

#### **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 Doupnik, Advanced Accounting, 15th Edition, McGraw-Hill, 2024

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

Blocher, Juras, and Smith, *Cost Management: A Strategic Emphasis*, 9th Edition, McGraw-Hill, 2022

Braun and Tietz, Managerial Accounting, 7th Edition, Pearson, 2024

<u>Christensen, Hobson, Wallace, and Matthews, Managerial Accounting for Undergraduates,</u> 3rd Edition, 2024

<u>Datar and Rajan, Horngren's Cost Accounting</u>, 17th Edition, Pearson, 2021

Edmonds and Olds, Fundamental Managerial Accounting Concepts, 11th Edition, 2023

Farmer and Fredin, *Cost Accounting: With Integrated Data Analytics*, 1st Edition, John Wiley & Sons, 2022

#### **CPA BAR 2024 Cross-References (cont.)**

Garrison, Noreen, and Brewer, *Managerial Accounting*, 18th Edition, McGraw-Hill, 2024

Hansen, Mowen, and Heitger, Cost Management, 5th Edition, Cengage Learning, 2022

Hilton and Platt, *Managerial Accounting: Creating Value in a Dynamic Business Environment*, 13th Edition, McGraw-Hill 2023

<u>Kinney, Raiborn, and Dragoo, Cost Accounting: Foundations and Evolutions, 10th Edition, Cambridge, 2021</u>

Kulp, Dragoo, Hartgraves, and Morse, *Managerial Accounting*, 9th Edition, Cambridge, 2022

Lanen, Anderson, and Maher, *Fundamentals of Cost Accounting*, 7th Edition, McGraw-Hill, 2023

Miller-Nobles and Mattison, *Horngren's Financial & Managerial Accounting*, 7th Edition, Pearson 2021

Mowen, Hansen, and Heitger, *Managerial Accounting: The Cornerstone of Business Decision Making*, 8th Edition, Cengage, 2023

Warren and Tayler, Managerial Accounting, 16th Edition, Cengage, 2023

Weygandt, Kimmel, and Mitchell, *Managerial Accounting: Tools for Business Decision Making*, 9th Edition, John Wiley & Sons, 2020

Wild, Shaw, and Chiappetta, Managerial Accounting, 8th Edition, McGraw-Hill, 2022

Zimmerman, Accounting for Decision Making and Control, 10th Edition, McGraw-Hill, 2020

<u>Camm, Cochran, Fry, Ohlmann, Anderson, Sweeney, and Williams, An Introduction to Management Science, 16th Edition, Cengage, 2023</u>

Heizer, Render, and Munson, *Operations Management: Sustainability and Supply Chain Management*, 14th Edition, Pearson, 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 Share	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
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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 Doupnik, *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



### Blocher, Juras, and Smith, *Cost Management: A Strategic Emphasis*, 9th Edition, McGraw-Hill, 2022

	CPA BAR Study Unit(s) or Subunit(s)
Part 1: Introduction to Strategy, Cost Management, and Cost Systems	
Chapter 1: Cost Management and Strategy	SU 4
Chapter 2: Implementing Strategy: The Value Chain, the Balanced Scorecard, and the Strategy Map	3.1, 3.3
Chapter 3: Basic Cost Management Concepts	4.1
Chapter 4: Job Costing	5.1
Chapter 5: Activity-Based Costing and Customer Profitability Analysis	5.3
Chapter 6: Process Costing	5.2
Chapter 7: Cost Allocation: Departments, Joint Products, and By-Products	N/A
Part 2: Planning and Decision Making	
Chapter 8: Cost Estimation	N/A
Chapter 9: Short-Term Profit Planning: Cost-Volume-Profit (CVP) Analysis	4.4
Chapter 10: Strategy and the Master Budget	6.1
Chapter 11: Decision Making with a Strategic Emphasis	8.6
Chapter 12: Strategy and the Analysis of Capital Investments	8.3
Chapter 13: Cost Planning for the Product Life Cycle: Target Costing, Theory of Constraints, and Strategic Pricing	N/A
Part 3: Operational-Level Control	
Chapter 14: Operational Performance Measurement: Sales, Direct Cost Variances, and the Role of Nonfinancial Performance Measures	3.4, 6.3–6.5
Chapter 15: Operational Performance Measurement: Indirect Cost Variances and Resource Capacity Management	N/A
Chapter 16: Operational Performance Measurement: Further Analysis of Productivity and Sales	N/A
Chapter 17: The Management and Control of Quality	N/A



#### Blocher, Juras, and Smith, *Cost Management: A Strategic Emphasis*, 9th Edition, McGraw-Hill, 2022 (cont.)

#### Part 4: Management-Level Control

Chapter 18: Strategic Performance Measurement: Cost Centers, Profit Centers, and the Balanced Scorecard	3.1
Chapter 19: Strategic Performance Measurement: Investment Centers and Transfer Pricing	N/A
Chapter 20: Management Compensation, Business Analysis, and Business Valuation	N/A





#### Braun and Tietz, Managerial Accounting, 7th Edition, Pearson, 2024

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Introduction to Managerial Accounting	N/A
Chapter 2: Building Blocks of Managerial Accounting	N/A
Chapter 3: Job Costing	5.1
Chapter 4: Activity-Based Costing, Lean Operations, and the Costs of Quality	5.3
Chapter 5: Process Costing	5.2
Chapter 6: Cost Behavior	4.4
Chapter 7: Cost-Volume-Profit Analysis	4.4
Chapter 8: Relevant Costs for Short-Term Decisions	N/A
Chapter 9: The Comprehensive Budget	6.1
Chapter 10: Performance Evaluation	SU 6
Chapter 11: Standard Costs and Variances	6.1
Chapter 12: Capital Investment Decisions and the Time Value of Money	8.3, Appendix C
Chapter 13: Statement of Cash Flows	N/A
Chapter 14: Financial Statement Analysis	SU 2
Chapter 15: Sustainability	N/A



#### Christensen, Hobson, Wallace, and Matthews, *Managerial Accounting for Undergraduates*, 3rd Edition, Cambridge Business Publishers, 2024

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Overview of Managerial Accounting	N/A
Chapter 2: Managerial Accounting Concepts and Cost Flows	N/A
Chapter 3: Cost Accounting Systems: Job-Order Costing	5.1
Chapter 4: Cost Accounting Systems: Process Costing	5.2
Chapter 5: Activity-Based Costing	5.3
Chapter 6: Cost-Volume-Profit Relationships	4.4
Chapter 7: Variable Costing: A Tool for Decision Making	4.3
Chapter 8: Relevant Costs and Short-Term Decision Making	N/A
Chapter 9: Planning and Budgeting	SU 6
Chapter 10: Flexible Budgets, Segment Reporting, and Performance Analysis	N/A
Chapter 11: Standard Costing and Variance Analysis	6.2-6.5
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Chapter 13: Statement of Cash Flows	N/A
Chapter 14: Analysis and Interpretation of Financial Statements	SU 2
Appendix A: Accounting and the Time Value of Money	Appendix C
Appendix B: Data Analytics	SU 1



### Datar and Rajan, *Horngren's Cost Accounting: A Managerial Emphasis*, 17th Edition, Pearson, 2021

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: The Manager and Management Accounting	N/A
Chapter 2: An Introduction to Cost Terms and Purposes	4.1
Chapter 3: Cost-Volume-Profit Analysis	4.4
Chapter 4: Job Costing	5.1
Chapter 5: Activity-Based Costing and Activity-Based Management	5.3
Chapter 6: Master Budget and Responsibility Accounting	6.1
Chapter 7: Flexible Budgets, Direct-Cost Variances, and Management Control	6.2–6.3
Chapter 8: Flexible Budgets, Overhead Cost Variances, and Management Control	6.4
Chapter 9: Inventory Costing and Capacity Analysis	N/A
Chapter 10: Determining How Costs Behave	4.1
Chapter 11: Data Analytic Thinking and Prediction	SU 1
Chapter 12: Decision Making and Relevant Information	8.6
Chapter 13: Strategy, Balanced Scorecard, and Strategic Profitability Analysis	3.1
Chapter 14: Pricing Decisions and Cost Management	4.1
Chapter 15: Cost Allocation, Customer-Profitability Analysis, and Sales-Variance Analysis	6.5
Chapter 16: Allocation of Support-Department Costs, Common Costs, and Revenues	N/A
Chapter 17: Cost Allocation: Joint Products and Byproducts	N/A
Chapter 18: Process Costing	5.2
Chapter 19: Spoilage, Rework, and Scrap	N/A
Chapter 20: Balanced Scorecard: Quality and Time	3.1
Chapter 21: Inventory Management, Just-in-Time, and Simplified Costing Methods	10.3
Chapter 22: Capital Budgeting and Cost Analysis	8.3
Chapter 23: Management Control Systems, Transfer Pricing, and Multinational Considerations	N/A
Chapter 24: Performance Measurement, Compensation, and Multinational Considerations	N/A



### Edmonds and Olds, *Fundamental Financial Accounting Concepts*, 11th Edition, McGraw-Hill, 2023

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: An Introduction to Accounting	N/A
Chapter 2: Accounting for Accruals and Deferrals	N/A
Chapter 3: The Double-Entry Accounting System	N/A
Chapter 4: Accounting for Merchandising Businesses	N/A
Chapter 5: Accounting for Inventories	N/A
Chapter 6: Internal Control and Accounting for Cash	N/A
Chapter 7: Accounting for Receivables	N/A
Chapter 8: Accounting for Long-Term Operational Assets	N/A
Chapter 9: Accounting for Current Liabilities and Payroll	N/A
Chapter 10: Accounting for Long-Term Debt	N/A
Chapter 11: Proprietorships, Partnerships, and Corporations	N/A
Chapter 12: Statement of Cash Flows	N/A
Chapter 13: Financial Statement Analysis	SU 2



### Farmer and Fredin, *Cost Accounting: With Integrated Data Analytics*, 1st Edition, John Wiley & Sons, 2022

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Cost Accounting Has Purpose	4.1
Chapter 2: Refresher on Cost Terms	4.1
Chapter 3: Cost Behavior and Cost Estimation	4.1-4.2
Chapter 4: Cost-Volume-Profit Analysis	4.4
Chapter 5: Relevant Costs for the Decision Maker	N/A
Chapter 6: Mastering the Master Budget	6.1
Chapter 7: Capital Budgeting Choices and Decisions	8.3-8.5
Chapter 8: Job Costing Visualized	5.1
Chapter 9: Activity-Based Costing	5.3
Chapter 10: Variance Analysis and Standard Costing	6.3-6.4
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Chapter 12: Absorption versus Variable Costing	4.3
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Chapter 14: Support Department Costing	N/A
Chapter 15: Joint Costs and Decision Making	N/A
Chapter 16: The Art of Science of Pricing to Optimize Revenue	N/A
Chapter 17: Management Control Systems and Transfer Pricing	N/A
Chapter 18: Business Strategy, Performance Measurement, and the Balanced Scorecard	3.1



### Garrison, Noreen, and Brewer, *Managerial Accounting*, 18th Edition, McGraw-Hill, 2024

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Managerial Accounting and Cost Concepts	4.1
Chapter 2: Job-Order Costing: Calculating Unit Product Costs	5.1
Chapter 3: Job-Order Costing: Cost Flows and External Reporting	5.1
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Chapter 13: Differential Analysis: The Key to Decision Making	N/A
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Chapter 15: Statement of Cash Flows	N/A
Chapter 16: Financial Statement Analysis	SU 2
Integration Exercises: An Overview	N/A



# Hansen, Mowen, and Heitger, *Cost Management*, 5th Edition, Cengage Learning, 2022

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Introduction to Cost Management	4.1
Chapter 2: Basic Cost Management Concepts	4.1
Chapter 3: Cost Behavior and Forecasting	5.4
Chapter 4: Activity-Based Costing	5.3
Chapter 5: Product and Service Costing: Job-Order System	5.1
Chapter 6: Process Costing	5.2
Chapter 7: Allocating Costs of Support Departments and Joint Products	N/A
Chapter 8: Budgeting for Planning and Control	6.1
Chapter 9: Standard Costing: A Functional-Based Control Approach	N/A
Chapter 10: Decentralization: Responsibility Accounting, Performance Evaluation, and Transfer Pricing	N/A
Chapter 11: Strategic Cost Management	N/A
Chapter 12: Activity-Based Management	N/A
Chapter 13: Strategic-Based Control Systems and the Balanced Scorecard	3.1
Chapter 14: Quality and Environmental Cost Management	N/A
Chapter 15: Lean Accounting and Productivity Measurement	N/A
Chapter 16: Cost-Volume-Profit Analysis	4.4
Chapter 17: Activity Resource Usage Model and Tactical Decision Making	5.3
Chapter 18: Pricing and Profitability Analysis	2.5
Chapter 19: Capital Investment	7.1
Chapter 20: Inventory Management: Economic Order Quantity, JIT, and the Theory of Constraints	N/A
Chapter 21: International Issues in Cost Management	N/A



### Hilton and Platt, *Managerial Accounting: Creating Value in a Dynamic Business Environment*, 13th Edition, McGraw-Hill, 2023

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: The Changing Role of Managerial Accounting in a Dynamic Business Environment	N/A
Chapter 2: Basic Cost Management Concepts	4.1
Chapter 3: Product Costing and Cost Accumulation in a Batch Production Environment	N/A
Chapter 4: Process Costing and Hybrid Product-Costing Systems	5.2
Chapter 5: Activity-Based Costing and Management	5.3
Chapter 6: Activity Analysis, Cost Behavior, and Cost Estimation	5.3
Chapter 7: Cost-Volume-Profit Analysis	4.4
Chapter 8: Variable Costing and the Measurement of ESG and Quality Costs	4.3
Chapter 9: Financial Planning and Analysis: The Master Budget	6.1
Chapter 10: Standard Costing and Analysis of Direct Costs	4.1
Chapter 11: Flexible Budgeting and the Management of Overhead and Support Activity Costs	N/A
Chapter 12: Responsibility Accounting and the Balanced Scorecard	3.1
Chapter 13: Investment Centers and Transfer Pricing	N/A
Chapter 14: Decision Making: Relevant Costs and Benefits	N/A
Chapter 15: Target Costing and Cost Analysis for Pricing Decisions	N/A
Chapter 16: Capital Expenditure Decisions	7.1
Chapter 17: Allocation of Support Activity Costs and Joint Costs	N/A
Appendix I: The Sarbanes-Oxley Act, Internal Controls, and Management Accounting	N/A
Appendix II: Compound Interest and the Concept of Present Value	N/A
Appendix III: Inventory Management	N/A



### Kinney, Raiborn, and Dragoo, *Cost Accounting: Foundations and Evolutions*, 10th Edition, Cambridge, 2021

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Introduction to Cost Accounting	4.1
Chapter 2: Cost Terminology and Cost Behaviors	4.1
Chapter 3: Predetermined Overhead Rates, Flexible Budgets, and Absorption/Variable Costing	4.3, 6.2
Chapter 4: Activity-Based Management and Activity-Based Costing	5.3
Chapter 5: Job-Order Costing	5.1
Chapter 6: Process Costing	5.2
Chapter 7: Standard Costing and Variance Analysis	6.3-6.4
Chapter 8: The Master Budget	6.1
Chapter 9: Break-Even Point and Cost-Volume-Profit Analysis	4.4
Chapter 10: Relevant Information for Decision Making	N/A
Chapter 11: Allocation of Joint Costs and Accounting for By-Product/Scrap	N/A
Chapter 12: Introduction to Cost Management Systems	N/A
Chapter 13: Responsibility Accounting, Support Department Cost Allocations, and Transfer Pricing	N/A
Chapter 14: Performance Measurement, Balanced Scorecards, and Performance Rewards	3.1
Chapter 15: Capital Budgeting	8.3
Chapter 16: Managing Costs and Uncertainty	N/A
Chapter 17: Implementing Quality Concepts	N/A
Chapter 18: Inventory and Production Management	N/A
Chapter 19: Emerging Management Practices	N/A



#### Kulp, Dragoo, Hartgraves, and Morse, *Managerial Accounting*, 9th Edition, Cambridge, 2022

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Managerial Accounting: Tools for Decision Making	N/A
Chapter 2: Cost Behavior, Activity Analysis, and Cost Estimation	N/A
Chapter 3: Cost-Volume-Profit Analysis and Planning	4.4
Chapter 4: Relevant Costs and Benefits for Decision Making	N/A
Chapter 5: Product Costing: Job and Process Operations	5.1-5.2
Chapter 6: Activity-Based Costing, Customer Profitability, and Activity-Based Management	5.3
Chapter 7: Additional Topics in Product Costing	N/A
Chapter 8: Pricing and Other Product Management Decisions	N/A
Chapter 9: Operational Budgeting and Profit Planning	N/A
Chapter 10: Standard Costs and Performance Reports	N/A
Chapter 11: Segment Reporting, Transfer Pricing, and Balanced Scorecard	3.1, 14.6
Chapter 12: Capital Budgeting Decisions	8.3
Appendix A: Managerial Analysis of Financial Statements	SU 2
Appendix B: Data Analytics	SU 1



### Lanen, Anderson, and Maher, *Fundamentals of Cost Accounting*, 7th Edition, McGraw-Hill, 2023

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Cost Accounting: Information for Decision Making	4.1
Chapter 2: Cost Concepts and Behavior	N/A
Chapter 3: Fundamentals of Cost-Volume-Profit Analysis	4.4
Chapter 4: Fundamentals of Cost Analysis for Decision Making	N/A
Chapter 5: Cost Estimation	N/A
Chapter 6: Fundamentals of Product and Service Costing	N/A
Chapter 7: Job Costing	5.1
Chapter 8: Process Costing	5.2
Chapter 9: Activity-Based Costing	5.3
Chapter 10: Fundamentals of Cost Management	4.1
Chapter 11: Service Department and Joint Cost Allocation	N/A
Chapter 12: Fundamentals of Management Control Systems	N/A
Chapter 13: Planning and Budgeting	N/A
Chapter 14: Business Unit Performance Measurement	N/A
Chapter 15: Transfer Pricing	N/A
Chapter 16: Fundamentals of Variance Analysis	6.3-6.4
Chapter 17: Additional Topics in Variance Analysis	N/A
Chapter 18: Performance Measurement to Support Business Strategy	N/A
Appendix: Capital Investment Decisions: An Overview	8.6



### Miller-Nobles and Mattison, *Horngren's Financial & Managerial Accounting*, Seventh Edition, Pearson 2021

	CPA BAR Study Unit(s) or Subunit(s)
Financial Chapters	
Chapter 1: Accounting and the Business Environment	N/A
Chapter 2: Recording Business Transactions	N/A
Chapter 3: The Adjusting Process	N/A
Chapter 4: Completing the Accounting Cycle	N/A
Chapter 5: Merchandising Operations	N/A
Chapter 6: Merchandising Inventory	N/A
Chapter 7: Internal Control and Cash	N/A
Chapter 8: Receivables	N/A
Chapter 9: Plant Assets, Natural Resources, and Intangibles	N/A
Chapter 10: Investments	N/A
Chapter 11: Current Liabilities and Payroll	N/A
Chapter 12: Long-Term Liabilities	N/A
Chapter 13: Stockholder's Equity	N/A
Chapter 14: The Statement of Cash Flows	N/A
Chapter 15: Financial Statement Analysis	SU 2
Managerial Chapters	
Chapter 1: Introduction to Managerial Accounting	N/A
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Chapter 3: Process Costing	5.2
Chapter 4: Lean Management Systems: Activity-Based, Just-In-Time, and Quality Management Systems	5.3
Chapter 5: Cost-Volume Profit Analysis	4.4
Chapter 6: Variable Costing	4.3
Chapter 7: Master Budgets	6.1





### Miller-Nobles and Mattison, *Horngren's Financial & Managerial Accounting*, 7th Edition, Pearson 2021 (cont.)

Chapter 8: Flexible Budgets and Standard Cost Systems	6.2
Chapter 9: Responsibility Accounting and Performance Evaluation	N/A
Chapter 10: Short-Term Business Decisions	N/A
Chapter 11: Capital Investment Decisions	8.6



#### Mowen, Hansen, and Heitger, *Managerial Accounting: The Cornerstone of Business Decision Making*, 8th Edition, Cengage, 2023

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Introduction to Managerial Accounting	N/A
Chapter 2: Basic Managerial Accounting Concepts	N/A
Chapter 3: Cost Behavior and Forecasting	5.4
Chapter 4: Job-Order Costing and Overhead Application	5.1
Chapter 5: Activity-Based Costing and Management	5.3
Chapter 6: Process Costing	5.2
Chapter 7: Cost-Volume-Profit Analysis	4.4
Chapter 8: Tactical Decision Making and Relevant Analysis	8.6
Chapter 9: Profit Planning and Flexible Budgets	6.2
Chapter 10: Standard Costing and Variance Analysis	6.3-6.4
Chapter 11: Performance Evaluation and Decentralization	2.5, 3.1, 3.3
Chapter 12: Capital Investment Decisions	8.6
Chapter 13: Emerging Topics in Managerial Accounting	9.1, 11.5
Chapter 14: Statement of Cash Flows	N/A
Chapter 15: Financial Statement Analysis	SU 2



#### Warren and Tayler, *Managerial Accounting*, 16th Edition, Cengage, 2023

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Introduction to Managerial Accounting	4.1
Chapter 2: Job-Order Costing	5.1
Chapter 3: Process Cost Systems	5.2
Chapter 4: Activity-Based Costing	5.3
Chapter 5: Support Department and Joint Cost Allocation	5.2
Chapter 6: Cost-Volume-Profit Analysis	4.4
Chapter 7: Variable Costing for Management Analysis	4.3, 14.6
Chapter 8: Budgeting	SU 6
Chapter 9: Evaluating Variances from Standard Costs	6.3-6.4
Chapter 10: Evaluating Decentralized Operations	2.5, 3.1, 3.3
Chapter 11: Differential Analysis and Product Pricing	8.4, 8.6
Chapter 12: Capital Investment Analysis	8.4, 8.6
Chapter 13: Lean Manufacturing and Activity Analysis	3.4
Chapter 14: The Balanced Scorecard and Corporate Social Responsibility	3.1
Chapter 15: Statement of Cash Flows	N/A
Chapter 16: Financial Statement Analysis	SU 2



### Weygandt, Kimmel, and Mitchell, *Managerial Accounting: Tools for Business Decision Making*, 9th Edition, John Wiley & Sons, 2020

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Managerial Accounting	4.1
Chapter 2: Job-Order Costing	5.1
Chapter 3: Process Costing	5.2
Chapter 4: Activity-Based Costing	5.3
Chapter 5: Cost-Volume-Profit	4.4
Chapter 6: Cost-Volume-Profit Analysis: Additional Issues	N/A
Chapter 7: Incremental Analysis	8.6
Chapter 8: Pricing	4.3
Chapter 9: Budgetary Planning	6.1
Chapter 10: Budgetary Control and Responsibility Accounting	6.1-6.2
Chapter 11: Standard Costs and Balanced Scorecard	3.1
Chapter 12: Planning for Capital Investments	8.4, 8.6
Chapter 13: Statement of Cash Flows	N/A
Chapter 14: Financial Analysis: The Big Picture	SU 2
Appendix A: Time Value of Money	8.4, Appendix C



### Wild, Shaw, and Chiappetta, *Managerial Accounting*, 8th Edition, McGraw-Hill, 2022

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Managerial Accounting Concepts and Principles	4.1
Chapter 2: Job Order Costing and Analysis	5.1
Chapter 3: Process Costing and Analysis	5.2
Chapter 4: Activity-Based Costing and Analysis	5.3
Chapter 5: Cost Behavior and Cost-Volume-Profit Analysis	4.4
Chapter 6: Variable Costing and Analysis	4.3, 6.2-6.4
Chapter 7: Master Budgets and Planning	6.1
Chapter 8: Flexible Budgets and Standard Costs	6.2
Chapter 9: Performance Measurement and Responsibility Accounting	6.1-6.2
Chapter 10: Relevant Costs for Managerial Decisions	N/A
Chapter 11: Capital Budgeting and Investment Analysis	8.3, 8.6
Chapter 12: Reporting Cash Flows	N/A
Chapter 13: Analysis of Financial Statements	SU 2
Appendix A: Financial Statement Information	2.1
Appendix B: Time Value of Money	8.4, Appendix C
Appendix C: Lean Principles and Accounting	N/A



### Zimmerman, *Accounting for Decision Making and Control*, 10th Edition, McGraw-Hill, 2020

Chapter 1: Introduction 4.1 Chapter 2: The Nature of Costs N/A Chapter 3: Opportunity Cost of Capital and Capital Budgeting 8.3 Chapter 4: Organizational Architecture N/A Chapter 5: Responsibility Accounting and Transfer Pricing 6.1-6.2 Chapter 6: Budgeting SU 6 Chapter 7: Cost Allocation: Theory SU 4 Chapter 8: Cost Allocation: Practices SU 4 Chapter 9: Absorption Cost Systems 4.3 Chapter 10: Criticisms of Absorption Cost Systems: Incentive to Overproduce N/A Chapter 11: Criticisms of Absorption Cost Systems: Inaccurate Product Costs N/A Chapter 12: Standard Costs: Direct Labor and Materials 6.3 Chapter 13: Overhead and Marketing Variances 6.3-6.4 Chapter 14: Management Accounting in a Changing Environment N/A		CPA BAR Study Unit(s) or Subunit(s)
Chapter 3: Opportunity Cost of Capital and Capital Budgeting  Chapter 4: Organizational Architecture  N/A  Chapter 5: Responsibility Accounting and Transfer Pricing  Chapter 6: Budgeting  SU 6  Chapter 7: Cost Allocation: Theory  SU 4  Chapter 8: Cost Allocation: Practices  SU 4  Chapter 9: Absorption Cost Systems  4.3  Chapter 10: Criticisms of Absorption Cost Systems: Incentive to Overproduce  N/A  Chapter 11: Criticisms of Absorption Cost Systems: Inaccurate Product Costs  N/A  Chapter 12: Standard Costs: Direct Labor and Materials  Chapter 13: Overhead and Marketing Variances  6.3-6.4	Chapter 1: Introduction	4.1
Chapter 4: Organizational Architecture  Chapter 5: Responsibility Accounting and Transfer Pricing  Chapter 6: Budgeting  SU 6  Chapter 7: Cost Allocation: Theory  SU 4  Chapter 8: Cost Allocation: Practices  Chapter 9: Absorption Cost Systems  4.3  Chapter 10: Criticisms of Absorption Cost Systems: Incentive to Overproduce  N/A  Chapter 11: Criticisms of Absorption Cost Systems: Inaccurate Product Costs  N/A  Chapter 12: Standard Costs: Direct Labor and Materials  Chapter 13: Overhead and Marketing Variances  6.3-6.4	Chapter 2: The Nature of Costs	N/A
Chapter 5: Responsibility Accounting and Transfer Pricing  Chapter 6: Budgeting  SU 6  Chapter 7: Cost Allocation: Theory  SU 4  Chapter 8: Cost Allocation: Practices  SU 4  Chapter 9: Absorption Cost Systems  4.3  Chapter 10: Criticisms of Absorption Cost Systems: Incentive to Overproduce  N/A  Chapter 11: Criticisms of Absorption Cost Systems: Inaccurate Product Costs  N/A  Chapter 12: Standard Costs: Direct Labor and Materials  Chapter 13: Overhead and Marketing Variances  6.3-6.4	Chapter 3: Opportunity Cost of Capital and Capital Budgeting	8.3
Chapter 6: Budgeting  Chapter 7: Cost Allocation: Theory  SU 4  Chapter 8: Cost Allocation: Practices  SU 4  Chapter 9: Absorption Cost Systems  4.3  Chapter 10: Criticisms of Absorption Cost Systems: Incentive to Overproduce  N/A  Chapter 11: Criticisms of Absorption Cost Systems: Inaccurate Product Costs  N/A  Chapter 12: Standard Costs: Direct Labor and Materials  Chapter 13: Overhead and Marketing Variances  6.3-6.4	Chapter 4: Organizational Architecture	N/A
Chapter 7: Cost Allocation: Theory  Chapter 8: Cost Allocation: Practices  Chapter 9: Absorption Cost Systems  4.3  Chapter 10: Criticisms of Absorption Cost Systems: Incentive to Overproduce  N/A  Chapter 11: Criticisms of Absorption Cost Systems: Inaccurate Product Costs  N/A  Chapter 12: Standard Costs: Direct Labor and Materials  Chapter 13: Overhead and Marketing Variances  6.3-6.4	Chapter 5: Responsibility Accounting and Transfer Pricing	6.1-6.2
Chapter 8: Cost Allocation: Practices  Chapter 9: Absorption Cost Systems  4.3  Chapter 10: Criticisms of Absorption Cost Systems: Incentive to Overproduce  N/A  Chapter 11: Criticisms of Absorption Cost Systems: Inaccurate Product Costs  N/A  Chapter 12: Standard Costs: Direct Labor and Materials  Chapter 13: Overhead and Marketing Variances  6.3-6.4	Chapter 6: Budgeting	SU 6
Chapter 9: Absorption Cost Systems  4.3  Chapter 10: Criticisms of Absorption Cost Systems: Incentive to Overproduce  N/A  Chapter 11: Criticisms of Absorption Cost Systems: Inaccurate Product Costs  N/A  Chapter 12: Standard Costs: Direct Labor and Materials  Chapter 13: Overhead and Marketing Variances  6.3-6.4	Chapter 7: Cost Allocation: Theory	SU 4
Chapter 10: Criticisms of Absorption Cost Systems: Incentive to Overproduce N/A  Chapter 11: Criticisms of Absorption Cost Systems: Inaccurate Product Costs N/A  Chapter 12: Standard Costs: Direct Labor and Materials 6.3  Chapter 13: Overhead and Marketing Variances 6.3-6.4	Chapter 8: Cost Allocation: Practices	SU 4
Chapter 11: Criticisms of Absorption Cost Systems: Inaccurate Product Costs  N/A  Chapter 12: Standard Costs: Direct Labor and Materials  Chapter 13: Overhead and Marketing Variances  6.3-6.4	Chapter 9: Absorption Cost Systems	4.3
Chapter 12: Standard Costs: Direct Labor and Materials 6.3 Chapter 13: Overhead and Marketing Variances 6.3-6.4	Chapter 10: Criticisms of Absorption Cost Systems: Incentive to Overproduce	N/A
Chapter 13: Overhead and Marketing Variances 6.3-6.4	Chapter 11: Criticisms of Absorption Cost Systems: Inaccurate Product Costs	N/A
	Chapter 12: Standard Costs: Direct Labor and Materials	6.3
Chapter 14: Management Accounting in a Changing Environment N/A	Chapter 13: Overhead and Marketing Variances	6.3-6.4
	Chapter 14: Management Accounting in a Changing Environment	N/A



#### Camm, Cochran, Fry, Ohlmann, Anderson, Sweeney, and Williams, An Introduction to Management Science: Quantitative Approaches to Decision Making, 16th Edition, Cengage, 2023

	CPA BAR Study Unit(s) or Subunit(s)
Chapter 1: Introduction	N/A
Chapter 2: An Introduction to Linear Programming	N/A
Chapter 3: Linear Programming: Sensitivity Analysis and Interpretation of Solution	N/A
Chapter 4: Linear Programming Applications in Marketing, Finance, and Operations Management	N/A
Chapter 5: Advanced Linear Programming Applications	N/A
Chapter 6: Distribution and Network Models	N/A
Chapter 7: Integer Linear Programming	N/A
Chapter 8: Nonlinear Optimization Models	N/A
Chapter 9: Project Scheduling: PERT/CPM	N/A
Chapter 10: Inventory Models	N/A
Chapter 11: Waiting Line Models	N/A
Chapter 12: Simulation	N/A
Chapter 13: Decision Analysis	N/A
Chapter 14: Multicriteria Decisions	N/A
Chapter 15: Time Series Analysis and Forecasting	N/A
Chapter 16: Markov Processes	N/A



#### Heizer, Render, and Munson, *Operations Management: Sustainability and Supply Chain Management*, 14th Edition, Pearson, 2023

	CPA BAR Study Unit(s) or Subunit(s)
Part 1: Introduction to Operations Management	
Chapter 1: Operations and Productivity	N/A
Chapter 2: Operations Strategy in a Global Environment	N/A
Chapter 3: Project Management	N/A
Chapter 4: Forecasting	5.4
Part 2: Designing Operations	
Chapter 5: Design of Goods and Services	N/A
Suppl. 5: Sustainability in the Supply Chain	N/A
Chapter 6: Managing Quality	N/A
Suppl. 6: Statistical Process Control	N/A
Chapter 7: Process Strategies	N/A
Suppl. 7: Capacity and Constraint Management	N/A
Chapter 8: Location Strategies	N/A
Chapter 9: Layout Strategies	N/A
Chapter 10: Human Resources, Job Design, and Work Measurement	N/A
Part 3: Managing Operations	
Chapter 11: Supply Chain Management	N/A
Suppl. 11: Supply Chain Management Analytics	N/A
Chapter 12: Inventory Management	N/A
Chapter 13: Aggregate Planning and S&OP	N/A
Chapter 14: Material Requirements Planning (MRP) and ERP	N/A
Chapter 15: Short-Term Scheduling	N/A
Chapter 16: Lean Operations	N/A
Chapter 17: Maintenance and Reliability	N/A



#### Heizer, Render, and Munson, *Operations Management: Sustainability and Supply Chain Management*, 14th Edition, Pearson, 2023 (cont.)

#### **Part 4: Business Analytics Modules**

A: Decision-Making Tools	N/A
B: Linear Programming	N/A
C: Transportation Models	N/A
D: Waiting-Line Models	N/A
E: Learning Curves	N/A
F: Simulation	N/A
G: Applying Analytics to Big Data in Operations Management	N/A