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Gaming Audit and Accounting Guide | Publication | AICPA

Provides important technical guidance, summarizes new standards and practices, and delivers how-to advice for handling audit and accounting issues that will be critical to your success. Offers clear and practical guidance on recent developments in areas such as online gaming and governmental gaming entities.

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First update in 2 years! This publication includes over 200 pages of invaluable guidance to help you improve your gaming industry knowledge, fine-tune your strategies, and provide high-quality services to your clients. This guide was developed by leading experts from industry and public practice. It summarizes new standards, guidance, and practices and delivers "how-to" strategies for handling audit and accounting issues common to entities in the Gaming industry.

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The gaming reports may provide consolidated information useful during your pre-audit analysis or in preparing audit reports. Example: An Oregon Department of Justice Annual Raffle License Report provides dates of raffle sales, total sales, expenses, cash prizes, and cost of non-cash prizes.

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ABSTRACT Preface Chapter 1 — Industry Overview Chapter 2 — Guide Scope and Applicability Chapter 3 — Overview of Gaming and Gaming Related Revenue Chapter 4 — Jackpot Liabilities Chapter 5 — Participation and Similar Arrangements Chapter 6 — Loyalty and Incentive Programs Chapter 7 — Gaming License, Project Development, and Preopening and Start-Up Costs Chapter 8 — Managing ...

AICPA Audit and Accounting Guide: Gaming | DART - Deloitte ...

The American Institute of CPAs' Financial Reporting Executive Committee is proposing a set of updates to the AICPA's Gaming Audit and Accounting Guide for companies within the gaming industry, such as casinos, online gambling sites and racetracks, mainly to reflect the new lease accounting standard.

AICPA proposes updates to audit and accounting guide for ...

The following is a list of the volumes of the Auditing and Accounting Guide series published by the American Institute of Certified Public Accountants (AICPA). The list was compiled using the resources of the University of Mississippi library. The list also includes titles from the earlier series: AICPA Accounting Guides and AICPA Industry Audit Guides.

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Gaming Entities Revenue Recognition Task Force

Updated for recent auditing standards, this guide summarizes new standards, guidance and practices, explaining the numerous activities specific to gaming entities and provides information regarding accounting and auditing for many types of gaming industry issues. Also included are illustrative independent auditor's reports and financial statements of both a non-governmental gaming entity and a governmental gaming entity.

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Audit And Accounting Guide: Gaming. Author(s): AICPA; First published: 5 December 2018. ... Gaming License, Project Development, and Preopening and Start-Up Costs (Pages: 41-44) Summary; PDF; ... General Auditing Considerations 1 (Pages: 81-132) Summary; PDF;

Audit And Accounting Guide : Gaming - Wiley Online Books

This comprehensive guide will prepare you for these and other topics that may come up in this evolving industry. This edition provides new standards, guidance and practices, plus gives you hands-on tools like illustrative independent auditor's reports and financial statements for non-governmental and governmental gaming entities, giving you the tools you need to master this diverse industry.

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regarding accounting and auditing for many types of gaming industry issues.

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Updated for recent auditing standards, including SAS No. 132, The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern, this guide explains the numerous activities specific to gaming entities and provides information regarding accounting and auditing for many types of gaming industry issues.

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