

Developing critical thinking and
skepticism skills - obtaining good
practices

Agenda 5-7

PSLR Taskforce

Objective

- Gather, build an inventory of, and promote good practices related to developing critical thinking and skepticism skills in IPD
- Showcase good practices to:
 - get a better understanding of what is currently occurring in universities, professional organizations, and practice;
 - promote awareness of the importance of these skills for aspiring professional accountants;
 - encourage more focus on these skills in IPD;
 - foster and promote further innovative practices to develop these skills.

Approach to obtaining good practices

- To elicit examples of good practices, establish an ‘Accounting Education Spotlight Challenge’ (working title) with a focus on developing critical thinking and skepticism skills.
- Encourage submissions in the areas of:
 - Approaches that enhance the development of the skills in a sequenced manner throughout IPD;
 - Approaches that are novel and innovative;
 - Approaches that could be informed by, and adapted from non-accounting disciplines.

Target Audience

- To keep it manageable, promote opportunity to submit to ‘Accounting Education Spotlight Challenge’ through a call distributed to:
 - Accounting Academic Associations (e.g., AAA, EAA, AFANZ, BAA), particularly the Education/ Teaching and Learning Sections. Many associations are on the IFAC database; can use IAAER members; individual contacts (e.g., at universities and Big 4 teaching academies);
 - Publish call through accounting education journals.

How?

- Operationally, need to:
 - Draft a call;
 - Be specific regarding submission guidelines;
 - Establish a portal for submissions;
 - Form a review panel and determine the best way to showcase good practices.

Recognition for submission

- All submitted innovation stories/good practices have the potential to be:
 - Showcased in a dedicated area (Accounting Education Spotlight Challenge) on the IAESB Accounting Education Resources webpage (in build);
 - Featured in IAESB communication channels, reports, and/or presentations.
- Incentive to submit
 - Potential for accounting educators to receive global recognition and acknowledgement of their education innovations and impact.

Potential Call for Submissions – IAESB Accounting Education Spotlight Challenge

- Tell us about how you develop critical thinking and skepticism skills in undergraduates, students undertaking their IPD and members undertaking CPD
- What are you doing in your accounting program/course that is developing critical thinking and skepticism skills in:
 - a sequenced manner throughout IPD; or
 - a novel or innovative way; or
 - informed by, and adapted from non-accounting disciplines
- The IAESB work program includes {include blurb re IAESB PS work}
- Submissions can be lodged {here}
- Submissions must be {specifications}
- Recognition process {describe what will happen to submissions}