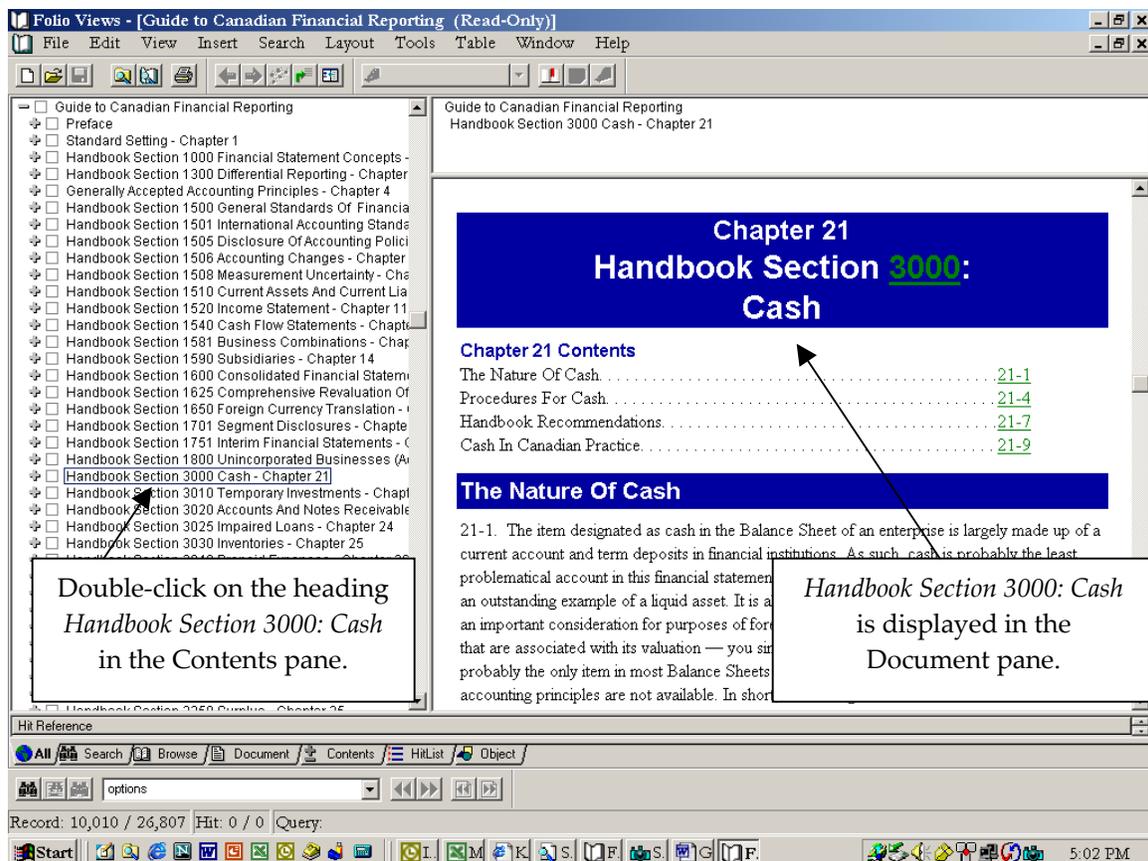
The left-hand pane of the window displays the Contents for the infobase, and the right-hand pane displays the Document that is highlighted on the Contents pane. This is the default “view” that appears when you open an infobase.

How do I use the Contents pane to find information in an infobase?

There are two main ways to find information in an infobase:

1. By using the Contents pane
2. By using the Search function

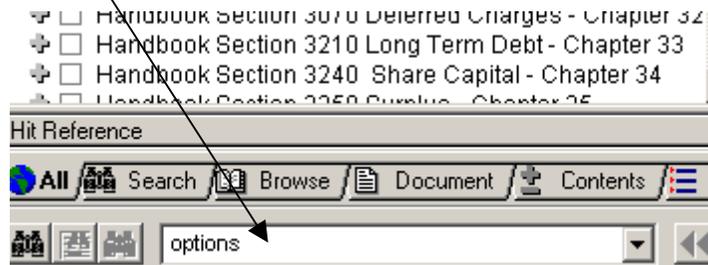
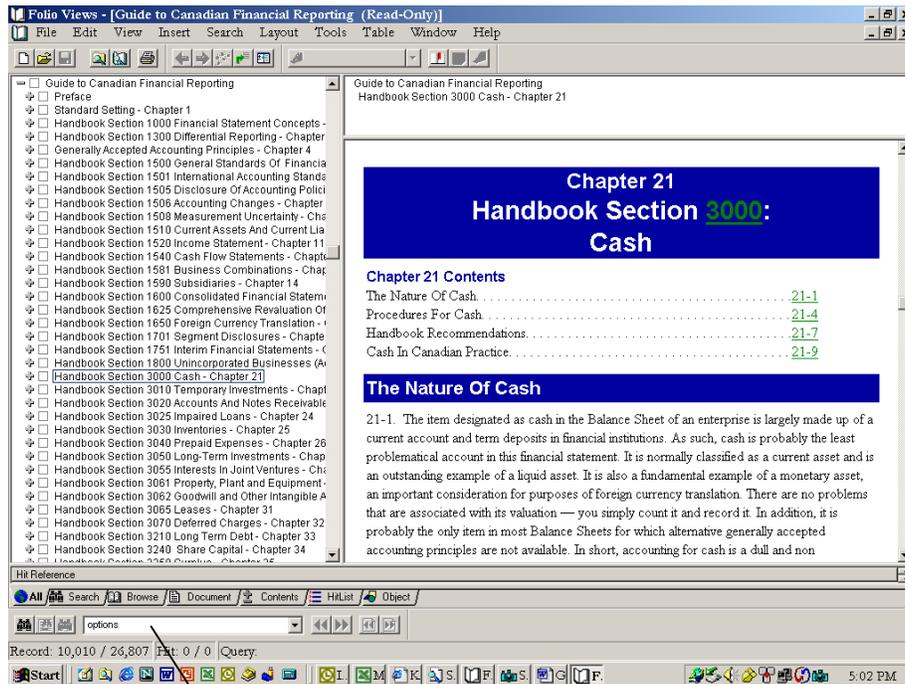
If you wish to view a specific section of the infobase, double-click on a heading in the Contents pane. The appropriate information will then be displayed in the Document pane:



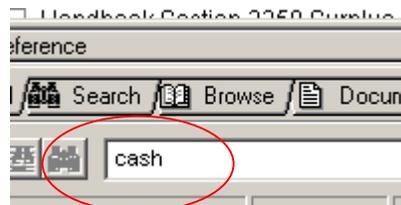
You can also expand the level of detail in the Contents pane by clicking on any of the plus signs along the left-hand side of the pane.

How do I use the Search function to locate information in an infobase?

If you want to locate all the references to a particular word, topic, or name, use the Search function at the bottom of the infobase window:



Enter a word or phrase in this box. Let's use "cash" as an example:



Hit Enter on your keyboard, and you will find that all references to "cash" in the Document pane have been highlighted:

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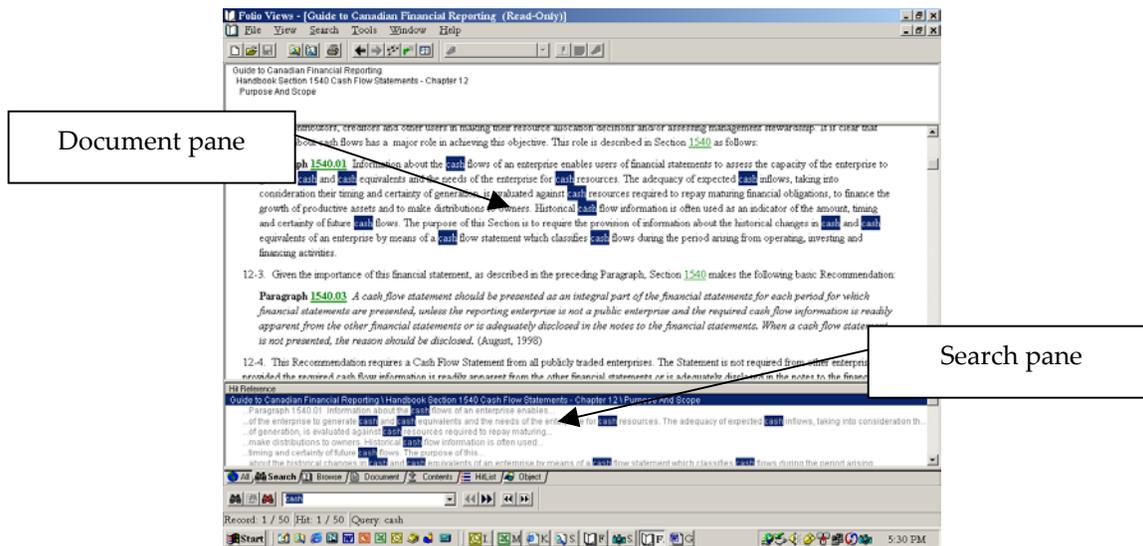
12-2. Section 1000 of the *CICA Handbook* indicates that the objective of financial statements is to communicate information that is useful to investors, members, contributors, creditors and other users in making their resource allocation decisions and/or assessing management stewardship. It is clear that information about cash flows has a major role in achieving this objective. This role is described in Section 1540 as follows:

Paragraph 1540.01 Information about the **cash** flows of an enterprise enables users of financial statements to assess the capacity of the enterprise to generate **cash** and **cash** equivalents and the needs of the enterprise for **cash** resources. The adequacy of expected **cash** inflows, taking into consideration their timing and certainty of generation, is evaluated against **cash** resources required to repay maturing financial obligations, to finance the growth of productive assets and to make distributions to owners. Historical **cash** flow information is often used as an indicator of the amount, timing and certainty of future **cash** flows. The purpose of this Section is to require the provision of information about the historical changes in **cash** and **cash** equivalents of an enterprise by means of a **cash** flow statement which classifies **cash** flows during the period arising from operating, investing and financing activities.

If you want to see the references to “cash” throughout the entire infobase, click on the Search tab at the bottom of the window:



This will take you to a different “view” of the infobase, in which the Document pane is at the top of the window and the Search pane is at the bottom, with all references to “cash” highlighted and provided in brief context:



To display the entire context of a reference in the Document pane, simply double-click on the reference where it appears in the Search pane.

Where can I find out more about what I can do with the infobases?

Included with the files for the Companion CD-ROM is an infobase called *Getting Started*. If you'd like to learn more about how the infobases can help you maximize your use of *Advanced Financial Accounting*, check out this infobase for more information about the features and functions of Folio Views®.

