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quality controls at audit firms performing those audits.

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tested and the exception conditions whenever audit sampling  
is used. The attributes of interest are determined directly from  
the audit program. 15-13 An attribute is the characteristic  
being tested for in a population. An exception occurs when  
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The explosion of data analytics in the auditing profession demands a different kind of auditor. Auditing: A Practical Approach with Data Analytics prepares students for the rapidly changing demands of the auditing profession by meeting the data-driven requirements of today's workforce. Because no two audits are alike, this course uses a practical, case-based approach to help students develop professional judgement, think critically about the auditing process, and develop the decision-making skills necessary to perform a real-world audit. To further prepare students for the profession, this course integrates seamless exam review for successful completion of the CPA Exam.

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