Dear Academic:

Educating the next generation of accountants and auditors is a noble and important calling.

Free of charge to you and the public, the Center for Audit Quality (CAQ) produces a variety of resources that can supplement your classroom material. These resources include publications, profession comment letters on public policy and standards setting, case studies with teaching guides on technical issues, surveys, and educational videos and webcasts, among others.

The profession of auditing and accounting is dynamic, and the CAQ understands the importance of providing relevant resources on the latest developments. As you design your curricula, I hope you will look to the CAQ as a resource for objective, educational materials on public company auditing and related topics. This brochure summarizes many of our informational materials and offers tips on utilizing the CAQ’s diverse offerings to meet your specific curriculum and classroom needs. We always have important projects in the works, so please check back with us often. The CAQ’s resources are available at www.TheCAQ.org.

Sincerely,

Cindy Fornelli
Executive Director
CAQ Classroom Resources

- Publications
- Case studies and discussion guides
- Comment letters
- Investor education videos
- Research materials
- Technical auditing and accounting resources
- Surveys
- Webcasts

CAQ Publications

CAQ publications and guides provide thought leadership on critical emerging auditing and capital markets issues and U.S. audit and accounting frameworks.

Among the CAQ’s publications are:

- CAQ Approach to Audit Quality Indicators
- Global Observations on the Role of the Audit Committee
- Hollate Manufacturing and Carolina Wilderness Outfitters case studies
- Observations on the Evolving Role of the Auditor
- The Fraud-Resistant Organization: Tools, Traits, and Techniques to Detect and Deter Financial Reporting Fraud
- The In-Depth Guide to Public Company Auditing: The Financial Statement Audit

How You Can Use CAQ Publications

- As background reading assignments
- To understand the debate on the evolving role of the auditor and the views of stakeholders
- To understand the profession’s views on topical issues around public company auditing and accounting
- To keep up to date on profession-led initiatives
How Resources on the CAQ's Website Can Augment Classroom Learning

- For current news and information on public company accounting issues
- For background on auditing and auditing-related topics
- To determine the CAQ's position on current or emerging issues
- To download material to use as class reading assignments
- To help plan lectures and class assignments
- To use as video presentations

CAQ Comment Letters

The CAQ regularly submits comment letters to regulators and standard setters on topical issues. Comment letters provide in-depth analysis on the impact of proposed PCAOB auditing standards, PCAOB concept releases, and SEC matters.

How You Can Use CAQ Comment Letters

- To educate a class on a public policy issue
- To inform a class about SEC/PCAOB/FASB actions regarding public accounting or auditing
- To educate a class about the regulatory process for public company auditing
- To keep up to date on standard setting for public company auditors and the profession's positions

CAQ Website

The resources highlighted here are located on the CAQ's website, www.TheCAQ.org, the CAQ's website also has resources on a variety of technical auditing and accounting matters and informative webcasts and news interviews with CAQ Executive Director Cindy Fornelli. All CAQ materials are available at no cost and can be downloaded and used in the classroom or shared with students and colleagues. Valuable materials can also be found on our collaborative sites: www.AntiFraudCollaboration.org and www.AuditCommitteeCollaboration.org.

The CAQ continues to develop publications, case studies, and teaching guides on timely auditing and capital markets issues. To stay current on upcoming projects, sign up for the CAQ monthly newsletter at www.TheCAQ.org.

You can also receive updates about the CAQ and our resources by following us on Twitter: @TheCAQ.

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CAQ Educational Videos: How to Use Them

CAQ educational videos are designed to narrow the information and expectation gap about the U.S. system of investor protection. They are brief, high-level, entertaining, and informative.

**The System of Investor Protection: Appearing in the CAQ’s series of investor education videos are: Internal Auditor Ida Figures, Audit Committee Chair Indy Pendant, External Auditor Ledger Lines, CFO Lotta Charts and Regulator Johnny Law.**

**How You Can Use CAQ Investor Education Videos**

- Introduce students to the U.S. system of investor protection and the roles of those involved in the financial reporting processes of public companies.
- Provide an alternative teaching approach about the capital markets designed to reach all levels of students.

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**CAQ Research Activities**

The CAQ commissions research on individual investor confidence, funds independent academic research, and convenes events for auditors and the academic community. The CAQ, through its Research Advisory Board, provides grants for scholarly auditing research projects. The request for proposals is issued each December; grants are awarded by June.

Additionally, the CAQ partners with the Auditing Section of the American Accounting Association for the Access to Audit Personnel program, which aims to generate research on issues that are relevant to audit practice while providing doctoral students and tenure-track professors with access to audit firm staff to complete data collection protocols. The request for proposals for this program is issued each fall; awards are made in May.

Each fall, the CAQ conducts its annual Main Street Investor Survey, which measures investor confidence in U.S. and global capital markets, audited financial information, and investing in U.S. publicly traded companies.
ABOUT THE CAQ:

The Center for Audit Quality is an autonomous, nonpartisan, nonprofit group dedicated to enhancing investor confidence and public trust in the global capital markets by:

- Fostering high quality performance by public company auditors;
- Convening and collaborating with other stakeholders to advance the discussion of critical issues requiring action and intervention;
- Advocating policies and standards that promote public company auditors’ objectivity, effectiveness and responsiveness to dynamic market conditions.