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TOWARDS CRITICAL THINKING IN THE AUDIT ENVIRONMENT

Abstract:

This paper evaluates the critical thinking skills of trainee accountants within a South African auditing firm, addressing concerns over declining pass rates and perceived deficiencies in professional judgment. Using the California Critical Thinking Skills Test, accounting trainees from a well-established auditing firm were assessed across eight subscales: analysis, inference, evaluation, induction, deduction, interpretation, explanation, and numeracy.

The results indicated a moderate overall critical thinking level, with strengths in inference and analysis, but weaknesses in evaluation and interpretation. The correlation analysis revealed generally positive relationships among attributes, though some, notably evaluation and interpretation, showed weak associations, highlighting areas for targeted development.

The findings suggest that enhancing specific critical thinking components, particularly evaluation, can improve professional judgment and audit quality. The paper concludes that strategic, focused training on weaker attributes and their interrelations is essential for cultivating robust critical thinking skills among future auditors, thereby supporting the audit profession's credibility in modern times.

Keywords:

Critical Thinking, Trainee Accountants, Professional Skills, California Critical Thinking Skills Test

JEL Classification: M40, M42, M48