

CPA AUD 2024 Cross-References

This PDF contains the tables of contents of current textbooks that teach AUD concepts, with cross-references to the related subunits or study units in Gleim CPA AUD. As you study a particular chapter in your textbook, you can easily determine which subunit(s) to study in Gleim CPA AUD.

[Richardson, Chang, and Smith, *Accounting Information Systems*, 4th Edition, McGraw-Hill, 2024](#)

[Johnson, Wiley, Moroney, Campbell, and Hamilton, *Auditing: A Practical Approach with Data Analytics*, 2nd Edition, John Wiley & Sons, Inc., 2021](#)

[Zehms, Gramling, and Rittenberg, *Auditing: A Risk-Based Approach*, 12th Edition, Cengage Learning, 2024](#)

[Arens, Elder, Beasley, and Hogan, *Auditing and Assurance Services*, 18th Edition, Pearson, 2024](#)

[Louwers, Bagley, Blay, Strawser, and Thibodeau, *Auditing & Assurance Services*, 9th Edition, McGraw-Hill, 2024](#)

[Messier, Glover, and Prawitt, *Auditing & Assurance Services: A Systematic Approach*, 12th Edition, McGraw-Hill, 2022](#)

[Whittington and Pany, *Principles of Auditing & Other Assurance Services*, 22nd Edition, McGraw-Hill, 2022](#)

[Stephens and Smith, *Introduction to Auditing & Assurance Services*, 3rd Edition, MyEducator, 2022](#)

[Accounting Information Systems \(AIS\) Topics](#)

Richardson, Chang, and Smith, *Accounting Information Systems*, 4th Edition, McGraw-Hill, 2024

	CPA AUD Study Unit(s) or Subunit(s)
Chapter 1: Accounting Information Systems and Firm Value	N/A
Chapter 2: Data Analytics: Addressing Accounting Questions with Data	N/A
Chapter 3: Data Analytics: Data Visualizations	N/A
Chapter 4: Accountants as Business Analysts	N/A
Chapter 5: Data Modeling	N/A
Chapter 6: Relational Databases and Enterprise Systems	N/A
Chapter 7: Sales and Collections Business Process	6.1, 6.3
Chapter 8: Purchases and Payments Business Process	7.1-7.2
Chapter 9: Conversion Business Process	N/A
Chapter 10: Integrated Project	N/A
Chapter 11: Accounting Information Systems and Internal Controls	SU 5
Chapter 12: Cybersecurity and Computer Fraud	N/A
Chapter 13: Monitoring and Auditing AIS	N/A
Chapter 14: Reporting Processes and eXtensible Business Reporting Language (XBRL)	N/A
Chapter 15: Emerging Technologies: Blockchain and AI Automation	N/A
Chapter 16: Information Security and Computer Fraud	N/A
Chapter 17: Monitoring and Auditing AIS	N/A
Chapter 16: The Balanced Scorecard, Business Model Canvas, and Business Value of Information Technology	N/A
Chapter 17: Justifying and Planning IT Initiatives Using Project Management Techniques	N/A

Johnson, Wiley, Moroney, Campbell, and Hamilton, *Auditing: A Practical Approach with Data Analytics*, 2nd Edition, John Wiley & Sons, Inc., 2021

	CPA AUD Study Unit(s) or Subunit(s)
Chapter 1: Introduction and Overview of Audit and Assurance	SU 1
Chapter 2: Professionalism and Professional Responsibilities	SU 2
Chapter 3: Risk Assessment Part 1: Audit Risk and Audit Strategy	3.2, 3.4
Chapter 4: Risk Assessment Part 2: Understanding the Client	3.3
Chapter 5: Audit Evidence	SUs 10–14
Chapter 6: Gaining an Understanding of the Client's System of Internal Controls	5.3
Chapter 7: Risk Response: Performing Tests of Controls	8.2
Chapter 8: Audit Data Analytics	10.2
Chapter 9: Risk Response: Performing Substantive Procedures	8.2
Chapter 10: Risk Response: Audit Sampling for Substantive Procedures	8.2, SU 14
Chapter 11: Auditing the Revenue Process	11.1
Chapter 12: Auditing the Purchasing and Payroll Processes	12.1, 12.7
Chapter 13: Auditing Cash, Inventory, and Related Income Statement Accounts	11.2, 12.2
Chapter 14: Auditing Investing and Financing Activities	12.5-12.6
Chapter 15: Completing the Audit	15.1
Chapter 16: Reporting on the Audit	15.2–15.6

Zehms, Gramling, and Rittenberg, *Auditing: A Risk-Based Approach*, 12th Edition, Cengage Learning, 2024

	CPA AUD Study Unit(s) or Subunit(s)
Chapter 1: Quality Auditing: Why It Matters	SU 1
Chapter 2: The Auditor's Responsibilities Regarding Fraud and Mechanisms to Address Fraud: Regulation and Corporate Governance	3.6-3.7
Chapter 3: Internal Control over Financial Reporting: Responsibilities of Management and the External Auditor	SU 5
Chapter 4: Professional Legal Liability	3.7
Chapter 5: Professional Auditing Standards and the Audit Opinion Formulation Process	SU 15
Chapter 6: Audit Evidence	SUs 10-14
Chapter 7: Planning the Audit: Identifying, Assessing, and Responding to the Risk of Material Misstatement	SU 3
Chapter 8: Specialized Audit Tools: Attributes Sampling, Monetary Unit Sampling, and Data-Analytics Tools	3.5, 14.2, 14.4
Chapter 9: Auditing the Revenue Cycle	6.3
Chapter 10: Auditing Cash, Marketable Securities, and Complex Financial Instruments	6.2, 11.2
Chapter 11: Auditing Inventory, Goods and Services, and Accounts Payable: The Acquisition and Payment Cycle	12.1-12.2
Chapter 12: Auditing Long-Lived Assets and Merger and Acquisition Activity	12.3
Chapter 13: Auditing Debt, Equity, and Long-Term Liabilities Requiring Management Estimates	12.5-12.6
Chapter 14: Completing a Quality Audit	15.1
Chapter 15: Audit Reports for Financial Statement Audits	15.1-15.2

Arens, Elder, Beasley, and Hogan, *Auditing and Assurance Services*, 18th Edition, Pearson, 2024

	CPA AUD Study Unit(s) or Subunit(s)
Part 1: The Auditing Profession	
Chapter 1: The Demand for Audit and Other Assurance Services	SU 1
Chapter 2: The CPA Profession	SU 1
Chapter 3: Audit Reports	1.1, SUs 15-16
Chapter 4: Professional Ethics	SU 2
Chapter 5: Legal Liability	2.3, 3.6-3.7
Part 2: The Audit Process	
Chapter 6: Audit Responsibilities and Objectives	10.1
Chapter 7: Audit Evidence	SUs 10-14
Chapter 8: Audit Planning and Materiality	3.2, 3.4
Chapter 9: Assessing the Risk of Material Misstatement	3.4, 8.1
Chapter 10: Assessing and Responding to Fraud Risks	3.6
Chapter 11: Internal Control and Coso Framework	5.1
Chapter 12: Assessing Control Risk and Reporting on Internal Controls	5.3
Chapter 13: Overall Audit Strategy and Audit Program	3.2
Part 3: Application of the Audit Process to the Sales and Collection Cycle	
Chapter 14: Audit of the Sales and Collection Cycle: Tests of Controls and Substantive Tests of Transactions	6.2-6.3, 11.1-11.2
Chapter 15: Audit Sampling for Tests of Controls and Substantive Tests of Transactions	14.2
Chapter 16: Completing the Tests in the Sales and Collection Cycle: Accounts Receivable	11.1
Chapter 17: Audit Sampling for Tests of Details of Balances	14.1

**Arens, Elder, Beasley, and Hogan, *Auditing and Assurance Services*,
18th Edition, Pearson, 2024 (cont.)****Part 4: Application of the Audit Process to Other Cycles**

Chapter 18: Audit of the Acquisition and Payment Cycle: Tests of Controls, Substantive Tests of Transactions, and Accounts Payable	7.1, 12.1
Chapter 19: Completing the Tests in the Acquisition and Payment Cycle: Verification of Selected Accounts	N/A
Chapter 20: Audit of the Payroll and Personnel Cycle	12.7
Chapter 21: Audit of the Inventory and Warehousing Cycle	7.6, 12.2
Chapter 22: Audit of the Capital Acquisition and Repayment Cycle	12.6
Chapter 23: Audit of Cash and Financial Instruments	6.2, 11.2

Part 5: Completing the Audit

Chapter 24: Completing the Audit	SU 15
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Part 6: Other Assurance and Nonassurance Services

Chapter 25: Other Assurance Services	SU 16
Chapter 26: Internal and Governmental Financial Auditing and Operational Auditing	SU 20

Louwers, Bagley, Blay, Strawser, and Thibodeau, *Auditing & Assurance Services*, 9th Edition, McGraw-Hill, 2024

	CPA AUD Study Unit(s) or Subunit(s)
Part 1: The Contemporary Auditing Environment	
Chapter 1: Auditing and Assurance Services	SU 1
Chapter 2: Professional Standards	SU 2
Part 2: The Financial Statement Audit	
Chapter 3: Engagement Planning and Audit Evidence	3.2
Chapter 4: The Audit Risk Model and Inherent Risk Assessment	3.6–3.7
Chapter 5: Risk Assessment: Internal Control Evaluation	5.2–5.3
Chapter 6: Employee Fraud and the Audit of Cash	3.6, 6.2, 11.2
Chapter 7: Revenue and Collection Cycle	6.1, 6.3, 11.1
Chapter 8: Acquisition and Expenditure Cycle	7.1
Chapter 9: The Production Cycle and Auditing Inventory	N/A
Chapter 10: Finance and Investment Cycle	12.4, 12.6
Chapter 11: Completing the Audit	15.1
Chapter 12: Reports on Audited Financial Statements	15.1-15.2
Part 3: Stand-Alone Modules	
A. Other Public Accounting Services	SU 1
B. Professional Ethics	SU 2
C. Legal Liability	3.7
D. Internal Audits, Governmental Audits, and Fraud Examinations	SU 20, 3.6
E. Attributes Sampling	14.2
F. Variables Sampling	14.3
G. Data and Analytics in Auditing	3.5
H. Information Technology Auditing	5.5
I. The Audit of Internal Control for Issuers	9.3

Messier, Glover, and Prawitt, *Auditing & Assurance Services: A Systematic Approach*, 12th Edition, McGraw-Hill, 2022

	CPA AUD Study Unit(s) or Subunit(s)
Part 1: Introduction to Assurance and Financial Statement Auditing	
Chapter 1: An Introduction to Assurance and Financial Statement Auditing	1.1-1.4
Chapter 2: The Financial Statement Auditing Environment	SU 2
Part 2: Audit Planning and Basic Auditing Concepts	
Chapter 3: Audit Planning, Types of Audit Tests, and Materiality	3.1-3.4
Chapter 4: Risk Assessment	3.4
Chapter 5: Evidence and Documentation	SU 10
Part 3: Understanding and Auditing Internal Control	
Chapter 6: Internal Control in a Financial Statement Audit	4.1
Chapter 7: Auditing Internal Control over Financial Reporting	5.1-5.3
Part 4: Statistical and Nonstatistical Sampling Tools for Auditing	
Chapter 8: Audit Sampling: An Overview and Application to Tests of Controls	14.2
Chapter 9: Audit Sampling: An Application to Substantive Tests of Account Balances	14.3
Part 5: Auditing Business Processes	
Chapter 10: Auditing the Revenue Process	6.1-6.3, 11.1
Chapter 11: Auditing the Purchasing Process	7.1-7.2, 12.1
Chapter 12: Auditing the Human Resource Management Process	7.4-7.5, 12.7
Chapter 13: Auditing the Inventory Management Process	12.2
Chapter 14: Auditing the Financing/Investing Process: Prepaid Expenses, Intangible Assets, and Property, Plant, and Equipment	12.3
Chapter 15: Auditing the Financing/Investing Process: Long-Term Liabilities, Stockholders' Equity, and Income Statement Accounts	12.5-12.6
Chapter 16: Auditing the Financing/Investing Process: Cash and Investments	6.2, 11.2, 12.4
Part 6: Completing the Audit and Reporting Responsibilities	
Chapter 17: Completing the Audit Engagement	15.1

Messier, Glover, and Prawitt, *Auditing & Assurance Services: A Systematic Approach*, 12th Edition, McGraw-Hill, 2022 (cont.)

Chapter 18: Reports on Audited Financial Statements	15.2–15.6
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Part 7: Professional Responsibilities

Chapter 19: Professional Conduct, Independence, and Quality Management	SU 2
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Chapter 20: Legal Liability	3.7
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Part 8: Assurance, Attestation, and Internal Auditing Services

Chapter 21: Assurance, Attestation, and Internal Auditing Services	1.1, 1.3, 4.1
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Whittington and Pany, *Principles of Auditing & Other Assurance Services*, 22nd Edition, McGraw-Hill, 2022

	CPA AUD Study Unit(s) or Subunit(s)
Chapter 1: The Role of the Public Accountant in the American Economy	N/A
Chapter 2: Professional Standards	2.4
Chapter 3: Professional Ethics	2.1
Chapter 4: Legal Liability of CPAs	3.7
Chapter 5: Audit Evidence and Documentation	10.1, 10.4
Chapter 6: Audit Planning, Understanding the Client, Assessing Risks, and Responding	3.2-3.4
Chapter 7: Internal Control	5.1-5.4
Chapter 8: Consideration of Internal Control in an Information Technology Environment	5.5
Chapter 9: Audit Sampling	SU 14
Chapter 10: Cash and Financial Investments	11.2, 12.4
Chapter 11: Accounts Receivable, Notes Receivable, and Revenue	6.3, 11.1
Chapter 12: Inventories and Cost of Goods Sold	12.2
Chapter 13: Property, Plant, and Equipment: Depreciation and Depletion	12.3
Chapter 14: Accounts Payable and Other Liabilities	12.1, 12.5
Chapter 15: Debt and Equity Capital	12.6
Chapter 16: Auditing Operations and Completing the Audit	15.1
Chapter 17: Auditors' Reports	15.2-15.6
Chapter 18: Integrated Audits of Public Companies	N/A
Chapter 19: Additional Assurance Services: Historical Financial Information	N/A
Chapter 20: Additional Assurance Services: Other Information	N/A
Chapter 21: Internal, Operational, and Compliance Auditing	N/A

**Stephens and Smith, *Introduction to Auditing & Assurance Services*,
3rd Edition, MyEducator, 2022**

	CPA AUD Study Unit(s) or Subunit(s)
Topic 1: What Is Auditing and Why Does It Matter?	1.1
Topic 2: The Auditing Environment	1.2
Topic 3: Professional Responsibilities of Auditors	N/A
Topic 4: Client Acceptance and Quality Control	SU 2
Topic 5: Audit Planning	1.5
Topic 6: Audit Planning: Audit Risk and the Risk of Material Misstatement	3.2
Topic 7: Internal Controls	3.4
Topic 8: Audit Evidence: General Issues	SU 5
Topic 9: The Role of Client Transaction Cycles in the Audit	SU 10
Topic 10: Sampling	SU 14
Topic 11: Audit Evidence: Analytical Procedures	10.1
Topic 12: Audit Evidence: Confirmations	10.3
Topic 13: Audit Documentation	10.4
Topic 14: Concluding the Audit Engagement	15.1
Topic 15: Audit Reporting	15.2–15.6

Accounting Information Systems (AIS) Topics

	CPA AUD Study Unit(s) or Subunit(s)
Accounting Information Systems and Firm Value	N/A
Intro to Risk Assessments	3.4
Transaction Processing System (TPS) Documents	N/A
Internal Controls	SU 5
Revenue Cycle-Sales and Sales Returns	6.1, 6.3-6.4, 11.1
Flow Charting	5.4, 6.1, 7.1, 7.4
Accountants as Business Analysts	N/A
Developing and Implementing an Effective AIS	N/A
Data Modeling	N/A
Relational Databases and Enterprise Systems	N/A
Sales and Collections Business Process	6.1, 6.3-6.4, 11.1
Purchases and Payments Business Process	7.1
Conversion Business Process	N/A
Reporting Processes and eXtensible Business Reporting Language (XBRL)	N/A
Accounting Information Systems and Internal Controls	5.5
Information Security and Computer Fraud	N/A
Monitoring and Auditing AIS	N/A
Evaluating AIS Investments	N/A
The Systems Development Life Cycle and Project Management: Addressing the Challenges of Building AIS	N/A
IT Roles Systems Processing	N/A
Software Data Contingency	N/A
IT Security and Controls	N/A