



# Gaming Audit & Accounting Guide

*American Institute of CPAs*

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## **Gaming Audit & Accounting Guide** American Institute of CPAs

Last updated in 2006 the AICPA Audit and Accounting Guide, *Casinos* has been replaced with the new *Gaming Guide*. The Guide provides in-depth coverage on accounting and auditing considerations for the Gaming industry, including information for governmental and tribal gaming entities.

Updated as of March 1, 2011, the guide provides “how-to” guidance on planning, performing and reporting on Gaming engagements, as well as information for members in practice in the Gaming industry. It explains the accounting and auditing for many types of Gaming industry issues, including up-to-date information such as the recently issued Accounting Standards Update No. 2010-16, *Entertainment-Casino (Topic 924): Casino Base Jackpot Liabilities-a consensus of the FASB Emerging Issues Task*, and its effect on the industry.

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