

“Have You Seen These Instructional Resources?”

Education Committee of the Auditing Section of the AAA
 Donald E. Tidrick, Chair; James Bierstaker; Christine Earley; Susan Parker;
 Pamela B. Roush; Charles W. Stanley; and C. William Thomas

The Section’s Education Committee presents the table of educational resources related to “corporate governance and audit committees” to assist members seeking relevant topical materials to supplement their courses. (The Fall 2002 issue of *The Auditor’s Report* included resources related to recent scandals, such as Enron and WorldCom, as well as Andersen’s role.) We hope that these efforts might increase the discussion among the Section’s membership about instructional materials and resources that other faculty find particularly useful in their assurance and auditing classes. We welcome your comments or suggestions about these or other interesting instructional materials.

List of Educational Resources for Corporate Governance and Audit Committees

Format	Title	Date	Source	Description/Contents	How to Obtain
Video/VHS	NOW with Bill Moyers 9/27/02	9/27/02	PBS	Includes panelists’ comments regarding problems of corporate oversight. 60 m.	Video can be ordered at http://www.pbs.org (click on “Shop PBS” link) for \$29.98 (plus S&H). Other educational materials can be obtained at: http://www.pbs.org/now/classroom
Website	Various	N/A	The Corporate Library	Contains research on corporate governance.	http://www.thecorporatelibrary.com
Website	Various	N/A	Corporate Governance Website	Contains links to sites, news items, library, search hints, etc.	http://www.corpgov.net
Website	Various	N/A	Institute of Internal Auditors	Extensive links on audit committees and corporate governance.	http://www.theiia.org/ecm/iiapro.cfm?doc_id=71
Website	Various	N/A	International Chamber of Commerce	Discusses corp. governance with other resource links.	http://www.iccwbo.org/index_corpgov.asp
Website	KPMG’s Audit Committee Inst.	N/A	KPMG	Various links regarding audit committees	http://www.kpmg.com/aci/
Article	Former AICPA Chair Testifies ...	May 2002	AICPA online publications <i>The CPA Letter</i>	Testimony by former Chair Olivia Kirtley before U.S. Senate	http://www.aicpa.org/pubs/cpaltr/may2002/supps/busind1.htm
Article	NYSE Sets Audit Committees on New Road	Nov. 2002	AICPA <i>Journal of Accountancy</i>	Describes NYSE’s new listing requirements	http://www.aicpa.org/pubs/jofa/nov2002/sweeney.htm
Article	The State of Audit Committees	May 2001	AICPA <i>Journal of Accountancy</i>	Comments following Arthur Levitt’s criticism of audit committees	http://www.aicpa.org/pubs/jofa/may2001/read.htm
Article	New Rules, New Responsibilities	Aug. 2000	AICPA <i>Journal of Accountancy</i>	Describes impact of the Blue Ribbon Committee on Audit Committees	http://www.aicpa.org/pubs/jofa/aug2000/zachar.htm
Various links	Sarbanes-Oxley/PCAOB Implementation	N/A	AICPA Website	Extensive links to resources about Sarbanes-Oxley	http://www.aicpa.org/sarbanes/index.asp
PDF File	Panel on Audit Effectiveness	Aug. 2000	Public Oversight Board	Discussion related to audit committees	http://www.pobauditpanel.org/download.html
PDF File	Report and Recommendations of the Blue Ribbon Committee ...	1999	New York Stock Exchange	Private sector initiative by NYSE and NASD in response to Arthur Levitt Sept. 1998 speech.	(1) Click on the tab for “search” (bottom); (2) enter “Blue Ribbon Committee”; (3) click on “Blue Ribbon Committee” link (7/20/99 version); (4) scroll down for “Full PDF Version,” if desired. http://www.nyse.com
PDF file (37 pages)	2002 Corporate Governance Principles	May 2002	Business Roundtable	A White Paper from an Association of CEOs	Click on “corporate governance” link (then click “publications,” look for “2002 corporate governance principles”) or click tab for “2002 corporate governance principles” http://www.brtable.org/index.cfm