

عنوان مقاله:

To Develop the Auditors' Critical Thinking Model in Evaluating the Client Financial Performances According to Total Interpretative Structural Analysis (TISM)

محل انتشار:

مجله بین المللی مالی و حسابداری مدیریت، دوره 5، شماره 18 (سال: 1399)

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خلاصه مقاله:

The purpose of the present research is to develop the auditors' critical thinking model in evaluating the employers' financial performances according to Total Interpretative Structural Analysis (TISM). In this research which qualitatively is a combined research based on Delphi analysis and meta-synthesis analysis and quantitatively is based on total interpretative structural analysis, two target populations were involved. According to the results from the qualitative research on critical thinking in auditing, over ۴۲ articles were studied and using the critical evaluation analysis method, a checklist with three main components: Critical Thinking Analytical Power, Critical Thinking Intuitive Power and Critical Thinking Interpretive /Inferential Power were identified in the form of ۱۷ primary indexes. Then five indexes were omitted and two indexes were combined in two steps using the Delphi analysis method and finally a total of ۱۱ critical thinking indexes entered the quantitative analysis phase. In the phase of quantitative analysis, the prioritization of indexes were performed in four levels from the least effective as the first level indexes to the most effective as the fourth-level indexes. Accordingly, the systematic review of evidence; pursuing accounts according to the documents and information contents and reviewing the details related to the description of each registration in the corporate financial statements were recognized as the most effective indicators of critical thinking in auditing.

کلمات کلیدی:

Critical Thinking Analytical Power, Critical Thinking Intuitive Power, Critical Thinking Interpretive Power

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