

CPA BAR 2024 Cross-References

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

[Christensen, Cottrell, and Budd, *Advanced Financial Accounting*, 13th Edition, McGraw-Hill, 2023](#)

[Kieso, Weygandt, and Warfield, *Intermediate Accounting*, 18th Edition, John Wiley & Sons, Inc., 2022](#)

[Spiceland, Nelson, Thomas, and Winchel, *Intermediate Accounting*, 11th Edition, McGraw-Hill, 2023](#)

[Hoyle, Schaefer, and Douppnik, *Advanced Accounting*, 15th Edition, McGraw-Hill, 2024](#)

[Halsey and Hopkins, *Advanced Accounting*, Fifth Edition, Cambridge Business Publishers, 2023](#)

Christensen, Cottrell, and Budd, *Advanced Financial Accounting*, 13th Edition, McGraw-Hill, 2023

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Intercorporate Acquisitions and Investments in Other Entities	14.1-14.2
Chapter 2: Reporting Intercorporate Investments and Consolidation of Wholly Owned Subsidiaries with No Differential	14.3
Chapter 3: The Reporting Entity and the Consolidation of Less-than-Wholly-Owned Subsidiaries with No Differential	N/A
Chapter 4: Consolidation of Wholly Owned Subsidiaries Acquired at More than Book Value	N/A
Chapter 5: Consolidation of Less-than-Wholly-Owned Subsidiaries Acquired at More than Book Value	N/A
Chapter 6: Intercompany Inventory Transactions	N/A
Chapter 7: Intercompany Transfers of Services and Noncurrent Assets	N/A
Chapter 8: Intercompany Indebtedness	N/A
Chapter 9: Consolidation Ownership Issues	14.3-14.4
Chapter 10: Additional Consolidation Reporting Issues	14.3-14.4
Chapter 11: Multinational Accounting: Foreign Currency Transactions and Financial Instruments	8.1, 9.4-9.5, 12.3, 14.4
Chapter 12: Multinational Accounting: Issues in Financial Reporting and Translation of Foreign Entity Statements	N/A
Chapter 13: Segment and Interim Reporting	14.6
Chapter 14: SEC Reporting	N/A
Chapter 15: Partnerships: Formation, Operation, and Changes in Membership	N/A
Chapter 16: Partnerships: Liquidation	N/A
Chapter 17: Governmental Entities: Introduction and General Fund Accounting	SUs 16-17
Chapter 18: Governmental Entities: Special Funds and Government-wide Financial Statements	SU 18
Chapter 19: Not-for-Profit Entities	N/A
Chapter 20: Corporations in Financial Difficulty	N/A

Kieso, Weygandt, and Warfield, *Intermediate Accounting*, 18th Edition, John Wiley & Sons, Inc., 2022

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: The Environment and Conceptual Framework of Financial Reporting	SU 2
Chapter 2: The Accounting Information System	SU 9
Chapter 3: Income Statement, Related Information, and Revenue Recognition	N/A
Chapter 4: Balance Sheet and Statement of Cash Flows	N/A
Chapter 5: Accounting and the Time Value of Money	7.2, 8.2
Chapter 6: Cash and Receivables	N/A
Chapter 7: Valuation of Inventories: A Cost-Basis Approach	SU 4
Chapter 8: Inventories: Additional Valuation Issues	SU 4
Chapter 9: Acquisition and Disposition of Property, Plant, and Equipment	8.6
Chapter 10: Depreciation, Impairments, and Depletion	N/A
Chapter 11: Intangible Assets	15.1-15.2
Chapter 12: Current Liabilities and Contingencie	N/A
Chapter 13: Long-Term Liabilities	N/A
Chapter 14: Stockholders' Equity	N/A
Chapter 15: Dilutive Securities and Earnings per Shar	2.6
Chapter 16: Investments	N/A
Chapter 17: Revenue Recognition	12.1-12.2
Chapter 18: Accounting for Income Taxes	N/A
Chapter 19: Accounting for Pensions and Postretirement Benefits	13.8
Chapter 20: Accounting for Leases	13.1-13.7
Chapter 21: Accounting Changes and Error Analysis	N/A
Chapter 22: Statement of Cash Flows	18.3
Chapter 23: Full Disclosure in Financial Reporting	N/A

**Spiceland, Nelson, Thomas, and Winchel, *Intermediate Accounting*,
11th Edition, McGraw-Hill, 2023**

	CPA BAR Study Unit(s) or Subunit(s)
Section 1: The Role of Accounting as an Information System	
Chapter 1: Environment and Theoretical Structure of Financial Accounting	N/A
Chapter 2: Review of the Accounting Process	N/A
Chapter 3: The Balance Sheet and Financial Disclosures	2.1
Chapter 4: The Income Statement, Comprehensive Income, and the Statement of Cash Flows	2.1, 18.3
Chapter 5: Time Value of Money Concepts	Appendix C
Chapter 6: Revenue Recognition	12.1-12.2
Section 2: Assets	
Chapter 7: Cash and Receivables	2.3
Chapter 8: Inventories: Measurement	2.3, 4.1, 4.3
Chapter 9: Inventories: Additional Issues	4.3, 5.1-5.2, 5.4
Chapter 10: Property, Plant, and Equipment and Intangible Assets: Acquisition	8.6
Chapter 11: Property, Plant, and Equipment and Intangible Assets: Utilization and Disposition	N/A
Chapter 12: Investments	N/A
Section 3: Liabilities and Shareholders' Equity	
Chapter 13: Current Liabilities and Contingencies	N/A
Chapter 14: Bonds and Long-Term Notes	7.2
Chapter 15: Leases	13.1-13.7
Chapter 16: Accounting for Income Taxes	N/A
Chapter 17: Pensions and Other Postretirement Benefits	13.8
Chapter 18: Shareholders' Equity	N/A
Section 4: Additional Financial Reporting Issues	
Chapter 19: Share-Based Compensation and Earnings Per Share	2.6
Chapter 20: Accounting Changes and Error Corrections	N/A
Chapter 21: The Statement of Cash Flows Revisited	18.3

Hoyle, Schaefer, and Douppnik, *Advanced Accounting*, 15th Edition, McGraw-Hill, 2024

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: The Equity Method of Accounting for Investments	N/A
Chapter 2: Consolidation of Financial Information	14.1-14.2
Chapter 3: Consolidations — Subsequent to the Date of Acquisition	14.3-14.4
Chapter 4: Consolidated Financial Statements and Outside Ownership	N/A
Chapter 5: Consolidated Financial Statements — Intra-Entity Asset Transactions	N/A
Chapter 6: Variable Interest Entities, Intra-Entity Debt, Consolidated Cash Flows, and Other Issues	14.3
Chapter 7: Consolidated Financial Statements — Ownership Patterns and Income Taxes	N/A
Chapter 8: Segment and Interim Reporting	14.6
Chapter 9: Foreign Currency Transactions and Hedging Foreign Exchange Risk	12.3, 14.4
Chapter 10: Translation of Foreign Currency Financial Statements	8.1
Chapter 11: Worldwide Accounting Diversity and International Standards	N/A
Chapter 12: Financial Reporting and the Securities and Exchange Commission	N/A
Chapter 13: Accounting for Legal Reorganizations and Liquidations	N/A
Chapter 14: Partnerships: Formation and Operation	N/A
Chapter 15: Partnerships: Termination and Liquidation	N/A
Chapter 16: Accounting for State and Local Governments (Part 1)	SUs 16-17
Chapter 17: Accounting for State and Local Governments (Part 2)	SU 18
Chapter 18: Accounting and Reporting for Private Not-for-Profit Entities	N/A
Chapter 19: Accounting for Estates and Trusts	N/A

Halsey and Hopkins, *Advanced Accounting*, 5th Edition, Cambridge Business Publishers, 2023

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Accounting for Intercorporate Investments	N/A
Chapter 2: Introduction to Business Combinations and the Consolidation Process	14.1
Chapter 3: Consolidated Financial Statements Subsequent to the Date of Acquisition	14.2-14.3
Chapter 4: Consolidated Financial Statements and Intercompany Transactions	N/A
Chapter 5: Consolidated Financial Statements with Less than 100% Ownership	N/A
Chapter 6: Consolidation of Variable Interest Entities and Other Intercompany Investments	14.3
Chapter 7: Accounting for Foreign Currency Transactions and Derivatives	12.3
Chapter 8: Consolidation of Foreign Subsidiaries	14.4
Chapter 9: Government Accounting: Fund-Based Financial Statements	18.1
Chapter 10: Government Accounting: Government-Wide Financial Statements	18.2
Chapter 11: Accounting for Not-for-Profit Organizations	N/A
Chapter 12: Segment Disclosures and Interim Financial Reporting	14.6
Chapter 13: Accounting for Partnerships	N/A