How to Search Thomson Reuters Checkpoint for AICPA Audit Standards

Thomas Reuters Checkpoint, a subscription database through the Newman Library, includes the AICPA Audit Standards, among its resources.

This handout will discuss four ways that the database may be searched.

**FIRST**, change the practice area from Federal to Accounting, Audit and Finance:

The content will look like this:

**First way to search: Find by Citation**—this is a quick way to retrieve information that you already know exists.
We will enter 95 in the search box for Statements on Auditing Standards. Other options are available for searching:

Which retrieves:

In the **new, revised codification of auditing standards**, the generally accepted auditing standards, previously referred to as SAS No. 95, will be referred to as AU Section 150-Generally Accepted Auditing Standards. Click on this entry (left column) to retrieve the information.
When this information is displayed, some other help is available. Click on **WG&L Analysis**, which opens lists of previously published news about the content. (WG&L is a commercial publisher, now owned by Thomson Reuters).

Second way to search: Drill down the content of the AICPA publications:

This demonstrates drilling down the AICPA auditing standards:
View of table of contents:

Select U.S. Auditing Standards-AICPA (Clarified), which will display:
For this example, look at AU-C Section 700-799 Audit Conclusions and Reporting, and select AU-C Section 700: Forming an Opinion and Reporting on Financial Statements:

Information is provided on the citation format for this standard:
Scroll through the content, with the Introduction, Effective Date, Objectives, Definitions, Requirements and other sections.

You may need to read all of the content.

**Third way to search:** Use keywords and select AICPA publication(s) to search:

This is an example of searching “opening balances” in the AICPA Professional Standards

Search results: 16
Fourth way to search: Use the Thesaurus/Query Tool to build more elaborate searches

What is the Thesaurus/Query Tool?

This allows you to build more elaborate searches.

The Thesaurus allows you to search for synonyms, or words that are similar in meaning to the search term you originally want to search. The following example shows synonyms for cash, that you can add to your search. (If you don’t add any of the additional terms, your search will be limited to “cash.”)
Select the alternatives you want to add to the search, by clicking on them, or include all alternatives in the search.

The Query Tool enables you to build searches in which words are found within the same sentence, within the same paragraph, or other options. (This will reduce your results as they will be focused.) These options are available under Connectors:
The following shows results retrieved when searching opening balances within the same sentence as initial audit engagement. The /s is the symbol used in the Query Tool to search for words or phrases within the same sentence:
Displaying AU-C Section 510 by clicking on the link brings up the following:

Thomson Reuters Checkpoint offers online help

Click on Help to learn different options available for learning more about searching Thomson Reuters Checkpoint and its features
Detailed help is available online. Some scheduled online training sessions from Thomson Reuters Checkpoint are available for free.

The Newman Library librarians are also available to help, either at the reference desk, through email and chat, or research consultations.