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# Alternative instructional strategies for creative and critical thinking in the accounting curriculum

Curtis Jay Bonk a ... G Stevenson Smith b

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### Abstract

In the midst of numerous accounting reform reports declaring that the memorization of accounting facts will no longer suffice, global economies have increased the pressure on universities to develop higher-order thinking skill curricula. This paper suggests that a consultative model of teaching can meet these challenges. From this framework, learning environments can be reshaped to support both the creative and critical thinking skills demanded by workplaces of the 21st century. In contrast to the passive reception of knowledge of teacher-centered classrooms, this style of teaching promotes active, student-centered learning. Importantly, a myriad of critical and creative thinking techniques, activities, and examples are detailed for developing accounting curricula in accordance with these views. Peripheral issues related to assessing higher-order thinking as well as cooperative grouping also are considered.



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