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<sup>1</sup> Critical thinking

<sup>2</sup> Cognitive sillies

<sup>3</sup> metacognitive

<sup>4</sup> International federation of automatic control

<sup>5</sup> Accounting education change commission

<sup>6</sup> American institute of certified public accountants

<sup>7</sup> Paulo freire

<sup>8</sup> Henry Giroux

<sup>9</sup> Peter McLaren

<sup>10</sup> Ira Shor

<sup>11</sup> Critical pedagogy

<sup>12</sup> Epistemic adequacy

<sup>13</sup> Richard Paul

<sup>14</sup> Siegel

<sup>15</sup> Self-sufficient

<sup>16</sup> Robert Ennis

<sup>17</sup> John McPeck

<sup>18</sup> Richard Paul

<sup>19</sup> Israel Scheffler

<sup>20</sup> Harvey Siegel

<sup>21</sup> Matthew LePman

<sup>22</sup> Reflective scepticism

<sup>23</sup> Skill specific

<sup>24</sup> Domain specific

<sup>25</sup> praxis

<sup>26</sup> practice

<sup>27</sup> Efficient

<sup>28</sup> effectiveness

<sup>29</sup> Hooper

<sup>30</sup> Baker & Bettner

<sup>31</sup> Higher order thinking

<sup>32</sup> Thinking skills

<sup>33</sup> Internal logic

<sup>34</sup> Informal

<sup>35</sup> Argumentation

<sup>36</sup> Critical reflection

<sup>37</sup> Reflective judgment

<sup>38</sup> Dressel & Mayhew

<sup>39</sup> Amernic & Ennis

<sup>40</sup> Weyer

<sup>41</sup> Rodgers

<sup>42</sup> Kimmel

<sup>43</sup> Cunningham

<sup>44</sup> Wolcott & Lynch

<sup>45</sup> Wolcott

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