

Accounting & Tax Database

FILE DESCRIPTION

Accounting & Tax Database provides comprehensive indexing and informative abstracts of articles in prominent accounting, taxation, and financial management publications from the United States and other countries. In addition to the bibliographic citation and indexing, most records contain 25- to 150-word abstracts.

Selected records feature the full text of the source article. A derivative print equivalent of the database is *Accounting & Tax Index*.

SUBJECT COVERAGE

- Accounting
- Bankruptcy
- Finance
- Accounting policies
- Chapter 11
- Cash management
- Government accounting
- Legal changes
- Credit markets
- Management accounting
- Workouts
- Risk management
- Auditing
- Compensation
- Fiscal policy
- Auditing practices
- Salary surveys
- Local taxes
- Internal controls
- Automated payroll
- State taxes
- Professional liability
- Benefits packages
- Federal taxes
- Banking
- Consulting
- Taxation
- Bank networks
- Financial planning
- Tax preparation
- Commercial banking
- Information systems
- U.S. tax code
- Credit card issuers
- Management consulting
- International tax issues

TIPS

USE FILE 485

to find full text articles on accounting, taxation, and financial management.

EXPAND JN=

to find a list of journals indexed in File 485.

USE /FULLTEXT

to restrict retrieval to complete text records.

DIALOG FILE DATA

Inclusive Dates: August 1971 to the present

Update Frequency:

Weekly about 725 records per week

File Size: 1,059,273 records as of August 2008

CONTACT

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SAMPLE RECORD

DIALOG(R)File 485:Accounting and Tax Database
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 Sample record does not contain actual data
 00342363 DIALOG FILE 485 Accounting & Tax Database

/TI

People to Watch in 2007

AU=, PD=

Lux, Hal; Maher, Philip; Sommar, Jessica A.

JN=

Investment Dealers Digest v58 n1 PP: 6-8 Jan 6, 2007

SN=, JC=

ISSN: 0021-0080 JRNL CODE: IDD

DT=

DOC TYPE: Journal article LANGUAGE: English

AVAILABILITY: Fulltext online. Photocopy available from
 Accounting & Tax Database

WD=, LI=

WORD COUNT: 2502 LINE COUNT: 227

/AB

ABSTRACT: New York Stock Exchange (NYSE) chairman William Donaldson says that, in 1992, boosting the board's ability to list foreign stocks will be a top priority. He wants the Securities & Exchange Commission to relax some regulations in order to attract foreign listings. Running J. P. Morgan's equity derivatives unit is Peter Hancock. Judging from the size of the cash equity market, Hancock notes that it is only a matter of time before equity derivatives are as big as fixed-income derivatives. While parent company Wasserstein, Perella & Co. may be hurting from a lack of merger and acquisition deal flow, the revival of the junk bond market has made trading subsidiary Granchester Securities a success. William Begley, head of the operation, wants to capitalize on the parent company's banking relationships to build a full-fledged capital markets division in 1992.

/TX

TEXT: Wall Street returns from its official winter break today. Rested or not, investment bankers and traders begin one of the most uncertain years in recent memory.

That's especially true for certain Wall Street officials who begin the year on the edge of great expectations, opportunities, or troubles.

Here are some of the more interesting people and situations on Wall Street that bear watching.

William Donaldson New York Stock Exchange

This morning, the New York Stock Exchange will sound the opening bell that officially marks the beginning of the exchange's bicentennial year. A lot of people on Wall Street think Big Board chairman William Donaldson needs to come out swinging.

Donaldson's exchange, at 200, is still the absolute center of the US stock market, but its weaknesses are well known: a falling share of trading activity; growing competition from cheaper proprietary systems; a weak record on derivatives and product innovation; a surging NASDAQ OTC market; and divided loyalty from the brokerage community.

Are Donaldson & Co. worried about the long term trends? Plenty. Two weeks ago the NYSE asked the SEC to permit it to

SAMPLE RECORD (cont'd)

require members to disclose more of their off-exchange trading. In public speeches this year, Donaldson has railed against the fragmentation of stock trading by proprietary systems and suggested the need for action from Washington.

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"I doubt that Smith Barney will allow themselves to be shaken down or taken advantage of," Keefe said. "In selective cases, they will give brokers an inducement to stay. The ones that go will be the one's that Smith Barney wants to go."

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COMPANY NAMES:

/CO, CO= New York Stock Exchange
TS= J P Morgan & Co Inc (TICKER:JPM)
 Grantchester Securities
 Smith Barney Harris Upham Co
 Morgan Stanley & Co Inc

/GN, GN= GEOGRAPHIC NAMES: US
/DE DESCRIPTORS: Securities industry; Securities markets;
 Investment advisors; Industrywide conditions; Trends;
 Manypeople; Manycompanies

SEARCH OPTIONS

BASIC INDEX

SEARCH SUFFIX	DISPLAY CODE	FIELD NAME	INDEXING	SELECT EXAMPLES
—	—	All Basic Index Fields	Word	S FOREIGN(W)STOCK?
/AB	AB	Abstract	Word	S NYSE/AB
/CO	CO	Company Name ¹	Word	S MORGAN(W)STANLEY/CO
/DE	DE	Descriptor ²	Word & Phrase	S SECURITIES(W)INDUSTRY/DE S INVESTMENT ADVISORS/DE
/GN	GN	Geographic Name ¹	Word	S US/GN
/NOTEXT	—	All Basic Index Fields Except Full Text	Word	S PETER(W)HANCOCK/NOTEXT
/TI	TI	Title	Word	S PEOPLE/TI
/TX	TX	Text	Word	S WALL(W)STREET(S)OFFICIAL/TX

¹ Searchable in the Basic Index and in the Additional Indexes.

² Also /DF.

ADDITIONAL INDEXES

SEARCH PREFIX	DISPLAY CODE	FIELD NAME	INDEXING	SELECT EXAMPLES
AA=	AA	Supplier Accession Number	Phrase	AA=793851131
—	AN	DIALOG Accession Number		
AU=	AU	Author	Phrase	S AU=LUX, HAL?
CO=	CO	Company Name ¹	Phrase	S CO=SMITH BARNEY?
DT=	DT	Document Type ³	Phrase	S DT=JOURNAL ARTICLE
GN=	GN	Geographic Name ¹	Phrase	S GN=US
JC=	JC	Journal Code	Phrase	S JC=IDD
JN=	JN	Journal Name	Phrase	S JN=INVESTMENT DEALERS
LA=	LA	Language ⁴	Phrase	S LA=ENGLISH
LI=	LI	Line Count	Numeric	S LI=100:300
PD=	PD	Publications Date	Phrase	S PD=20070106
PY=	PY	Publication Year	Phrase	S PY=2007
RT=	RT	Record Type	Phrase	S RT=FULLTEXT
SF=	—	UMI Source File	Phrase	S SF=BUSINESS DATELINE
SF=	SF	Special Feature	Phrase	S SF=GRAPHS
SN=	SN	International Standard Serial Number (ISSN)	Phrase	S SN=00210080 S SN=0021-0080
—	SO	Source Information ⁵		
TS=	TS	Ticker Symbol	Phrase	S TS=JPM
UD=	—	Update	Phrase	S UD=9999
WD=	WD	Word Count	Numeric	S WD>=2500

³ For a list of document types available, enter EXPAND DT=.

⁵ Display includes Journal Name, Volume, Issue, Pagination, and Publication Date.

⁴ Most records are indexed to LA=ENGLISH.

SPECIAL FEATURES

For command descriptions, enter HELP LIMIT, HELP SORT, HELP RANK, HELP DUP, HELP CURRENT online.

LIMIT	/ -- DIALOG Accession Number /ABI -- Records appear in ABI/INFORM /ENG -- English-Language Articles /FULLTEXT -- Complete Text Records /NOABI -- Records do not appear in ABI/INFORM /USA -- Articles Focus on U.S. /YYYY -- Publication Year	S S3/00197941-9999999 S S5/ABI S S3/ENG S S2/FULLTEXT S S9/NOABI S S3/USA S S2/2007
SORT	AA, AU, CO, GN, JN, PD, PY, TI	SORT S13/ALL/JN
RANK	All phrase- and numeric-indexed fields in the Additional Indexes can be ranked. Other RANK codes include: DE	RANK AU S3
RD, ID	Remove duplicates (RD) or identify duplicates (ID,IDO).	RD S5
CURRENT	Search only the most recent year plus one (CURRENT1) to five (CURRENT5) years.	B 485 CURRENT2

PREDEFINED FORMAT OPTIONS

NO.	DIALOGWEB FORMAT	RECORD CONTENT
1	--	DIALOG Accession Number
2	--	Full Record except Abstract and Text
3	Medium	Bibliographic Citation
4	--	Bibliographic Citation and Abstract
5	Long	Full Record except Text
6	Free	Title, Word and Line Count
7	--	Full Record except Indexing
8	Short	Title and Indexing
9	Full	Full record including Abstract
K	--	KWIC (Key Word In Context) displays a window of text; may be used alone or with other formats

OTHER OUTPUT OPTIONS

For an explanation, enter HELP TYPE, HELP UDF, HELP TAG online.

USER DEFINED FORMATS	User-defined formats may be specified using the display codes indicated in the Search Options tables.	TYPE S3/CO, DE/1-5
TAG	TAG may be used for tagged fields.	TYPE S2/3/1-5 TAG
DIRECT RECORD ACCESS	DIALOG Accession Number	TYPE 00197041/5 DISPLAY 00198027/CO, DE PRINT 001