

## 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  
 (c) 2001 ProQuest Information and Learning. All rts. reserv.  
 Sample record does not contain actual data  
 00342363 DIALOG FILE 485 Accounting & Tax Database

/TI

AU=, PD=

JN=

SN=, JC=

DT=

People to Watch in 2007  
 Lux, Hal; Maher, Philip; Sommar, Jessica A.  
 Investment Dealers Digest v58 n1 PP: 6-8 Jan 6, 2007  
 ISSN: 0021-0080 JRNL CODE: IDD  
 DOC TYPE: Journal article LANGUAGE: English  
 AVAILABILITY: Fulltext online. Photocopy available from  
 Accounting & Tax Database  
 WORD COUNT: 2502 LINE COUNT: 227

WD=, LI=

/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."

THIS IS THE FULL-TEXT. Copyright Investment Dealers' Digest Inc. 1992

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 <sup>1</sup>	Word	S MORGAN(W)STANLEY/CO
/DE	DE	Descriptor <sup>2</sup>	Word & Phrase	S SECURITIES(W)INDUSTRY/DE S INVESTMENT ADVISORS/DE
/GN	GN	Geographic Name <sup>1</sup>	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

<sup>1</sup> Searchable in the Basic Index and in the Additional Indexes.

<sup>2</sup> 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 <sup>1</sup>	Phrase	S CO=SMITH BARNEY?
DT=	DT	Document Type <sup>3</sup>	Phrase	S DT=JOURNAL ARTICLE
GN=	GN	Geographic Name <sup>1</sup>	Phrase	S GN=US
JC=	JC	Journal Code	Phrase	S JC=IDD
JN=	JN	Journal Name	Phrase	S JN=INVESTMENT DEALERS
LA=	LA	Language <sup>4</sup>	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 <sup>5</sup>		
TS=	TS	Ticker Symbol	Phrase	S TS=JPM
UD=	—	Update	Phrase	S UD=9999
WD=	WD	Word Count	Numeric	S WD>=2500

<sup>3</sup> For a list of document types available, enter EXPAND DT=.

<sup>5</sup> Display includes Journal Name, Volume, Issue, Pagination, and Publication Date.

<sup>4</sup> Most records are indexed to LA=ENGLISH.

## SPECIAL FEATURES

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

<b>LIMIT</b>	/ -- 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
<b>SORT</b>	<b>AA, AU, CO, GN, JN, PD, PY, TI</b>	SORT S13/ALL/JN
<b>RANK</b>	All phrase- and numeric-indexed fields in the Additional Indexes can be ranked. Other RANK codes include: DE	RANK AU S3
<b>RD, ID</b>	Remove duplicates (RD) or identify duplicates (ID,IDO).	RD S5
<b>CURRENT</b>	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.

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