# GASB Governmental Accounting Research System™
## User Guide

# Contents

## Browsing

GARS content is organized by collection:

- Codification
- Original Pronouncements
- Comprehensive Implementation Guide.

You can browse the contents of GARS using the navigation menu on the left side of the screen.

When viewing a portion of the content selected from the navigation menu, click the page's breadcrumb, located in the page footer, to see a navigable list of headings within that page. This feature is not available in the show-all-in-one-page view.

## Contact Us

To submit feedback and questions regarding the site features and functionality (search, printing, etc.):

1. In the footer at the bottom of the page, click "Contact Us."
2. Complete the form in the right panel and click "Submit."
3. A "Feedback Submitted" notification will temporarily appear on the screen to confirm your submission has been successfully sent.

For questions about other GASB products, please go to gasb.org/store or email gasbpubs@gasb.org.

## Copy and Paste

You can copy content from either your browser window or a "Print" pop-up window and paste that content* into other applications.

1. Highlight the desired content in GARS.
2. Use your device's copy and paste functions to place the content into your desired word processing application or other program.

*Content in GARS is copyrighted. Please review the Terms and Conditions for terms of use; see *Copyright Permission* for information about reproducing copyrighted materials.

# Glossary Term Finder

The Glossary Term Finder, accessible from the site's left navigation menu (Tools > Glossary Term Finder) includes all glossary terms used within GARS. Terms are grouped by collection— Codification, Original Pronouncements, and Comprehensive Implementation Guide. Within each collection, terms are grouped by letter and presented alphabetically.

## Filtering for a Specific Term

Use the term filter to search for a word that may be used in multiple glossary terms. Filtering is applied across all three collections simultaneously.

1. Select the "Enter glossary term" field, located at the top of the Glossary Term Finder screen, and type the word you want to filter by.
2. To further narrow the filter display, select a number or letter from the alpha-numeric navigation menu to the right. Select "View All" below the alpha-numeric navigation menu to view all filter results.
3. Select "Reset Filter" to clear the filter and resume viewing all glossary terms

## Viewing Glossary Term Usage

1. While viewing a definition, select "Glossary Term Usage" to view a list of where that term is first used within its related collection.
2. Select any link in the location list to view the linked term in context.
3. Select "<Back to Glossary Term Finder" in the upper left corner of the content page to return to the previous page.

## Glossaries Within a Collection

In addition to the ability to search for glossary terms within the Glossary Term Finder, Definitions sections are displayed within the collections themselves and can be accessed through the main site navigation.

## Term Display Within Content

Each glossary term is highlighted the first time it is referenced in a Codification section, a pronouncement in the Original Pronouncements, or a chapter in the Comprehensive Implementation Guide. Select a glossary term to view its definition in an overlay located on the right panel of the content screen.

# Printing

GARS includes several options for printing.

- **Print** enables users to generate a print-friendly file with content as it appears in the system.
- **Print Selected** enables users to generate a print-friendly file that includes only desired paragraphs that a user has placed into a print queue. A count of paragraphs in the queue is displayed in the Print menu (located in the footer bar). Selected paragraphs will print in numerical order regardless of the order in which paragraphs are selected. To clear all selected paragraphs from the print queue, select the print menu from the footer bar and click on the trash icon.

  To add paragraph(s) to the Print Selected queue, select the ellipsis to the right of each paragraph you wish to print and turn on the "Add to Print Queue" toggle from the additional features menu. You can return to the ellipsis and turn off the "Add to Print Queue" toggle to remove a paragraph from the queue.

- To access Print options:
1. While viewing content, select "Print" from the footer bar at the bottom of the page. A menu of print options will appear.
2. Select the desired print option to open a printer-friendly window.
3. Select the "Print" button to launch your local print utility or select the "Cancel" button to return to the content page.

# Search

GARS includes specialized search tools to aid your research. In addition to keyword search, you can filter results by collection and content type.

## General Search

To search for a term within GARS, select or press the magnifying icon or "Search" link above the left navigation menu. A new "Enter keyword" prompt will appear in the main window to the right. As you type your search term(s) into the prompt, selected results will appear below, or select "Show All Results" (or press "Enter") to show all results.

Search results are indexed by collection: Codification, Original Pronouncements, and Comprehensive Implementation Guide.

The count of search results for each collection groups occurrences by paragraph, question, or heading, depending on the structure of the content. Search results are similarly grouped. For example, a search for "government" will count and display only one result in an individual paragraph, even if the term has more than one occurrence in that paragraph.

Search tips:

- *Capitalization*—Search is not case sensitive.
- *Stemming*—The search engine considers the base form of the search term and will return search results that include variations of that base form unless an exact phrase is specified. For example, a search for the term *report* will return results for *reports*, *reporting*, *reported*, etc.
- *Exact words or phrases*—To search for an exact word or phrase, enclose your search term within quotes (" ").

To perform a new search while viewing search results, select the "Search" text in the left menu bar, and the search window will overlay your current search.

## Filters

If there are results in a specific tab, a set of filters will appear in a panel to the right of your results with options to further narrow those results within that tab. Checking and unchecking the boxes to the left of each term filters the remaining search results dynamically.

For the Codification and the Original Pronouncements collections, search results also can be narrowed by section or pronouncement, respectively. To apply that filter, select a section or pronouncement from the drop-down menu, which provides a list of content locations that contain the search term. Then, click "Add." More than one location can be added if you want to see results from multiple sections or pronouncements. To remove a location from the filter, click the "X" next to the section or pronouncement number. Search results will adjust dynamically.

## Show All in One Page

GARS allows users to combine content on a single page, including all parts of a Codification section, an entire pronouncement in the Original Pronouncements, or a complete chapter in the Comprehensive Implementation Guide.

Print and display features remain available from combined pages.

## Source Tracing Tool

To identify the relationships between content in the Original Pronouncements and content in the Codification, input information about a pronouncement to determine where it is a source of content in the Codification or why is omitted. Alternatively, input information about a Codification section to identify the pronouncements that are the source of that content.