

HAVE YOU SEEN THESE INSTRUCTIONAL RESOURCES...?

By the 2006–2007 Education Committee of the Auditing Section of the AAA
Jay C. Thibodeau, Chair, Bentley College; Richard Riley, University of West Virginia;
Greg Jenkins, Virginia Tech University; Pamela Roush, Central Florida University

Format	Title	Date	Source	Description	How to Obtain
PDF	Model Curriculum for Fraud and Forensic Accounting Education	February 2007	DOJ's National Institute of Justice (sponsoring organization)	This report provides guidance to educators wanting to develop fraud and forensic accounting courses, tracks, minors, and majors.	http://www.ncjrs.gov/pdffiles1/nij/grants/217589.pdf
Text	<i>Forensic Accounting</i>	2008	William Hopwood, Jay Leiner and George Young	This textbook covers the accounting and legal fundamentals for forensic accounting, tools and techniques and the application of those tools and techniques.	McGraw Hill- Irwin
PDF	Report on the Second-Year Implementation of Auditing Standard No. 2	April 18, 2007	PCAOB	This report provides a summary of inspection results from more than 250 audits of ICFR.	Available on the PCAOB website (http://www.pcaobus.org/)
Journal Article	Internal Control Guidance Not Just a Small Matter	March 2007	<i>Journal of Accountancy</i>	This article summarizes the guidance issued by COSO for small business in implementing section 404 requirements.	March, 2007 issue of <i>Journal of Accountancy</i>
PDF	Private Companies Reaping the Benefits of Sarbanes-Oxley	March 2007	Leader Publishing Group	This article provides an overview of how small private businesses are benefiting from the requirements of Sarbanes-Oxley.	http://www.pwc.com/extweb/pwcpublications.nsf/docid/CEA8FB685C018B B26852572AA0052CEDF
Journal Article	The Top Audit Movies of All Time (by Michael Jacka)	April 2007	Institute of Internal Auditors	This is a very short spoof that cleverly converts descriptions of very famous movies into reviews of "the top audit movies." If you do not get a chuckle out of this one, then you really need to find yourself a sense of humor!	April 2007 <i>Internal Auditor</i>
Book	<i>Key Controls: The Solution for Sarbanes-Oxley Internal Control Compliance</i> (by James Brady Vorhies)	2004	Institute of Internal Auditors	This book is intended to educate management on how to implement Sections 404, 302 and 906 of the Sarbanes-Oxley Act 2002 and explain why the key controls process is appropriate for assisting in compliance with the act. It is also suitable for teaching internal controls and the Sarbanes-Oxley Act in an Internal Audit Classroom.	May be ordered on the Institute of Internal Auditors' website: www.theiia.org
Journal Article	Auditing Related Party Transactions (by E.A. Gordon, E. Henry, T.J. Louwers, and B.J. Reed)	March 2007	American Accounting Association	This article examines research relevant to auditing related party transactions in response to the PCAOB's call for a synthesis of research on related party transactions. This article is easily understood and would be a great source for teaching students about related party transactions.	March 2007 <i>Accounting Horizons</i>

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Journal Article	Identifying and Evaluating Audit Issues: The Case of VITALOGISTICS (by Steven Asare and Arnie Wright)	February 2007	American Accounting Association	This article describes a case that can be used in auditing to help students consider a number of different phases in the audit process, including client acceptance, planning, execution and reporting. The case provides professors with a very efficient tool to help achieve significant results in the classroom.	February 2007 <i>Issues in Accounting Education</i>
Monograph	COSO 1992 Control Framework and Management Reporting on Internal Control: Survey and Analysis of Implementation Practices (by Parveen Gupta)	2006	Institute of Management Accountants	This monograph provides an outstanding summary and analysis of implementation issues that have arisen in the post-Sarbanes financial reporting environment. The monograph provides much detail that professors can extract and present in the classroom.	May be ordered on the Institute of Management Accountants website: https://www.imanet.org/research_sox_study.asp
Journal Article	What is your Fraud IQ? (by Joseph T. Wells)	May 2007	<i>Journal of Accountancy</i>	This article is presented in the form of a 10 question multiple choice quiz about fraud, complete with annotated answers to each question.	May 2007 <i>Journal of Accountancy</i>

