

PUBLIC COMPANY AUDITING CLASSROOM RESOURCES



THE CENTER FOR AUDIT QUALITY PRODUCES A VARIETY OF RESOURCES TO SUPPLEMENT CLASSROOM MATERIALS AND BRING THE AUDITING PROFESSION TO LIFE. ALL OF THESE RESOURCES ARE FREE OF CHARGE.

VISIT: [THECAQ.ORG/COLLECTIONS/CLASSROOM-AND-TRAINING-RESOURCES](https://thecaq.org/collections/classroom-and-training-resources)

+ PUBLICATIONS

CAQ publications and guides can help your students understand critical and emerging auditing and capital markets issues, as well as US auditing and accounting frameworks.

+ COMMENT LETTERS

The CAQ regularly responds to requests for comment from regulators and standard setters on issues relevant to the profession. These letters can help your students gain a sense of the policy process, as well as the impact of proposals from the Public Company Accounting Oversight Board, Securities and Exchange Commission, Financial Accounting Standards Board, and other regulatory bodies at home and overseas.

+ VIDEOS

The CAQ has developed a series of video vignettes for use in the classroom that provide insights into the types of conversations that occur among audit team members as well as auditors and preparers.

The discussions captured in the videos can also be used in other teaching situations, as they highlight communications and interviewing techniques, professional skepticism, and how to navigate conversations on difficult and sensitive issues.

Also available are recordings of the annual CAQ Symposium panel discussions, including 2018's "Navigating Challenges of New Standards: Lessons For the Future" and "Evolving Needs of the Audit of 2023."

PROFESSION IN FOCUS

This video series highlights critical issues facing the public company auditing profession and the markets, and features interviews with thought leaders from the auditing profession, corporate governance world, investor community, the regulatory arena, academia, and other important constituencies that have a connection to the financial reporting process. **These and other videos can be found at the CAQ YouTube page youtube.com/theCAQorg.**

ADDITIONAL RESOURCES

+ ANTI-FRAUD COLLABORATION ANTIFRAUDCOLLABORATION.ORG

The CAQ is a founding member of the Anti-Fraud Collaboration, which promotes the deterrence and detection of financial reporting fraud by developing and aggregating resources such as webcasts and publications.

A key Collaboration resource is a set of case studies, based on the Harvard Business School case study method, which can be used to help educate the next generation of accountants and auditors about skepticism, tone at the top, and other key aspects of fighting fraud. Find these at: antifraudcollaboration.org/resources/case-studies/

Our most recent case, LDC Cloud Systems, has a series of six short video vignettes that can be integrated into the case teaching. Discussion guides specially designed for individuals trained in case method teaching are available for instructors. To request a free copy of a discussion guide, register at: thecaq.org/how-request-case-study-discussion-guides

A series of webcasts from the Collaboration features experts who tackle topics such as “Non-GAAP Measures: What Do They Say About Fraud Risk?” and “What Is Your Role? When Accounting Policy Meets ICFR.” These can be found at thecaq.org/resources/videos. Since 2015 the Anti-Fraud Collaboration has leveraged its series of webcasts and provided a number of self-study courses online for up to two CPE credits per study. Find these at: antifraudcollaboration.org/free-cpe/

+ CAQ RESEARCH ACTIVITIES THECAQ.ORG/RESEARCH-GRANTS

Since its inception, the CAQ has sought to improve audit quality by increasing engagement between auditors and the academic community and by fostering independent research related to the public company auditing profession. Through its Research Advisory Board, the CAQ provides annual grants for scholarly auditing research projects. Additionally, the CAQ partners with the Auditing Section of the American Accounting Association on the Access to Audit Personnel Program, which is designed to facilitate access to audit firm staff, from associate up to partner, for behavioral research studies.

+ CLASSROOM VISITS

The CAQ welcomes the opportunity to visit your classroom. Have your students engage with CAQ Executive Director Julie Bell Lindsay and other top CAQ experts for conversation about key issues, the policy process, and auditing careers. The CAQ can also host groups of students at its Washington, DC office. Arrange a visit by contacting Margot Cella at mcella@thecaq.org.

+ DISCOVER AUDIT DISCOVERAUDIT.ORG

Attracting, developing, and retaining the best and brightest are all essential to enhancing the state of auditing for the benefit of markets and investors. Discover Audit, an initiative of the CAQ, offers resources that can help anyone interested in an audit career—from high school students to accounting majors and graduate students—understand how public company auditing offers an exciting and dynamic career path. Discover Audit develops videos, activities, and resources for the classroom. It is also home to a blog and profiles of auditors. Follow Discover Audit on Facebook, Twitter, and Instagram @DiscoverAudit!



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