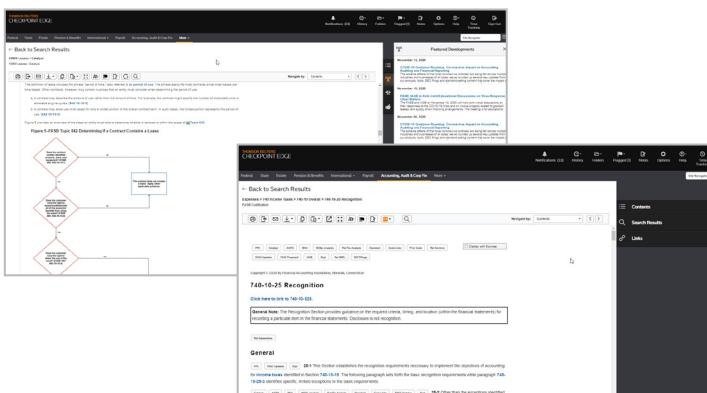




Accounting research can be faster and more complete with Checkpoint Edge



RSM has teamed with Thomson Reuters® to provide you with access to the most trusted technical accounting research on the market today.

Do you need answers you can rely on now, not just web searches that can lead to unreliable results?

Because we value our affiliation and want to ensure you have accurate answers, we're offering you special access to RSM technical accounting guidance only available on Checkpoint®.

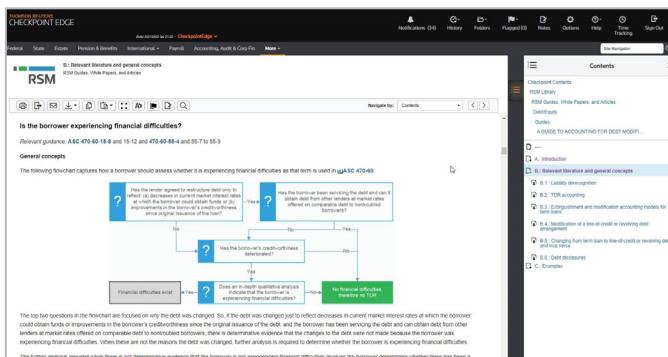
These two powerful solutions offer a revolutionary approach to conducting accounting and financial reporting research. With intuitive search technology, combined with industry-leading editorial expertise, you'll get to the right answer faster.

Now, you can take advantage of special pricing offered to RSM clients. Here is an overview of the tools and resources available to you.

RSM special offering

This unique hosting content approach from the firm and a publisher on the award-winning AI-enabled Checkpoint Edge platform truly creates a one-stop-shop for all of your accounting and financial reporting research needs. RSM content enjoys the same functionalities and capabilities of all Checkpoint content. The RSM content covers a wide variety of topics, including:

- Business combinations
- Coronavirus
- Debt/equity
- Derivatives and hedging
- Financial assets
- Goodwill and other long-lived assets
- Income taxes
- International (IFRS)
- Leases
- Presentation and disclosure
- Reference rate reform
- Revenue
- Stock-based compensation
- Other



GAAP Practice Manual

More than 2,100 pages deliver practical information on GAAP for all commercial and industrial businesses.

This essential resource provides guidance on accounting for specialized and regulated industries, including insurance, petrochemical, banking/finance, real estate, and entertainment/media. You'll also get updated coverage on all FASB authoritative guidance. The GAAP Practice Manual provides hundreds of practical examples to help eliminate guesswork from every aspect of financial statement preparation, from preparing journal entries to drafting disclosures.

GAAP Reporter Explanations

GAAP Reporter is a powerful research resource organized according to the structure of the FASB Codification with detailed guidance in the form Explanations for each section. These professional insights appear throughout the GAAP Reporter and typically cover:

- Common practice in applying the guidance in the Codification
- Common pitfalls in applying the guidance
- Recent or pending updates to the guidance
- SEC Comment Letters
- Differences between IFRS and US GAAP

- How to perform a calculation described in the guidance
- Illustrative examples of required disclosures

In addition to the comprehensive expert analysis, the GAAP Reporter also contains time-saving practice aids, including detailed annual and interim disclosure checklists, client letters, and memoranda.

SEC Expert

Comprehensive analysis of SEC requirements, integrated seamlessly with a complete library of source materials from the SEC and PCAOB, forms a powerful solution to your financial compliance and reporting needs.

Get all the tools you need to make your research and filing process faster, more efficient, and more thorough than ever before:

- Comprehensive SEC analysis, diagnostic tools, and source material
- Expert guidance and analysis for SEC reporting forms organized item by item for each form to match filers' workflow
- State-of-the-art interactive checklists to track your progress as you prepare important filings and financial statements
- Robust linking between analysis, regulations, forms, and checklists
- Daily news alerts via email on key trends and developments at standard-setting organizations
- Timely updates to keep you current

The most current information and guidance updated in place reduces the need to look elsewhere, saving time and increasing accuracy.

Checkpoint Catalyst: US GAAP

Checkpoint Catalyst: US GAAP is the next generation of online research that gives practical insights and expertise on accounting topics that are complex, undergoing changes, or challenging to apply. The collections of topics include:

- Business combinations
- Consolidations
- Financial instruments – classification and measurement
- Financial instruments – impairment
- Accounting for income taxes
- Leases
- Revenue recognition

Checkpoint Catalyst: US GAAP approaches online research from a fresh perspective. Content is always delivered in the appropriate context, along with powerful insight into related issues — so you'll never miss an important detail.



An innovative, intelligent tax and accounting research and guidance tool

The stakes for accounting research are higher than ever before, with more onerous accounting standard updates and rule changes over the past few years along with a demanding market that hammers any perceived financial weakness. What you need is a trusted partner for your accounting research; a way to get the right answer faster.

Checkpoint Edge gives you fast, accurate answers from a more fluid and intuitive user experience built to incorporate the latest in artificial intelligence. Building on over 5,000 combined years of editorial expertise, Checkpoint Edge continuously learns from the queries of over 200,000 Checkpoint users. The result is a tax and accounting research tool that helps you find the information you need faster, and one that gets smarter with every search.

Not just for tax research, Checkpoint Edge has a broad spectrum of in-depth coverage on corporate finance and accounting topics such as:

- GAAP guidance and tools (leases, revenue recognition, impairment, measurement, consolidations, business combinations, income taxes)
- IFRS
- Financial management and controllership
- SEC filing obligations
- Disclosure resources
- Interactive tools specific to corporate accounting and financial reporting

With Checkpoint Edge, you can:

- Have confidence in your accounting research
- Provide more relevant answers
- Utilize a distinctive typeahead feature to guide you to relevant questions and answers
- Easily pivot your search to limit or expand your query

Thomson Reuters has teamed up with RSM to provide not only the above, but also RSM technical accounting research all on Checkpoint.

RSM content included:

The RSM technical accounting guidance available on Checkpoint includes financial reporting insights, white papers, and technical accounting guides. RSM content provides:

- Detailed accounting summaries
- Implementation guidance
- Accounting illustrations and examples
- Decision flowcharts
- Spotlights on changes in accounting guidance
- Insights on commonly asked questions
- Industry specific guidance



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