

THE IMPORTANCE OF APPLYING AND DEVELOPING CRITICAL THINKING IN ACCOUNTANTS

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Abstract

This article examines what critical thinking is and why critical thinking has become especially important for accountants in the context of digitalization. Critical thinking is not just a skill, but a necessary competence that allows an individual to successfully adapt to the rapidly changing world and make informed decisions in everyday life. The integration of critical thinking into educational programs will create the foundation for the formation of a responsible and conscious citizen who can actively participate in the life of society and contribute to its development.

Keywords: Critical thinking, common sense, skill, rationality, digitalization process, information, cyber-attack.

Introduction

The term "critical thinking" has only recently been used. It was first introduced in 1910 by influential education theorist John Dewey in his book "How We Think". When a person thinks critically, they actively strive to understand what is happening through its comprehension, evaluation of evidence, and deep understanding of the thinking process as such. To definitively understand the term "critical thinking" and understand its characteristics and nature, Nepryakhin N. in his book "Anatomy of Misconceptions" examines several concepts that are often associated with critical thinking and even equate it with "healthy reason" and so-called naive realism. Despite the fact that for many years this topic remained in the shadows, interest in it has significantly increased in recent years. In Russian-language and Uzbek-language scientific literature, numerous textbooks and dissertations on critical thinking have appeared.

Among them, one can highlight the works of Mamasaidova M. "Methodology for the Formation of Critical Thinking Skills in Primary School Students," as well as the research of Smirnova S. "Improving the Communicative Competence of Future Teachers Based on the Development of Critical Thinking," Afanasyeva E. "Methods of Forming Critical Thinking in Students in the Process of Educational Activity" and many others.

At the World Economic Forum held in 2015, Davos specialists determined what skills and abilities will be in demand in the near future. The most important and in-demand in 2015 (the year the study was published) were 10 skills. Back then, critical thinking was in fourth place, after solving complex problems, communicating with people, and managing people. In 2020, according to experts, critical thinking ranked second in the most important skills after "Solving Complex Problems."

An important aspect of critical thinking is the ability to distinguish between facts and opinions, which allows avoiding manipulation of information. A critical thinker is able to ask correct questions, identify contradictions, and base their judgments on reliable data.

The development of critical thinking is a key element of the educational process. In today's conditions, where information is readily available at every step, the skill of filtering and evaluating this information becomes particularly relevant. Students with critical thinking not only perform academic tasks better but also become more active participants in society, capable of analyzing current events and making important decisions.

Critical thinking, as noted by M.I. Makhmurov, is an integral part of all stages of problem-based learning. It manifests itself at the stage of testing hypotheses or refuting them, as well as at the stage of summarizing, analyzing the learning process and results. This includes diagnosing task completion, evaluating decisions, analyzing activity and behavior results, confirming conclusions, and finding the most effective ways to solve the assigned tasks.

Critical thinking can be characterized through various definitions, however, in simple words, it is the ability to question everything around us. The main qualities of a person possessing critical thinking are rationality, curiosity, flexibility of mind, and attentiveness. These qualities allow him to approach any information with a certain degree of skepticism and analysis.

I believe that critical thinking is one of the most important spheres in our lives. It is no wonder that this discipline began to be taught as an independent subject in universities. This field is of great importance in mathematical equations, finance, and especially in accounting.

In recent years, the accounting profession has undergone significant changes due to the introduction of digital technologies. Process automation, the use of cloud solutions, analytical tools, and data management systems have become an integral part of the accountants' work process. However, with the growth of technology, there is also a need for new skills, among which critical thinking occupies a special place.

Modern accountants work with huge amounts of data coming from various sources. Critical thinking allows them not only to collect and process these data but also to identify important facts, patterns, and anomalies within them. The ability to ask correct questions and approach information analytically helps accountants draw well-founded conclusions and make balanced decisions.

Every year, many new programs, applications, and online services are emerging that are designed to simplify data accounting and analysis. Accountants need to critically evaluate these tools to determine their true utility for the business. Not all technologies are suitable for every company, and the ability to analyze their functionality, safety, and cost becomes crucial.

The digitalization process also carries risks such as data leakage, cyber-attacks, and software errors. Critical thinking helps accountants determine which risks are most significant for their organization and develop strategies to minimize these risks. This is important for the protection of both financial information and the company's reputation.

With the increasing opportunities provided by digital technologies, ethical dilemmas also arise. Accountants need to critically consider situations where they may encounter conflicts of

interest, data manipulation, or confidentiality violations. Critical thinking allows them to make ethically sound decisions and maintain the reputation of their profession.

The world of financial services is constantly changing, and accountants need to be ready to quickly adapt to new conditions. Critical thinking allows them to meaningfully perceive changes, analyze consequences, and take active measures to successfully adapt to innovations. This is becoming a crucial factor in a rapidly changing business environment.

In the context of digitalization, the role of an accountant is changing not only in terms of performing routine tasks but also in making decisions at a high level. Critical thinking is becoming a crucial skill that allows accountants to effectively handle the challenges of modern business. Developing this skill should be a priority in educational programs and professional training of accountants so that they can confidently and competently work in the context of digital transformation.

Thus, critical thinking is not just a skill, but a necessary competence that allows an individual to successfully adapt to the rapidly changing world and make informed decisions in everyday life. The integration of critical thinking into educational programs will create the foundation for the formation of a responsible and conscious citizen who can actively participate in society and contribute to its development.

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