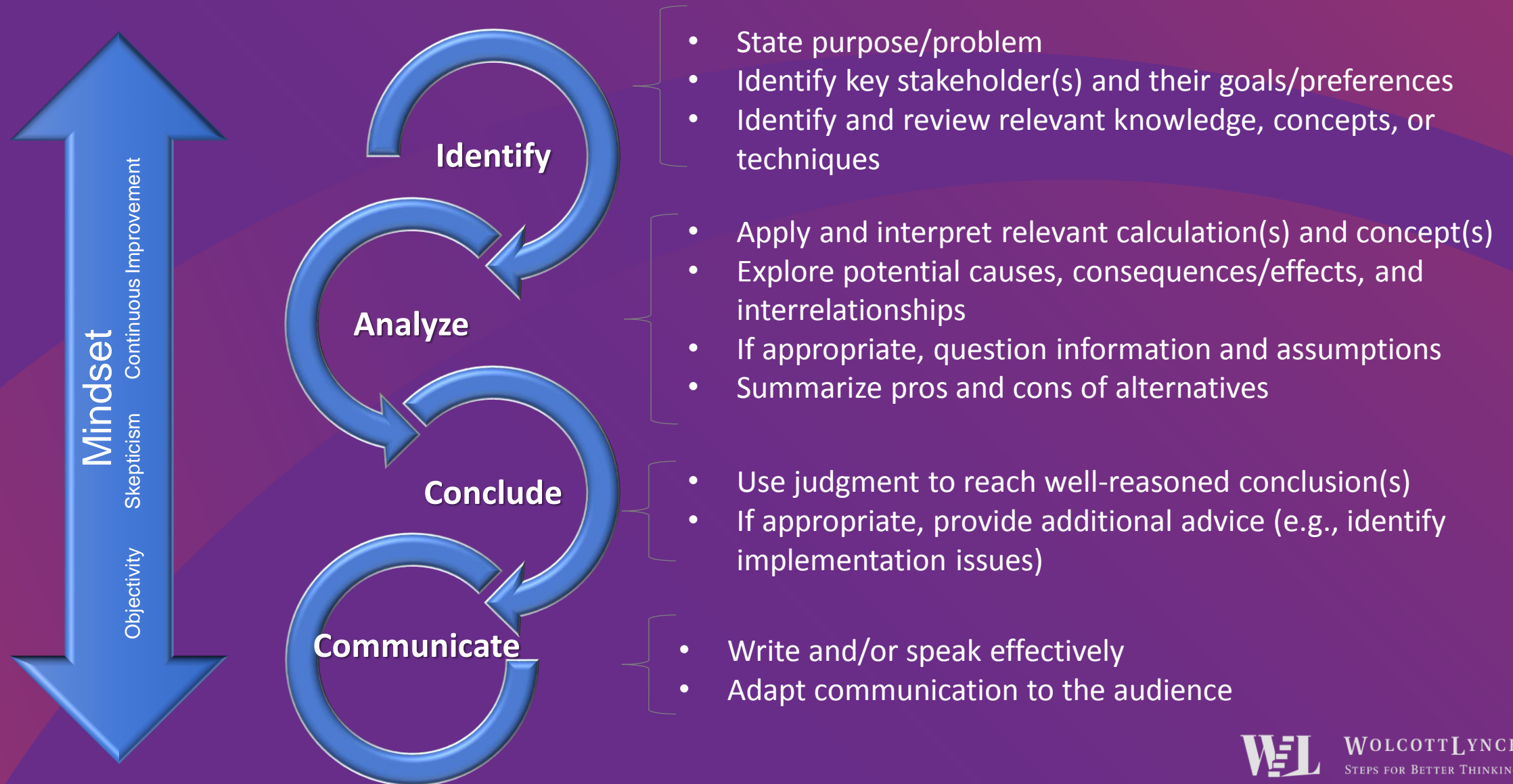
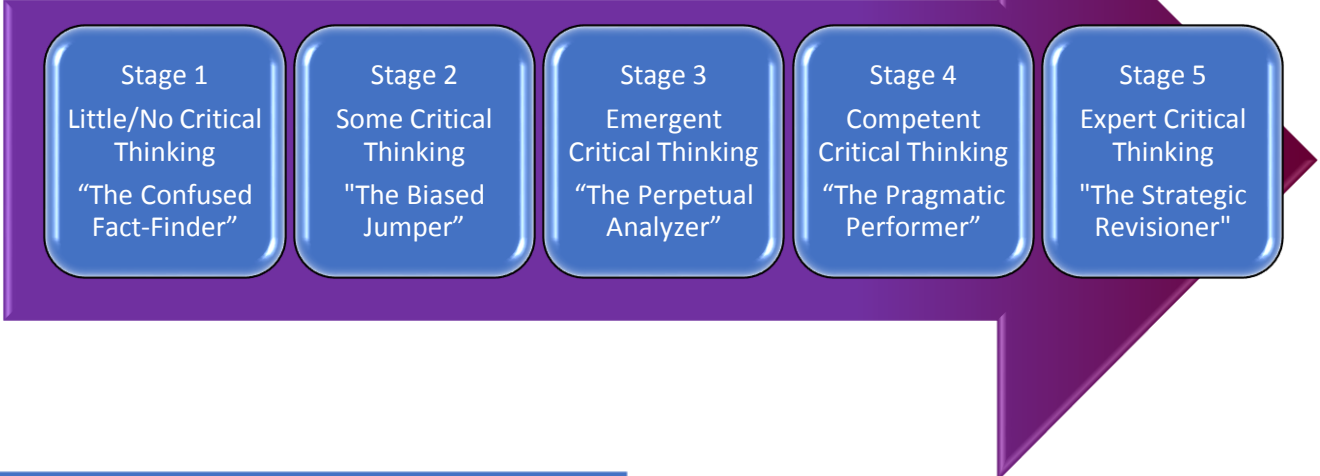


Critical Thinking Model

Critical Thinking Model



Stages of Adulthood Cognitive Development



	Understand and Apply Accounting Knowledge	Expected Critical Thinking Skills			
		Stage 1: The Confused Fact-Finder	Stage 2: The Biased Jumper	Stage 3: The Perpetual Analyzer	Stage 4: The Pragmatic Performer
← Increase Context and Information Complexity	Introductory Courses				
	Intermediate and Advanced Courses				
	Advanced and Master-Level Courses				

The diagram illustrates an ideal progression of critical thinking stages for an accounting program. At the end of the undergraduate or masters program, we would like for students to achieve Stage 4, which is consistent with the critical thinking skills described in Chapter 1. To achieve this goal, introductory courses need to help students achieve Stage 2, and intermediate to advanced courses need to help students achieve Stage 3.

Stages of Critical Thinking

	Stage 1 Little/No Critical Thinking “The Confused Fact-Finder”	Stage 2 Some Critical Thinking “The Biased Jumper”	Stage 3 Emergent Critical Thinking “The Perpetual Analyzer”	Stage 4 Competent Critical Thinking “The Pragmatic Performer”
Key beliefs about knowledge	All problems can be solved “correctly.” Sometimes temporary uncertainty delays the ability to solve a problem (e.g., “We will know which accounts become bad debts when the customer either pays or does not pay”).	Situational variables can prevent knowing the “correct” answer. All people (including “so-called experts”) use their personal biases and logic to reach a conclusion.	Open-ended problems cannot be solved except within a specific context, using appropriate rules of inquiry appropriate for that context. Knowledge is relative.	Open-ended problems can be solved in a tentative way based on evaluations of available information and the pragmatics of the situation at hand.
Critical thinking approach	Uses knowledge and/or experts’ opinions to find the correct answer. Often provides definitions instead of analysis. May become frustrated and puzzled by open-ended learning tasks that do not have a single, correct answer.	Jumps to a conclusion, and then argues in a biased way for that conclusion. Acknowledges, but tends to discount, other viewpoints.	Attempts to articulate a detached, balanced view of the problem from different perspectives or contexts. Often reluctant to select and strongly support one conclusion. Write overly long papers.	Demonstrates thorough and objective analyses, including identification of key assumptions and decision criteria. Often ignores limitations or other issues that cannot currently be resolved.
Recommended focus for critical thinking development	Focus on the existence of ambiguities/uncertainties that prevent a single, correct answer. Emphasize the student’s responsibility for reaching his/her own conclusion.	Focus on delaying conclusions until analyses are completed as objectively and thoroughly as possible.	Focus on prioritizing the information and factors to be considered. After thorough analyses, use priorities to select and apply decision criteria.	DEVELOPMENT AFTER STAGE 4, IS BEYOND THE SCOPE OF THIS GUIDE.

The table summarizes the beliefs about knowledge for Stages 1, 2, 3, and 4, the related critical thinking approaches, and key recommendations for the focus of teaching and learning.

A major feature of the approach recommended is for faculty to explicitly help students shift their underlying beliefs about knowledge.

