



## Course Syllabus

<b>Course Code</b>	<b>Course Title</b>	<b>ECTS Credits</b>
THOM-379	Casino Auditing	6
<b>Prerequisites</b>	<b>Department</b>	<b>Semester</b>
Senior	Management	Spring/Fall
<b>Type of Course</b>	<b>Field</b>	<b>Language of Instruction</b>
Major/Concentration	Hospitality	English
<b>Level of Course</b>	<b>Lecturer(s)</b>	<b>Year of Study</b>
1 <sup>st</sup> Cycle	Margarita Kouloubri	3 <sup>rd</sup> and 4 <sup>th</sup>
<b>Mode of Delivery</b>	<b>Work Placement</b>	<b>Corequisites</b>
Independent	N/A	No

### Course Objectives:

The main objectives of the course are to:

- Familiarize students with the aspects of casino internal controls, policies, and procedures.
- Identify and adjust to future industry trends.
- Understand the casino auditing techniques.
- Analyze major aspects of casino auditing.

### Learning Outcomes:

After completion of the course students are expected to be able to:

1. Demonstrate knowledge of the various dimensions of the casino auditing;
2. Explain the significance of auditing in casino sector within the overall environment;
3. Analyse, evaluate and discuss the issues that need to be addressed when doing business in this sector.
4. Identify future issues surrounding the industry.
5. Describe and demonstrate knowledge of the various aspects of financial reporting.
6. Describe and analyse the managing capital structures in the gaming industry.

**Course Content:**

- Casino internal control and management's responsibility.
- Internal audit and the regulatory process.
- Currency transactions reporting.
- Minimum internal control standards (MICS).
- The system of internal control, casino cages, slots, table games, casino fraud, and analyzing casino operations.
- Analysis of casino financials, slots and table games.
- Auditing and the information technology function.
- Auditing food and beverage.
- Auditing credit.
- Suspicious activity reporting requirement.

**Learning Activities and Teaching Methods:**

PowerPoint Lectures, lab workshop assignments, practical exercises, student presentations/assignments

**Assessment Methods:**

Coursework, Final Exam, Midterm test

**Required Textbooks / Readings:**

Title	Author(s)	Publisher	Year	ISBN
AUDIT AND ACCOUNTING GUIDE: GAMING	AICPA	Wiley;	2019 1st edition	ISBN-13: 978-1941651353

**Recommended Textbooks / Readings:**

<b>Title</b>	<b>Author(s)</b>	<b>Publisher</b>	<b>Year</b>	<b>ISBN</b>
Casino Operations Management	Jim Kilby, Jim Fox, Anthony F. Lucas	John Wiley & Sons	2006	0470073640, 9780470073643
Casino Management: A Strategic Approach	Kathryn Hashimoto	Prentice Hall	2008	10: 0131926721