

B L O O M S B U R Y  
P R O F E S S I O N A L  
O N L I N E



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



# Welcome to our new Bloomsbury Professional Online site

Easier to search, browse, and navigate, the new and improved Bloomsbury Professional Online is an even more 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.

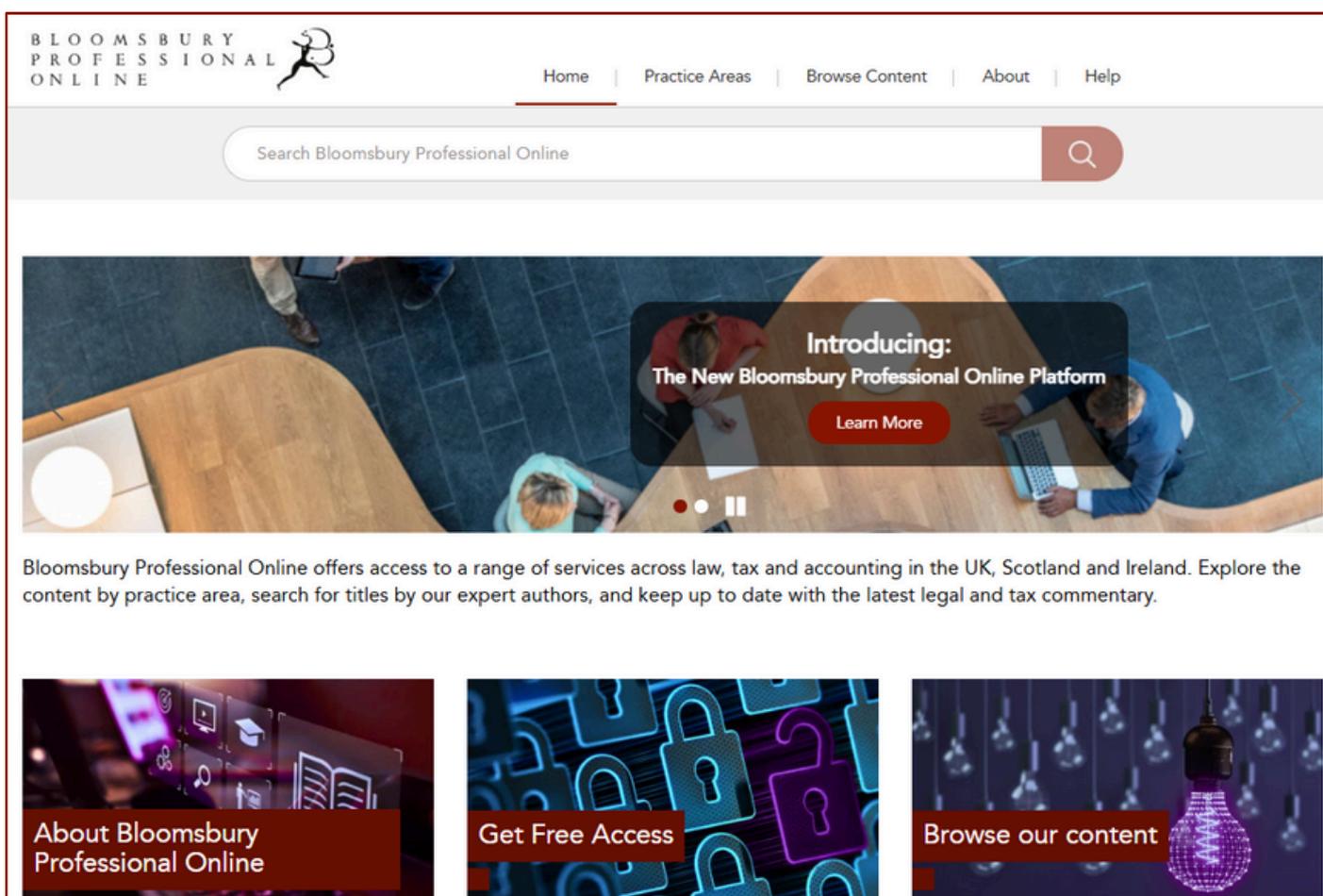
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# HOMEPAGE

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

There are a number of ways for subscribers to access [Bloomsbury Professional Online](#).

If you are in a large firm, it is likely that we are using an authentication method which does not require you to use a username and password. If you can browse and search the content on the site, you have already been authenticated and you will not need to enter a username and password.

If you are in a smaller firm, or if you are in a larger firm but are working remotely, for example, at home or at a client's premises, you will need to enter a username and password.

The login box is displayed on the top right hand corner of the screen.

You should already have been supplied with a username and password. If you have not, please contact your Account Manager in the first instance, or the customer services team at Bloomsbury Professional.



# PERSONALISATION

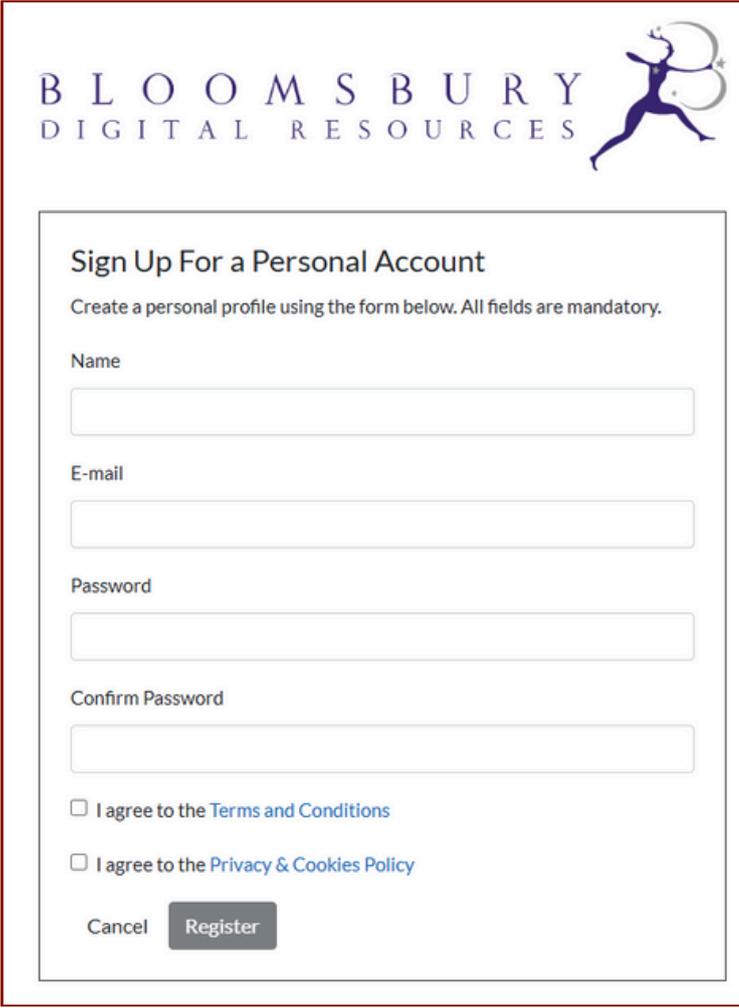
If you want to save searches, set up search alerts and save frequently used documents, you should create a personal account.

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'.

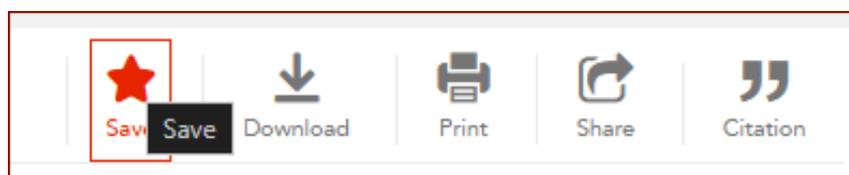
# PERSONALISATION

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

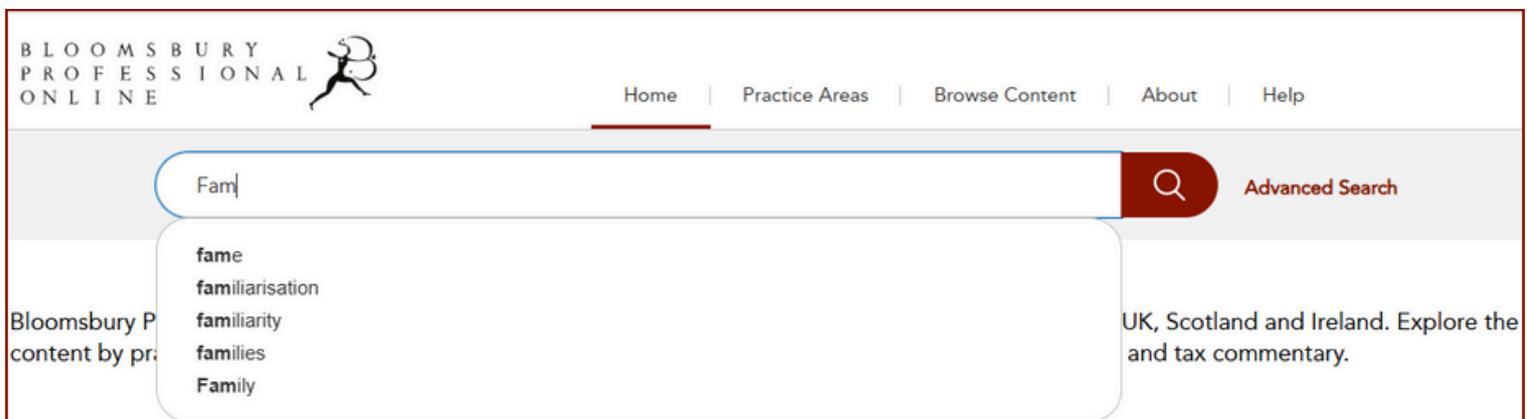
The following topics are covered in this document:

- 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.

As you start typing, the site displays some predicted search terms based on what you have typed so far.



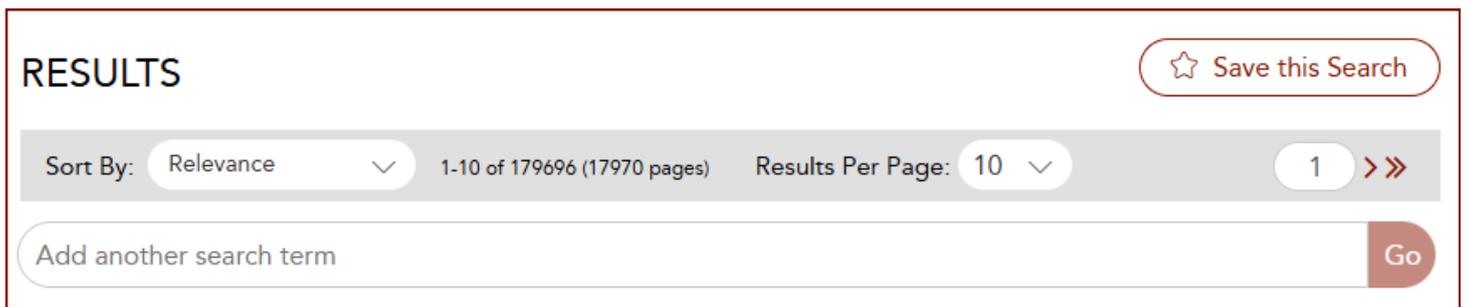
The screenshot shows the top navigation bar of the Bloomsbury Professional Online website. The logo 'BLOOMSBURY PROFESSIONAL ONLINE' is on the left, and navigation links 'Home', 'Practice Areas', 'Browse Content', 'About', and 'Help' are on the right. Below the navigation bar is a search box containing the text 'Fam'. To the right of the search box is a magnifying glass icon and the text 'Advanced Search'. A dropdown menu is open below the search box, displaying the following suggestions: 'fame', 'familiarisation', 'familiarity', 'families', and 'Family'. On the left side of the page, there is a partial view of a sidebar with the text 'Bloomsbury P content by pr'. On the right side, there is a partial view of a sidebar with the text 'UK, Scotland and Ireland. Explore the and tax commentary.'



# SEARCH

## *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 page with the following elements:

- RESULTS** header on the left.
- Save this Search** button with a star icon on the right.
- Sort By:** Relevance (dropdown menu).
- 1-10 of 179696 (17970 pages)** (page range).
- Results Per Page:** 10 (dropdown menu).
- 1 >>>** (page navigation).
- Add another search term** input field.
- Go** button.

## *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 Professional Online 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.



# SEARCH

The 'Access Type' is automatically set to show content you have access to, but can be toggled to show the full list of content under the wider Bloomsbury Professional catalogue

## *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](#)

**Access Type** ⊖

Only Show content which I have full access to

---

**Date Range** ⊖

1998 2025

**Go**

---

**Jurisdiction** ⊕

---

**Content Type** ⊕

---

**Practice Area** ⊕



# 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

ADVANCED SEARCH 

<input type="text" value="Law of Evidence"/>	In	<input type="text" value="Title"/>	
<input type="text" value="AND"/>		<input type="text" value="Maguire"/>	
<input type="text" value="AND"/>		<input type="text" value="Family"/>	
<input type="text" value="AND"/>		<input type="text" value="Trusts"/>	
		<input type="text" value="Author/Editor/Creator"/>	
		<input type="text" value="Summary/Abstract"/>	
		<input type="text" value="Category/Keywords"/>	



# 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.

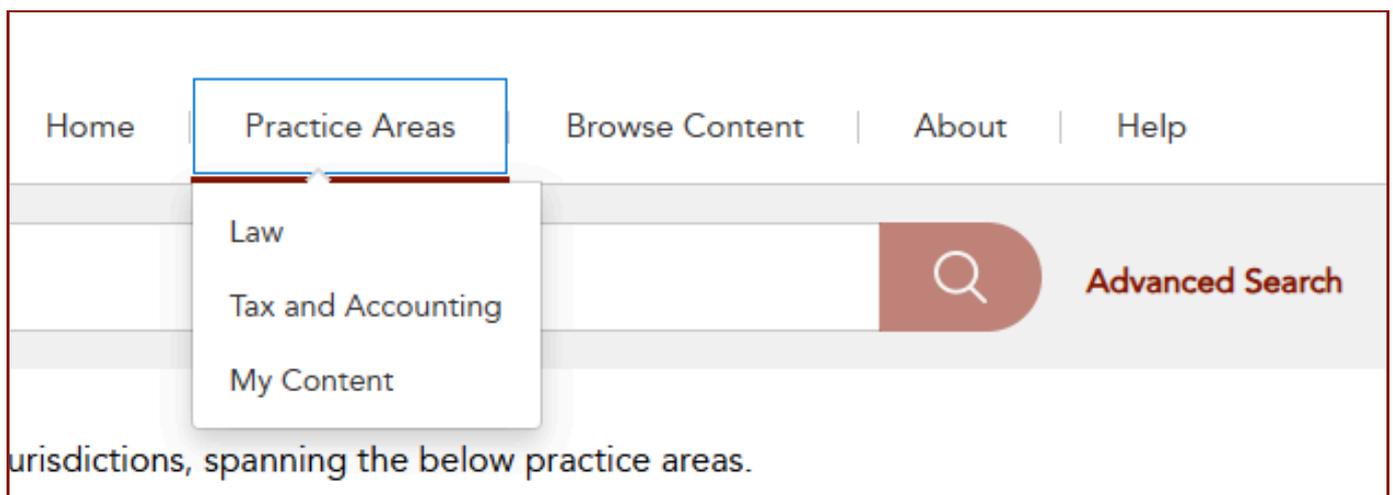


# SEARCH BY

## *Practice Areas*

You can now easily view our content by practice area, clicking on each image under the Law and Tax tabs. The site will open a search view displaying whichever practice area you have clicked on.

You can use the My Content tab for content you are already subscribed to.

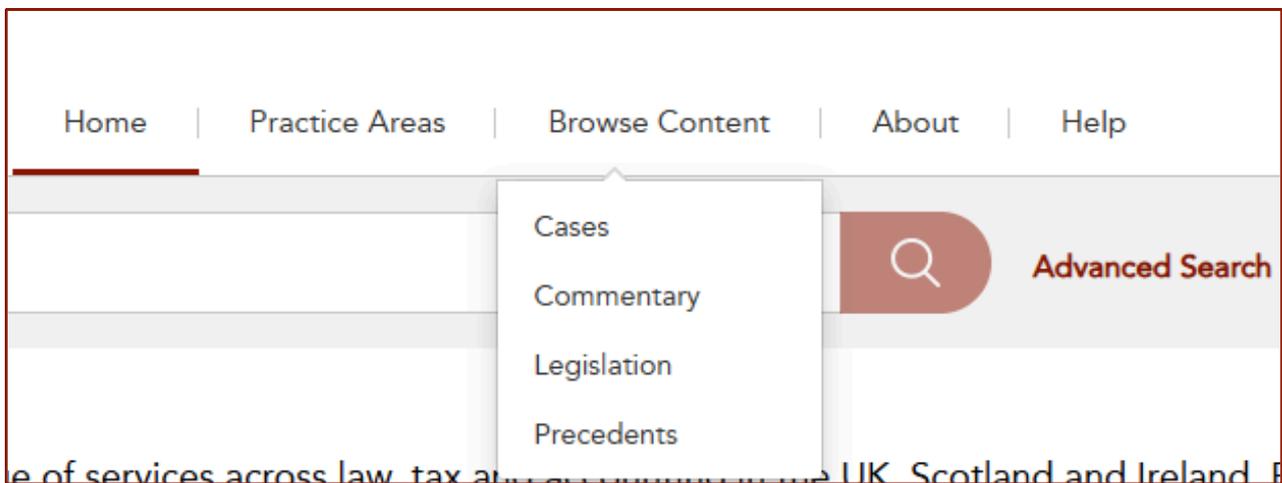


# SEARCH BY

## ***Browse Content***

The Content Filters on Bloomsbury Professional Online 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.

The site will open to a search view displaying that content type, and you can refine the search by entering more search terms or adding a certain practice area.



# SEARCH BY

## *Access my content*

On the homepage, you'll find the content you are subscribed to, which is now ordered into practice areas, giving you easy access to your titles.

### Your Content

Banking and Finance



Company and Commercial



Cyber



Environmental



Insolvency



Licensing



Mediation



Pensions Law



Property and Land



Sport



Financial Reporting



Irish Tax



UK Tax



Charities



Constitutional and Administrative



Dispute Resolution



Family



Insurance



Local Government



Medical



Planning



Reference



Wills and Probate



HMRC Manuals



Personal Tax



UK Tax Legislation



Clinical Negligence/Personal Injury



Criminal



Employment



Immigration and Nationality



Intellectual Property



Maritime and Shipping



Partnership



Professional Negligence



Road Traffic



Business Taxation



International Tax



Scottish Tax



# TITLE PAGE

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

**1.** Save Download Print Share Citation

Home > Commentary

## Limited Liability Partnerships Handbook

Author: Paula Smith  
Jurisdiction: United Kingdom  
Law stated at: 1 April 2012  
Published date: 2012  
Copyright: Copyright © All rights reserved. Further reproduction or distribution is prohibited without prior permission in writing from the publishers.

**2.** Search within Limited Liability Partnerships Handbook

**3.** BOOK SUMMARY / ABSTRACT (+)  
TABLE OF CONTENTS (-)  
Front matter (+)  
1. The Background and Legislative Development (+)  
2. What is an LLP? (+)  
3. The Process of Formation and Naming (+)  
4. Post Formation Administration (+)  
5. The Transfer of Business (+)  
6. Membership Concepts (+)  
7. Designated Members (+)  
8. Governance of the LLP (+)

**4.** RECENTLY VIEWED

-  The Law Relating to Receivers, Managers and Administrators  
**Hubert Picarda**  
2006  
Commentary
-  Water and Waste Regulation  
**Louise Smail**  
2024
-  Defining 'parents' and families in nationality law  
Child Migration: Family and Immigration Laws  
**Kathryn Cronin, Jemma Dally, Claudia Neale and Desmond Rutledge**  
2025  
Commentary
-  Business, the Internet and the Law  
**Susan Singleton**

Collapse All Sections



# 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 > A Practical Guide to UK Accounting and Auditing Standards > Obtaining an understanding of the entity and its environment

**2.** Search within A Practical Guide Go

## Obtaining an understanding of the entity and its environment

In	A Practical Guide to UK Accounting and Auditing Standards
Author	Steve Collings
Jurisdiction	United Kingdom
Law stated at	1 April 2023
Published date	2023

**29.69.** Closely related to ISA (UK) 300 is ISA (UK) 315 *Identifying and Assessing the Risks of Material Misstatement* and is a critical standard in the planning process.

ISA (UK) 315 was significantly overhauled by the FRC in July 2020 and becomes effective for audits of financial statements for periods beginning on or after 15 December 2021 (with early adoption permissible). A summary of the key changes made to this standard are as follows:

- Five new inherent risk factors (subjectivity, complexity, uncertainty, change and susceptibility to misstatement due to management bias or fraud).
- A new concept of 'spectrum of risk' which is the degree to which inherent risk (see below) varies.
- Requiring the auditor to obtain sufficient and appropriate audit evidence from risk assessment procedures.
- Significantly more requirements on IT, including general IT controls.
- Distinguishing between 'direct and 'indirect' controls. 'Internal controls' are also referred to as the 'system of internal control'.
- Requiring inherent risk and control risk to be assessed separately.
- A new 'stand-back' provision when material classes of transactions, account balances and disclosures are not considered

**SUBJECTS** **3.**

**Content Type:**  
Commentary

**Jurisdiction:**  
United Kingdom

**Practice Area:**  
accounting policies, auditing, employment income, financial regulation and enforcement, financial reporting and statements, governance and More...

TABLE OF CONTENTS (+)

**RELATED CONTENT** **4.**

A Practical Guide to UK Accounting and



# 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 Professional Online, 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 Professional Online 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 Professional customers. It includes summaries of recent cases and legislation with comment on other relevant developments.

You will be able to find this on the homepage carousel images, the second slide will take you through to the page where our New and Noteworthy is now hosted.

