



BLOOMSBURY
PROFESSIONAL
ONLINE



A 'How to Use' Guide to walk you through our new and improved site



Welcome to our new Bloomsbury Accounting and Tax Service site

Easier to search, browse, and navigate, the new and improved Bloomsbury Accounting and Tax Service remains an essential online resource to support reference and research in your organisation. Users can access the same top-quality content you expect from Bloomsbury Professional, with an augmented platform to enrich your experience.

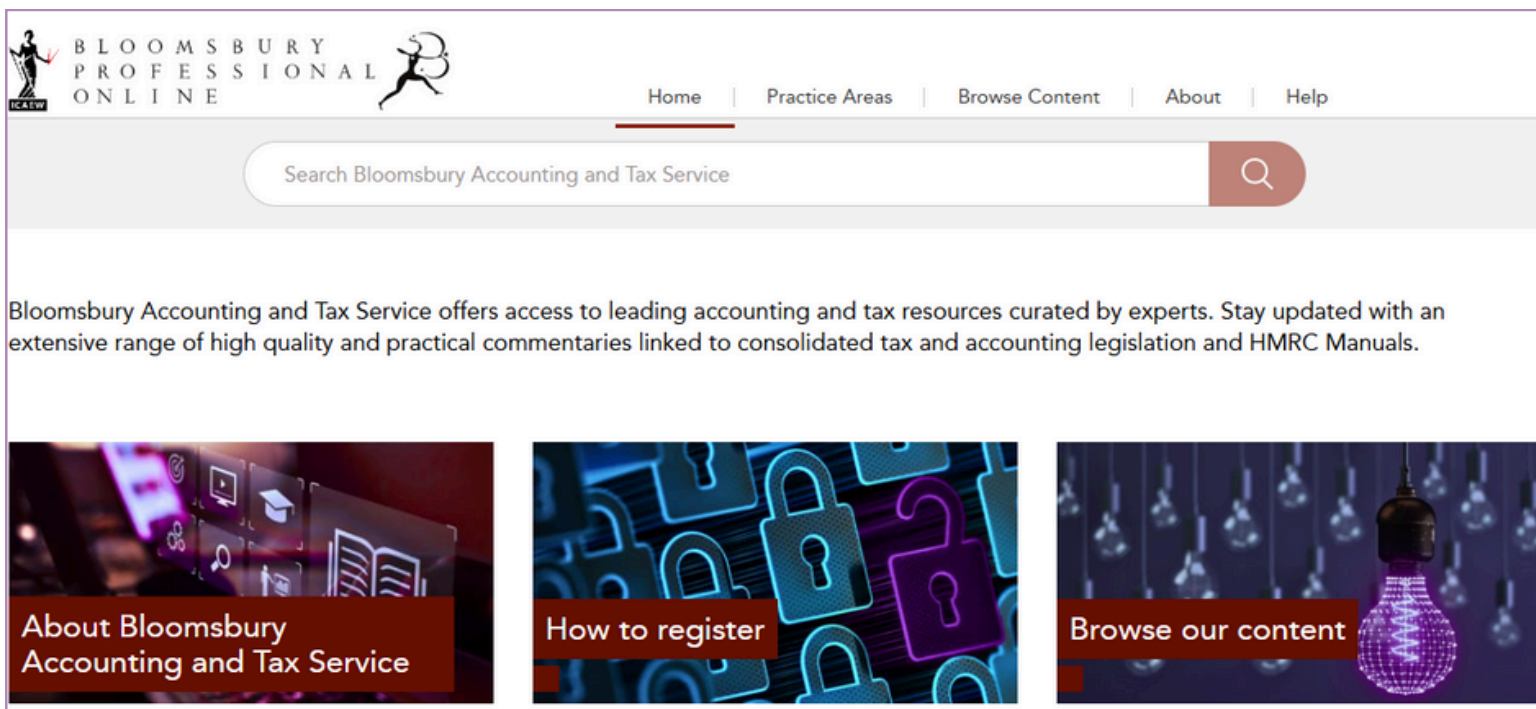
Table of Content

• Homepage	.....	3
• Logging In	.....	4
• Personalisation	.....	5
• Search & Advanced Search	.....	7
• Search by	.....	11
• Title and Article Pages	.....	12
• New & Noteworthy	.....	16



HOMEPAGE

A dashboard style for ease of search and an upgraded navigational bar, where you can explore online content by practice area, plus the ability to browse by content types.



When you are logged in, you will see a different screen, with the content you are subscribed to immediately accessible.

Scrolling down the page, you'll see a 'Spotlight On' highlighting recent content across practice areas and jurisdictions from Bloomsbury Professional. This will change depending on the updated content available in New & Noteworthy.

LOGGING IN

Please visit the [ICAEW Member Firm Access](#) page to register or login. You will need your firm reference number in order to register.

Your practice assurance principal should be able to supply this information. The reference will begin with a "C" or "A" and can be found in your annual return or on other firm correspondence from ICAEW.



PERSONALISATION

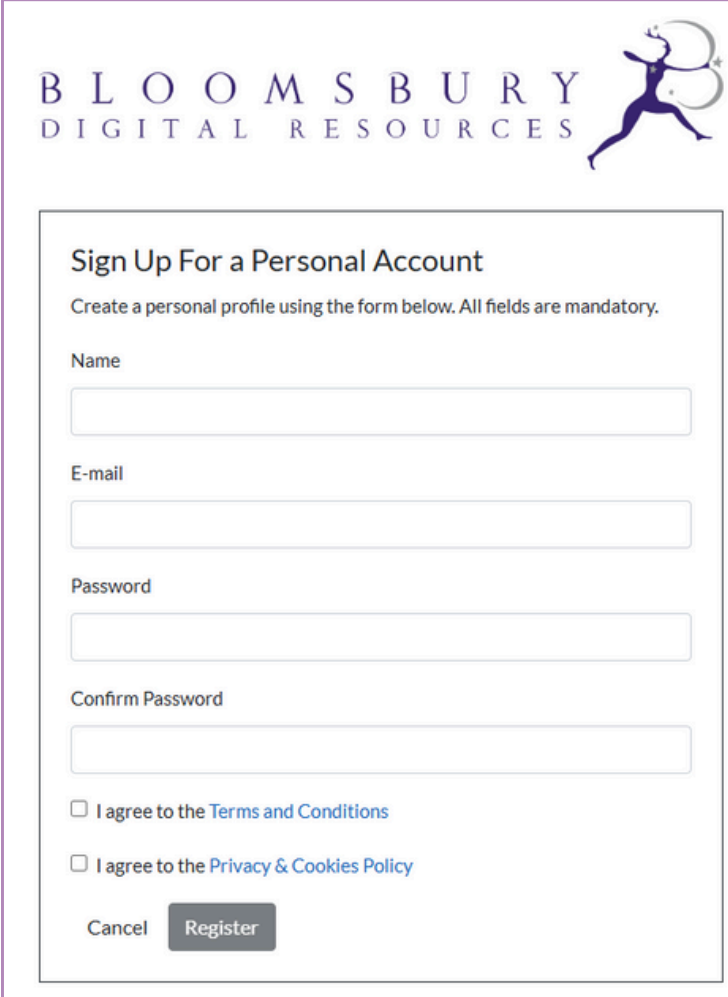
If you want to save searches, set up search alerts and save frequently used documents, you should create a personal account.

Personal accounts are available to all users, whether they are logging in via IP recognition or via username and password. Any information saved in your personal account cannot be seen by other users.

You can sign into your personal account at the top right corner once you are logged in.

You can create a personal account, which will take you to a page here.

You can set up your personal account and add favourite searches, set up alerts, and get access to the sharing functionality.



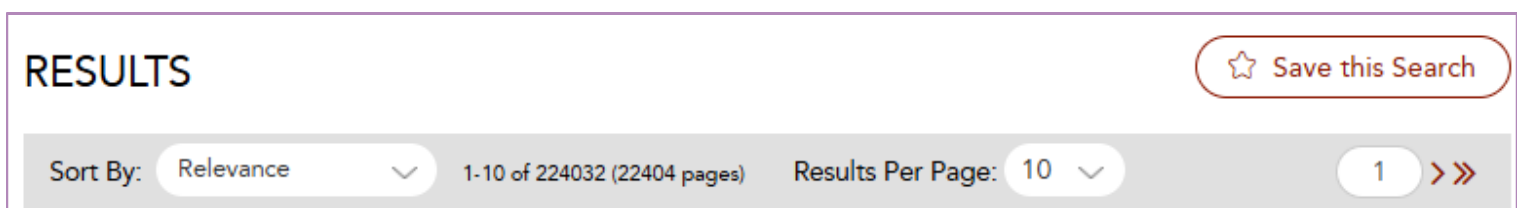
The screenshot shows the 'Sign Up For a Personal Account' form on the Bloomsbury Digital Resources website. The form is titled 'Sign Up For a Personal Account' and includes the instruction 'Create a personal profile using the form below. All fields are mandatory.' The form contains the following fields and options:

- Name: A text input field.
- E-mail: A text input field.
- Password: A text input field.
- Confirm Password: A text input field.
- I agree to the [Terms and Conditions](#)
- I agree to the [Privacy & Cookies Policy](#)
- Buttons: 'Cancel' and 'Register'.

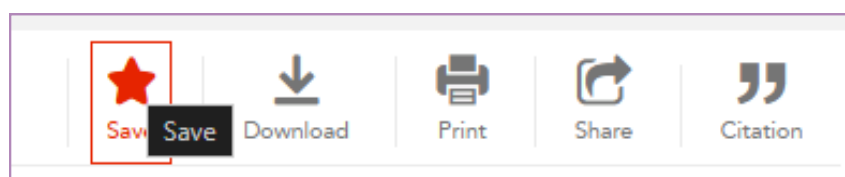
PERSONALISATION

After signing up or logging in to your personal account, you can save search and content to folders.

To save a search, click the “Save this Search” button from any search results page, which appears on the right side of the page above the search results and below the static search bar.



To save content, locate the “Save” icon in the top right-hand corner of any page of the content (directly under “Advanced Search”) that you wish to save. Clicking on ‘Save’ will enable you to save the URL of the relevant page into a folder. You can create multiple folders and save different content into each.



Access folders from “My Content” under the welcome message in the top right corner of the site.

Previously saved searches or favourite content won't transfer.

SEARCH

The following topics are covered in this document:

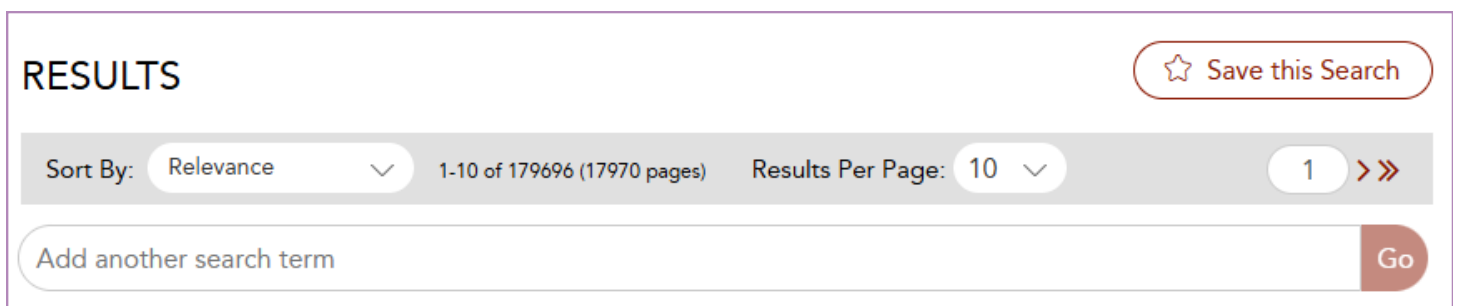
- Standard Search: how to perform simple searches (including using search connectors) to find the information you need
- Reviewing Search Results: how to use the search results page
- Advanced Search: how to construct complex queries using Boolean operators and the advanced search form

Standard Search

The standard search box is located at the top of the page and is always visible.

Search Within Results

If you wanted to narrow your search even further, you can do so by adding a term into the bar at the top of the results page:



The screenshot shows a search results interface. At the top left, the word "RESULTS" is displayed. In the top right corner, there is a button with a star icon and the text "Save this Search". Below this, a horizontal bar contains several controls: "Sort By: Relevance" with a dropdown arrow, "1-10 of 179696 (17970 pages)", "Results Per Page: 10" with a dropdown arrow, and a page number "1" with navigation arrows. At the bottom of the interface, there is a search bar with the placeholder text "Add another search term" and a "Go" button.



SEARCH

Refining Results

Sometimes, when a search returns a large number of hits, it is helpful to be able to filter those results if you have a particular type of document or publication in mind.

Bloomsbury Accounting and Tax Service provides a number of different methods of filtering search results. Each method may be used on its own or in conjunction with other filtering methods. The filtering methods currently available are:

- Date Range;
- Jurisdiction;
- Content Type;
- Practice Area.

Save Search

If you have created a personal account, you can save a search to it. Full coverage is contained in the section on Personalisation above.

REFINE RESULTS:

[Hide All](#)

Date Range ⊖

2017 2025

Go

Jurisdiction ⊖

United Kingdom (94176)

Content Type ⊖

Commentary (68124)

Legislation (26547)

Practice Area ⊖

tax (79976) ⊖

Tax compliance (51720)

HMRC guidance (47723)

Personal Tax (32139)

VAT and Customs (20215) ⊖

[More.....](#)



SEARCH

Advanced Search

To use the advanced search functions, click the "Advanced Search" link which is located immediately below the standard search box.

Advanced Searches are constructed from two or more "fields".

You can choose to add as many fields as needed, with the choice in a dropdown from:

- Title
- Author/Editor/Creator
- Summary/Abstract
- Category/Keywords
- Identifier

The screenshot shows the Bloomsbury Professional Online website's advanced search interface. At the top, there is a navigation bar with links for Home, Practice Areas, Browse Content, About, and Record CPD. Below this is a search bar with the text "Search Bloomsbury Accounting and Tax Service" and a magnifying glass icon, followed by a link for "Advanced Search". The main section is titled "ADVANCED SEARCH" with a help icon. It features a search field containing "measurement of goodwill". Below this are two more search fields: "impairment testing" and an empty field. Between the first and second fields is a "NOT" dropdown menu, and between the second and third is an "AND" dropdown menu. An "Add Field" button is located below the search fields. To the right of the search fields are three "In" dropdown menus. The first is set to "Summary/Abstract", the second to "Anywhere", and the third is open, showing a list of search fields: "Anywhere" (highlighted), "Title", "Author/Editor/Creator", "Summary/Abstract", "Category/Keywords", and "Identifier". Each "In" dropdown menu has a close icon (an 'x' in a circle) to its right. At the bottom left, there is a "Year" label.



SEARCH

You can choose to add the following within each field:

And

Choosing "And" means that the search terms entered in the first row **MUST** also appear in documents which contain the search terms entered in the second row to be treated as a search hit.

Or

Choosing "Or" means that **EITHER** the search terms entered in the first row or the search terms **OR** the search terms entered in the second row must be present for a document to be treated as a search hit.

Not

Choosing "Not" means that documents which match the search terms entered in the second row must not contain the search terms entered in the second row. Below this, you are able to tick and refine on a period of time, choosing to search for content between years or from a specific year.

You can also tick a specific Content Type, choosing from Cases, Commentary, Legislation, Newsletters, Precedents and Statute.



SEARCH BY

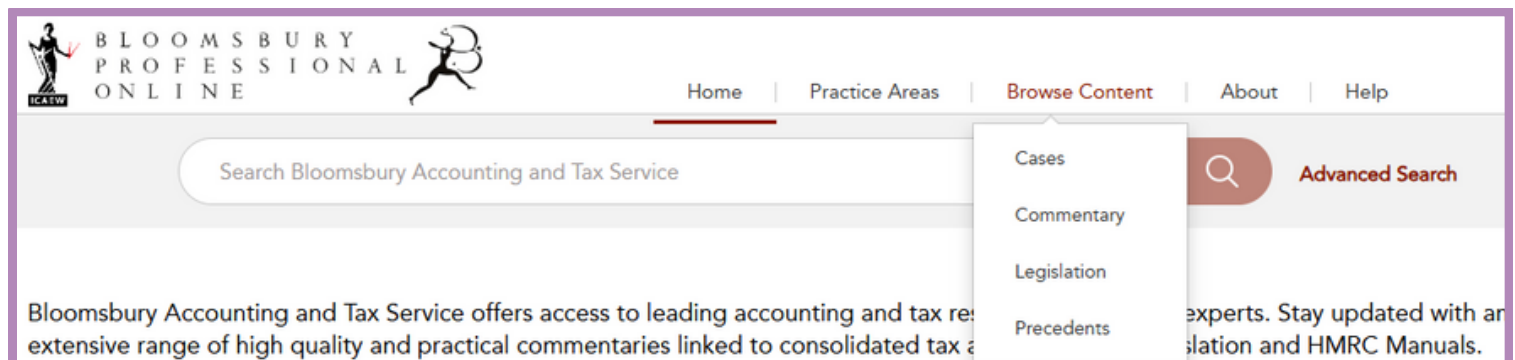
Practice Areas

You can now easily view your content under the Practice Area tab, which will show you the images as below. The site will open a search view displaying whichever practice area you have clicked on.



Browse Content

The Content Filters on Bloomsbury Accounting and Tax Service enable you to narrow your view of the site to content of a particular type. You may find this helpful when you wish to search or when you wish to browse.



TITLE PAGE

When you click on a title page you are subscribed to, the features of Bloomsbury Accounting and Tax Service are now improved to be easily accessible and useful.

1. Save Download Print Share Citation

Home > Commentary

Small Company Financial Reporting

Author: **Steve Collings** (ed)
Jurisdiction: United Kingdom
Law stated at: 1 October 2024
Published date: 2025
Copyright: Copyright © All rights reserved. Further reproduction or distribution is prohibited without prior permission in writing from the publishers.

2. Go

3. [BOOK SUMMARY / ABSTRACT](#)

[TABLE OF CONTENTS](#)

[Expand All Sections](#)

4. **RECENTLY VIEWED**

- Agricultural, Business and Heritage Property Relief
Chris Erwood
2024
Commentary
- Auditing tax
A Practical Guide to UK Accounting and Auditing Standards
Steve Collings
2023
Commentary
- Categories of tax
Personal Tax Planning
Rachael Brown
2025
Commentary

TITLE PAGE

1. You can easily save the title to your favourite content, download, print, share to collaborative colleagues via email, and get access to citations.

Clicking the 'Share' button on any content page will bring up a form to share the content via email, with the option to add a message before emailing.

2. The search within the title bar is at the top of the page, which is useful for frequently used titles.

3. The book summary/abstract is now collapsible on the page, with the table of contents below it. Each chapter has a drop down to further explore the pages within.

4. For ease of navigation, to the right of the page is the "Recently viewed" tab to the side, with titles and articles you have previously searched.



ARTICLE PAGE

As you click through to a chapter, you can see some new features to the page.

1. Save Download Print Share Citation

Home > Commentary > Small Company Financial Reporting > General recognition principle for all employee benefits

2. Search within Small Company Go

General recognition principle for all employee benefits

In	Small Company Financial Reporting
Editor	Steve Collings (ed)
Jurisdiction	United Kingdom
Law stated at	1 October 2024
Published date	2025

SUBJECTS 3.

Content Type:

Commentary

Jurisdiction:

United Kingdom

Practice Area:


UK GAAP, accounting policies, credit and loans, financial assets, financial reporting and statements, formation and registration of companies, More...

30.2. FRS 102, para 28.3 requires an entity to recognise a liability in respect of short-term employee benefits accrued by the employee but not paid until the subsequent accounting period together with an associated expense in profit or loss. The debit entry is taken to the balance sheet as an asset if another section of FRS 102 so requires (for example to inventories as per Section 13 *Inventories* or to fixed assets as per Section 17 *Property, Plant and Equipment*). Where amounts paid exceed the obligation arising from service before the reporting date, the entity recognises a prepayment if the excess is recoverable from the employee(s) concerned.

There is a footnote to FRS 102, para 28.3(a) which confirms that contributions paid into an employee benefit fund which is an intermediate payment arrangement is to be accounted for in accordance with FRS 102, paras 9.33 to 9.38. If the employer is a sponsoring entity, the assets and liabilities of the intermediary are accounted for by the sponsoring entity as an extension of its own business. The footnote confirms that the payment to the employee benefit fund does not extinguish the liability of the employer.

TABLE OF CONTENTS +

RELATED CONTENT 4.

 Accounts and Audit of Limited Liability Partnerships Commentary Steve Collings 2024

Focus

- In determining liabilities for short-term employee benefits, the entity must deduct any amounts which have been paid to the employees or contributed to an employee benefit fund. Such amounts are recognised at the undiscounted amount of short-term employee benefits expected to be paid in exchange for services.

Copyright © All rights reserved. Further reproduction or distribution is prohibited without prior permission in writing from the publishers.



ARTICLE PAGE

1. You can continuously access the save, download, print, share and citation buttons across the top of the pages.

2. You will also be able to use the 'search within bar' at the top to search within the title.

3. New development for Bloomsbury Accounting and Tax Service, the 'Subject Box'. You can see the list of practice areas the article relates to, and click each keyword to open up a search within that practice area.

4. A newly developed box for 'Related Content', where you will be able to see related content to the article you're reading.

All content on Bloomsbury Accounting and Tax Service is organized as part of a powerful taxonomy. The taxonomy informs the links that appear in this section, showing content that is similar in nature allowing users to discover new and related content organically while using the platform.

The 'Table of Content' list on remains on the left side of the page for ease of navigation through the title, and below the 'Related Content' you will also be able to see your 'Recently Viewed' content as well.



NEW AND NOTEWORTHY

The New & Noteworthy newsfeed is prepared by our online current awareness team.

It provides detailed technical analysis of new developments relevant to Bloomsbury Accounting and Tax Service members. It includes summaries of recent cases and legislation with comment on other relevant developments.

You will be able to find this under the 'About' tab, which will take you through to the page where our New and Noteworthy is now hosted.

