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<sup>5</sup> Accounting education change commission  
<sup>6</sup> American institute of certified public accountants  
<sup>7</sup> Paulo freire  
<sup>8</sup> Henry Giroux  
<sup>9</sup> Peter mclaren  
<sup>10</sup> Ira shor  
<sup>11</sup> Critical pedagogy

- <sup>12</sup> Epistemic adequacy
- <sup>13</sup> Richard Paul
- <sup>14</sup> Siegel
- <sup>15</sup> Self- sufficient
- <sup>16</sup> Robert Ennis
- <sup>17</sup> John mcpeck
- <sup>18</sup> Richard Paul
- <sup>19</sup> Israel scheffler
- <sup>20</sup> Harvey Siegel
- <sup>21</sup> Mathew lepman
- <sup>22</sup> Reflective scepticism
- <sup>23</sup> Skill specific
- <sup>24</sup> Domain specific
- <sup>25</sup> praxis
- <sup>26</sup> practice
- <sup>27</sup> Efficient
- <sup>28</sup> effectiveness
- <sup>29</sup> Hooper
- <sup>30</sup> Baker & bettner
- <sup>31</sup> Higher order thinking
- <sup>32</sup> Thinking skills
- <sup>33</sup> Internal logic
- <sup>34</sup> Informal
- <sup>35</sup> Argumentation
- <sup>36</sup> Critical reflection
- <sup>37</sup> Reflective judgment
- <sup>38</sup> Dressel & mayhew
- <sup>39</sup> Amernic & enns
- <sup>40</sup> wyer
- <sup>41</sup> rogers
- <sup>42</sup> kimmel
- <sup>43</sup> cunningham
- <sup>44</sup> Wolcott & lynch
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