## Critical Thinking: A Vital Auditing Competency

## **COURSE DESCRIPTION**

Critical thinking is often the central ingredient necessary for providing insights that help management better manage risk and create a sustainable control environment. Most organizations consider critical thinking as an indispensable skill for internal auditors.

Critical thinking skills lead to improved decision-making, and can result in better organizational performance. It involves the tasks of collecting and analyzing information, drawing compelling conclusions, and providing recommendations that better enable organizations to achieve their strategic objectives.

This one-day course examines the various facets and components of this important core competency, and demonstrates how it can be weaved throughout key elements of the audit process. Critical thinking is disciplined thinking that is clear, rational, open-minded, and informed by evidence, which makes it ideally suited for application in an audit setting. The concepts and practices presented in this course are designed to enhance audit effectiveness and deliver measurable value to audit customers.

## **COURSE TOPICS**

- Critical Thinking Overview.
- Biases and Fallacies.
- Critical Thinking While Interviewing.
- Risk Assessments and Critical Thinking.



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