

## Chapter 18 Outline

- A Brief History
  - Gaming Associations
  - Today's Casinos and Racinos
- Casino Games
  - Baccarat
  - Blackjack
  - Craps
  - Keno
  - Roulette
  - Slot Machines
- Principles of Casino Accounting and Internal Control
  - Markers and Foreign Chips
  - Cage Cashiering Controls
  - Slot Machine Controls
  - Table Game Controls
  - Count Room Controls
  - Vault Controls
  - Handle, Win, and Drop
- Principles of Casino Financial Accounting
  - Gaming Revenue
  - Financial Statements
  - Complimentary Items and Allowances
  - Payroll and Other Expenses

## Competencies

1. Provide a brief history of gaming from ancient times to the present. (p. 478)
2. Provide casino industry statistics, including those for gaming associations, commercial and Indian casinos, and racinos. (pp. 479–480)
3. Provide basic information about the casino games baccarat, blackjack, craps, keno, roulette, and slot machines. (pp. 480–484)
4. Explain principles of money handling, accounting and internal control, and revenue accounting in casinos. (pp. 484–489)
5. Explain the principles of casino financial accounting, including those affecting gaming revenue, a casino's financial statements, complimentary items and allowances, and payroll and other expenses. (pp. 489–492)