

CPA REG 2024 Cross-References

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

[Jones, Rhoades-Catanach, Callaghan, and Kubick, *Principles of Taxation for Business and Investment Planning, 2024 Edition, 27th Edition, McGraw-Hill, 2024*](#)

[Mann and Roberts, *Business Law and the Regulation of Business, 13th Edition, Cengage Learning, 2020*](#)

[Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, and Worsham, *McGraw-Hill's Taxation of Business Entities 2024 Edition, 15th Edition, McGraw-Hill, 2024*](#)

[Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, and Worsham, *McGraw-Hill's Taxation of Individuals, 2024 Edition, 15th Edition, McGraw-Hill, 2024*](#)

[Raabe, Young, Nellen, Cripe, Lassar, Persellin, and Cuccia, *South-Western Federal Taxation 2024: Corporations, Partnerships, Estates and Trusts, 47th Edition, Cengage Learning, 2024*](#)

[Young, Nellen, Raabe, Persellin, Lassar, Cuccia, and Cripe, *South-Western Federal Taxation 2024: Individual Income Taxes, 47th Edition, Cengage Learning, 2024*](#)

Jones, Rhoades-Catanach, Callaghan, and Kubick, *Principles of Taxation for Business and Investment Planning 2024*, 27th Edition, McGraw-Hill, 2024

	CPA REG Study Unit(s) or Subunit(s)
Part 1: Exploring the Tax Environment	
Chapter 1: Taxes and Taxing Jurisdictions	SU 2
Chapter 2: Policy Standards for a Good Tax	N/A
Part 2: Fundamentals of Tax Planning	
Chapter 3: Taxes as Transaction Costs	N/A
Chapter 4: Maxims of Income Tax Planning	2.2
Chapter 5: Tax Research	2.1
Part 3: The Measurement of Taxable Income	
Chapter 6: Taxable Income from Business Operations	9.1, SU 10
Chapter 7: Property Acquisitions and Cost Recovery Deductions	SU 7
Chapter 8: Property Dispositions	N/A
Chapter 9: Nontaxable Exchanges	7.2
Part 4: The Taxation of Business Income	
Chapter 10: Sole Proprietorships, Partnerships, LLCs, and S Corporations	3.1-3.3
Chapter 11: The Corporate Taxpayer	3.4-3.9
Chapter 12: The Choice of Business Entity	SU 3
Chapter 13: Jurisdictional Issues in Business Taxation	N/A
Part 5: The Individual Taxpayer	
Chapter 14: The Individual Tax Formula	11.2
Chapter 15: Compensation and Retirement Planning	8.1
Chapter 16: Investment and Personal Financial Planning	11.1
Chapter 17: Tax Consequences of Personal Activities	11.1
Part 6: The Tax Compliance Process	
Chapter 18: The Tax Compliance Process	N/A

Mann and Roberts, *Business Law and the Regulation of Business*, 13th Edition, Cengage Learning, 2020

	CPA REG Study Unit(s) or Subunit(s)
Part 1: Introduction to Law and Ethics	
Chapter 1: Introduction to Law	N/A
Chapter 2: Business Ethics	SU 1
Part 2: The Legal Environment of Business	
Chapter 3: Civil Dispute Resolution	N/A
Chapter 4: Constitutional Law	N/A
Chapter 5: Administrative Law	N/A
Chapter 6: Criminal Law	N/A
Chapter 7: Intentional Torts	N/A
Chapter 8: Negligence and Strict Liability	1.2
Part 3: Contracts	
Chapter 9: Introduction to Contracts	4.1
Chapter 10: Mutual Assent	4.2
Chapter 11: Conduct Invalidating Assent	4.6
Chapter 12: Consideration	4.3
Chapter 13: Illegal Bargains	4.2
Chapter 14: Contractual Capacity	4.4
Chapter 15: Contracts in Writing	4.7
Chapter 16: Third Parties to Contracts	4.11
Chapter 17: Performance, Breach, and Discharge	4.9
Chapter 18: Contract Remedies	4.1
Part 4: Sales	
Chapter 19: Introduction to Sales and Leases	N/A
Chapter 20: Performance	N/A
Chapter 21: Transfer of Title and Risk of Loss	N/A

Mann and Roberts, *Business Law and the Regulation of Business*, 13th Edition, Cengage Learning, 2020 (cont.)

Chapter 22: Product Liability: Warranties and Strict Liability	N/A
Chapter 23: Sales Remedies	N/A
Part 5: Negotiable Instruments	
Chapter 24: Form and Content	N/A
Chapter 25: Transfer and Holder in Due Course	N/A
Chapter 26: Liability of Parties	N/A
Chapter 27: Bank Deposits, Collections, and Funds Transfers	N/A
Part 6: Agency	
Chapter 28: Relationship of Principal and Agent	5.2-5.3
Chapter 29: Relationship with Third Parties	5.1
Part 7: Business Associations	
Chapter 30: Formation and Internal Relations of General Partnerships	13.3
Chapter 31: Operation and Dissolution of General Partnerships	3.1
Chapter 32: Limited Partnerships and Limited Liability Companies	3.2-3.3
Chapter 33: Nature and Formation of Corporations	3.4
Chapter 34: Financial Structure of Corporations	3.5
Chapter 35: Management Structure of Corporations	3.7
Chapter 36: Fundamental Changes of Corporations	3.8
Part 8: Debtor and Creditor Relations	
Chapter 37: Secured Transactions and Suretyship	6.8
Chapter 38: Bankruptcy	6.5-6.6
Part 9: Regulation of Business	
Chapter 39: Securities Regulation	6.1
Chapter 40: Intellectual Property	N/A
Chapter 41: Employment Law	N/A
Chapter 42: Antitrust	N/A

**Mann and Roberts, *Business Law and the Regulation of Business*,
13th Edition, Cengage Learning, 2020 (cont.)**

Chapter 43: Accountants' Legal Liability	SU 1
Chapter 44: Consumer Protection	N/A
Chapter 45: Environmental Law	N/A
Chapter 46: International Business Law	N/A
Part 10: Property	
Chapter 47: Introduction to Property, Property Insurance, Bailments, and Documents of Title	N/A
Chapter 48: Interests in Real Property	N/A
Chapter 49: Transfer and Control of Real Property	N/A
Chapter 50: Trusts and Wills	N/A

**Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, and Worsham,
McGraw-Hill's Taxation of Business Entities 2024 Edition, 15th Edition,
McGraw-Hill, 2024**

	CPA REG Study Unit(s) or Subunit(s)
Part 1: Business-Related Transactions	
Chapter 1: Business Income, Deductions, and Accounting Methods	2.4, SU 8, 9.1
Chapter 2: Property Acquisition and Cost Recovery	7.1-7.2
Chapter 3: Property Dispositions	7.1
Part 2: Entity Overview and Taxation of C Corporations	
Chapter 4: Business Entities Overview	3.1-3.4
Chapter 5: Corporate Operations	3.5
Chapter 6: Accounting for Income Taxes	13.5
Chapter 7: Corporate Taxation: Nonliquidating Distributions	N/A
Chapter 8: Corporate Formation, Reorganization, and Liquidation	3.4
Part 3: Taxation of Flow-Through Entities	
Chapter 9: Forming and Operating Partnerships	13.3-13.4
Chapter 10: Dispositions of Partnership Interests and Partnership Distributions	3.1
Chapter 11: S Corporations	13.1-13.2
Part 4: Multijurisdictional Taxation and Transfer Taxes	
Chapter 12: State and Local Taxes	12.8
Chapter 13: The U.S. Taxation of Multinational Transactions	N/A
Chapter 14: Transfer Taxes and Wealth Planning	N/A

**Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, and Worsham,
McGraw-Hill's Taxation of Individuals 2024 Edition, 15th Edition,
McGraw-Hill, 2024**

	CPA REG Study Unit(s) or Subunit(s)
Part 1: Introduction to Taxation	
Chapter 1: An Introduction to Tax	SU 1
Chapter 2: Tax Compliance, the IRS, and Tax Authorities	SU 2
Chapter 3: Tax Planning Strategies and Related Limitations	N/A
Part 2: Basic Individual Taxation	
Chapter 4: Individual Income Tax Overview, Dependents, and Filing Status	2.2
Chapter 5: Gross Income and Exclusions	SU 8
Chapter 6: Individual Deductions	10.1-10.2
Chapter 7: Investments	N/A
Chapter 8: Individual Income Tax Computation and Tax Credits	11.2
Part 3: Business-Related Transactions	
Chapter 9: Business Income, Deductions, and Accounting Methods	2.4, 9.1
Chapter 10: Property Acquisition and Cost Recovery	7.1-7.2
Chapter 11: Property Dispositions	7.2
Part 4: Specialized Topics	
Chapter 12: Compensation	N/A
Chapter 13: Retirement Savings and Deferred Compensation	N/A
Chapter 14: Tax Consequences of Home Ownership	N/A

Raabe, Nellen, Young, Cripe, Lassar, Persellin, and Cuccia, *South-Western Federal Taxation 2024: Corporations, Partnerships, Estates and Trusts*, 47th Edition, Cengage Learning, 2024

	CPA REG Study Unit(s) or Subunit(s)
Part 1: Introduction to Taxation and Business Entities	
Chapter 1: Understanding and Working with the Federal Tax Law	SU 2
Chapter 2: The Deduction for Qualified Business Income for Noncorporate Taxpayers	10.3
Part 2: Corporations	
Chapter 3: Corporations: Introduction and Operating Rules	3.4-3.5
Chapter 4: Corporations: Organization and Capital Structure	3.4-3.5
Chapter 5: Corporations: Earnings & Profits and Dividend Distributions	12.1
Chapter 6: Corporations: Redemptions and Liquidations	N/A
Chapter 7: Corporations: Reorganizations	N/A
Chapter 8: Consolidated Tax Returns	N/A
Chapter 9: Taxation of International Transactions	N/A
Part 3: Flow-Through Entities	
Chapter 10: Partnerships: Formation, Operation, and Basis	13.3-13.4
Chapter 11: Partnerships: Distributions, Transfer of Interests, and Terminations	3.1-3.2
Chapter 12: S Corporations	13.1-13.2
Part 4: Advanced Tax Practice Considerations	
Chapter 13: Comparative Forms of Doing Business	N/A
Chapter 14: Taxes in the Financial Statements	N/A
Chapter 15: Exempt Entities	2.5
Chapter 16: Multistate Corporate Taxation	12.8
Chapter 17: Tax Practice and Ethics	SU 1
Part 5: Family Tax Planning	
Chapter 18: The Federal Gift and Estate Taxes	N/A
Chapter 19: Family Tax Planning	N/A
Chapter 20: Income Taxation of Trusts and Estates	N/A

Young, Nellen, Persellin, Lassar, Cuccia, and Cripe, *South-Western Federal Taxation 2024: Individual Income Taxes*, 47th Edition, Cengage Learning, 2024

	CPA REG Study Unit(s) or Subunit(s)
Part 1: Introduction and Basic Tax Model	
Chapter 1: An Introduction to Taxation and Understanding the Federal Tax Law	SU 1
Chapter 2: Working with the Tax Law	SU 2
Chapter 3: Tax Formula and Tax Determination: An Overview of Property Transactions	7.1-7.2
Part 2: Gross Income	
Chapter 4: Gross Income: Concepts and Inclusions	8.1
Chapter 5: Gross Income: Exclusions	8.2
Part 3: Deductions	
Chapter 6: Deductions and Losses: In General	10.2
Chapter 7: Deductions and Losses: Certain Business Expenses and Losses	9.1
Chapter 8: Depreciation, Cost Recovery, Amortization, and Depletion	7.2
Chapter 9: Deductions: Employee and Self-Employed-Related Expenses	9.2
Chapter 10: Deductions and Losses: Certain Itemized Deductions	10.2
Chapter 11: Investor Losses	N/A
Part 4: Special Tax Computation Methods, Tax Credits, and Payment Procedures	
Chapter 12: Alternative Minimum Tax	N/A
Chapter 13: Tax Credits and Payment Procedures	2.3, 11.2
Part 5: Property Transactions	
Chapter 14: Property Transactions: Determination of Gain or Loss and Basis Considerations	7.1
Chapter 15: Property Transactions: Nontaxable Exchanges	N/A
Chapter 16: Property Transactions: Capital Gains and Losses	7.1
Chapter 17: Property Transactions: Section 1231 and Recapture Provisions	7.2

Young, Nellen, Persellin, Lassar, Cuccia, and Cripe, *South-Western Federal Taxation 2024: Individual Income Taxes*, 47th Edition, Cengage Learning, 2024 (cont.)**Part 6: Accounting Periods, Accounting Methods, and Deferred Compensation**

Chapter 18: Accounting Periods and Methods

2.4

Chapter 19: Deferred Compensation

N/A

Part 7: Corporations and Partnerships

Chapter 20: Corporations and Partnerships

3.1-3.2, 3.4-3.5