
CAG111: Casino Gaming Finance & Accounting

Casino Gaming | Spring 2018 | Wednesday,
5:30 PM to 8:00 PM | Credits: 3 | Location: DDC Tucson

Instructor: Naomi Tom
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Office: Main Building, Room 25
Office Hours: By appointment
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Course Description:

This course focuses specifically on accounting and fiscal practices relevant to casino gaming in context of federal, state, and tribal law. Emphasis areas include casino accounting and auditing, internal controls, internal audits, slot machine accounting and auditing, Title 31 (Bank Secrecy Act) compliance, budgeting, cage operations, and money handling and tracking skills.

Course Objectives:

Upon completion of this course, students should have an understanding of:

1. The difference between how standard casino and Indian casino revenues are used
2. The Tohono O'odham Nation's programs that benefit from casino revenues
3. Creating a financial budget
4. Desert Diamond Casino commitment to Community Support and Charitable Donations

Student Learning Outcomes (SLOs):

Upon completion of this course, students should be able to:

1. Be able to complete basic accounting tasks in the casino gaming environment
2. Be able to demonstrate basic command over the issues of auditing and bank secrecy act as they relate to casino gaming
3. Be able to demonstrate the ability to handle and track money in a casino environment

Course Structure:

This course will be a combination of lecture, class discussion, student presentations, guest speakers, and other forms of media. The syllabus and schedule is subject to change at the instructors discretion.

Texts and Materials:

1. *Casino Financial Controls: Tracking the Flow of Money* by Steve Durham and Kathryn Hashimoto. (2010) Prentice Hall
2. *Accounting for Casinos and Gaming* by Steven M. Bragg (2016) Accounting Tools, Inc.
3. *Indian Gaming Law & Policy* by Kathryn R.L. Rand and Steve Andrew Light (2014) Carolina Academic Press

Evaluation and Grading & Assignments:

Assignments	Points	Total Points
Attendance & Class Participation (x 15)	20	300
Indian Gaming Current Event (x13)	10	130
TON Program Overview Presentation – Midterm	100	100
Homework Handouts (x 6)	50	300
TON Program Budget Proposal – Final	200	200

TOTAL POSSIBLE = 1,030

Policies & Expectations:

Students are expected to come to class on time, ready to engage in discussion. Students must be prepared by completing all reading assignments before class. Students must have the appropriate means to take notes using a laptop or pen/pencil and paper. Students must participate in class activities. Students are expected to complete and hand in all assignments on or before the due date. Throughout the duration of this course, the students must be respectful to themselves, Others and the instructor.

Attendance: Class attendance is mandatory and roll will be taken. Missing class will affect your final grade for the class. If you are going to be absent, notify the instructor prior to class with justification.

- “You are expected to arrive to class on time and be prepared to participate in each class period. Four unexcused absences may result in withdrawal and a ‘W’ or ‘Y’ will be recorded. You may request to be excused from class for religious observances and practices, for illness, for school or work-related travel or for personal or family emergency. If you will be absent or have been absent, please notify the instructor as soon as possible.” (approved by Faculty Senate, April 2014)

Tardiness: It is important to be on time for class. Repeated tardiness will affect your final grade in the class.

Academic Integrity: In order to adhere to the class moral and ethical policy, students will avoid the following:

- Cheating: Includes, but not limited to the following: Copying from another’s test paper; making a copy of a test and giving it to someone or using a test if someone gives it to you.
- Inappropriate collaboration: Includes but not limited to the following: Group work when work is assigned to an individual student; having another person do your work.
- Plagiarism: Using another writer’s words or ideas without citing writer; not using quotation marks and citing the source when using other’s words and/or ideas.

Late Assignments: Any assignment turned in after the due date will receive a 50% point deduction in the grade.

Extra Credit: Extra credit opportunities **may** be provided sparingly throughout the semester.

Course Outline:

Wednesday, January 17, 2018 – Week #1

Introduction – Course Overview

Homework Due: None

Wednesday, January 24, 2018 – Week #2

Foundations of Tribal Sovereignty

Indian Gaming Law & Policy – Indian Gaming Regulatory Act

Homework Due:

- Read: Introduction (pg. 3 – 18)
- Read: Chapter 3 (pg. 37 – 72)
- Current Event #1

Wednesday, January 31, 2018 – Week #3

Indian Gaming Law & Policy – Socioeconomic Impacts of Indian Gaming & Revenue Sharing

Homework Due:

- Read: Chapter 5 (pg. 115 – 139)
- Read: Chapter 6 (pg. 145 – 184)
- Current Event #2

Wednesday, February 7, 2018 – Week #4

Gaming Operations Introduction & Terminology

Homework Due:

- Read: Durham & Hashimoto – Chapter 1 & Chapter 2
- Read: Bragg – Chapter 1
- Current Event #3

Wednesday, February 14, 2018 – Week #5

The System of Accounting

Homework Due:

- Read: Bragg – Chapter 2
- Current Event #4

Wednesday, February 21, 2018 – Week #6

Homework Due:

- Read: Durham & Hashimoto – Chapters 3, 4, 5, 6 & 7
- Current Event #5

Wednesday, February 28, 2018 – Week #7

Homework Due:

- Read: Durham & Hashimoto – Chapters 8, 9, 10 & 11
- Current Event #6

Wednesday, March 7, 2018 – Week #8

Tohono O’odham Nation Program’s Overview Presentation – Midterm

Homework Due:

- Current Event #7

Wednesday, March 14, 2018
Spring Break – No Class

Wednesday, March 21, 2018 – Week #9

Gaming Specific Accounting

Homework Due:

- Read: Bragg – Chapter 3
- Current Event #8

Wednesday, March 28, 2018 – Week #10

Payroll Accounting / Receivables & Payables Accounting

Homework Due:

- Read: Bragg – Chapter 4 & Chapter 5
- Current Event #9

Wednesday, April 4, 2018 – Week #11

NO CLASS

Wednesday, April 11, 2018 – Week #12

Fixed Asset Accounting / Interest Capitalization

Homework Due:

- Read: Bragg – Chapter 6, Chapter 7 & Chapter 8
- Current Event #10

Wednesday, April 18, 2018 – Week #13

Controls & Policies

Homework Due:

- Read: Bragg – Chapter #9
- Current Event #11

Wednesday, April 25, 2018 – Week #14

Financial Reports / Reporting Requirements

Homework Due:

- Read: Bragg – Chapter 10 & Chapter 11
- Current Event #12

Wednesday, May 2, 2018 – Week #15

Casino accounting workshop V – Guest Speaker

Homework Due:

- Current Event #13

Wednesday, May 9, 2018 – Week #16

Tohono O’odham Nation Program Budget Proposal – FINAL

DISCLAIMER: This syllabus is designed to evolve and change throughout the semester based on class progress and interests. You will be notified of any changes as they occur.