
The Importance of Critical Thinking Skills to Successful Accounting Data Analytics

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Abstract

The purpose/objective of this study is to emphasize that critical thinking is very important for accounting data analytics, and therefore the skills needed to this should be improved. To this end the authors interviewed managers of small and large accounting firms, industry, and government about the importance of the topic. Their answers are summarized in this article, sharing some of these practical experiences and using the lessons learned from these experiences to describe a framework for using data to solve various accounting problems.

Key words: data analytics; critical thinking; management interviews; accounting; audit;

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