

CPA ISC 2024 Cross-References

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

[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, 2023](#)

[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](#)

[Hall, *Information Technology Auditing*, 4th Edition, Cengage Learning, 2016](#)

CPA ISC 2024 Cross-References (cont.)

[Hooks, *Auditing and Assurance Services: Understanding the Integrated Audit*, 1st Edition, John Wiley & Sons, Inc., 2019](#)

[Knechel and Salterio, *Auditing: Assurance & Risk*, 4th Edition, Routledge, 2016](#)

[Anderson, et al., *Internal Auditing: Assurance and Advisory Services*, 4th Edition, The Internal Audit Foundation, 2017](#)

[Savage, Brannock, and Foksinska, *Accounting Information Systems: Connecting Careers, Systems, and Analytics*, 1st Edition, John Wiley & Sons, Inc., 2022](#)

[Sawyer, et al., *Sawyer's Guide for Internal Auditors*, 7th Edition, The Institute of Internal Auditors, Inc., 2019](#)

[Stuart, *Auditing and Assurance Services: An Applied Approach*, 1st Edition, McGraw-Hill/Irwin, 2011](#)

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

	CPA ISC Study Unit(s) or Subunit(s)
Chapter 1: Accounting Information Systems and Firm Value	2.3
Chapter 2: Data Analytics: Addressing Accounting Questions with Data	N/A
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Chapter 4: Process Modeling and Documentation Tools	5.6
Chapter 5: Data Modeling and Control Concepts	5.5
Chapter 6: Relational Databases and Enterprise Systems	5.3, 6.2
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Chapter 12: Cybersecurity and Computer Fraud	8.1–8.2, 8.4–8.5
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Chapter 14: eXtensible Business Reporting Language (XBRL)	N/A
Chapter 15: Emerging Technologies: Blockchain and AI Automation	SU3
Chapter 16: The Balanced Scorecard 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 ISC Study Unit(s) or Subunit(s)
Chapter 1: Introduction and Overview of Audit and Assurance	SU 1
Chapter 2: Professionalism and Professional Responsibilities	N/A
Chapter 3: Risk Assessment Part 1: Audit Risk and Audit Strategy	N/A
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Chapter 14: Auditing Investing and Financing Activities	11.6
Chapter 15: Completing the Audit	13.2, 14.8
Chapter 16: Reporting on the Audit	13.3, 14.9

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

	CPA ISC Study Unit(s) or Subunit(s)
Chapter 1: Quality Auditing: Why it Matters	N/A
Chapter 2: The Auditor's Responsibilities Regarding Fraud and Mechanisms to Address Fraud: Regulation and Corporate Governance	2.3
Chapter 3: Internal Control over Financial Reporting: Responsibilities of Management and the External Auditor	SU12
Chapter 4: Professional Legal Liability	9.4
Chapter 5: Professional Auditing Standards and the Audit Opinion Formulation Process	N/A
Chapter 6: Audit Evidence	13.2, 14.8
Chapter 7: Planning the Audit: Identifying and Responding to the Risks of Material Misstatement	12.1
Chapter 8: Specialized Audit Tools: Sampling and Generalized Audit Software	14.8
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Chapter 10: Auditing Cash and Marketable Securities	11.5
Chapter 11: Auditing Inventory, Goods and Services, and Accounts Payable: The Acquisition and Payment Cycle	11.3, 11.6
Chapter 12: Auditing Long-Lived Assets: Acquisition, Use, Impairment, and Disposal	N/A
Chapter 13: Auditing Long-Term Liabilities and Stockholders' Equity Transactions	N/A
Chapter 14: Completing a Quality Audit	13.2, 14.8
Chapter 15: Audit Reports	13.3, 14.9

Arens, Elder, Beasley, and Hogan, *Auditing and Assurance Services*, 18th Edition, Pearson, 2023

	CPA ISC Study Unit(s) or Subunit(s)
PART 1: The Auditing Profession	
Chapter 1: The Demand for Audit and Other Assurance Services	12.1
Chapter 2: The CPA Profession	N/A
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Chapter 11: Internal Control and Coso Framework	2.3, 8.3
Chapter 12: Assessing Control Risk and Reporting on Internal Controls	12.3, 14.8
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PART 3: Application of the Audit Process to the Sales and Collection Cycle	
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Chapter 16: Completing the Tests in the Sales and Collection Cycle: Accounts Receivable	11.2
Chapter 17: Audit Sampling for Tests of Details of Balances	11.2
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**Arens, Elder, Beasley, and Hogan, *Auditing and Assurance Services*,
18th Edition, Pearson, 2023 (cont.)**

Chapter 21: Audit of the Inventory and Warehousing Cycle	N/A
Chapter 22: Audit of the Capital Acquisition and Repayment Cycle	11.6
Chapter 23: Audit of Cash and Financial Instruments	11.5-11.6
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PART 6: Other Assurance and Nonassurance Services	
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Chapter 26: Internal and Governmental Financial Auditing and Operational Auditing	N/A

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

	CPA ISC Study Unit(s) or Subunit(s)
PART 1: The Contemporary Auditing Environment	
Chapter 1: Auditing and Assurance Services	12.1
Chapter 2: Professional Standards	N/A
PART 2: The Financial Statement Audit	
Chapter 3: Engagement Planning and Audit Evidence	13.2, 14.2
Chapter 4: The Audit Risk Model and Inherent Risk Assessment	N/A
Chapter 5: Risk Assessment: Internal Control Evaluation	11.5
Chapter 6: Employee Fraud and the Audit of Cash	N/A
Chapter 7: Revenue and Collection Cycle	11.6
Chapter 8: Acquisition and Expenditure Cycle	11.3, 11.5
Chapter 9: The Production Cycle and Auditing Inventory	N/A
Chapter 10: Finance and Investment Cycle	11.6
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Module C. Legal Liability	N/A
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Module E. Attributes Sampling	SU 5
Module F. Variables Sampling	3.1
Module G. Data and Analytics in Auditing	N/A
Module H. Information Technology Auditing	SU 1
Module I. The Audit of Internal Control for Issuers	12.3

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

	CPA ISC 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	12.1
Chapter 2: The Financial Statement Auditing Environment	N/A
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Messier, Glover, and Prawitt, *Auditing & Assurance Services: A Systematic Approach*, 12th Edition, McGraw-Hill, 2022 (cont.)**Part 7: Professional Responsibilities**

Chapter 19: Professional Conduct, Independence, and Quality Management	N/A
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Chapter 20: Legal Liability	N/A
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Part 8: Assurance, Attestation, and Internal Auditing Services

Chapter 21: Assurance, Attestation, and Internal Auditing Services	12.1
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Whittington and Pany, *Principles of Auditing & Other Assurance Services*, 22nd Edition, McGraw-Hill, 2022.

	CPA ISC Study Unit(s) or Subunit(s)
Chapter 1: The Role of the Public Accountant in the American Economy	N/A
Chapter 2: Professional Standards	N/A
Chapter 3: Professional Ethics	N/A
Chapter 4: Legal Liability of CPAs	N/A
Chapter 5: Audit Evidence and Documentation	13.2, 14.2
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Chapter 12: Inventories and Cost of Goods Sold	N/A
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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 ISC Study Unit(s) or Subunit(s)
Topic 1: What Is Auditing and Why Does It Matter?	N/A
Topic 2: The Auditing Environment	N/A
Topic 3: Professional Responsibilities of Auditors	N/A
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Accounting Information Systems (AIS) Topics

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Purchases and Payments Business Process	11.3
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Hall, Information Technology Auditing, 4th Edition, Cengage Learning, 2016

	CPA ISC Study Unit(s) or Subunit(s)
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Hooks, *Auditing and Assurance Services: Understanding the Integrated Audit*, 1st Edition, John Wiley & Sons, Inc., 2019

	CPA ISC Study Unit(s) or Subunit(s)
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Chapter 4: Legal Environment Affecting Audits	N/A
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Chapter 7: Internal Control, Understanding Internal Control over Financial Reporting and Auditing Design Effectiveness	8.5
Chapter 8: Planning and Testing Operating Effectiveness of Internal Control over Financial Reporting	8.5
Chapter 9: Substantive Procedures and the Financial Statement Audit	N/A
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Chapter 15: Assets, Liabilities, and Equity Related to the Financing Cycle	N/A
Chapter 16: Topics Beyond the Integrated Audit	N/A

Knechel and Salterio, *Auditing: Assurance & Risk*, 4th Edition, Routledge, 2016

	CPA ISC Study Unit(s) or Subunit(s)
Chapter 1: Assurance and Auditing	N/A
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Chapter 6: Understanding the Client's Industry and Business: Processes and Process Controls	N/A
Chapter 7: Risk Mitigation and the Audit: Internal Control over Financial Reporting in a GAAS audit	N/A
Chapter 8: Internal Control over Financial Reporting in an Integrated Audit	N/A
Chapter 9: Inquiry and Analytical Evidence Including Auditing of Accounting Estimates	4.4
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**Anderson, et al., *Internal Auditing: Assurance and Advisory Services*,
4th Edition, The Internal Audit Foundation, 2017**

	CPA ISC Study Unit(s) or Subunit(s)
Fundamental Internal Audit Concepts	
Chapter 1: Introduction to Internal Auditing	N/A
Chapter 2: The International Professional Practices Framework: Authoritative Guidance for the Internal Audit Profession	N/A
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Chapter 4: Risk Management	7.6
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Savage, Brannock, and Foksinska, *Accounting Information Systems: Connecting Careers, Systems, and Analytics*, 1st Edition, John Wiley & Sons, Inc., 2022

	CPA ISC Study Unit(s) or Subunit(s)
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Chapter 10: Purchasing and Payments Processes	11.3
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Part 4: Technology and Analytics	
Chapter 17: Data Analytics	N/A
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Online Chapter	
Chapter 19: Audit Assurance	SU 12

**Sawyer, et al., *Sawyer's Guide for Internal Auditors*, 7th Edition,
The Institute of Internal Auditors, Inc., 2019**

	CPA ISC Study Unit(s) or Subunit(s)
Chapter 1: Developing an Internal Audit Strategy	N/A
Chapter 2: Defining Internal Audit Products and Services	N/A
Chapter 3: Developing Internal Audit Operations and Capabilities	N/A
Chapter 4: Defining the Internal Audit Team and Resourcing Model	N/A
Chapter 5: Developing Internal Audit Leaders and Staff	N/A
Chapter 6: Building Relationships and Setting Expectations	N/A
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Chapter 8: Understanding the Context within Which Audit Works	N/A
Chapter 9: The Internal Audit Mission and Its Risks	N/A
Chapter 10: Risk Assessment and Audit Planning	7.6
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Chapter 12: Assessing Internal Control	8.5
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Chapter 14: Assembling and Supervising the Internal Audit Team	N/A
Chapter 15: Specialty Skill Areas	N/A
Chapter 16: Advisory Services	N/A

Stuart, *Auditing and Assurance Services: An Applied Approach*, 1st Edition, McGraw-Hill/Irwin, 2011

	CPA ISC Study Unit(s) or Subunit(s)
Chapter 1: What Is Auditing?	N/A
Chapter 2: The Auditing Planning Process: Understanding the Risk of Material Misstatement	12.1
Chapter 3: Internal Controls	12.3
Chapter 4: Auditing the Revenue Business Process	11.2
Chapter 5: Audit Evidence and the Auditor's Responsibility for Fraud Detection	13.2
Chapter 6: Auditing the Acquisition and Expenditure Business Process	11.2-11.3, 11.5
Chapter 7: Auditing the Inventory Business Process	N/A
Chapter 8: Audit Sampling: Tests of Internal Controls	8.5
Chapter 9: Audit Sampling: Substantive Tests of Details	N/A
Chapter 10: Cash and Investment Business Processes	11.5
Chapter 11: Long-Term Debt and Owners' Equity Business Process	N/A
Chapter 12: Completing the Audit	13.2, 14.8
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