

# ACCT 254

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## **ACCT 254 Auditing**

3 Credits

This course is an introduction to auditing standards and procedures including the role of the auditor in the execution of an audit. Topics covered include audit planning, materiality, internal controls, audit sampling, audit evidence, and reporting. Students will be introduced to audit data analytics as a tool used in the interpretation of audit evidence and presentation of audit findings.

### **Prerequisites**

ACCT 251

### **Transfer Credits**

Explore transfer credit opportunities by visiting the BC Transfer Guide (<http://www.bctransferguide.ca>)

