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Today's business environment is characterized as fast-paced and innovative because of the production of high technology that has been invented recently. Being one of the branches of the business industry, Accounting is an important tool that every sector should not disregard. Now at the 21st century, accountants are not called accountants anymore, but now regarded as Modern Accountants that are equipped with more skills ready to head on to the industry. However, is accounting more than just numbers and facts, and is it important for modern accountants to develop critical thinking skills? And are the skills only applicable for higher levels of management? That is why, there is a statement raising that "Critical thinking and critical writing are essential skills for modern accountants, but only at higher levels of management." I strongly disagree with this statement based on my research and understanding. This essay will elaborate the importance of critical thinking and critical writing as an essential skill for modern accountants, not only at higher levels of management, but also at any level in general.

Modern accountants are considered to be communicators of the business world. They report information about entities, investors, banks, businesses, and government bodies to name a few. Having all these liabilities on hand, it is crucial for modern accountants to think critically towards the information that they will then present. Problems in critical thinking does not only affect higher levels of management because they are not only the ones presenting in business meetings, accountants have the role to present the information of the businesses profitability as well as other factors. If an accountant fails to think critically, it can make the accountant look unprofessional and ignorant. What is critical thinking and how does this apply to every accountant? Generally speaking, critical thinking can be defined as the process of using intellectual values that communicate into rational decision-making in any discipline or situation, which perceives clarity, accuracy and evidences of the problem at hand. Having the skill of critical thinking requires modern accountants to look at and consider all points of view in order to understand the situation, carefully and thoroughly research the problem, as well as articulate and reach a well written and supported conclusion in hand.

According to the AAA Bedford Committee 1986, they stated and explained that the Certified Public Accountant exam fails to test "*critical thinking, analysis,*

synthesis and professional judgment, motivation has existed for accounting educators to increase emphasis upon the memorization rules, rather than theoretical concepts upon which the rules were based.” As well as the Federation of Schools of Accountancy (FSA) stated, *“There has been overwhelming evidence that has been accumulated the past decade that suggests that the accounting graduates lack critical thinking skills.”* Accounting usually focuses on the level of computation and thinking functionally regarding the fact that computational level is more important than developing critical thinking. However, critical thinking is used in accounting on a daily basis in order to make a good and faithful judgment. The educational accounting literature (Williams 1993,81; Cassagio 1997,13) recommends several skills of critical thinking that is essential in accounting such as: Problem finding, Problem solving, Looking for assumptions, Hypothesizing, Hypothesis testing, Interpreting results, Summarizing, Concluding, Sensitivity (what-if) analysis, Distinguishing, Designing projects, Responding to criticism, Writing, ^[1]_[SEP]Listening, Oral presentations, Synthesizing, Observing, Comparing, and Classifying. Having these skills will develop the accountant’s ability to solve problems with more in depth solutions. Regarding the over all meaning of critical thinking, I do believe that critical thinking and critical writing are essential skills for higher levels of management, but I do not agree that these skills only apply to them. Every accountant should have critical thinking skills. A good example for using critical thinking in accounting is in a project given about financial statement analysis, the accountant may be asked to develop a summarized report for the project. With the application of critical thinking, the accountant will be able to discover major problems facing the entity report, discern unusual relationships in the financial report, as well as deciding the tools to be used and are needed for fixing certain problems. Enabling the accountants to determine these problems, it will help higher levels of management to see and understand the problems in a timely manner.

In conclusion, I strongly disagree with the statement that “ Critical thinking and critical writing are essential skills for modern accountants, but only at higher level of management.” I believe that critical thinking and critical writing skills are important for every accountant at any level of management in the industry based on my research and understanding which I have mentioned above. For my recommendation, I suggest that every accountant should acquire the skills of critical

thinking and writing, in order to produce concrete solutions to any problems that are happening everyday in the entities.

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