Critical Thinking Model
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Identify
- State purpose/problem
- Identify key stakeholder(s) and their goals/preferences
- Identify and review relevant knowledge, concepts, or techniques

Analyze
- Apply and interpret relevant calculation(s) and concept(s)
- Explore potential causes, consequences/effects, and interrelationships
- If appropriate, question information and assumptions
- Summarize pros and cons of alternatives

Conclude
- Use judgment to reach well-reasoned conclusion(s)
- If appropriate, provide additional advice (e.g., identify implementation issues)

Communicate
- Write and/or speak effectively
- Adapt communication to the audience

Mindset
- Objectivity
- Skepticism
- Continuous Improvement

Reference guide
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.
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.