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# **ACCOUNTING:**

ITS. on the Web

### **ACCOUNTING:**

#### HITS.on the Web

#### PART I

World Wide Web Overview by

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## CONTENTS

#### PART I - WORLD WIDE WEB OVERVIEW 1

Chapter 1 - An Introduction to the World Wide Web 3

Chapter 2 - Browsing the Web 11

Chapter 3 - Finding Information on the World Wide Web 23

Chapter 4 - Email, Email Discussion Groups, and Newsgroups 45

Chapter 5 – Documenting Internet Sources 57

Appendix - Sources of Additional Information 61

#### PART II - HARCOURT COLLEGE.COM 63

Harcourt Accounting Website Overview 65

#### PART III - ACCOUNTING WEBSITES 69

HITS Hottest Accounting Sites on the Web 71





### WORLD WIDE WEB OVERVIEW

Chapter 1
An Introduction to the World Wide Web

Chapter 2
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Chapter 3
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Chapter 4
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Chapter 5
Documenting Internet Sources

Appendix Sources of Additional Information

### C H A P T E R

### AN INTRODUCTION TO THE WORLD WIDE WEB



The ability to navigate the World Wide Web has become a necessity for college students. Of the five million full-time students in four-year colleges in the U.S, 90% use the Internet daily, according to a *Forbes* article. The percent of students

using the Internet in two-year colleges may not be quite as high, but it is increasing rapidly. Many classes have Web pages, and some professors make lecture notes and research materials available only online. Campuses, even dorms, are being wired with fiber-optic cable to make access almost effortless. Students at Drexel University in Philadelphia are at the forefront of what will probably be common in the not too distant future; because of the university's wireless network, they can connect from the dorm's lawn and the gym as well as the library. Colleges and universities that do not have state-of-the-art connections encourage students to find their own Internet connection and may offer suggestions and assistance.

Of course, administrators and professors hope their students are using all this access to work on research for their classes, and that is happening. Knowing your way around the Internet is not just a skill for research in colleges, however. Students also spend hours emailing old friends and making new ones in chat rooms. Some invest their free time playing online games, others play the stock market with their own money. The Internet has become an amazing source of new markets. According to Nielsen/NetRatings and Harris Interactive, online transactions in January 2001 were \$3.8 billion. Companies also use the Internet to communicate between offices, as well as a source for research information.

Some criticize the Internet, however, saying that it is slow during peak hours and that finding information is time consuming and frustrating. Others say it is at best a source of frivolous entertainment, and, at worst, a dangerous distraction from classes and homework. These criticisms may all be merited at one time or another, but it is also true that the Internet today is a potentially unlimited store of data, too important to boycott. In addition, efforts are being made on many levels to make the Internet faster by increasing bandwidth and to make information easier to access by refining search methods.

According to Nielsen/NetRatings, in January 2001 Internet access either at home or at work reached 169 million individuals in the United States, 60% of the population. This is an increase of eight percent since October 2000. Global Reach estimates that by 2003, 774 million people worldwide will have Internet access.

The World Wide Web's colorful, graphics-studded, and user-friendly environment appeals to an increasing number of users who may have had neither the patience nor the desire to learn the intricacies of the older and less colorful network protocols that were predominant on the Internet before the Web was developed. (Protocols are sets of agreed-on conventions for transferring data across a network.) But the advances of the Web over FTP (file transfer protocol), gopher, and other protocols are more than glitz. The Web offers increased flexibility and a range of media that enhances both the impact and the content of the information transmitted to the user. Indeed, the Web began as a project designed to provide a simple and convenient way to distribute scientific information across computer networks through hypertext. This hypertext interface was fashioned to allow researchers to present their work complete with text, pictures, charts, and illustrations within a system of links that enables the user to move logically from one text section to a related section in much the same way a text note in a book might refer the reader to a related section in another chapter. The hypertext design of the Web quickly matured into a resource with simple controls that anyone can learn to use and master quickly.

Hypertext really isn't new. Print dictionaries and encyclopedias use a rudimentary form of hypertext. The Macintosh HyperCard program and similar programs for Microsoft Windows use hypertext, enabling users to select highlighted items on a computer page and move to linked documents. What is revolutionary about hypertext on the Web, however, is that you can link to a document located on a computer server on your campus and then move with equal ease to documents in Boston or Brazil. Through the World Wide Web, the world has become an interconnected web of hypertext documents.

Is the Web the Internet? No. The Internet (Net) existed long before the Web, and many of the resources on the Internet are still stored in non-hypertext formats for use with older protocols, such as gopher and FTP. The Internet also includes electronic mail (e-mail) and Usenet newsgroups, a collection of some 40,000 discussion groups, which really aren't part of the Web. You can, however, access these non-Web parts of the Internet through a *browser*, a program used to navigate the Web, though they will not be in hypertext.

#### A VERY BRIEF HISTORY OF THE INTERNET

The Internet long predates the World Wide Web. It began in the early 1960s as a computer communication network the U.S. military designed to survive a nuclear attack. Because it was decentralized, if one or more portions of the network had been destroyed, the others still could have communicated with each other. The original network was called ARPAnet (Advanced Research Projects Agency). Other networks followed as scientists and researchers discovered the many benefits of communicating with each other. University local area networks and, recently, commercial online services such as America Online and CompuServe have become part of the Internet. The most popular use of the Internet by far has been electronic mail, allowing people to communicate with each other around the world. The World Wide Web, however, with its colorful, user-friendly interface, is attracting millions of new users to the system.

The Internet has no central control. For many years, the acceptable-use policy dictated by the National Science Foundation, a major funding source, restricted the Internet to educational and nonprofit usage. In recent years, however, funding of the Internet has changed and commercial use has grown rapidly.

For a moment, think of what you know about how cable television works. The physical pieces of the Internet can be compared to all the cable and control equipment the cable company provides. The information stored throughout the Internet can be compared to the shows you receive through the cable system. A World Wide Web browser is analogous to the television. It gives you a convenient, easy-to-use interface for all the rich resources on the Internet in much the same way a good television provides you with an easyto-use interface for viewing your favorite shows. Different television models and brands all provide the same function, though older ones may be in black and white rather than color; similarly, different Web browsers (and different, updated versions of Web browsers) vary in sophistication from text-only to full graphical capabilities. All the browsers, from text-only Lynx to graphical Netscape, access the same information on the World Wide Web. Even cell phones and PDAs with wireless Internet access derive their information from the same Web pages, though the pages have been reformatted to display only parts of their content on the smaller screens.

#### THE WEB'S SPECIAL CHARACTERISTICS

Until relatively recently, few ventured into cyberspace unless they were diehard computer enthusiasts, educators, or scientists. The Internet had the appeal of access to huge amounts of information; before the Web, however, the Internet was unadorned and colorless, requiring the use of cryptic command prompts and menus to locate and retrieve information. The Web is a distinct improvement over earlier Internet protocols and interfaces in several important ways:

HYPERTEXT—Key words or points in one document link seamlessly with parts of other documents, whether the documents are stored on the same computer or on separate machines in distant places around the world.

HYPERMEDIA—Web pages look more like slick magazines pages than the text-only offerings of earlier Internet documents. Photos, video, sound, and interactive viewer-to-site communication make many new types of communication possible.

BROWSERS—Programs called browsers display hypertext files and allow the user, with the click of a mouse, to connect to a document and display it. To explore the Web, a user can pick an entry point (such as a university home page) and jump from one site to another, browsing at will. These programs effectively turn cyberspace into what seems like an immense disk drive.

PLUG-IN PROGRAMS—Browsers launch plug-in or auxiliary programs, which display image, sound, and video files. This keeps the size of the browser programs smaller and increases flexibility by enabling browsers quickly to support media as they become available.

Access to documents in other formats—The Web also supports connections to documents formatted for transmission via FTP, gopher, WAIS (Wide-Area Information Server), and Usenet newsgroups, making it possible to navigate all of cyberspace without leaving a WWW browser program.

INTERACTIVITY—Many Web documents have built-in interactivity through forms that solicit responses from readers, and many Web documents include connections to Web page authors' e-mail addresses.

SELF-PUBLISHING—For the first time in publishing history, individuals have the capability of publishing documents thousands or even millions may read. All that is required for publishing is a fairly modest knowledge of *HTML* (Hypertext Markup Language) or one of a number of HTML editing programs and access to space on a server (a computer that stores Web documents).

#### Hypertext Transfer Protocol

Hypertext Transfer Protocol (HTTP) is the backbone of the World Wide Web. It is a series of agreed-on conventions and interlocking programs that

#### A VERY BRIEF HISTORY OF THE WORLD WIDE WEB

The Web dates back only to 1990. Based on a proposal by Tim Berner-Lee for enhancing the Internet, CERN (the European Particle Physics Laboratory in Geneva) began work on a hypertext browser. The purpose was to allow researchers to collaborate by presenting research information not only in plain text but also in hypertext with graphics, illustrations, and, eventually, sound and video. By January 1993, fifty Web servers (or computer sites offering files in Web format) existed. That same year the

first version of an advanced Web browser called Mosiac was developed by Marc Andreesen at the National Center for Supercomputing Applications (NCSA) in Champaign, Illinois; because of Mosaic's user-friendly interface, interest in the Web began to spread far beyond the scientific community. By 1994, more than ten thousand servers operated, and the Web began to attract media attention, with articles appearing in the New York Times and other major newspapers.

make up the Web. Because HTTP is a client-server protocol, you as a user have a *client* program on your computer that uses HTTP to communicate with a remote *server* computer storing information. The remote computer runs the server portion of the Hypertext Transfer Protocol. Every document on the Web has an address (something like http://www.somewhere.edu). When you type in a World Wide Web address or click on a hypertext link, your HTTP client program (also called a browser) attempts to connect to the remote computer you have requested. The address you give your browser also has the name of a file or, by default, the home page file. When a connection to the remote computer is established, the server looks for the file and, if it is found, downloads it to your computer. If the file isn't found, you receive an error message. Once the file downloads from the server, your client program takes over and displays the file according to its format, which may be hypertext, graphics, sound, video, or something else.

#### Hypertext Markup Language

Hypertext Markup Language (HTML) is a system of codes embedded in text documents that tells a Web client (browser) program how to display the document as hypertext. The codes indicate links to other documents, placement of graphics, headings, alignments, and so on. You don't need to master HTML unless you want to create Web documents yourself. If you simply want to explore the Web and use its resources, your browser program reads and interprets the codes for you.

#### APPLICATIONS OF THE WORLD WIDE WEB

The Web has become a repository for endless amounts of information on almost any subject imaginable. For example, in Thomas (http://thomas.loc.gov), the site for the United States Congress, you can read or download the full text of pending legislation and check on the status of bills. Because the Web can be updated so quickly, it is also an excellent source for information that changes quickly, such as stock quotes or weather conditions. The chapters that follow in this book explain how to research topics, discuss major research resources, and offer a list of subject-specific Websites in your discipline.

The World Wide Web is a reflection of world culture. It's a quirky and inconsistent mix of serious research, commercial promotion, entertainment, individual opinions, propaganda, and any other type of communication humans can invent. Much out there is valuable; some of it you may consider worthless, and other things may amuse you. Certainly no one person can absorb all the sites; what you can learn are techniques that help you to find what you want to find, whether it be serious research or recreation.

### Accessing the World Wide Web via Colleges and Universities

To access the Web, you must have an Internet connection and a browser program, so named because it allows you to browse or explore the Web. If you are a student in a college or university, you may have free or low-cost access to the World Wide Web and the Internet. Likely, you will connect to the Web in one of the following ways:

- Through computer labs with full graphical browsers such as Internet Explorer or Netscape Navigator installed.
- ◆ By telephone modem access from home provided by your college or university. With this type of connection, you can use Internet Explorer or another graphical browser from your home computer. If your university offers this type of access, it also should provide you with instructions on how to implement it.
- ◆ Computer labs or dial-up modem access with text-only World Wide Web capability. Some universities use Lynx or another text-only browser, which enables you to access the text portions of the World Wide Web but not the graphics, sound, or video. Commonly, Lynx is accessed from a menu-based shell system. Ask at the computer help desk at your university. They can explain how to access the menu either in the university labs or by dial-up remote connection.

#### Other Options for Access

- ◆ Commercial online services such as America Online (AOL) and the Microsoft Network now provide telephone modem connections to the World Wide Web. Most offer free introductory hours to try their services. Then you pay a flat fee per month. These providers may also offer additional services, such as chat rooms (electronic discussions) or research materials that are not part of the Internet.
- ◆ Internet service providers, either local or national companies, offer SLIP or PPP full Internet access, including e-mail and other Internet protocols in addition to the World Wide Web. They generally offer no additional services that are not part of the Internet. These providers may also supply you with software and instructions for installation. Their fees may be lower than commercial online services.
- Many cable television companies now offer high-speed modem access via a cable connection. A cable modem is an external devices that connect to a network card installed in your computer. Like other commercial online services, they may offer additional services to their subscribers. An advantage of cable access is that it does not tie up a telephone line while you use the Internet.
- ◆ DSL (Digital Subscriber Line) is a relatively new trend in high-speed Internet access. DSL works over existing copper telephone lines and is typically offered by telephone companies. DSL uses a different part of the frequency spectrum than analog voice signals, so it can work in conjunction with your standard analog telephone service, sharing the same pair of wires.

# C H A P T E R

#### BROWSING THE WEB



The ideal way to browse the World Wide Web is to have the most recent version of a full-graphical browser such as Internet Explorer or Netscape Navigator, running on a fast computer with a fast Internet connection; together these enable you to appreciate all the graphics and sound available on the

Web and to explore links with a simple click of the mouse.

Alternatively, an increasing number of users are finding that access to the Internet can be mobile and wireless. Some are using laptop computers with modems. Others, wanting even more portability, are accessing the Web through devices such as Personal Digital Assistants (also called PDAs or handhelds) or cellular telephones.

Some users, however, find they are, at least for the present, restricted to a less-than-optimal connection to the Internet. They may not have access to a full-featured browser, either because of limitations of the computers or of the networks they are using. They are thus restricted to text-only browsers which rarely support any features more advanced than simple text display and links. Still, text-only browsers are available and enable such users to consider important information on the Web.

Internet Explorer and Netscape Navigator are the most popular of the graphical browsers, though specialized browsers still hold their own places on the Net. Internet Explorer and Netscape are used in this book to demonstrate navigating the Web. If you are using another graphics-oriented browser, however, your commands will be similar.

#### **BROWSWERS**

#### Client-Server Model

The World Wide Web uses a client-server model. A Web browser is a client program that runs on your computer. When you give instructions to the client program through keystrokes or clicks of a mouse, the client program requests information from a remote computer running a server program. Most obviously, you might instruct that a Web page be downloaded to your computer. A *server* is a computer that stores Web pages, and the *server program* sends the data to your *client* browser program. In general, you need only know how the client part of the client-server model works, and this chapter is about that.

#### Anatomy of a Web Address

All documents on the World Wide Web have specific addresses called URLs (Universal Resource Locators). A Web address may look something like this:

#### http://www.mtv.com

Or you may see a variation like www.mtv.com without the prefix http://, or even mtv.com. These addresses are domain names, or nickname addresses, which are a variation of the organization name and, thus, memorable. Other examples would include http://www.whitehouse.gov, the address for the White House, or http://www.microsoft.com, the address for Microsoft Corporation. Technically, http://www.mtv.com is the correct way to write the Web address for the MTV home page, but recent versions of browsers will also accept www.mtv.com or mtv.com.

Other Web page addresses may look like this:

#### http://computer.institution.edu/filename.html

In this URL, the http stands for *hypertext transfer protocol*, a designation that tells the browser program that the document you are requesting is in hypertext format. Next comes the ://, which are simply symbols indicating that an address follows. Next are the name of the computer where the document is housed, a designation of the institution, and the suffix .edu, indicating an educational institution. Other suffixes for Web locations follow:

```
.com (commercial)
.edu (educational)
.gov (government)
.mil (military)
```

.net (networking, also used for commercial) .org (noncommercial)

Addresses also may indicate the country of origin outside the United States. These are, for example,

.jp (Japan) .uk (United Kingdom) .nl (The Netherlands) .ca (Canada)

After the slash mark is the specific document or file name and the .html (or htm) notation, which indicates the file is in *Hypertext Markup Language*, the language used to create hypertext documents.



The Internet Explorer Screen has navigational buttons and pull-down menus across the top and a box at the bottom where Web pages are displayed.

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