



<b>Course Code</b> THOM-379	<b>Course Title</b> Casino Auditing	<b>Credits (ECTS)</b> 3/6
<b>Department</b> HT&S Management	<b>Semester</b> Spring/Fall	<b>Prerequisites</b> ACCT-110
<b>Type of Course</b> Major/Concentration	<b>Field</b> Hospitality	<b>Language of Instruction</b> English
<b>Level of Course</b> 1 <sup>st</sup> Cycle	<b>Year of Study</b> 3 <sup>rd</sup>	<b>Lecturer</b> Dr Petros Lois
<b>Mode of Delivery</b> Face-to faceWork	<b>Placement</b> N/A	<b>Co-requisites</b> No

**Objectives of the Course:**

The main objectives of the course are to:

- Familiarize students with the aspects of casino internal controls, policies, and procedures;
- Think critically in order to analyze a problem and develop a solution;
- Use academic methods (e.g. using referenced arguments);
- Identify and adjust to future industry trends;
- Understand the casino auditing techniques;
- Analyze major aspects of casino auditing such as:  
financial principles and analytical techniques to the gaming industry , "value creation" in managing casino assets and managing capital structures in the gaming industry. In addition, techniques of financial statement analysis appropriate for firms in the gaming industry will be identified and the performance of listed firms in the industry will be analyzed.

**Learning Outcomes:**

After completion of the course students should 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 Contents:

- 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

### Teaching Methods

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

### Assessment Methods

Students' PowerPoint presentations, assignments, exercises, Midterm exam, Final exam.

### Required Textbooks

Authors	Title	Publisher	Year	ISBN
Greenlees, E.M.	Casino Accounting and Financial Management	University of Nevada Press	2nd edition, 2008	BN: 978-0-417-767-1

## Recommended Textbooks/Reading

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