

APPENDIX A

Accessing the EDGAR Database through the Internet

Successful business managers need many different skills, including communication, interpersonal, computer, and analytical. Most business students become very aware of the data analysis skills used in accounting, but they may not be as aware of the importance of “data-finding” skills. There are many sources of accounting and financial data. The more sources you are able to use, the better.

One very important source of accounting information is the EDGAR database. Others are probably available at your school through the library or business school network. Your accounting instructor will be able to identify these for you and make suggestions regarding their use. By making the effort to learn to use electronic databases, you will enhance your abilities as a future manager and your marketability as a business graduate.

These instructions assume that you know how to access and use an Internet browser. Follow the instructions to retrieve data from the Securities and Exchange Commission’s EDGAR database. Be aware that the SEC may have changed its interface since this appendix was written. Accordingly, be prepared for slight differences between the following instructions and what appears on your computer screen. Take comfort in the fact that changes are normally designed to simplify user access. If you encounter a conflict between the following instructions and the instructions provided in the SEC interface, remember that the SEC interface is more current and should take precedence over the following instructions.

Most companies provide links to their SEC filings from their corporate website. These links are often simpler to use and provide more choices regarding file formats than SEC’s EDGAR site. On company websites, links to their SEC filings are usually found under one of the following links: “Investor Relations,” “Company Info,” or “About Us.”

1. Connect to the EDGAR database through the following address: **<http://www.sec.gov/>**.
2. After the SEC homepage appears, under the heading **Filings and Forms**, click on **Search for Company Filings**.
3. On the screen that appears, click on **Company or Fund Name. . .**
4. On the screen that appears, enter the name of the company whose file you wish to retrieve and click on the **Find Companies** button.
5. The following screen will present a list of companies that have the same, or similar, names to the one you entered. Identify the company you want and click on the CIK number beside it.
6. Enter the SEC form number that you want to retrieve in the window titled **Filing Type** that appears in the upper left portion of the screen. For example, if you want Form 10-K, which will usually be the case, enter **10-K** and click on the **Search** button.
7. A list of the forms you requested will be presented, along with the date they were filed. Click on the **Document** button next to the file you wish to retrieve.
8. You will be presented with a list of documents from which to select; usually you will want to choose the file **form10k.htm**.
9. Once the 10-K has been retrieved, you can search it online or save it on your computer.
10. Often the 10-K will have a table of contents that can help locate the part of the report you need. The financial statements are seldom located at the beginning of the Form 10-K. They are usually in either Section 8 or Section 15.