

# Developing critical thinking skills in accounting undergraduates

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In recent years, academics and industry alike, including the major accounting bodies, have called for the development of a changing skill set to be instilled in Higher Education accounting graduates. In particular, the need for a renewal of accounting curricula to enhance the development of both technical and ‘non-technical’ skills, such as communication, problem solving and critical thinking, has become essential to meet current industry, quality and accreditation requirements. Many Australian Business schools are quality assured across multiple accreditation bodies, and non-technical skills are central to these quality assurance programmes. While there is consensus that graduates must have the ability to think critically in the real world, there remains a void between teaching aspiration and teaching practices. We examine this predicament through our experience of using an “immersion approach” in designing and implementing curricula to develop critical thinking in an undergraduate taxation law course. This study explores the relevance of communication, feedback and self-management for fostering critical thinking, by evaluating the extent to which critical thinking is evidenced in the assessment tasks, using a methodology that has its origins in grounded theory. Analysis of the online small-group discussions, generated while students worked through an authentic problem, show that critical thinking occurs at significant junctures of the learning process, particularly when students make decisions and respond to feedback. Ultimately, this study can provide insights into creating environments that nurture critical thinking and other generic skills so as to enable higher education students to be better prepared for the working environment.