

# Banking, Finance, and Accounting Resources from BNA

## Westlaw® Database List

BNA databases on Westlaw report on and analyze legislative, judicial and administrative activities affecting the banking and finance industry. For lists of databases that pertain to related topics, see *Bankruptcy Practitioner Databases*, *Securities Law Databases*, and *Tax Databases*. Note: BNA databases are not available to law school subscribers.

<b>Multibases</b>	
Database	Identifier
<b>Accounting Policy and Practice Portfolios--All</b> All Tax Management Accounting Policy and Practice Portfolios available on Westlaw.	TMAPP
<b>Accounting Policy and Practice</b> Text of all Tax Management Accounting Policy and Practice portfolios and the <i>Accounting Policy and Practice Report</i> , including special reports. Coverage varies by source.	TMAPP-ALL
<b>BNA TM Accounting Policy and Practice Report--All</b> All documents from the BNA Accounting Policy and Practice Report (TM-APR) and BNA Accounting Policy and Practice Report--Special Reports (TM-APS) databases. Coverage begins with October 2005.	TM-ACCOUNTING
<b>Accounting Policy and Practice Portfolios: Accounting and Responsibility</b> A multibase containing Tax Management Accounting Policy and Practice portfolios that relate to accounting practice and responsibility. Includes documents from the following databases:	TMAPP-APR
<b>Accounting Ethics: Sources and General Applications</b>	TMAPP-5508
<b>Liability of Accountants to Non-Clients for Professional Malpractice</b>	TMAPP-5501
<b>Managing Legal Risk in the Financial Reporting Process</b>	TMAPP-5503
<b>Preparing for and Defending Accounting Liability Litigation</b>	TMAPP-5500
<b>Sarbanes-Oxley: Auditor Independence</b>	TMAPP-5502
<b>Strategic Approach to SEC Investigations</b>	TMAPP-5504
<b>Strategies for an Individual Involved in an SEC Financial Reporting Investigation</b>	TMAPP-5505
<b>Accounting Policy and Practice Portfolios: Accounting Rules and Disclosure</b> A multibase containing Tax Management Accounting Policy and Practice portfolios that relate to accounting rules and disclosure. Includes documents from the following databases:	TMAPP-DISCLOSURE
<b>Accounting and Disclosure for Derivative Instruments</b>	TMAPP-5112
<b>Accounting Changes and Error Corrections</b>	TMAPP-5124
<b>Accounting for Debt Instruments (Liabilities)</b>	TMAPP-5105
<b>Accounting for Investments in Debt Securities</b>	TMAPP-5106
<b>Accounting for Leases: Fundamental Principles</b>	TMAPP-5114

Westlaw is available on the Web at [www.westlaw.com](http://www.westlaw.com).

For technical assistance, call West Customer Technical Support at **1-800-WESTLAW** (1-800-937-8529).

For search assistance, call the West Reference Attorneys at **1-800-REF-ATTY** (1-800-733-2889).

If you are a law student, call **1-800-850-WEST** (1-800-850-9378) for assistance.

 **Search This PDF**

Click the Adobe Acrobat **Search** icon on the toolbar to search this PDF database list.

Multibases . . . . .	1
Accounting and Practice Portfolios . . . . .	4
State Portfolios . . . . .	9
US Income Portfolios . . . . .	9
Periodicals and Special Reports . . . . .	9

Accounting for Share-Based Compensation	TMAPP-5109
Accounting Principles and Financial Statements	TMAPP-5116
Accounting Rulemaking Authorities and Accounting Research	TMAPP-5113
Accounts Receivable: Financial Accounting and Auditing	TMAPP-5110
Asset Retirement Obligations	TMAPP-5143
Business Combinations: Goodwill and Intangible Assets	TMAPP-5115
Contingent Environmental Liabilities: Disclosures and Accounting	TMAPP-5136
Earnings Per Share	TMAPP-5137
Fair Value Measurements: Valuation Principles and Auditing Techniques	TMAPP-5127
Leases: Lessee Perspective	TMAPP-5117
Leases: Lessee Perspective–Selected Topics	TMAPP-5118
Management's Discussion and Analysis	TMAPP-5107
Methodologies for Estimating Future Profitability, Growth, and Valuation	TMAPP-5131
Pension Accounting	TMAPP-5108
Related Party Transactions	TMAPP-5148
Revenue Recognition: Product Sales and Services	TMAPP-5101
Revenue Recognition: Fundamental Principles	TMAPP-5100
Segment Reporting	TMAPP-5119
The Cash Flow Statement	TMAPP-5121
The Financial Reporting of Inventories	TMAPP-5168
<hr/>	
<b>Accounting Policy and Practice Portfolios: Audit Standards and Practice</b>	<b>TMAPP-AUDIT</b>
A multibase containing Tax Management Accounting Policy and Practice portfolios that relate to audit standards and practice. Includes documents from the following databases:	
Audit Committee Oversight Effectiveness Post Sarbanes-Oxley Act	TMAPP-5401
Auditors' Reports	TMAPP-5400
Continuous Auditing	TMAPP-5405
Internal Control: Sarbanes-Oxley Section 404 and Beyond	TMAPP-5402
<hr/>	
<b>Accounting Policy and Practice Portfolios: Income Taxes</b>	<b>TMAPP-INCOME</b>
A multibase containing Tax Management Accounting Policy and Practice portfolios that relate to income taxes. Includes documents from the following databases:	
Accounting for Income Taxes: FAS 109	TMAPP-5000
Accounting for Income Taxes: Fundamental Principles and Special Topics	TMAPP-5001
Accounting for Income Taxes: Uncertain Tax Positions–Selected Topics	TMAPP-5003
<hr/>	
<b>Accounting Policy and Practice Portfolios: Management Control and Analysis</b>	<b>TMAPP-MCA</b>
A multibase containing Tax Management Accounting Policy and Practice portfolios that relate to management control and analysis. Includes documents from the following databases:	
Coordinating Risk Management and Performance Measurement	TMAPP-5308
Corporate Accountability and Triple Bottom Line Reporting	TMAPP-5302
Cost Accounting for Small Federal Contracts	TMAPP-5300
Enterprise Risk Management	TMAPP-5303
Internal Reporting and Improvement Initiatives	TMAPP-5313
Using the Balanced Scorecard Framework	TMAPP-5304

<b>Accounting Policy and Practice Portfolios: Special Industries and Entities</b>	TMAPP-INDUSTRIES
A multibase containing Tax Management Accounting Policy and Practice portfolios that relate to special industries and entities. Includes documents from the following databases:	
Accounting for Agricultural Producers	TMAPP-5205
Accounting for Museums	TMAPP-5201
Accounting for Not-for-Profit Organizations	TMAPP-5200
Accounting for Trusts and Estates	TMAPP-5202
Hospital Accounting	TMAPP-5204
Oil and Gas Accounting: Upstream Operations	TMAPP-5206
<b>Accounting-Related Tax Management Portfolios</b>	TMAPP-TXPORT
All documents from the following Tax Management U.S. Income Portfolios databases, which are related to accounting. Includes documents from the following databases:	
Accounting for Long-Term Contracts	TMFEDPORT-575
Accounting Methods—Adoption and Changes	TMFEDPORT-572
Accounting Methods—General Principles	TMFEDPORT-570
Accounting Periods	TMFEDPORT-574
Amortization of Intangibles	TMFEDPORT-533
Depreciation: General Concepts; Non-ACRS Rules	TMFEDPORT-530
Depreciation: MACRS and ACRS	TMFEDPORT-531
Earnings and Profits	TMFEDPORT-762
Installment Sales	TMFEDPORT-565
Time Value of Money—OID and Imputed Interest	TMFEDPORT-535
Inventories: General Principles; LIFO Method	TMFEDPORT-578
Uniform Capitalization Rules: Inventory; Self-Constructed Assets; Real Estate	TMFEDPORT-576
Uniform Capitalization Rules: Special Topics; Method Change Rules	TMFEPDORT-577
<b>Banking Library</b>	BNA-BANKING
All documents from the BNA Banking Daily (BNA-BBD) and the BNA Banking Report (BNA-BNK) databases. Coverage varies by source.	
<b>Banking and Securities Current Reports</b>	BNA-FIN
Reports and analyses concerning legislative, judicial, and administrative activities that affect finance and banking. Includes summaries of current developments, digests of court and administrative agency decisions, and the full text of selected regulatory and legislative materials and important court rulings. Combines the BNA Banking Report (BNA-BNK) and BNA Securities Regulation and Law Report (BNA-SRLR) databases. Coverage begins with January 1986.	
<b>Bankruptcy Library</b>	BNA-BANKRUPTCY
All documents from the BNA Bankruptcy Law Daily (BNA-BLD) and the BNA Bankruptcy Law Reporter (BNA-BLR) databases. Coverage varies by source. Not available to law school subscribers.	

**Corporate Practice Portfolios: Corporate and Securities**

BNACPS-SEC

Complete text of all portfolios related to regulation of corporate securities in the BNA Corporate Practice Library available on Westlaw.

**Finance and Banking Library**

BNA-FIN&amp;BANKING

A multibase that provides the latest news and analysis of legislative, regulatory, and legal developments affecting the banking industry. Coverage varies by source. Includes documents from the following databases:

BNA Banking Daily

BNA-BBD

BNA Banking Report

BNA-BNK

BNA Corporate Law Daily

BNA-CLD

BNA Environmental Due Diligence Report

BNA-EDDGNEWS

BNA International Business and Finance Daily

BNA-IBFD

BNA Securities Law Daily

BNA-SLD

BNA Securities Regulation and Law Report

BNA-SRLR

**Accounting Policy and Practice Portfolios**

Database

Identifier

**Accounting and Disclosure for Derivative Instruments**

TMAPP-5112

Text of Tax Management Portfolio No. 5112, which explains how to account for derivatives and how to disclose transactions in derivatives.

**Accounting Changes and Error Corrections**

TMAPP-5124

Text of Tax Management Portfolio No. 5124, which examines the required applications and disclosures relating to accounting changes and error corrections.

**Accounting Ethics: Sources and General Applications**

TMAPP-5508

Text of Tax Management Portfolio No. 5508, which discusses the ethical obligations of accountants in the performance of professional services.

**Accounting for Agricultural Producers**

TMAPP-5205

Text of Tax Management Portfolio No. 5205, which discusses and analyzes the methods, procedures, and financial statement presentations in the Farm Financial Standards Council guidelines.

**Accounting for Debt Instruments (Liabilities)**

TMAPP-5105

Text of Tax Management Portfolio No. 5105, which attempts to reconcile disparate guidance on revenue recognition from the Financial Accounting Standards Board (FASB), the Securities and Exchange Commission (SEC), and other standards setting bodies. The portfolio provides a methodology for researching revenue recognition issues and explains how to identify multiple-element arrangements and apply revenue recognition principles to each element.

**Accounting for Income Taxes: FAS 109**

TMAPP-5000

Text of Tax Management Portfolio No. 5000, which discusses the tax effects of selecting an accounting method on the reporting of income taxes and the standards established by FASB Statement No. 109, Accounting for Income Taxes.

**Accounting for Income Taxes: Fundamental Principles and Special Topics**

TMAPP-5001

Text of Tax Management Portfolio No. 5001, which analyzes the rules in FASB Statement No. 109, Accounting for Income Taxes, and its international counterpart, IASB International Accounting Standard No. 12, Income Taxes. The portfolio also discusses associated issues such as the impact of tax-planning strategies, tax-advantaged transactions, and reporting and disclosure requirements.

**Accounting for Income Taxes: Uncertain Tax Positions—Selected Topics**

TMAPP-5003

Text of Tax Management Portfolio No. 5003, which analyzes issues that arise as a result of FASB Interpretation No. 48, Accounting for Uncertainty in Income Taxes—An Interpretation of FASB Statement No. 109 (Accounting for Income Taxes).

<b>Accounting for Investments in Debt Securities</b>	TMAPP-5106
Text of Tax Management Portfolio No. 5106, which analyzes accounting practices and reporting as they relate to the acquisition of investments in debt securities, recognition of interest income, disposition of investments, fair value adjustments, impairments, hedging, and transfers among investment classifications.	
<b>Accounting for Leases: Fundamental Principles</b>	TMAPP-5114
Text of Tax Management Portfolio No. 5114, which explains how lessors and lessees are to account for different types of leases, including capital, operating, and financing leases. It also addresses specific topics such as amortization of leasehold improvements, rent, holidays, and landlord/tenant incentives.	
<b>Accounting for Museums</b>	TMAPP-5201
Text of Tax Management Portfolio No. 5201, which describes how not-for-profit museums should prepare financial statements and related disclosures in accordance with generally accepted accounting principles. It also discusses recognition, measurement, and disclosure alternatives where acceptable alternative accounting principles exist.	
<b>Accounting for Not-for-Profit Organizations</b>	TMAPP-5200
Text of Tax Management Portfolio No. 5200, which explains financial accounting and reporting requirements applicable to nonprofit organizations. After surveying the authoritative literature and basic rules, the portfolio focuses on accounting for particular items, including cash and cash equivalents, investments, contributions, revenue and support, and deferred revenue.	
<b>Accounting for Share-Based Compensation</b>	TMAPP-5109
Text of Tax Management Portfolio No. 5109, which analyzes accounting for stock options granted employees and others. The portfolio examines both domestic and international accounting standards and provides guidance on valuing stock options.	
<b>Accounting for Trusts and Estates</b>	TMAPP-5202
Text of Tax Management Portfolio No. 5202, which explains how to allocate receipts and charge expenditures between the income and principal of trusts and estates, providing broad principles and illustrating specific applications to particular investments and circumstances. The portfolio defines income and principal for fiduciary accounting purposes, analyzes various uniform acts on fiduciary trust accounting, and provides a methodology for selecting the rules applicable to particular situations.	
<b>Accounting Principles and Financial Statements</b>	TMAPP-5116
Text of Tax Management Portfolio No. 5116, which describes the requirements for reporting information about operating segments in annual financial statements and interim reports to shareholders. The portfolio also discusses the standards for related disclosures about products and services, geographic areas, and major customers.	
<b>Accounting Rulemaking Authorities and Accounting Research</b>	TMAPP-5113
Text of Tax Management Portfolio No. 5113, which explains how to conduct accounting research and how to evaluate conflicting authoritative literature and to reason by analogy. Work sheets provide practical reference tools and a case study that illustrates the research approaches discussed in the portfolio.	
<b>Accounts Receivable: Financial Accounting and Auditing</b>	TMAPP-5110
Text of Tax Management Portfolio No. 5110, which explains how to value, record, and present accounts receivable in financial statements.	
<b>Asset Retirement Obligations</b>	TMAPP-5143
Text of Tax Management Portfolio No. 5143, which discusses the calculation, presentation, and disclosure of asset retirement obligations and the differences between the U.S. generally accepted accounting principles and the International Financial Reporting Standards in accounting for these items.	
<b>Audit Committee Oversight Effectiveness Post Sarbanes-Oxley Act</b>	TMAPP-5401
Text of Tax Management Portfolio No. 5401, which describes the evolution of the audit committee and examines current initiatives and guidelines for improving the effectiveness of audit committee oversight functions.	

<b>Auditors' Reports</b>	TMAPP-5400
Text of Tax Management Portfolio No. 5400, which analyzes the standard audit report and the circumstances that require modification of the report.	
<b>Business Combinations: Goodwill and Intangible Assets</b>	TMAPP-5115
Text of Tax Management Portfolio No. 5115, which explains how to account for business combinations and consolidations under Statement of Financial Accounting Standards (SFAS) No. 141 and SFAS No. 142 and parallel international standards. The portfolio also analyzes possible revisions of the standards based on the FASB exposure draft released in 1999.	
<b>Cash Flow Statement</b>	TMAPP-5121
Text of Tax Management Portfolio No. 5121, which examines the cash flow statement, identifying contentious areas and offering practical advice.	
<b>Contingent Environmental Liabilities: Disclosures and Accounting</b>	TMAPP-5136
Text of Tax Management Portfolio No. 5136, which reviews the applicable laws and regulations; analyzes the risks associated with the failure to account for and effectively disclose environmental liabilities (e.g., civil litigation, criminal charges, and damage to investor relations); and presents examples of corporate practices regarding accounting for and disclosing environmental liabilities.	
<b>Continuous Auditing</b>	TMAPP-5405
Text of Tax Management Portfolio No. 5405, which provides an introduction to the field of continuous auditing.	
<b>Coordinating Risk Management and Performance Measurement</b>	TMAPP-5308
Text of Tax Management Portfolio No. 5308, which discusses how organizations face increasing pressure from various stakeholder groups to manage business risks effectively and to report their performance transparently across such risk management initiatives. The portfolio links two areas of accounting—enterprise risk management and performance measurement—and, based on this linkage, provides a model that can help organizations better understand and perform effective risk management, as well as communicate their risk management efforts to external stakeholders.	
<b>Corporate Accountability and Triple Bottom Line Reporting</b>	TMAPP-5302
Text of Tax Management Portfolio No. 5302, which provides guidance on issuing a triple bottom line report that includes information on a corporation's success in promoting social and environmental values as well as financial information.	
<b>Corporate Governance of the Financial Reporting Process</b>	TMAPP-5506
Text of Tax Management Portfolio No. 5506, which discusses the responsibilities of corporate directors in the financial reporting process under federal law.	
<b>Cost Accounting for Small Federal Contracts</b>	TMAPP-5300
Text of Tax Management Portfolio No. 5300, which explains how to account for revenues and costs associated with small government contracts. The portfolio focuses on the needs of internal and outside accountants as well as on the needs of executives of any enterprise providing goods or performing services under federal government contracts.	
<b>Earnings Per Share</b>	TMAPP-5137
Text of Tax Management Portfolio No. 5137, which discusses the calculation, presentation, and disclosure requirements of earnings per share under U.S. generally accepted accounting principles. The portfolio also examines interim reporting requirements and differences with the International Financial Reporting Standards requirements.	
<b>Enterprise Risk Management</b>	TMAPP-5303
Text of Tax Management Portfolio No. 5303, which analyzes a methodology that companies of all sizes can adopt to identify, assess, and manage risk.	
<b>Fair Value Measurements: Valuation Principles and Auditing Techniques</b>	TMAPP-5127
Text of Tax Management Portfolio No. 5127, which examines the use of fair value measurements in financial reporting. The portfolio specifically discusses how reporting entities use fair value measurements to report assets and liabilities.	

<b>Financial Reporting of Inventories</b>	TMAPP-5168
Text of Tax Management Portfolio No. 5168, which reviews the most common methods of reporting inventories, the financial statement implications of changing inventory methods, and the rules for disclosing inventory methods and practices in financial statements.	
<b>Hospital Accounting</b>	TMAPP-5204
Text of Tax Management Portfolio No. 5204, which analyzes accounting and reporting requirements for hospitals, including internal control issues. The portfolio discusses the types of hospital organizations subject to these requirements and examines unique accounting issues, particularly regarding funds held as a fiduciary, receivables, and long-term obligations.	
<b>Internal Control: Sarbanes-Oxley Section 404 and Beyond</b>	TMAPP-5402
Text of Tax Management Portfolio No. 5402, which examines Sarbanes-Oxley's requirements concerning internal controls over financial reporting, including the recent statutory and regulatory developments under section 404, and reviews the roles that various persons play in implementing and evaluating internal controls.	
<b>Internal Reporting and Improvement Initiatives</b>	TMAPP-5313
Text of Tax Management Portfolio No. 5313, which discusses popular corporate improvement initiatives and the role of internal accounting functions in implementing and maintaining these initiatives. The portfolio, in essence, explains how accounting departments can function in a business environment that is demanding more real-time information and less historical accounting information.	
<b>Leases: Lessee Perspective</b>	TMAPP-5117
Text of Tax Management Portfolio No. 5117, which explains and analyzes financial accounting for leases from the perspective of the lessee. The portfolio also explores the dynamics of the relationship between lessees and lessors with respect to the motivations behind leasing and the economic and financial reporting perspectives of leasing.	
<b>Leases: Lessee Perspective—Selected Topics</b>	TMAPP-5118
Text of Tax Management Portfolio No. 5118, which analyzes the effect of changes in lease provisions on existing leases and accounting for subleases. The portfolio also discusses additional topics of interest to lessees, including rating agencies' treatments of operating leases, tax-exempt municipal leasing, and leasing fractional shares of aircraft. It also describes new approaches to lease accounting that U.S. and international standards bodies are considering and suggests how parties to leases might plan for changes.	
<b>Liability of Accountants to Non-Clients for Professional Malpractice</b>	TMAPP-5501
Text of Tax Management Portfolio No. 5501, which explains the theories and standards under which accountants are liable for professional malpractice to persons other than clients. The portfolio examines how accountants can use engagement and representation letters as risk management tools to avoid or minimize potential exposure to claims of professional malpractice.	
<b>Management's Discussion and Analysis</b>	TMAPP-5107
Text of Tax Management Portfolio No. 5107, which explains the requirement that financial statements filed with the SEC must include a narrative description in which management discusses the company's financial condition, changes in financial condition, and results of operations. Part One of the portfolio analyzes this requirement, puts it in historical context, and emphasizes the requirement as expanded by the Sarbanes-Oxley Act. Part Two of the portfolio presents and analyzes numerous companies' narrative descriptions.	
<b>Managing Legal Risk in the Financial Reporting Process</b>	TMAPP-5503
Text of Tax Management Portfolio No. 5503, which analyzes the financial reporting process. The portfolio identifies risk factors in that process and explains how those risk factors can increase the likelihood of violating the law. To illustrate the problems that can occur, the portfolio presents actual cases providing insight into the perspectives of the SEC.	
<b>Methodologies for Estimating Future Profitability, Growth, and Valuation</b>	TMAPP-5131
Text of Tax Management Portfolio No. 5131, which examines existing methodologies for forecasting future profitability. The portfolio shows what assumptions must be made when making profitability forecasts and how to use the resulting forecasts intelligently.	

<b>Mortgage Banking Activities and Mortgage-Backed Securities</b>	TMAPP-5208
Text of Tax Management Portfolio No. 5208, which explains how to account for the origination or purchase of residential mortgage loans and either the sale of those mortgages to secondary market investors or the holding of those mortgages as investments. The portfolio also describes accounting for derivatives used to hedge these activities and for mortgage servicing rights.	
<b>Oil and Gas Accounting: Upstream Operations</b>	TMAPP-5206
Text of Tax Management Portfolio No. 5206, which covers the full spectrum of accounting and financial reporting standards and practices for upstream oil and gas activities both in the United States and internationally.	
<b>Pension Accounting</b>	TMAPP-5108
Text of Tax Management Portfolio No. 5108, which analyzes the recognition, measurement, and disclosure of defined benefit pension plans and other post-employment benefit plans. It also explains how financial analysts assess the impact of a company's pension obligations on profitability, risk, and cash flow and analyzes the intersection between generally accepted accounting principles and U.S. tax law.	
<b>Preparing for and Defending Accounting Liability Litigation</b>	TMAPP-5500
Text of Tax Management Portfolio No. 5500, which provides guidance on preparing for and defending against professional malpractice litigation. The portfolio assists accountants in thinking through the precise nature of the accountant/client relationship and in documenting the relationship in engagement letters. It also explains the major types of claims that may be filed against accountants including professional negligence, misrepresentation, breach of contract, RICO, unfair trade practices, civil conspiracy, breach of fiduciary duty, and securities fraud.	
<b>Related Party Transactions</b>	TMAPP-5148
Text of Tax Management Portfolio No. 5148, which discusses the pervasiveness of related party transactions across a wide spectrum of business dealings and analyzes the nature of related party transactions and how they are treated under generally accepted accounting principles.	
<b>Revenue Recognition: Fundamental Principles</b>	TMAPP-5100
Text of Tax Management Portfolio No. 5100, which identifies the fundamental principles of revenue recognition and attempts to reconcile the disparate guidance on revenue recognition from the FASB, the SEC, and other standard setters. It provides a methodology for researching revenue recognition issues and also explains how to identify multiple-element arrangements and apply revenue recognition principles to each element.	
<b>Revenue Recognition: Product Sales and Services</b>	TMAPP-5101
Text of Tax Management Portfolio No. 5101, which distinguishes product sales from service transactions. It also explains how to apply revenue recognition principles to each type of transaction and analyzes accounting for contingencies.	
<b>Sarbanes-Oxley: Auditor Independence</b>	TMAPP-5502
Text of Tax Management Portfolio No. 5502, which focuses on the requirements for auditor independence under the Sarbanes-Oxley Act and the SEC's implementing rules. Particular attention is paid to restrictions on tax and other services that an auditor either may not provide a public company or may provide only with advance approval by the company's audit committee.	
<b>Section 7525 Tax Practitioner–Taxpayer Privilege and Related Issues</b>	TMAPP-5511
Text of Tax Management Portfolio No. 5511, which discusses the statutory privilege created by section 7525 of the Internal Revenue Code that is applicable to communications between federally authorized tax practitioners and taxpayers relating to tax advice.	
<b>Segment Reporting</b>	TMAPP-5119
Text of Tax Management Portfolio No. 5119, which analyzes the reporting requirements imposed on public companies by Statement of Financial Accounting Standards No. 131, Disclosures About Segments of an Enterprise and Related Issues. The portfolio describes the requirements for reporting information about operating segments in annual financial statements and interim reports to shareholders. It also discusses the standards for related disclosures about products and services, geographic areas, and major customers.	

<b>Strategic Approach to SEC Investigations</b>	TMAPP-5504
Text of Tax Management Portfolio No. 5504, which analyzes the financial and nonfinancial requirements for financial statements filed with the SEC and examines requirements for annual, quarterly, proxy, and other disclosures.	
<b>Strategies for an Individual Involved in an SEC Financial Reporting Investigation</b>	TMAPP-5505
Text of Tax Management Portfolio No. 5505, which discusses the problems and issues confronting an officer, director, or employee of a public company that is under investigation by the SEC for potential financial reporting violations.	
<b>Using the Balanced Scorecard Framework</b>	TMAPP-5304
Text of Tax Management Portfolio No. 5304, which explains the balanced scorecard framework, which enables a company to develop strategic objectives around four key operational areas: financial, customer, internal process, and learning and growth.	
<b>State Portfolios</b>	
<b>State Tax Aspects of Bankruptcy</b>	TMSTPORT-1540
Text of BNA Tax Management Portfolio No. 1540-2nd, <i>State Tax Aspects of Bankruptcy</i> .	
<b>State Taxation of Banks and Financial Institutions (CA, IL, NY, TN)</b>	TMSTPORT-1800
Text of BNA Tax Management Portfolio No. 1800, <i>State Taxation of Banks and Financial Institutions (CA, IL, NY, TN)</i> .	
<b>U.S. Income Portfolios</b>	
<b>Bad Debts</b>	TMFEDPORT-538
Text of BNA Tax Management Portfolio No. 538-2nd, <i>Bad Debts</i> .	
<b>Corporate Bankruptcy</b>	TMFEDPORT-790
Text of BNA Tax Management Portfolio No. 790, <i>Corporate Bankruptcy</i> .	
<b>Discharge of Indebtedness, Bankruptcy, and Insolvency</b>	TMFEDPORT-540
Text of BNA Tax Management Portfolio No. 540-2nd, <i>Discharge of Indebtedness, Bankruptcy, and Insolvency</i> .	
<b>Periodicals and Special Reports</b>	
<b>Accounting Policy and Practice Report</b>	TM-APR
Articles from BNA's <i>Accounting Policy and Practice Report</i> , a biweekly publication that provides corporate accounting policy makers and their advisers with expert insight and guidance on issues relating to accounting rules and principles, financial statements and disclosures, management control and analysis, auditing principles and standards, and accounting practice and responsibility. Coverage begins with October 2005.	
<b>Accounting Policy and Practice Report—Special Reports</b>	TM-APS
Supplements to BNA's <i>Accounting Policy and Practice Report</i> that provide expanded coverage of important issues, such as uncertain tax positions, postretirement benefits, revenue arrangements, financial reporting, and internal control. Coverage begins with October 2005.	
<b>Banking Daily</b>	BNA-BBD
Reports and analyses concerning legislative, judicial, and administrative activities that affect financial institutions. Coverage begins with September 1987.	
<b>Banking Report</b>	BNA-BNK
A weekly publication that reports on and analyzes legislative, judicial, and administrative activities that affect financial institutions. Includes summaries of current developments, digests of court decisions, and the full text of proposed and final rules and important court rulings. Coverage begins with January 1986.	

**Homeland Security Briefing****BNA-HOMELAND**

A daily publication prepared by the BNA editorial staff that covers significant federal and state actions related to security and antiterrorist policies, with a focus on developments in the Department of Homeland Security, congressional oversight and funding of the department, and the effects of the implementation of the Patriot Act. Coverage begins with January 2003.

---

**International Business and Finance Daily****BNA-IBFD**

Reports and analyses concerning legislative, judicial, and administrative activities that affect international business operations and financial services. Coverage begins with January 1991.

---

**Privacy and Security Law Report****BNA-PVLR**

A weekly publication prepared by the editorial staff of BNA that reports on and analyzes the latest developments in privacy and security law from online marketing to employee screening to patient privacy. Specific topics covered include online advertising rules, consumer financial privacy notices, money laundering rules, identity theft, encryption, electronic data interchange standards, employee e-mail monitoring, international data protection, network security, and critical infrastructure protection. Coverage begins with January 2002.

---

**Privacy Law Watch****BNA-PLW**

A daily publication prepared by the BNA editorial staff that covers federal, state, and international developments affecting the privacy and accessibility of information about individuals. Coverage begins with April 2001.



Published 11/08. L-345266.

© 2008 West, a Thomson Reuters business

RM168785

The trademarks used herein are the trademarks of their respective owners. West trademarks are owned by West Publishing Corporation.



For assistance using Westlaw, call 1-800-WESTLAW (1-800-937-8529).  
For free reference materials, visit [west.thomson.com/westlaw/guides](http://west.thomson.com/westlaw/guides).