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Disposition and Critical Thinking Skills: Accounting Students Perspective

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Abstract: Critical Thinking Skills (CTS) is an important element in the 21st century skills accounting students must have. Learning characteristics that are technical and procedural limit students to have CTS, and hence, a habit (disposition) is required to foster CTS. This study aims to determine the influence of critical thinking disposition on accounting students' CTS. We collected survey responses from 361 accounting students in Universitas Negeri Malang and analyzed with simple regression. The results showed that critical thinking disposition has a positive effect on CTS. There is no difference in the level of ability between men and women on the variables. Educators should be able to deliver learning process that improves students' CTS through critical thinking disposition, such as problem-based, case study, project-based, and collaborative learning. They are particularly relevant because align with the self-regulatory nature of critical thinking dispositions identified in this study. These approaches may support students in moving beyond procedural task completion toward more reflective and analytical learning behavior.

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INTRODUCTION

This study investigates the impact of Critical Thinking Disposition (CTD) on Critical Thinking Skills (CTS) among accounting students. The technical and procedural characteristics of accounting learning (Borji et al., 2021) limits students in developing critical thinking skills (Wolcott & Sargent, 2021), which has an impact on learning achievement and problem-solving ability (Terblanche & De Clercq, 2021). The ability to think critically is a valuable skill that is applicable to all professions, including accounting. It provides a foundation for analysing business transactions and making informed decisions (Bucaro, 2018). The ability to think critically is essential in the field of accounting for the completion of tasks that become increasingly complex, ranging from journal entries to financial statement analysis (Dickins & Reid, 2023).

Furthermore, critical thinking skills play an important role in shaping future career prospects (Sugeng & Suryani, 2024), as the majority of employers seek accounting graduates who possess these essential soft skills. Consequently, critical thinking is a crucial competency for accounting students to ensure their long-term career success.

There were found a discrepancy between the skills and attributes that accounting graduates possess and those that are required by employers (Lim et al., 2016). Additionally, they are less equipped to adapt to the demands of the workplace and to engage in critical thinking (Cloete, 2018). Furthermore, concerns have been raised regarding the educational environment, with universities providing an insufficient focus on developing critical thinking skills through the provision of technical material alone (van Romburgh & van der Merwe, 2015). The phenomenon underscores the importance of critical thinking in light of the growing reliance on artificial intelligence in accounting (Galarza, 2017) and the increasing automation of the recording and reporting process by robots (Kokina & Davenport, 2017). Therefore, students must be accustomed to doing activities that direct themselves to the ability to think critically so their role is not replaced by technology.

Self-Regulated Learning (SRL) Theory explains that self-regulation encompasses the proactive level of individuals with regard to their capacity to train and regulate their own behaviour (Pintrich, 2000). As a grand theory of learning, SRL provides an integrative framework that explains how cognitive, motivational, and metacognitive processes interact to shape learning outcomes. In the context of critical thinking, individuals will perform habits of mind (dispositions) that facilitate the development of critical thinking skills (Terblanche et al., 2021), including analyticity, open-mindedness, truth-seeking, and self-confidence. Within the SRL framework, these dispositions function as internal regulatory mechanisms that guide how learner's approach, process, and evaluate information when confronted with complex or ill-structured problems. Therefore, self-regulation originates from within the individual (Vermunt, 1989), enabling students to reflect on their own actions and behaviours in order to develop critical thinking skills. Accordingly, SRL theory offers a strong theoretical foundation for examining how specific critical thinking dispositions contribute to the development of critical thinking skills, particularly in learning environments characterized by technical and procedural demands such as accounting education.

Prior study on critical thinking disposition did not concentrate on particular learning characteristics (Ghadi et al., 2015), thus creating gaps in the understanding of how each learning domain possesses distinctive properties and characteristics. In the context of accounting learning, students are required to demonstrate an understanding of the relevant concepts, without given the opportunity to explore and develop ideas through the critical thinking process (Wahyuni & Amalia, 2022). It is reasonable to conclude that this situation will restrict the development of critical thinking skills in accounting students. This study offers a novel perspective, particularly within the domain of accounting, which is founded upon the attributes of technical and procedural learning, as exemplified by mathematics (Mkhize, 2019). Accounting students have a tendency not to use their critical thinking skills, because they are used to memorising rather than conceptually understanding the material (Moilanen, 2017). This practice has a detrimental effect which is the inability to explore thoughts due to the pre-existing technical procedures that govern. Therefore, it is important to ascertain the perceptions of accounting students with regard to their critical thinking disposition in the context of their technical and procedural learning.

Despite extensive research on critical thinking disposition in general education, there is limited empirical evidence that systematically examines how specific critical thinking dispositions operate within the technical and procedural learning context of accounting education. Moreover, prior studies largely treat critical thinking disposition as a unidimensional construct, leaving the distinctive roles of individual dispositions underexplored. Consequently, the literature provides an incomplete explanation of how different dimensions of critical thinking disposition contribute to critical thinking skills development in accounting students. Therefore, it is important to ascertain accounting students' perceptions of their critical thinking dispositions within the context of technical and procedural learning.

It is anticipated that this study will contribute to the advancement of knowledge in the field of accounting education. In the context of accounting learning, where students are limited to having CTS, we aim to test the SRL theory, which explain that there will be an internal regulation directing individuals to

act in a certain way. Consequently, the emergence of this regulation will prompt accounting students to engage in behaviours that facilitate the development of critical thinking skills. Theoretically, this study extends SRL theory by explicating the role of specific critical thinking dispositions as internal regulatory mechanisms that link self-regulation processes to critical thinking skills development. By disaggregating critical thinking disposition into analyticity, open-mindedness, truth-seeking, and self-confidence, this study provides a more nuanced explanation of how self-regulated learning operates within the technical and procedural context of accounting education. In practical terms, this study offers insights for policy makers, particularly in the field of accounting education, to adapt the curriculum in a way that enhances students' critical thinking skills. Specifically, the findings can inform curriculum design and pedagogical strategies that move beyond procedural mastery toward fostering reflective, analytical, and self-regulated learning behaviours among accounting students.

LITERATURE REVIEW AND HYPOTHESES

SRL can be defined as the process by which individuals proactively engage in the organisation of their own learning. This entails the setting of goals, the monitoring of progress, and the adaptation of strategies in order to achieve the desired outcomes (Beird, 2015). The theory places significant emphasis on the importance of self-awareness, self-control and reflection in the learning process. SRL encompasses three principal phases: planning, implementation, and reflection (Zimmerman, 1980). In the planning phase, students identify the learning objectives and the strategies they intend to employ. During the implementation phase, learners monitor their progress and make adjustments to their strategies as needed. In the reflection phase, learners evaluate the learning outcomes and the process itself, with a view to identify potential areas for improvement in future. The critical thinking skills of accounting students are closely related to the SRL theory. In the field of accounting, the ability to think critically is essential for the analysis of data, the evaluation of information, and the formulation of well-informed decisions (Terblanche et al., 2021). Students who apply self-regulated learning (SRL) to their studies tend to demonstrate enhanced capabilities in developing critical thinking skills. They are able to plan their learning with a focus on analysis and evaluation, and to monitor their understanding during the learning process (Barta et al., 2022). Through the implementation of effective reflection, accounting students are able to discern areas that necessitate improvement and devise novel strategies to develop their critical thinking abilities within the context of accounting (Parajow, 2021).

The concept of analyticity in SRL theory underscores the significance of individual's active regulation and control of the learning process, particularly with regard to systematic analysis and evaluation of information (Cui et al., 2021). Students who demonstrate high levels of analyticity are better to deconstruct problems into constituent parts, evaluate evidence, and consider multiple alternatives before making decisions (Chen et al., 2022). This process is consistent with the steps in SRL, whereby meticulous planning and unceasing monitoring facilitate the identification and remediation of gaps in comprehension. The argument put forth in this study is that accounting students will utilize their analytical abilities in situations that necessitate comprehensive analysis and intricate problem-solving. The situation will prompt the students to engage in self-regulation, prompting them to engage in critical thinking in order to identify the optimal solution. The findings of previous studies indicate that students who possess high analytical abilities demonstrate superior capabilities in navigating complex problems (Moore & Felo, 2022), construct arguments with greater logical coherence (Andiola et al., 2020), and develop solutions through a critical evaluation process (Dow et al., 2021). hence, the following hypothesis is proposed:

H1: There is a positive effect of analyticity on the critical thinking skills of accounting students.

Open mind allows students to consider a variety of perspectives and alternative approaches, thereby enriching their understanding and critical evaluation of information (Bravo et al., 2020). Students who are open to new ideas are more flexible in adjusting their learning strategies and responsive to input and feedback (Kavenuke et al., 2020), which is the core of the self-regulated learning (SRL) process. Students

who demonstrate a high level of open-mindness are typically able to perceive a problem from multiple perspectives, evaluate disparate arguments, and contemplate alternative solutions before formulating a conclusion (Rauscher & Badenhorst, 2021). This process is consistent with the stages of SRL, which include continuous evaluation and deep reflection (Beird, 2015). This study explain that open-mindness will enhance learning effectiveness and critical thinking skills, particularly in academic contexts that necessitate comprehensive and objective evaluation of information. Prior study findings indicate that open-minded students are more capable of avoiding cognitive biases (Wong et al., 2021), making rational decisions (Drewery et al., 2021), and collaborating to provide more effective information (Berry & Routon, 2020). Hence, the following hypothesis is proposed for investigation:

H2: There is a positive effect of open-mindness on the critical thinking skills among accounting students.

Truth Seeking can be defined as an active endeavour on the part of students to ascertain the truth of information and to subject it to rigorous scrutiny (As'ari et al., 2019). It is anticipated that accounting students who demonstrate a high level of truth-seeking behaviour will adopt a critical approach when evaluating information. Students will demonstrate greater thoroughness in examining data, a propensity to seek valid sources, and a resilience to the influence of biased or inaccurate information (Noone & Seery, 2018). In accordance with the principles of SRL, it is anticipated that students who frequently engage in this practice will demonstrate enhanced capabilities in critical thinking. Self-Regulation Learning (SRL) emphasises the significance of self-regulation in the learning process, encompassing the monitoring, evaluation and adjustment of learning strategies (Terblanche & De Clercq, 2021). The argument put forth in this study is that students who actively seek the truth will tend to subject assumptions and arguments that are not well-founded to criticism, because they require some evidence to ensure the veracity of the information obtained. The findings of previous study indicate that students with a sense for seeking truth are more proficient in evaluating financial statements in a comprehensive and critical manner (Akbulaev et al., 2021). Furthermore, accounting students are inclined to subject assumptions to rigorous scrutiny when verifying financial statements (Aldredge et al., 2021), thereby facilitating more informed decision-making (O'Connell et al., 2021). Hence, the following hypothesis is proposed:

H3: There is a positive effect of truth seeking on the critical thinking skills among accounting students.

SRL theory explains that self-regulated learning involves an active process that is managed by individuals to achieve goals (Beird, 2015). In this process, self-confidence plays an important role, influencing both individual motivation and the ability to manage strategies effectively (Cloete, 2018). Students who demonstrate high levels of self-confidence tend to be more proactive in controlling the learning process (Baird, 2021). The argument put forth by this study is that when students feel more capable and confident in facing academic challenges, they are motivated to apply critical thinking strategies. Through the strategies, it enable students to make decisions based on ambiguous information by facilitating the evaluation and analysis of situations. The findings of previous study indicate that self-confidence can enhance critical thinking abilities through self-regulation and feedback (Aldredge et al., 2021). Furthermore, a high level of confidence can facilitate positive metacognition, which enables students to reflect on their learning processes (Drewery et al., 2021). Hence, the following hypothesis is proposed:

H4: There is a positive effect of Self Confidence on the critical thinking skills among accounting students.

METHODS

This study sample comprised students enrolled in the Bachelor of Accounting, Bachelor of Accounting Education, and Diploma of Accounting programs. A single-institution design was adopted to control for curricular structure, assessment standards, and pedagogical approaches, thereby reducing contextual noise in examining SRL-related mechanisms. The selection of this sample is based on the

characteristics of procedural accounting learning and the urgency of critical thinking skills, which have been identified as affecting the future careers of accounting students (Borji et al., 2021). The sample was obtained through the utilization of a survey methodology, with a questionnaire distributed electronically via Google Form. The sampling technique employed was purposive sampling. A number of 361 respondents obtained, comprising 289 females and 72 males. The survey items were adopted from previous research that matched the constructs of critical thinking (Facione, 1992; Ghadi et al., 2015). The operational definitions of the variables employed in this study can be found in Table 1. This study has been granted ethical clearance by the Study Ethics Commission of Malang State University, thereby ensuring that all applicable procedures have been followed.

Table 1. Operational Definitions

Variable	Definitions	Measure
Analyticity (X1)	Analytical skills used to carefully examine evidence in solving a problem.	Three questions about analyticity skill adapted from Ghadi et al., 2015
Open Minded (X2)	Student's open mind to consider new or different ideas and opinions	Four questions about open minded skill adapted from Ghadi et al., 2015
Truth Seeking (X3)	A tendency to seek out true facts based on the situation and evidence.	Four questions about truth seeking skill adapted from Ghadi et al., 2015
Self Confidence (X4)	Self-belief in one's own abilities	Four questions about self-confidence skill adapted from Ghadi et al., 2015
Critical Thinking Skills (Y)	Ability to make informed conclusions and decisions based on information and analysis of evidence	Three indicators are evaluation, deduction, and induction (Sarigoz, 2012)

Prior to the commencement of the study, a pilot study was conducted to 30 students in order to assess the construct validity and reliability of the instrument. The validity test employs the Pearson correlation, which indicates that all items are valid with a significance value exceeding 0.05. The reliability test employed the Cronbach alpha method, with a value of 0.92 exceeding the 0.7 threshold, thus confirming the reliability of all items (Sugeng, 2020). Moreover, the questionnaire was distributed to the sample, obtaining a total of 361 student respondents. Prior to testing the hypothesis, a classic assumption test is conducted as a prerequisite for multiple regression test. The Kolmogorov-Smirnov test for normality exhibited a significance value of 0.200, which is greater than 0.05, indicating that the data are normally distributed. The heteroscedasticity test, conducted using the Glesjer method, obtained a significance value exceeding 0.05, indicating the absence of heteroscedasticity symptoms or heterogeneity in the data. The results of the multicollinearity test indicate that the variance inflation factor (VIF) value is less than 10,000, which suggests that there are no indications of multicollinearity. Having established that the classical assumption test has been fulfilled, the next step is to carry out the model feasibility test (F-test) and t-test. Gender is used as a control variable in this study to ensure that accounting students' CTS is not influenced by gender differences. Thus, the regression equation in this study is as follows.

$$\gamma = \alpha + \beta 1AN + \beta 2OM + \beta 3TS + \beta 4SC + \beta 5Gn + \varepsilon \ldots\ldots (1)$$

Notes:

γ	*Critical Thinking Skills*	TS	*Truth Seeking*
α	Constanta	SC	*Self Confidence*
$\beta 1 - 5$	Coefficient	Gn	*Gender*
AN	*Analyticity*	ε	*Error*
OM	*Open Minded*		

RESULTS AND DISCUSSION

The average scores in Table 2 show that all variables are almost close to the maximum value with a relatively moderate standard deviation. In general, these results indicate that the level of critical thinking of

accounting students and its forming variables is relatively moderate. The *Self Confidence* variable has an average that is closest to the maximum value (13.24), this indicates that accounting students have high *self-confidence* and courage in making a decision. In contrast, *Analyticity* has a mean that is quite low (7.20), indicating that accounting students tend to use their analytical skills less in the learning process.

Table 2. Descriptive Statistic

Variable	N	Min	Max	Mean	Std. Deviation
Analyticity	361	2.00	12.00	7.20	1.50
Open Minded	361	6.00	16.00	12.98	2.09
Truth Seeking	361	7.00	16.00	11.48	2.00
Self Confidence	361	4.00	16.00	13.24	1.89
Critical Thinking Skills	361	29.00	64.00	49.89	6.73
Gender	361	1.00	2.00	1.80	0.40

Table 3 displays the correlation between variables. All independent variables have a *correlation* with the dependent variable, but there is one variable, Self Confidence (0.687) whose value is quite high, but overall, the resulting correlation does not cause omitted correlation variable bias. The negative correlation of the gender variable indicates that there is no relationship between gender and the CTS of accounting students.

Table 3. Correlation

Variable	Analyticity	Open Minded	Truth Seeking	Self Confidence	Critical Thinking Skills	Gender
Analyticity	1					
Open Minded	0.298**	1				
Truth Seeking	0.239**	0.359**	1			
Self Confidence	0.421**	0.328**	0.385**	1		
Critical Thinking Skills	0.441**	0.444**	0.494**	0.687**	1	
Gender	-0.341**	-0.030	-0.125*	-0.61	-0.164**	1

Note: *,** Significance Level at 5%, 1%

All hypotheses were successfully supported with a significance value at the 0,1% level, exclude Analyticity at the 1% level (See Table 4). The F Test value is 98.402, which means that the model in this study is feasible to use. The R Square value of 0.581 means that the variability of *Critical Thinking Skills* can be explained as much as 58% by the independent variables, and 42% is explained by other variables outside this study. The probability of the control variable displays a significance level of 0.075, so the level of CTS of accounting students is not influenced by their gender.

Table 4. Hypothesis Test

Variable	Expected Sign	Coefficients	Probability
Constanta	+	9.799	0.000***
Analyticity	+	0.478	0.010**
Open Minded	+	0.552	0.000***
Truth Seeking	+	0.686	0.000***
Self Confidence	+	1.783	0.000***
Gender	-	-1.110	0.075
F Test		98.402***	
N		361	
R Square		0.581	

Note: **,*** Significance Level At 1%, 0,1%

The Effect of Analyticity To Accounting Student's Critical Thinking Skill

The results of the hypothesis test demonstrate that there is a positive effect of analyticity on the critical thinking skills of accounting students. Therefore, hypothesis H1 is supported. This finding suggests that students who demonstrate stronger analytical tendencies are more likely to exhibit higher levels of critical thinking skills, rather than indicating a direct causal effect. The results demonstrate that an enhancement in analytical abilities is associated with an increase in critical thinking skills. These findings align with prior study indicating that analytical thinking fosters critical thinking, particularly in the analysis of information in a logical and objective manner (Andiola et al., 2020). This enables students to evaluate information meticulously (Dow et al., 2021). However, the relatively marginal probability level associated with analyticity, compared to other dispositions, indicates that its contribution may be context-dependent rather than uniformly strong. In the context of accounting education, analytical thinking often involves complex cognitive processes that require decomposing problems, integrating quantitative information, and applying formal rules simultaneously. This cognitive demand may constrain the expression of analyticity as a critical thinking disposition, particularly within highly structured and procedural learning environments, making it less salient than other dispositions (Turner & Tyler, 2023).

From a pedagogical perspective, the findings imply that analyticity alone may not be sufficient to foster critical thinking skills unless supported by appropriate instructional strategies. One potential approach to strengthening analyticity is the incorporation of problem-based or case-based learning methods, as suggested by Lee and Gaber (2023). These approaches expose students to real-world, ill-structured problems that require analytical reasoning (Sungur & Tekkaya, 2006) and informed decision-making based on relevant evidence (Terblanche et al., 2023). Accordingly, analyticity may function most effectively as a critical thinking disposition when learning environments actively encourage analytical engagement beyond procedural task completion, thereby supporting the development of critical thinking skills among accounting students.

This finding also successfully confirmed the SRL theory that *Analyticity* helps students in organising more effective learning strategies (Baird et al., 2015). Students with high analytical ability, usually apply learning patterns by evaluating activities that have been done before. Analytical ability will also accustom students to apply logical thinking in everyday life, consider various alternative solutions systematically, and choose the most effective action according to the available evidence (Alvi & Gillies, 2021). In the classroom learning process, analytical skills help students to identify problems in depth, usually divided into several components and analyse them separately (Berube & Gendron, 2022). Separating the problem into several points will make it easier to identify root causes, patterns, and solutions from various points of view (Wolcott & Sargent, 2021), so that students will think logically and systematically to solve the problem. Analytical skills are also useful when students are outside the classroom or are carrying out accounting practices, such as auditing (Andiola et al., 2020). The audit process requires students to identify potential fraud or non-compliance with applicable accounting standards. Students must analyse each transaction to determine whether there is financial reporting impropriety, so it must be investigated further. Thus, it can be concluded that, analytical skills are useful in academic and professional contexts that help them to be more competent and efficient at work.

The Effect of Open-Mindness to Accounting Student's Critical Thinking Skill

H2 is successfully supported with a significance value of 0.000 <0.01, meaning that the higher the level of Open-Mindness accounting students will be directly proportional to their critical thinking skills. Students who have open minds tend to consider new ideas, views, or information without bias (Bravo et al., 2020). Students who are open to new views will look for alternative thoughts according to certain contexts outside the theories and methods that have been learned. This is in accordance with the results of previous study which found that with open thinking, it can encourage cognitive flexibility which is essential in solving a problem (Kavenuke et al., 2020). Therefore, students must be able to choose the most effective way and try various alternatives to achieve their goals. The relationship between Open-Mindness and CTS successfully confirms the SRL theory that students who are more open to information tend not to have a narrow way of thinking (Beird, 2015). In this context, Open-Mindness will strengthen student's cognitive

engagement, so they will be more adaptive to face challenges in both academic and professional environments.

Accounting learning actually provides an opportunity for students to adjust their learning methods, because there are frequent updates to regulations related to complex accounting standards (Alvi & Gillies, 2021). This provides consequences as well as challenges to immediately adjust, understand, and implement new regulations in their learning process. In addition, open-mindedness can encourage students to use new technologies in accounting, such as Artificial Intelligence (AI) which can increase efficiency in the learning process (Dickins & Reid, 2023). Consequently, in order to achieve a comparable level of open-mindness, a number of approaches can be employed in both academic and personal contexts. In the classroom setting, educators can facilitate collaborative learning environments to encourage students to engage in group work (Bracci et al., 2021). The formation of study groups provides an opportunity for students to engage in discussion, which encourages openness and receptivity to diverse perspectives. Furthermore, lecturers can facilitate objective feedback, which will assist students in comprehending the significance of constructive criticism and the capacity to learn from missteps (Bravo et al., 2020). In a more private setting, educators can facilitate regular self-reflection among students (Drewery et al., 2021). Reflection activities assist students in identifying their cognitive processes, recognizing their strengths and weaknesses, and encouraging them to adopt a more open approach to evaluating new ideas.

The Effect of Truth Seeking to Accounting Student's Critical Thinking Skill

The results of the Truth-Seeking variable hypothesis test indicate a significance value of 0.000, which is less than 0.01. This finding supports the hypothesis H3. It can be reasonably conclude that an increase in the frequency of truth-seeking behaviour in relation to information will result in a corresponding improvement in the critical thinking skills of accounting students. In the context of the classroom learning process, the term "Truth Seeking" encompasses the integration of attitudes and skills aimed at seeking the truth through the accurate verification of data (Wolcott & Sargent, 2022). All decisions made by students must be based on verifiable evidence, rather than speculation or untested assumptions. Students are instructed to seek evidence, employ a fact-based analytical approach, and verify the sources of information (Terblanche et al., 2020). This finding is consistent with the findings of previous study, which indicates that truth-seeking is an important factor in decision-making (Akbulaev et al., 2021). In the absence of a data-driven and fact-based decision-making process, the quality of the information produced by accounting students may be adversely affected. Consequently, the veracity of the information is open to question. It is therefore crucial for students to cultivate a disposition of skepticism before attempting to ascertain the veracity of any claim.

The findings of this study successfully confirm the SRL theory, that Truth Seeking refers to an individual's attitude to seek facts without being affected by personal biases or assumptions (Parajov, 2021). Truth Seeking can strengthen student's critical thinking skills, because they are always involved in the three phases of SRL, namely planning, implementation, and self-reflection. In the planning phase, students will be more critical in setting realistic learning objectives, hence more targeted strategies can be used in the implementation phase. When entering the self-reflection phase, Truth Seeking will motivate students to evaluate whether the decisions taken are relevant. This will make students more prepared to update their understanding based on objective truth (Dickins & Reid, 2023), consequently the ability to make decisions will be more accurate and logical. Some things that can be done to improve student's Truth Seeking are by cultivating curiosity (Madsen, 2020). Lecturers can provide project-based assignments that require in-depth exploration of an issue or case, so students will get used to seeking new information and testing the truth. In addition, applying ethical principles in learning is also important, such as integrity, honesty, and professionalism (Mubako et al., 2021). The application of these principles to students will make them realise that correct decisions are not only to produce accurate information, but to maintain ethics and trust in the accounting profession.

The Effect of Self Confidence to Accounting Student's Critical Thinking Skill

The significance value of the Self Confidence variable is 0.000 <0.01, meaning that H4 can be supported. These results indicate that the critical thinking skills of accounting students will develop as self-confidence increases. Students will tend to utilise learning strategies effectively, understand complex problems, and be more logical in making decisions when they are confident in their abilities (Cloete, 2021). Students need confidence to take the intellectual risks required in the critical thinking process, such as testing hypotheses, exploring cases from different points of view, and asking questions (Baird, 2021). Confidence will also make students more resilient to external pressures or obstacles, such as high academic loads or learning new concepts in accounting learning. The findings of this study are in line with the results of previous study, when accounting students are confident in their abilities, they will be more responsible for the decisions they make (Drewery et al., 2021). In addition, students will be more open to receiving evaluation or feedback, because they have confidence that it can strengthen their skills.

This study successfully confirmed the SRL theory, that confident accounting students are able to manage their emotions, manage time effectively, and set clear learning goals (Aldredge, 2021). Students will tend to plan, monitor, and evaluate learning independently, in accordance with SRL theory. Self confidence encourages students to continue to strive in facing challenges and obstacles through an ambitious nature, so that their academic goals can be achieved (Cloete, 2018). Usually, confident students are also not result-oriented, but rather the process they have gone through (Turner & Tyler, 2023). This provides resilient abilities for students because they do not give up easily in the face of difficulties. Resilience is an important element, as it keeps students motivated and committed to their goals, despite facing diverse challenges. In the context of accounting learning, students' confidence level can be improved through several things. First, training students' abilities in case studies, because they are complex in nature, can help them to be confident in facing real problems (Porajow, 2021). In addition, participating in accounting-related competitions or business simulations can also be done to test students' abilities outside the classroom. Second, creating a collaborative learning environment, because students' confidence often increases when they feel supported by the learning environment (Wolcott & Sargent, 2021). Third, taking accounting certifications such as Accounting Technician, Chartered Accountant (CA), Certified Public Accountant (CPA) and others. Through certification, students' level of self-confidence will increase because there is already validity of the skills they have (Kavenuke et al., 2020). Thus, a combination of strategies is needed that not only focuses on strengthening basic understanding, but additional environments and training are also important to be more confident in facing academic and professional challenges.

CONCLUSION

This study aims to determine the effect of disposition on critical thinking skills from the perspective of accounting students. The results of this study indicate that the four variables have a positive influence on student CTS. Rather than merely restating individual effects, these results collectively suggest that critical thinking dispositions function as complementary internal regulatory mechanisms within the SRL process. From a theoretical perspective, this study synthesizes the findings to show that SRL theory remains applicable within the context of technical and procedural accounting education. The results indicate that the structured nature of accounting learning does not preclude students from developing CTS; instead, the effectiveness of CTS development depends on the extent to which students actively engage their dispositions during planning, implementation, and reflection stages of learning. Importantly, the findings highlight differential yet mutually reinforcing roles of the four dispositions, thereby refining existing CTS literature that often treats dispositions as a single, undifferentiated construct.

From a practical standpoint, the study provides evidence-based implications for accounting educators. The results suggest that pedagogical approaches emphasizing active engagement, such as problem-based learning, case studies, and collaborative learning, are particularly relevant because they align with the self-regulatory nature of critical thinking dispositions identified in this study. These approaches may support students in moving beyond procedural task completion toward more reflective and analytical learning behavior.

Despite these contributions, the explanatory power of the model ($R^2 \approx 58\%$) indicates that a substantial proportion of variance in CTS remains unaccounted for, highlighting important avenues for future research. This limitation underscores that CTS development is a multifaceted process influenced not only by internal dispositions but also by contextual and environmental factors. Accordingly, future studies are encouraged to adopt more methodologically specific designs, such as longitudinal or mixed-method approaches, to examine how CTS and dispositions evolve over time. Further research may also integrate emerging factors such as technology-enhanced learning environments, AI-assisted learning analytics, family and institutional support systems, internship experiences, and academic culture to provide a more comprehensive understanding of CTS development in accounting education.

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