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n el artículo *Critical Thinking Skills In The Accounting Curriculum*, escrito por Hamilton, Janet G, PhD CFA; Johnson, Raymond N, PhD CPA; Eckroth, John L, DBA CPA, publicado por  *The Journal of Theoretical Accounting Research*; New Rochelle Tomo 18, N.º 3, (Spring 2023): 125-175, se lee: “*A growing body of evidence indicates that successful critical thinking is a function of skill development, context, and disposition. In this paper, we propose that curriculum design in accounting education systematically incorporate, align, and develop common elements associated with the evolution of critical thinking. The foundation for the framework rests on well-established components of critical thinking: 1) cognitive thinking skills, which relate to aspects of reasoned thought; 2) knowledge levels, which includes discipline-specific expertise and recognizes students will become better critical thinkers when they develop and use thinking skills in the context of the profession and 3) dispositions, which facilitate an openness to new perspectives and the willingness to engage in, and improve, one's own learning. ―We add to this framework the crucial role of the instructor to promote dispositions and learning and advocate the use of experiential learning techniques. In these settings it is important for instructors to 1) provide appropriate discussions of critical thinking skills, 2) create a safe place for students to make mistakes, and learn and grow from mistakes, and 3) build in appropriate reflective activities so that can develop their metacognitive skills. ―Further, we detail the use of experiential context, which refers to the task structure and the level of realism, ambiguity, and complexity, in course activities to expose students to the type of critical thinking tasks they will experience in their profession. The experiential context can help align the choice of activities that will correspond with desired critical thinking development. Together, these elements elaborate essential components of thinking skills and may be used to specifically target a progression from less to more complex thinking abilities. In concert, these factors suggest a successful program to advance critical thinking emphasizes an approach that develops cognitive skills and reinforces student reflection, includes discipline-specific applications, and spans a curriculum, not a single class.*(…)”. Para lograr un pensamiento crítico ser requieren conocimientos que se apliquen sobre realidades para obtener de este ejercicio una conclusión. Se repite mucho en la literatura educativa que el estudiante debe analizar situaciones tales como las que atienden los profesionales. El acceso a los datos es una barrera muy importante para la formación en pensamiento crítico. El uso de libros pensados sobre otras latitudes no es muy adecuado. Lamentablemente la literatura colombiana es muy pobre. La responsabilidad del docente es acercar a los alumnos a las realidades y acompañarlos durante su reflexión. Métodos antiguos como la mayéutica, dialéctica, lógica y más modernos como falsar son útiles para que los estudiantes practiquen el pensamiento crítico. Siempre nos encontraremos ante diferentes dimensiones, como la ética, política, probabilística y disciplinar.

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