

References:

- Accounting Education Change Commission (AECC). (1990) Objectives of education for accountants: Position statement number one. *Issues in Accounting Education* [online]. (Fall), pp.307-312.
- American Accounting Association (AAA), Committee on the Future Structure, Content, and Scope of Accounting Education (The Bedford Committee). (1986) Future accounting education: Preparing for the expanding profession. *Issues in Accounting Education* [online]. (Spring) pp.168-195.
- American Institute of Certified Public Accountants (AICPA). (1999) *Broad Business Perspective Competencies*. Available from: www.aicpa.org [Accessed 11 August 2010].
- Ashworth, P. and Lucas, U. (2000) Achieving Empathy and Engagement: A Practical Approach to the Design, Conduct and Reporting of Phenomenographic Research. *Studies in Higher Education* [online]. 25 (3), pp.295-308.
- Astin, A.W. (1992) *What Matters in College? Four Critical Years*. San Francisco: Jossey-Bass.
- Australian Council for Educational Research. (2011) *Graduate Skills Assessment*. Available from: www.acer.edu.au [Accessed 13/5/2011].
- Bailin, S., Case, R., Coombs, J.R. and Daniels, L.B. (1999) Conceptualizing critical thinking. *Journal of Curriculum Studies* [online]. 31 (3), pp.285. [Accessed February 18, 2010].
- Ballantine, J.A. and Larres, P.M. (2004) A critical analysis of students' perceptions of the usefulness of the case study method in an advanced management accounting module: the impact of relevant work experience. *Accounting Education* [online]. 13 (2), pp.171-189.
- Ballantine, J.A. and Larres, P.M. (2009) Accounting Undergraduates' Perceptions of Cooperative Learning as a Model for Enhancing their Interpersonal and Communication Skills to Interface Successfully with Professional Accountancy Education and Training. *Accounting Education* [online]. 18 (4-5), pp.387-402.
- Bamber, J. and Tett, L. (2000) Transforming the Learning Experiences of Non-traditional Students: A perspective from higher education. *Studies in Continuing Education* [online]. 22 (1), pp.57-75.
- Bandura, A. (1997) *Self-Efficacy: The Exercise of Control*. New York: W.H.Freeman.

Barnett, R. (1997) *Higher Education: A Critical Business* [online]. Buckingham: Open University Press.

Barnett, R. (1994) *The Limits of Competence: Knowledge, Higher Education and Society*. Open University.

Barnett, R. (1990) *The Idea of Higher Education*. Buckingham: The Society for Research into Higher Education & Open University.

Bennett, N., Dunne, E., Carre, C. and Society for Research into Higher Education. (2000) *Skills Development in Higher Education and Employment*. Buckingham: Society for Research into Higher Education.

Baxter Magolda, M.B. (2004) Evolution of a Constructivist Conceptualization of Epistemological Reflection. *Educational Psychologist* [online]. 39 (1), pp.31-42.

Baxter Magolda, M.B. (1999) *Creating contexts for learning and self-authorship: constructive-developmental pedagogy*. Nashville: Vanderbilt University Press,

Baxter Magolda, M.B. (1992) *Knowing and Reasoning in College: Gender-Related Patterns in Students' Intellectual Development*. San Francisco: Jossey-Bass.

Belenky, M.F., Clinchy, B.M., Goldberger, N.R. and Tarule, J.M. (1986) *Women's Ways of Knowing: The Development of Self Voice and Mind*. New York: Basic Books.

Ben, B.K., Ezzell, W.F., Murphy, L.A., Rayburn, J.D., Stith, M.T. and Strawser, J.R. (2012) The Pathways Commission on Accounting Higher Education: charting a national strategy for the next generation of accountants. *Issues in Accounting Education* [online]. 27 (3), pp.595.

Kern, B.B. (2000) Structuring financial statement analysis projects to enhance critical thinking skills development. *Journal of Accounting Education* [online]. 18 (4), pp.341.

Biggs, J. (1999) *Teaching for Quality Learning at University: What the Student does*. Open University Press: Society for Research into Higher Education.

Biggs, J. (1987) *Student Approaches to Learning and Studying*. Hawthorn: Australian Council for Educational Research.

Bloom, B.S. (1956) *Taxonomy of Educational Objectives, Handbook I: The Cognitive Domain*. New York: David McKay Co Inc.

Bonk, C.J. and Smith, G.S. (1998) Alternative instructional strategies for creative and critical thinking in the accounting curriculum. *Journal of Accounting Education* [online]. 16 (2), pp.261.

Bradford, B.M. and Peck, M.W. (1997) Achieving AECC outcomes through the seven principles for good. *Journal of Education for Business* [online]. 72 (6), pp.364.

Brockbank, A., McGill, I. and Society for Research into Higher Education (1998) *Facilitating Reflective Learning in Higher Education*. Buckingham: Open University Press.

Brookfield, S.D. (1987) *Developing Critical Thinkers: Challenging Adults to Explore Alternative Ways of Thinking and Acting*. Buckingham: Open University Press.

Brown, T.H. (2005) Beyond constructivism: Exploring future learning paradigms. *Education Today* [online]. (2), pp.14-30.

Bryman, A. and Bell, E. (2003) *Business Research Methods*. Oxford: Oxford University Press.

Caldwell, M.B., Weishar, J. and Glezen, G.W. (1996) The effect of cooperative learning on student perceptions of accounting in the principles courses. *Journal of Accounting Education* [online]. 14 (1), pp.17-36.

Campbell, J.E. and Lewis, W.F. (1991) Using cases in accounting classes. *Issues in Accounting Education* [online]. 6 pp.276.

Cano, F. (2005) Consonance and dissonance in students' learning experience. *Learning and Instruction* [online]. 15 (3), pp. 201-223.

Cano, F. (2007) Approaches to learning and study orchestrations in high school students. *European Journal of Psychology of Education* [online], 22(2), pp 131-15.

Case, R. and Wright, I. (1997) Taking seriously the teaching of Critical thinking. *Canadian Social Studies* [online]. 32 (1), pp.12.

Ciccitello, C.S., D'Amico, R.J. and Grant, C.T. (1997) An empirical examination of cooperative learning and student performance in managerial accounting. *Accounting Education: A Journal of Theory, Practice, and Research* [online]. 2 (1), pp.1-8.

Cohen, L., Manion, L. and Morrison, K. (2000) *Research Methods in Education*. 5th ed. London: RoutledgeFalmer.

- Cooper, J.L. (1995) Cooperative learning and critical thinking. *Teaching of Psychology* [online]. 22 (1), pp.7. [Accessed 18/12/2009].
- Cottrell, S. (2005) *Critical Thinking Skills: Developing Effective Analysis and Argument*. Basingstoke: Palgrave Macmillan.
- Cottrell, S. (2001) *Teaching Study Skills and Supporting Learning*. Basingstoke: Basingstoke: Palgrave Macmillan.
- Crotty, M. (1998) *The Foundations of Social Research: Meaning and Perspective in the Research Process*. London: Sage.
- Dart, B.C., Burnett, P.C., Purdie, N., Boulton-Lewis, G., Campbell, J., & Smith (2000) Students' conceptions of learning, the classroom environment, and approaches to learning. *The Journal of Educational Research* [online]. 93(4), pp.262-270.
- Dearing Report. (1997) *Higher Education in the Learning Society*. London: HMSO.
- Deci, E.L. (1996) Making room for self-regulation: Some thoughts on the link between emotion and behavior: Comment. *Psychological Inquiry* [online]. 7, pp.220-223.
- Denscombe, M. & Open University (2007) *The good research guide: for small-scale social research projects*. 3rd ed. Maidenhead: McGraw-Hill Education.
- Deutsch, M. (1949a) An experimental study of the effects of cooperation and competition upon group processes. *Human Relations* [online]. 2, pp.199-231.
- Deutsch, M. (1949b) A theory of cooperation and competition. *Human Relations* [online]. 2, pp.129-151.
- Dewey, J. (2004) *How we Think*. Delhi: Cosmo.
- Dewey, J. (1910) *How we Think* [online]. Boston: D.C. Heath & Co. [Accessed 26/3/2010].
- Duchscher, J.E.B. (2003) Critical thinking: perceptions of newly graduated female baccalaureate nurses. *The Journal of Nursing Education* [online]. 42 (1), pp.14.
- Dyment, J.E. and O'Connell, T.S. (2010) The Quality of Reflection in Student Journals: A Review of Limiting and Enabling Factors. *Innovative Higher Education* [online]. 35 (4), pp.233-244.

Dyment, J.E. and O'Connell, T.S. (2011) Assessing the Quality of Reflection in Student Journals: A Review of the Research. *Teaching in Higher Education* [online]. 16 (1), pp.81-97.

Economic Social Research Council (2010) *Research Ethics Framework (REF)*. Available from: www.esrc.ac.uk [Accessed 23/5/2010].

Edmondson, A. (1999) Psychological safety and learning behaviour in work teams. *Administrative Science Quarterly* [online]. 44, pp.350-383.

Ennis, R.H. (2011) *The Nature of Critical Thinking: An Outline of Critical Thinking Dispositions and Abilities*. Available from: <http://www.criticalthinking.net/longdefinition.html> [Accessed 27/5/2012].

Ennis, R.H. (1996) *Critical Thinking*. Upper Saddle River, NJ: Prentice-Hall.

Ennis, R.H. (1991) Critical thinking: A streamlined conception. *Teaching Philosophy* [online]. 14 (1), pp.5-25.

Ennis, R.H. (1987) A taxonomy of critical thinking dispositions and abilities. In: Baron, J. and Sternberg, R., eds. (1987) *Teaching Thinking Skills: Theory and Practice*. New York: W.H.Freeman, pp.9-26.

Entwistle, N. and Ramsden, P. (1983) *Understanding Student Learning*. London: Croom Helm.

Entwistle, N. and Waterston, S. (1988) Approaches to studying and levels of processing in university students. *British Journal of Educational Psychology* [online]. 58 (3), pp.258-265.

Entwistle, N., Meyer, J.H.F., & Tait, H. (1991). Student failure: Disintegrated patterns of study strategies and perceptions of the learning environment. *Higher Education* [online], 21, pp.249-261.

Eriksson, P. and Kovalainen, A. (2008) *Qualitative Methods in Business Research*. Los Angeles, [Calif.]: SAGE.

Facione, P.A., Facione, N.C. and Giancarlo, C. (2000) The Disposition Toward Critical Thinking. *Informal Logic* [online]. 20 (1), pp.61-84.

- Facione, P.A., (1990) *Critical Thinking: A Statement of Expert Consensus for Purposes of Educational Assessment and Instruction. Research Findings and Recommendations*. Available from:
http://assessment.aas.duke.edu/documents/Delphi_Report.pdf [Accessed 14/2/2009].
- Falchikov, N. and Blythman, M. (2002) *Learning Together: Peer Tutoring in Higher Education*. London; New York: Routledge/Falmer.
- Feingold, C.E., Cobb, M.D., Givens, R.H., Arnold, J., Joslin, S. and Keller, J.L. (2008) Student perceptions of team learning in nursing education. *The Journal of Nursing Education* [online]. 47 (5), pp.214.
- Fisher, A. (2001) *Critical Thinking : An Introduction*. Cambridge: Cambridge University Press.
- Forrester, M.A. (2010) *Doing Qualitative Research in Psychology: A Practical Guide*. Los Angeles, Calif.; London: SAGE.
- Ghuri, P.N. and Grønhaug, K. (2005) *Research Methods in Business Studies: A Practical Guide*. 3rd ed. Harlow: Financial Times Prentice Hall.
- Gibbs, G. and Oxford Centre for Staff Development (1994) *Developing Students' Transferable Skills*. Oxford: Oxford Centre for Staff Development.
- Gillies, R.M. (2003) The Behaviors, Interactions, and Perceptions of Junior High School Students During Small-Group Learning. *Journal of Educational Psychology* [online]. 95 (1), pp.137-147.
- Gillies, R., & Ashman, A. (1996). Teaching collaborative skills to primary school children in classroom-based work groups. *Learning and Instruction* [online]. 6, pp.187– 200.
- Giorgi, A. (1975) An Application of Phenomenological Method in Psychology . In: Giorgi, A., Fischer, C.T. and Murray , E.T., eds. (1975) *Duquesne Studies in Phenomenological Psychology: Volume II* . Pittsburgh: Duquesne University Press, pp.82-103.
- Glynn, S.M., Aultman, L.P. and Owens, A.M. (2005) Motivation to learn in general education programs. *The Journal of General Education* [online]. 54 (2), pp.150-170.
- Gokhale, A.A. (1995) Collaborative learning enhances critical thinking. *Journal of Technology Education* [online]. 7 (1), pp.22-30.

Golafshani, N. (2003) Understanding Reliability and Validity in Qualitative Research. *The Qualitative Report* [online]. 8 (4), pp.597-607.

a, E.G. (1981) Criteria for assessing the trustworthiness of naturalistic inquiries. *Educational Communication and Technology Journal* [online]. 29 pp.75-91.

Guba, E.G. and Lincoln, Y.S. (2005) Paradigmatic Controversies, Contradictions, and Emerging Confluences. In: Denzin, N.K. and Lincoln, Y.S., eds. (2005) *The SAGE Handbook of Qualitative Research*. Thousand Oaks, Calif: SAGE .

Guba, E.G. and Lincoln, Y.S. (1994) Competing Paradigms in Qualitative Research. In: Denzin, N.K. and Lincoln, Y.S., eds. (1994) *Handbook of Qualitative Research*. CA: Sage: Thousand Oaks, pp.105-117.

Guiller, J., Durndell, A. and Ross, A. (2008) Peer interaction and critical thinking: Face-to-face or online discussion? *Learning and Instruction* [online]. 18 (2), pp.187-200.

Hammersley, M. (2007) The Issue of Quality in Qualitative Research. *International Journal of Research & Method in Education* [online]. 30 (3), pp.287-305.

Hare, W. (2004) Open-minded inquiry: A glossary of key concepts. *Inquiry: Critical Thinking Across the Disciplines* [online]. 23 (3), pp.37-41.

Helsing, D, Drago-Severson, E., and Kegan, R. (2003) Applying Constructive-Developmental Theories of Adult Development to ABE and ESOL Practices. *Review of Adult Learning and Literacy*. Vol 4, pp. 156-197. Available online from <http://www.ncsall.net/index.php?id=497.html> [Accessed 1/2/2104]

Hofer, B.K. and Pintrich, P.R. (1997) The Development of Epistemological Theories: Beliefs about Knowledge and Knowing and Their Relation to Learning. *Review of Educational Research* [online]. 67 (1), pp.88-140.

Holloway, I. (1997) *Basic Concepts for Qualitative Research*. London: Blackwell Science.

Huang, R. (2008) Critical Thinking: Discussion from Chinese Postgraduate International Students and their Lecturers. In: *the Higher Education Academy: Hospitality, Leisure, Sport, and Tourism Network (Ed.), the Enhancing Series Case Studies: International Learning Experience*. Newbury, UK: Threshold Press. Available from: <http://www.heacademy.ac.uk/assets/bmaf/documents/publications/Case-studies/huang.pdf> [Accessed 1/2/13].

Husserl, E. (1931) *Ideas: General introduction to pure phenomenology* (W. R. Boyce Gibson, trans.). New York: Collier.

International Federation of Accounting (IFAC). (2004) Professional skills and General education. *International Education Standard no. 3*.

International Federation of Accounting (IFAC). (1996) Prequalification Education, Test of Professional Competence and Practical Experience of Professional Accountants. *International Education Guideline no. 9*.

Jackson, D. (2009) An international profile of industry-relevant competencies and skills gap in modern graduates. *International Journal of Management Education* [online]. 8 (3), pp.29-58.

Jaques, D. (2000) *Learning in Groups: A Handbook for Improving Group Work*. 3rd ed. London: Kogan Page.

Jarvis, P. (2006) *Towards a Comprehensive Theory of Human Learning* . New York: Routledge.

Johnson, D.W. (1981) Student-Student Interaction: The Neglected Variable In Education. *Educational Researcher* [online]. 10 (1), pp.5-10.

Johnson, D.W. and Johnson, R.T. (2009a) An Educational Psychology Success Story: Social Interdependence Theory and Cooperative Learning. *Educational Researcher* [online]. 38 (5), pp. 365-379.

Johnson, D.W. and Johnson, R.T. (2009b) Energizing Learning: The Instructional Power of Conflict. *Educational Researcher* [online]. 38 (1), pp. 37-51.

Johnson, D.W. and Johnson, R.T. (2007) *Creative Constructive Controversy: Intellectual Challenge in the Classroom*. 4th ed. ed. Edina, MN: Interaction Book Company.

Johnson, D.W. and Johnson, R.T. (2005) New developments in social interdependence theory. *Genetic, Social, and General Psychology Monographs* [online]. 131 (4), pp.285-358.

Johnson, D.W. and Johnson, R.T. (2003) Student motivation in co-operative groups - Social Interdependence theory. In: Gillies, R.M. and Ashman, A.F., eds. (2003) *Co-Operative Learning : The Social and Intellectual Outcomes of Learning in Groups*. London: RoutledgeFalmer, pp.137.

Johnson, D.W. and Johnson, R.T. (1999) Making Cooperative Learning Work. *Theory into Practice* [online]. 38 (2), pp.67.

Johnson, D. W., & Johnson, R. T. (1990). Cooperative learning and achievement. In S. Sharan (Ed.), *Cooperative learning: Theory and research* (pp. 173–202). New York: Praeger.

Johnson, D.W. and Johnson, R.T. (1989) *Cooperation and Competition: Theory and Research*. Edina, Minnesota: Interaction Book Company.

Johnson, D.W. and Johnson, R.T. (1988) Critical Thinking Through Structured Controversy. *Educational Leadership* [online]. 45 (8), pp.58.

Johnson, D.W., Johnson, R. and Anderson, D. (1983) Social Interdependence and Classroom Climate. *Journal of Psychology* [online]. 114 (1), pp.135.

Johnson, D.W., Johnson, R.T. and Holubec, E.J. (1993) *Cooperation in the Classroom*. 6th ed. ed. Edina, Minnesota: Interaction Book Company.

Johnson, D.W., Johnson, R.T., and Smith, K.A. (1998) Cooperative learning returns to college: What evidence is there that it works? *Change* [online]. 30 (4), pp.26-35.

Johnson, D.W., Johnson, R.T. and Stanne, M.B. (2009) *Cooperative Learning Methods: A Meta Analysis*. Available from: www.co-operation.org/pages/cl-methods.html [Accessed 28/10/2009].

Johnson, R.T. and Johnson, D.W. (1985) Classroom Conflict: Controversy versus Debate in Learning Groups. *American Educational Research Journal* [online]. 22 (2), pp.237-256.

Johnson, R.T. and Johnson, D.W. (1979) Conflict in the Classroom: Controversy and Learning. *Review of Educational Research* [online]. 49 (1), pp.51-69.

Kagan, S. (1994) *Cooperative Learning*. New ed. San Clemente, Calif: Kagan.

Kimmel, P. (1995) A framework for incorporating critical thinking into accounting education. *Journal of Accounting Education* [online]. 13 (3), pp.299.

King, N. and Horrocks, C. (2010) *Interviews in Qualitative Research*. London: SAGE.

King, P.M. and Kitchener, K.S. (1994) *Developing Reflective Judgement: Understanding and Promoting Intellectual Growth and Critical Thinking in Adolescents and Adults*. San Francisco, CA.: Jossey Bass.

- Kitchener, K. S. (1986). The reflective judgement model: characteristics, evidence, and measurement. In R. A. Mines & K. S. Kitchener (Eds), *Adult cognitive development: methods and models* (pp. 76-91). New York: Praeger.
- Knechel, W.R. (1992) Using the Case Method in Accounting Instruction. *Issues in Accounting Education* [online]. 7 (2), pp.205.
- Kuhn, D. (1991) *The Skills of Argument*. Cambridge, England: Cambridge University Press.
- Kvale, S. (2009) *Interviews : An Introduction to Qualitative Research Interviewing*. 2nd ed. Thousand Oaks, Calif; London: SAGE.
- Kvale, S. and Flick, U. (2007) *Doing Interviews*. London: SAGE.
- Lindquist, T.M. (1995) Traditional versus contemporary goals and methods in accounting education: Bridging the gap with cooperative learning . *Journal of Education for Business* [online]. 70 (5), pp.278.
- Lipman, M. (2003) *Thinking in Education*. 2nd ed. Cambridge: Cambridge University Press.
- Lipman, M. (1991) *Thinking in Education*. Cambridge: Cambridge University Press.
- Marchigiano, G., Eduljee, N. and Harvey, K. (2011) Developing critical thinking skills from clinical assignments: a pilot study on nursing students' self-reported perceptions. *Journal of Nursing Management* [online]. 19 (1), pp.143-152.
- Marsh, D. and Furlong, P. (2002) *A Skin not a Sweater: Ontology and Epistemology in Political Science*. In: Marsh, D. and Stoker, G., eds. (2002) *Theory and Methods in Political Science*. Basingstoke: Palgrave, pp.17-41.
- Marton, F., & Siiljo, R. (1976). On qualitative differences in learning. I - Outcome and process. *British Journal of Educational Psychology* [online]. 46, pp.4-11.
- Mason, J. (2002) *Qualitative Researching*. 2nd ed. London Sage.
- Mason, J. (1996) *Qualitative Researching*. London: Sage.
- McDade, S.A. (1995) Case study pedagogy to advance critical thinking. *Teaching of Psychology* [online]. 22 (1), pp.9. [Accessed 18/12/2009].
- McGregor, D. (2007) *Developing Thinking; Developing Learning: A Guide to Thinking Skills in Education*. Maidenhead: Open University Press.

- McPeck, J. (1981) *Critical Thinking and Education*. Oxford: Martin Robertson.
- Meyer, J. H. F. (2000). The modelling of 'dissonant' study orchestration in higher education. *European Journal of Psychology of Education* [online]. 25(1), pp.5–18.
- Meyer, J. H. F. (1991). Study orchestration: the manifestation, interpretation and consequences of contextualised approaches to studying. *Higher Education* [online]. 22, pp.297–316.
- Meyer, J.H.F., Parsons, P. & Dunne, T.T. (1990) Individual study orchestrations and their association with learning outcome, *Higher Education* [online], 20, pp. 67–89.
- Miles, M.B, and Huberman, A.M. (1994). *Qualitative Data Analysis*, 2nd ed. Newbury Park, CA: Sage.
- Minott, M.A. (2008) Valli's typology of reflection and the analysis of pre-service teachers' reflective journals. *Australian Journal of Teacher Education* [online]. 33 (5), pp.55-65.
- Moon, J.A. (2008) *Critical Thinking : An Exploration of Theory and Practice*. London; New York: Routledge.
- Norris, S.P. (1985) Synthesis of Research on Critical Thinking. *Educational Leadership* [online]. 42 (8), pp.40.
- Parry, R.W. (1990) Impact of assigned study groups on study effort and examination performance. *Issues in Accounting Education* [online]. 5 pp.222.
- Paul, R.W. (2011) *The Critical Thinking Movement: 1970 -1997*. Available from: <http://www.criticalthinking.org/pages/critical-thinking-movement-3-waves/856> [Accessed 01.03.2011].
- Paul, R.W. and Elder, L. (2008) *the Miniature Guide to Critical Thinking Concepts and Tools* [online]. Foundation for Critical Thinking Press. [Accessed 21/10/10].
- Paul, R.W. and Elder, L. (2012) *Critical Thinking: Tool for Taking Charge of Your Learning and Your Life*. Third Edition ed. Upper Saddle River: New Jersey: Pearson Education.
- Paul, R.W. and Elder, L. (2002) *Critical Thinking: Tool for Taking Charge of Your Professional and Personal Life*. Upper Saddle River: New Jersey: Pearson Education.

Perry , W.G. (1970) *Forms of Intellectual and Ethical Development in the College Years: A Scheme*. New York, NY: Holt, Rinehart, and Winston.

Perspectives on Education: Capabilities for Success in the Accounting Profession (The White Paper) (1989) *Arthur Andersen & Co., Arthur Young, Coopers & Lybrand, Deloitte Haskins & Sells, Ernst & Whinney, Peat Marwick Main & Co., Price Waterhouse, and Touche Ross*. New York: NY.

Phillips, V. and Bond, C. (2004) Undergraduates' experiences of critical thinking. *Higher Education Research & Development* [online]. 23 (3), pp.277-294.

Phipps, M., Phipps, C., Kask, S. and Higgins, S. (2001) University students' perceptions of cooperative learning: Implications for administrators and instructors. *The Journal of Experiential Education* [online]. 24 (1), pp.14-21.

Piaget, J. (1971) *The Science of Education and the Psychology of the Child*. London: Longmans.

Pintrich, P.R. (2003) A motivational science perspective on the role of student motivation in learning and teaching contexts. *Journal of Educational Psychology* [online]. 95 pp.667-686.

Popil, I. (2011) Promotion of critical thinking by using case studies as teaching method. *Nurse Education Today* [online]. 31(2), pp. 204-207.

Professional Oversight Board For Accountancy. (2005) *Review of Training and Education in the Accountancy Profession*. London: FRC.

Prosser, M., Trigwell, K., Hazel, E. & Waterhouse, F. (2000) Students' experiences of studying physics concepts: the effects of disintegrated perceptions and approaches, *European Journal of Psychology of Education* [online]. 15, pp. 61–74.

Prosser, M., Trigwell, K. & Society for Research into Higher Education (1999) *Understanding Learning and Teaching: The Experience in Higher Education*. Buckingham: Society for Research into Higher Education & Open University Press.

QAA (2010) *Master's Degree Characteristics*. Available from: <http://www.qaa.ac.uk/Publications/InformationAndGuidance/Documents/MastersDegreeCharacteristics.pdf> [Accessed 3/5/2010].

QAA (2007a) *Master's Degree in Business and Management*. Available from: <http://www.qaa.ac.uk/Publications/InformationAndGuidance/Documents/BusinessManagementMasters.pdf> [Accessed 3/5/2010].

QAA (2007b) *Subject Benchmark Statements: Accounting* Available from: <http://www.qaa.ac.uk/academicinfrastructure/benchmark/statements/Accounting.asp> [Accessed 3/5/2010].

QAA (2007c) *Subject Benchmark Statements: Finance*. Available from: <http://www.qaa.ac.uk/Publications/InformationAndGuidance/Documents/Finance.pdf> [Accessed 3/5/2010].

Quitadamo, I.J., Brahler, C. J., and Crouch, G. J. (2009) Peer-Led Team Learning: A Prospective Method for Increasing Critical Thinking in Undergraduate Science Courses. *Science Educator* [online]. 18 (1), pp.29.

Ramsden, P. (2003) *Learning to Teach in Higher Education*. 2nd ed. London: RoutledgeFalmer.

Rapley, T. (2011) Some Pragmatics of Data Analysis. In: Silverman, D., ed. (2011) *Qualitative Research: Issues of Theory, Method and Practice*. Los Angeles, [Calif.]: SAGE, pp.273-290.

Ravenscroft, S.P. and Buckless, F.A. (1995) Incentives in Student Team Learning: An Experiment in Cooperative Group Learning. *Issues in Accounting Education* [online]. 10 (1), pp.97-109.

Ravenscroft, S.P., Buckless, F.A. and Hassall, T. (1999) Cooperative learning - a literature guide. *Accounting Education* [online]. 8 (2), pp.163-176.

Reinstein, A. and Bayou, M.E. (1997) Critical thinking in accounting education: processes, skills and applications. *Managerial Auditing Journal* [online]. 12 (7), pp.336-342.

Reinstein, A. and Lander, G.H. (2011) Developing critical thinking in college programs. *Research in Higher Education Journal* [online]. Volume 1. p.78.

Ryan, R.M. and Deci, E.L. (2000) Intrinsic and Extrinsic Motivations: Classic Definitions and New Directions. *Contemporary Educational Psychology* [online]. 25 (1), pp.54-67.

Salmon, P. (1989) Personal stances in learning. In: Weil, S.W. and McGill, I., eds. (1989) *Making Sense of Experiential Learning in Diversity in Theory and Practice*. Buckingham, Society for Research into Higher Education: The Open University Press, pp.230-241.

Seale, C. (2004) Quality in qualitative research. In: Seale, C., ed. (2004) *Qualitative Research Practices* [online]. London: SAGE, pp.409-419.

Sharan, S., & Shaulov, A. (1990). Cooperative learning, motivation to learn, and academic achievement. In S. Sharan (Ed.), *Cooperative learning theory and research* (pp. 173–202). New York: Praeger.

Shenton, A.K. (2004) Strategies for Ensuring Trustworthiness in Qualitative Research Projects. *Education for Information* [online]. 22 (2), pp.63-75.

Silverman, D. (2010) *Doing Qualitative Research: A Practical Handbook*. 3rd ed. London: SAGE.

Slavin, R.E. (1999) Comprehensive Approaches to Cooperative Learning. *Theory into Practice* [online]. 38 (2), pp.74.

Slavin, R.E. (1990) *Cooperative Learning : Theory, Research and Practice*. Allyn and Bacon: Boston.

Smith, J.A., Flowers, P. and Larkin, M. (2009) *Interpretative Phenomenological Analysis: Theory, Method and Research*. Los Angeles, [Calif.]: SAGE.

Steinert, Y. (2004) Student perceptions of effective small group teaching. *Medical Education* [online]. 38 (3), pp.286-293.

Sullivan, E.J. (1996) Teaching financial statement analysis: A cooperative learning approach. *Journal of Accounting Education* [online]. 14 (1), pp.107-111.

Thayer-Bacon, B.J. (2000) *Transforming Critical Thinking - Thinking Constructively*. New York: Teachers College Press.

Thefreedictionary (2010) *Model* [online]. Available from: <http://www.thefreedictionary.com/model> [Accessed 01.03.2010].

Tjosvold, D. and Johnson, D.W. (1978) Controversy within a cooperative or competitive context and cognitive perspective-taking. *Contemporary Educational Psychology* [online]. 3, pp.376-386.

Topping, K. (1988) *The Peer Tutoring Handbook : Promoting Co-Operative Learning*. Cambridge, MA: Brookline Books.

Trigwell, K., & Prosser, M. (1991a) Improving the quality of student learning: the influence of learning context and student approaches to learning on learning outcomes. *Higher Education* [online]. 22, pp. 251-266.

- Trigwell, K., & Prosser, M. (1991b) Relating approaches to study and quality of learning outcomes at the course level. *British Journal of Educational Psychology* [online]. 61, pp. 265-275.
- Turner, Y. (2006) Students from mainland China and critical thinking in postgraduate Business and Management degrees: teasing out tensions of culture, style and substance. *International Journal of Management* [online]. 5 (1), pp.3-12.
- Velayutham, S. and Perera, H. (2008) The role of professional accounting programmes: towards a reflective practicum. *International Journal of Management Education* [online]. 7 (1), pp.29-40.
- Vermunt, J. & Minnaert, A. (2003) Dissonance in student learning patterns: When to revise theory? *Studies in Higher Education* [online]. 28 (1), pp. 49-61.
- Vygotsky, L.S. (1978) *Mind in Society*. Cambridge, MA: Harvard University Press.
- Waite, S. and Davis, B. (2006) Collaboration as a catalyst for critical thinking in undergraduate research. *Journal of further & Higher Education* [online]. 30 (4), pp.405-419.
- Ward-Smith, P., Peterson, J. and Schmer, C. (2010) Students' perceptions of group projects. *Nurse Educator* [online]. 35 (2), pp.79-82.
- Wilson, J.M., Goodman, P.S. and Cronin, M.A. (2007) Group Learning. *Academy of Management Review* [online]. 32 (4), pp.1041-1059.
- Wolcott, S.K., Baril, C.P., Cunningham, B.M., Fordham, D.R. and St. Pierre, K. (2002) Critical thought on critical thinking research. *Journal of Accounting Education* [online]. 85. Available from:
<http://uwe.summon.serialssolutions.com/link/0/eLvHCXMwQ7QykcsDIyLKA2DLfjTYbwS5IM7Hw8Q5ytQDqbB3E2UIdXMNcfbQhV4ToJsMrJyAZayhhVmyhalRapphSjlwz1iapKQCK1JLy7Q0U8vk5BQLYBWUmmxklmSQamCRmAJqEycCHZ4GrEstE0HTgnzsq5ez5p3361zLMu2SXCdbOgAkPzcy> .
- Young, M. and Warren, D.L. (2011) Encouraging the development of critical thinking skills in the introductory accounting courses using the challenge problem approach. *Issues in Accounting Education* [online]. 26 (4), pp.859.
- Yukawa, J. (2006) Co-reflection in online learning: Collaborative critical thinking as narrative. *International Journal of Computer-Supported Collaborative Learning* [online]. 1 (2), pp.203-228.