



## Online Professional Library

The AICPA Online Professional Library is a Web based resource of AICPA publications providing access to a considerable wealth of information, guidance, and standards. Subscriptions are available in a number of ways including individual titles and full collections. Certain titles are available as multiuser subscriptions. Click on the link in the "Product Number" column to review the full description and price of the title or to place an order.

Product Number	Product Family/Title
<a href="#">WAM-XX</a>	<b>Audit and Accounting Manual</b>
<a href="#">MAP-XX</a>	<b>Management of an Accounting Practice eHandbook</b>
<a href="#">WPC-BX</a>	<b>PCAOB Standards and Related Rules</b>
<a href="#">WPS-XX</a>	<b>Professional Standards</b> (includes Professional Standards—Archive)
<a href="#">ATPAQAO</a>	<b>AICPA Technical Questions and Answers</b>
<a href="#">PRPM-XXO</a>	<b>AICPA Peer Review Program Manual</b>
<b>Best Practices in Presentation and Disclosure</b>	
<a href="#">ABPPDO</a>	U.S. GAAP Financial Statements—Best Practices in Presentation and Disclosure ( <i>formerly Accounting Trends &amp; Techniques</i> )
<a href="#">WET-XX</a>	Employee Benefit Plans—Best Practices in Presentation and Disclosure
<a href="#">WEM-ST</a>	Employee Benefit Plans A&A bundle ( <i>includes the guide, alert, Defined Contribution checklist, Employee Benefit Plans—Best Practices in Presentation and Disclosure, and Practice Aid Using a SOC 1® Report in Audits of Employee Benefit Plans</i> )
<a href="#">WNT-XX</a>	Not-for-Profit Entities—Best Practices in Presentation and Disclosure
<a href="#">WNO-ST</a>	Not-for-Profit Entities A&A bundle ( <i>includes the guide, alert, checklist, and Not-for-Profit Entities—Best Practices in Presentation and Disclosure</i> )
<b>Audit and Accounting Guides and Audit Risk Alerts (Sets and Bundles)</b>	
<a href="#">WFA-XX</a>	Audit and Accounting Guide/Audit Risk Alert Set with FASB <i>Accounting Standards Codification</i> ( <i>includes all guides, alerts, and the Audit Risk Assessment Tool</i> )
<a href="#">WRA-XX</a>	Assessing and Responding to Audit Risk in a Financial Statement Audit (guide and Audit Risk Assessment Tool bundle)
<a href="#">WSR-XX</a>	Compilation and Review Set ( <i>includes the guide, alert, Codification of SSARs</i> )
<a href="#">WEB-XX</a>	Employee Benefit Plans (guide and risk alert bundle)
<a href="#">WEM-ST</a>	Employee Benefit Plans A&A bundle ( <i>includes the guide, alert, Defined Contribution checklist, Employee Benefit Plans—Best Practices in Presentation and Disclosure, and Practice Aid Using a SOC 1® Report in Audits of Employee Benefit Plans</i> )
<a href="#">WRF-XX</a>	<i>Government Auditing Standards</i> and Single Audits (guide and risk alert bundle)
<a href="#">WGT-ST</a>	Governmental A&A set ( <i>includes State and Local Governments guide, GAS/single audit guide and risk alert, and GASB</i> )

### Library)

<a href="#">WNP-XX</a>	Not-for-Profit Entities (guide and risk alert bundle)
<a href="#">WNO-ST</a>	Not-for-Profit Entities A&A bundle ( <i>includes the guide, alert, checklist, and Not-for-Profit Entities—Best Practices in Presentation and Disclosure</i> )
<a href="#">WRC-XX</a>	Preparation, Compilation, and Review Engagements (guide and alert bundle)

### Audit and Accounting Guides and Audit Risk Alerts (Individual For Sale)

<a href="#">WAI-XX</a>	Airlines (guide only)
<a href="#">WAN-XX</a>	Analytical Procedures (guide only)
<a href="#">AAGRDAO</a>	Assets Acquired To Be Used in Research and Development Activities (guide only) [CGMA: \$59.40]
<a href="#">AAGSUSTO</a>	Attestation Engagements on Sustainability Information (Including Greenhouse Gas Emissions Information) (guide only)
<a href="#">WAS-XX</a>	Audit Sampling (guide only)
<a href="#">WBR-XX</a>	Brokers and Dealers in Securities (guide only)
<a href="#">WCC-XX</a>	Construction Contractors (guide only)
<a href="#">WDL-XX</a>	Depository and Lending Institutions (guide only)
<a href="#">ARACRVO</a>	Developments in Preparation, Compilation, and Review Engagements (alert only)
<a href="#">WOG-XX</a>	Entities With Oil and Gas Producing Activities (guide only)
<a href="#">WCA-XX</a>	Gaming (guide only)
<a href="#">WGE-XX</a>	General Accounting and Auditing Developments (risk alert only)
<a href="#">WHC-XX</a>	Health Care Entities (guide only)
<a href="#">WIN-XX</a>	Investment Companies (guide only)
<a href="#">WLH-XX</a>	Life and Health Insurance Entities (guide only)
<a href="#">WPL-XX</a>	Property and Liability Insurance Entities (guide only)
<a href="#">WPR-XX</a>	Prospective Financial Information (guide only)
<a href="#">WAR-XX</a>	Revenue Recognition (guide only)
<a href="#">ARAREVO</a>	Revenue Recognition: Accounting and Auditing Considerations (alert only)
<a href="#">AAGCYBO</a>	Reporting on an Entity's Cybersecurity Risk Management Program and Controls (includes Description Criteria)
<a href="#">WSOC1</a>	Reporting on Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting Guide (SOC 1 <sup>®</sup> ) (includes Description Criteria)
<a href="#">WSOC2</a>	Reporting on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy (SOC 2 <sup>®</sup> ) (includes Description Criteria)
<a href="#">AAGAFIO</a>	Special Considerations in Auditing Financial Instruments (guide only)
<a href="#">WGG-XX</a>	State and Local Governments (guide only)
<a href="#">AAGGDWO</a>	Testing Goodwill for Impairment (guide only) [CGMA 59.40]
<a href="#">ARAGRPO</a>	Understanding the Responsibilities of Auditors for Audits of Group Financial Statements (risk alert only)
<a href="#">AAGSTKO</a>	Valuation of Privately-Held-Company Equity Securities Issued as Compensation (CGMA: \$64.80)

### Checklists and Illustrative Financial Statements

<a href="#">WDC-CL</a>	Defined Contribution Retirement Plans
<a href="#">WNP-CL</a>	Not-for-Profit Entities
<a href="#">WEM-ST</a>	Employee Benefit Plans A&A bundle ( <i>includes the guide, alert, Defined Contribution checklist, Employee Benefit Plans—Best Practices in Presentation and Disclosure, and Practice Aid Using a SOC 1<sup>®</sup> Report in Audits of Employee Benefit Plans</i> )
<a href="#">WNO-ST</a>	Not-for-Profit Entities A&A bundle ( <i>includes the guide, alert, checklist, and Not-for-Profit Entities—Best Practices in Presentation and Disclosure</i> )

### COSO Publications

<a href="#">ACOSO2O</a>	Internal Control - Integrated Framework (3 volume set)
<a href="#">ACOSO3O</a>	Internal Control - Integrated Framework: A Compendium of Approaches and Examples
<a href="#">ACOSO1O</a>	Internal Control - Integrated Framework and Compendium Bundle

## Practice Aids, Tools, and Nonseries Publications

<a href="#">APACTBO</a>	Accounting and Financial Reporting Guidelines For Cash- and Tax-Basis Financial Statements
<a href="#">APAOCBOO</a>	Applying Special Purpose Frameworks in State and Local Governmental Financial Statements
<a href="#">APASOC1O</a>	Using a SOC 1 <sup>®</sup> Report in Audits of Employee Benefit Plans
<a href="#">APAERMO</a>	Enterprise Risk Management: Guidance for Practical Implementation and Assessment
<a href="#">ATTNFPO</a>	Audit Committee Toolkit: Not-for-Profit Entities
<a href="#">APAARMO</a>	The Auditor's Report: Comprehensive Guidance and Examples
<a href="#">APAEGL0</a>	The Engagement Letter: Best Practices and Examples
<a href="#">TSPCO</a>	Trust Services Criteria

## FASB Accounting Standards Codification

<a href="#">WFA-XX</a>	Audit and Accounting Guide/Audit Risk Alert Set with FASB Accounting Standards Codification <i>(includes all guides, alerts, and the Audit Risk Assessment Tool)</i>
<a href="#">ORF-XX</a>	Essential A&A Research Collection with FASB Accounting Standards Codification <i>(includes Professional Standards, Professional Standards—Archive, Technical Questions and Answers, Trust Services Criteria, Description Criteria, Principles and Criteria for XBRL-Formatted Information, PCAOB Standards and Related Rules, Audit and Accounting Guides, Audit Risk Alerts, the Audit Risk Assessment Tool, and U.S. GAAP Financial Statements—Best Practices in Presentation and Disclosure)</i>
<a href="#">WCF-GL</a>	Essential A&A Research Collection with FASB Accounting Standards Codification and GASB Library <i>(includes Professional Standards, Professional Standards—Archive, Technical Questions and Answers, Trust Services Criteria, Description Criteria, Principles and Criteria for XBRL-Formatted Information, PCAOB Standards and Related Rules, Audit and Accounting Guides, Audit Risk Alerts, the Audit Risk Assessment Tool, and U.S. GAAP Financial Statements—Best Practices in Presentation and Disclosure)</i>
<a href="#">WFL-BY</a>	Premium A&A Research Collection with FASB Accounting Standards Codification <i>(includes Professional Standards, Professional Standards—Archive, Technical Questions and Answers, Trust Services Criteria, Description Criteria, Principles and Criteria for XBRL-Formatted Information, PCAOB Standards and Related Rules, Audit and Accounting Guides, Audit Risk Alerts, the Audit Risk Assessment Tool, U.S. GAAP Financial Statements—Best Practices in Presentation and Disclosure, Audit and Accounting Manual, Checklists &amp; Illustrative Financial Statements)</i>
<a href="#">WGL-BY</a>	Premium A&A Research Collection with FASB Accounting Standards Codification and GASB Library <i>(includes Professional Standards, Professional Standards—Archive, Technical Questions and Answers, Trust Services Criteria, Description Criteria, Principles and Criteria for XBRL-Formatted Information, PCAOB Standards and Related Rules, Audit and Accounting Guides, Audit Risk Alerts, the Audit Risk Assessment Tool, U.S. GAAP Financial Statements—Best Practices in Presentation and Disclosure, Audit and Accounting Manual, Checklists &amp; Illustrative Financial Statements)</i>

## GASB Library

<a href="#">WGT-ST</a>	Governmental A&A set <i>(includes State and Local Governments guide, GAS/single audit guide and risk alert, and GASB Library)</i>
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<a href="#">ORS-XX</a>	Essential A&A Research Collection <i>(includes Professional Standards, Professional Standards—Archive, Technical Questions</i>

*and Answers, Trust Services Criteria, Description Criteria, Principles and Criteria for XBRL-Formatted Information, PCAOB Standards and Related Rules, Audit and Accounting Guides, Audit Risk Alerts, the Audit Risk Assessment Tool, and U.S. GAAP Financial Statements—Best Practices in Presentation and Disclosure)*

[ORF-XX](#)

Essential A&A Research Collection with FASB *Accounting Standards Codification* (*includes Professional Standards, Professional Standards—Archive, Technical Questions and Answers, Trust Services Criteria, Description Criteria, Principles and Criteria for XBRL-Formatted Information, PCAOB Standards and Related Rules, Audit and Accounting Guides, Audit Risk Alerts, the Audit Risk Assessment Tool, and U.S. GAAP Financial Statements—Best Practices in Presentation and Disclosure*)

[WCF-GL](#)

Essential A&A Research Collection with FASB *Accounting Standards Codification* and GASB Library (*includes Professional Standards, Professional Standards—Archive, Technical Questions and Answers, Trust Services Criteria, Description Criteria, Principles and Criteria for XBRL-Formatted Information, PCAOB Standards and Related Rules, Audit and Accounting Guides, Audit Risk Alerts, the Audit Risk Assessment Tool, and U.S. GAAP Financial Statements—Best Practices in Presentation and Disclosure*)

[PFPCOLLO](#)

Personal Financial Planning Services Library (*includes The CPA's Guide to Technology in a PFP Practice; The CPA's Guide to Developing and Managing a PFP Practice; The CPA's Guide to Financial and Estate Planning (Vols. 1-4); A Guide to Financial Decisions: Implementing an End-of-Life Plan; CPA'S Guide to Investment Advisory Business Models; Prudent Practices for Investment Advisors; Prudent Practices for Investment Stewards; The CPA's Guide to Practical Retirement Planning; Personal Financial Planning Services: Related Standards; Roadmap to Developing and Managing a CPA Personal Financial Planning Practice; Statement on Standards in Personal Financial Planning Services Toolkit; The CPA's Guide to Financing Retirement Healthcare; The CPA's Guide to Social Security Planning*)

[PFVSCOLLO](#)

Forensic & Valuation Services Library (*includes Practice Aid Attaining Reasonable Certainty in Economic Damages Calculations; Forensic and Valuation Services Practice Management Toolkit; Practice Aid Discount Rates, Risk, and Uncertainty in Economic Damages; Forensic & Valuation Services: Engagement Letters; Practice Aid Business Valuations for Estate and Gift Tax Purposes; FVS Eye on Fraud (2016-2017); FVS Consulting Digest (2014-2017); A CPA's Guide to Family Law Services; Practice Aid Forensic Accounting—Fraud Investigations; Practice Aid Calculating Intellectual Property Infringement Damages; Practice Aid Introduction to Civil Litigation; Engagement Letters for Litigation Services; Practice Aid Providing Bankruptcy and Reorganization Services (Vols. 1-2); Practice Aid Mergers and Acquisitions Disputes; Practice Aid Measuring Damages Involving Individuals; Forensic & Valuation Services: Related Standards; Practice Aid Serving as an Expert Witness or Consultant; VS Section 100 Toolkit; and Accounting & Valuation Guides Testing Goodwill for Impairment, Assets Acquired to Be Used in Research and Development Activities, and Valuation of Privately-Held-Company Equity Securities Issued as Compensation)*)

[WAL-BY](#)

Premium A&A Research Collection (*includes Professional Standards, Professional Standards—Archive, AICPA Technical Questions and Answers, Trust Services Criteria, Description Criteria, Principles and Criteria for XBRL-Formatted Information, PCAOB Standards and Related Rules, Audit and Accounting Guides, Audit Risk Alerts, the Audit Risk Assessment Tool, U.S. GAAP Financial Statements—Best Practices in Presentation and Disclosure, Audit and Accounting Manual, Checklists & Illustrative Financial Statements*)

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[WSA-XX](#)

Professional Literature (*includes Professional Standards, Professional Standards—Archive, Technical Questions and Answers, Trust Services Criteria, Description Criteria, Principles and Criteria for XBRL-Formatted Information, and PCAOB Standards and Related Rules*)