

Critical Thinking for Effective Leadership in Revenue Collection in Kenya

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Abstract

The domestic revenue basket for every nation is its revenue collection department. Each government has an obligation to service its programmes, first and foremost by relying on its locally generated revenue before looking out there to borrow. Any borrowing in terms of governments' expenditure is meant to supplement what is already locally available. And although many nations have the capacity in terms of resources, their inability to effectively harness their capability in revenue collection has led to massive borrowing and blotting foreign debts that are eventually transmitted back to the citizenry in terms of additional taxes. Often, diminished revenue collection has been attributed to poor leadership, lack of coordination within the institution vested with the revenue collection mandate and lack of effective projection and planning occasioned by lack of insight, visionary leadership, absence of strategic decision making criteria and creed among other limiting factors. This paper discusses the centrality of critical thinking and strategic decision making to effective revenue collection in Kenya.

Key terms

- i) *Critical thinking* – the testing and evaluation of proposed solutions to an issue, question or problem; or proposed explanations to a phenomenon.
- ii) *Conditio-sine-qua-non* – a necessary condition without which a thing cannot be.
- iii) *Logical*– that which follows from reasoned thought.

1.0. Introduction: Determinants of State power

According to the realists, State power is the key and the most essential to nation's interests. (Waltz (2008). This is so because it is only through power that States can defend themselves, whirl through transnational storms and hope to survive. To realists power is understood in a variety of ways: militarily prowess, economic potency, diplomatic maneuvers and ultimately the distribution of coercive material capacity as the determinant of politics in the international arena.

According to Mearsheimer (1994), this vision of the world rests on four assumptions: First, the principal goal of every State is its survival. To guard oneself from external threats, invasion and occupation are thus the most pressing threats that any State faces. Accordingly, the anarchy of the international system compels each States to constantly ensure that they have sufficient power to defend themselves and advance their material interests necessary for survival; secondly, States are rational actors; given the goal of survival, States will always act as best as they can in order to maximize their likelihood of continuing to exist; thirdly, all States possess some military capacity, and no State knows what its neighbours precisely intend; this is premised on the knowledge that the world is dangerous and uncertain, and discreet in terms of military capacity is weapon in itself for state survival; and fourth, it's the States with most economic clout and, especially, military might that are most decisive and effectively functional in the international domains. In this view, international relations is essentially a story of contest between powers and survival for the fittest. Hegemony is a *prima facie* to all nations. What this means is that for its own survival, each state has institutions which act as instruments for the realization and actualizations of its national interest anchored in its values which are often defined and enshrined within its constitution; Kenya is privy to this reality.

Often, national values are anchored on the vision of the nation and its people who bestows a sense of common identity as an emblem of nationhood and, on their commitment that they can have the pride of belonging— to human dignity, diversity, integrity, fairness and social justice. To this end, the etymology of national security, defined in the context of a nation's capacity to sustain its interests is basically the capability of a country to protect its core values through the established institutions. Kenya Revenue Authority is one of those critical institutions in Kenya towards the realization of its values and Ideals.

1.1 KRAs Mandate

The Kenya Revenue Authority was established by an Act of Parliament, under Chapter 469 of the laws of Kenya, and it became effective on the 1st day of July 1995. As an institution of government, KRA is charged with collecting revenue on behalf of the government of Kenya; its core functions being: i) assessing, collecting and accounting for all revenues in accordance with the written laws and the specified provisions of the written laws; ii) advising the government through the relevant ministry on matters relating to the administration of, and collection of revenue under the written laws or the specified provisions of the written laws; and iii) performing such other functions in relation to revenue as the Minister of the mainstream ministry may so direct.

In line with this mandate, the core business of KRA entails *i) Revenue Collection*— by facilitating tax and customs compliance; *ii) Trade Facilitator*- through fostering Compliance with Tax and Customs Legislation; and *iii) Border transactions Control* – as a trusted, competent and helpful institution in transnational trade, tax and customs compliance..

Both the mandate and core business of KRA are anchored in the authority's vision, mission and core values which are explicitly spelt out, with its values including being trustworthy, ethical, competent and helpful.

Whether or not the KRA leadership has been to the task of actualizing these well spelt out objectives is a begging question whose answer is overly speculated upon. We hold the opinion that success of any institution is subject to the competence of its leadership and their ability to navigate the storm of daily challenges through effective thinking and strategic decision making.

Our opinion is premised on the knowledge that the duties bestowed upon KRA as an institution are enormous, thereby demanding some degree of selflessness, integrity and ingenuity in order to sail to success. The government on its part, looks upon KRA as the local basket to generate resources through tax collections and effective transnational border control and tax compliance in order to finance its programmes. When hired, seconded or even commissioned as an officer of KRA a lot is expected of you, both in commitment to the ethos of the institution and in service delivery - honesty, professional etiquette, value addition and ability to think beyond conventional levels. You are expected not just to understand, but also to internalize and cultivate traits around the values definitive of KRA. The overall expectation is that you will be a leader that transforms the institution into a dependable, reliable and respected model institution; that you will display the highest level of insight, and diversified ways of thinking as to be able to deliver on the mandate of the institution. With this understanding, am led to ponder over a number of critical and soul-searching questions in line with KRA leadership in particular, and generally the trend and caliber of leadership in Kenya's public institution.

- i) How often do the top management of KRA take time to ponder over what new mechanisms, technologies, strategies and personnel the institution require to be at the top in its service delivery?
- ii) How often do the top leadership reach out to motivate and assist their staff to work with zeal, affection and to discover and cultivate their inner hidden potentials?
- iii) How keen is the leadership interested in pursuing the best practices that can catapult KRA into a better performing institution?
- iv) How often do the management encourage its staff to listen to their inner voices in regard to the values of KRA and professional ethos?
- v) How often does the leadership encourage the staff to partake in the contribution of positive ideas and to ask deep probing questions without taking offence?
- vi) Why do the top management often feel debased when their lower staff correct them when they err?
- vii) How many of the KRAs top management can claim to be committed to the ideals of KRA and the government agenda?
- viii) When, as a member of the top management of KRA head to the office each morning, what is the motivating factor? Love for work and service to the nation? To keep the job and earn a living? Fear of losing the job? Or to transform society by adding value to the worth of KRA as an institution and Kenya nation?
- ix) How often do we engage in serious value adding and strategic projection discourses both in the boardrooms and with our departmental staff?
- x) How interactive is the top management with the rest of the staff?
- xi) What qualities does the top management, individually or collectively display in order to inspire, motivate and encourage the rest of the staff – Are the top management role models or dreaded despots at work?
- xii) Are the top leadership, individually or collectively, rational manager(s) or routine boss - where in terms of value and etiquette do they stand?

- xiii) What would the top management, individually or collectively consider their greatest contribution to KRA growth from the time they joined the institution?

These questions are significant to us if we want to grow KRA and all other public institutions, not only in Kenya but also in the Eastern Africa region. Naivety need not push us in being affirmative in responding to these questions, and to justify occupation of current positions – bottom-line is that we are called to serve. But the quest to affirm notwithstanding, the truth seems self-evident:- if majority of the top management of KRA and any other public institutions were to be subjected to the recall test with the above questions in order to prove their retention, most of them will miserably fail and will be send packing. Why is this a likely scenario?

1.2 Leadership and Institutional Performance

There is a neat bond between institutional performance and its calibre of leadership. Often, successful institutions trace their good performance from the visionary and strategic projection by its management. This projection, coupled with a good vision are manifested not only in the style of leadership but also the level of open-ended policy and inclusivity in decision making that is adopted by the management. The ingredients of success are premised on four basic components: good leadership at the top and how it impacts, in a descending manner on the rest of the staff, inclusivity in decision making and planning, which entails employees' participation and contribution to the chain of decision making and handling of emerging problems, prioritization of programmes by the management and where need be, in consultation with the middle grade staff, realistic projections informed by need, anticipations, threats and envisaged successes; and goodwill from the government – with a non-interference policy but taking the queue from professional advice, however painful it may be. Strict compliance to the running of an institution is analogous to the functioning of the human body where each segment of the body, however tiny it may be, it has equal significance to the functioning of the body in equal measures as other parts. The rhythm generated by the connectivity in function in the human body parallels the echoes of success in a cohesive and all-inclusive institution, and success is the result. But what are some of the qualities of the leadership that can steer an institution to such greater heights of success, and what kind of thinking do they exhibit?

1.3 Challenges Limiting Revenue Collection in Kenya

One of the contribution factors to an effective revenue collection system is the ability of a nation to effectively manage, secure and control its borders, have a well-established and managed crime control regime and establish mutual cooperation with its neighboring states. This need has however been watered down by the complexities generated by current social dynamics and rapid changes in the world order. In the past three decades, the world economy has been rapidly growing courtesy of globalization and technological leap, but also has been its illicit counterpart. The global impact of transnational crime has risen to unprecedented levels. Criminal groups have taken advantage of the shrinking world, appropriated new technologies, adapted horizontal network structures that are difficult to trace and stop, and diversified their activities. The result has been an unparalleled scale of international crime and diminished revenue collection by various States.

In this same period, the nature of crime has also drastically changed. It has become sophisticatedly organized and largely transnational in nature; reaching macro-economic dimensions and turning into a global business operated in collusion with legitimate activities of nations. It has become more than

localized violence and has turned into a widespread threat to the security of cities, states, even entire regions of the world.

Although responses to these threats have been robust, their effects have been negligible. Security forces, well-armed with war-grade weapons and sophisticated surveillance apparatus, are visibly patrolling cities, airports, border-entries and exits and fighting gangs but with frustrating drawbacks. Armies are incessantly being mobilized to fight drug traffickers yet the illicit trade is ever thriving. Navies are chasing pirates and smugglers to no avail. Air patrols and satellites are being deployed to stop drug trafficking yet colossal amounts of drugs continue to slip through. The United Nations Security Council (UNSC) has frantically been trying to deal with the issue of national security threatened by organized crime in a number of countries but with limited success. Around the world organized crime has changed strategic doctrines and threat assessments; and it is causing alarm among security dockets, citizens, politicians and media alike to the detriment of the revenue collection regime.

Why has organized crime reached such magnitude, and how is it impacting on revenue collection for states, Kenya included? Is it the result of post-communist transition, and a realignment of the world order? Is it due to globalization, the opening up of borders, the ease of travel and communication, the growing economic integration? Is it as a result of technological advancement, the bulk of which plays in the hands of criminals and their facilitators? Or is it because development has not taken root in so many regions, where mass poverty and large-scale unemployment have deepened vulnerability to crime? Or perhaps it is because of all of these factors, with different root causes in different countries. For sure, in the firmament of our society the stars are definitely lined up in an adverse constellation; and this causes anxiety, even fear to the survival of various states.

The cross-border crime wave and its devastating economic asphyxiation seems to be here for a while, and with no doubt whatsoever, this will continue to worsen Kenya's economic situation. The amount of revenue lost at Kenya's entry/exit borders such as Malaba, Busia, Namanga etc is worrying and unimaginable. The cross-border smuggling, done in collusion between the security personnel, border control and revenue offices, and the illicit traders (smugglers) is costing the nation more than what the nation needs to fund some of its major programs. The ogre of corruption propelled by greed and selfishness has sent the nation on a borrowing spree, leading to intolerable debt burden that is ever being meted on the innocent taxpayer. Why is this so yet we have institutions to deal with this menace? Various reasons explain why Kenya has become a beggar-nation; they include:

- a) Institutional weakness which is being exploited by criminal groups that count on corruption and impunity which seems to be institutionalized in Kenya;
- b) Tight household budgets which are often calling for increased demand (and therefore supply) for cheap goods, including those pirated and counterfeited in other countries.
- c) A growing number of hungry, angry and unemployed youth who are now susceptible to joining smuggling gangs, crime syndicates, or terrorist groups.
- d) Kenya's financial sector currently facing widespread illiquidity and insolvency, is now being penetrated by cash-rich organized crime groups: money-laundering has never been easier, more widely practiced, and on such a grand scale.
- e) Corruption among the implementing customs officers motivated by self-wants continue to diminish the institution's returns both internally and at all entry points to the nation.
- f) Political patronage and unplanned-for decisions continue to create confusion in revenue collection, allocation and disbursement.

As a nation therefore, Kenya needs to relook at its strategies, priorities and more importantly subject itself to rigorous introspection in order to rediscover its values in so far as its interest, both locally and in the international arena is concerned. There is need in attitude change among the Kenyan people, especially those vested with the responsibilities such as those in the management of the Kenya Revenue Authority and the security docket. The change in the mind-set and rigorous self-reflection is a *conditio-sine-qua-non* to salvaging Kenya nation; there is need for the leadership to reassess itself in relation to the values definitive of the nation. The definite word is; they need to think critically. What caliber of leadership do we envision and what is the place of critical thinking in realizing such leaders?

1.4 Qualities of Good Leadership for Institutional Management

The questions asked earlier in this article are not remote to most of us. We live in a world that is greatly polarized; a world in which, even with the knowledge of the good we choose to do otherwise, a world where political patronage supersede professionalism, where meritocracy is often sacrificed on the altar of ethnicity and mediocrity, where the know-who counts more than the know-how, and quite often, emotions override reason in the articulation of our institutions' aspirations; and the result of all this is perpetual dogmatic slumber and laxity in duty delivery, unwarranted feuds at work stations, cheap internal-superiority competitions, diminished performance and disintegration of institutions. Socrates, one of the greatest thinker of all times emphasized the need for people to think through what they hold to be true and to live lives and undertake activities informed by decisions which are clearly interrogated and known to be all-time binding. He discovered that by a method of systematic probing questionings, people could not rationally justify their confident claims to knowledge and that often, confused meanings, inadequate evidence, or self-contradictory beliefs often prowled beneath smooth but yet largely empty rhetoric. He demonstrated that persons may have power and high position and yet be deeply confused and irrational. He established the importance of asking deep questions that probe profoundly into thinking before we accept ideas as worthy of belief. Socrates established the importance of seeking evidence, closely examining reasoning and assumptions, analyzing basic concepts, and tracing out implications not only of what is said but of what is done as well. Socrates highlighted the need in thinking for clarity, precision and logical consistency. (Namwambah, 2012)

The Socratic thinking and prescription has a positive implication on the thinking process and strategic decision making for institutions. His emphasis on the need for examining evidence, tracing implications and consequences; and thinking for logical consistency, precision and clarity is In line with polished leadership that is founded on certain critical traits that define success. It is this kind of thinking that we envisage laying foundations of success for critical institutions such as the Kenya revenue Authority. But how open, versed and prepared are we in embracing this kind of thinking?

The process of rigorous thinking is often dreaded by most of us. The fatigue of daily life has condemned most of us to diminished thinking, leading us to making decisions by indecision. In our institutions, laxity and inability to offload our domestic burdens away from work stations continue to frustrate our efficiency and replacing it with incompetence. Our quest for sounding titles and the chronic big-man syndrome has replaced our humanness and affection for the productivity of the institutions we are meant to serve. The consequence of this has been performance below par and collapse of institution. Whereas these issues can be addressed and resolved, they need to be viewed in regard to competence, commitment, and virtues that can be instrumental in transforming our institutions from their state of docility to vibrancy. To do this, we need not to underwrite, but be cognizance of some of the good qualities for effective leadership in our institutions. There are about twenty (20) traits that characterized effective leaders, they include: honesty, integrity, confidence,

ability to inspire others, commitment and passion to duty, to others and to the nation, good and effective communication skills, capabilities for sound decision making and problem solving, accountability, delegation and empowerment to others, creativity and innovation, empathy, resilience, emotional intelligence, humility, courage, perseverance, faith-in-reason, fair-mindedness, transparent, visionary and purposive.

Some of these traits can be inborn or cultivated and acquired through rigorous training. But even if they are innate, they must be awakened through habitual application without being held back by the fatigue of life, work or unknown factors. Some of these traits can be acquired through our efforts to learn, by training and experience. KRA and other public institutions leadership need to transcend itself, awaken from our perpetual dormancy often occasioned by native egocentricism, big-man syndrome, biases and prejudices; and ignite the torch of self-reflection on their ability to serve, to deliver and to propel growth; they need to start thinking critically about the institution's mandate and why they are in its leadership.. What kind of thinking is critical thinking?

1.5 Critical thinking and Institutional Management

By critical thinking we mean having the ability to test and evaluate the proposed solutions to an issue, question or problem; or proposed explanations to a phenomenon. In terms of management of institutions such as KRA, critical thinking would entail the leaderships' ability to use those evaluative cognitive skills or strategies in order to increase the probability of a desirable outcome. (Halpern,1996), As a way of thinking, critical thinking is concerned with reason, intellectual honesty, and open-mindedness, as opposed to emotionalism, intellectual laziness, and closed-mindedness. It involves following evidence where it leads; considering all possibilities; relying on reason rather than emotion; being precise; considering a variety of possible viewpoints and explanations; weighing the effects of motives, prejudices and biases, not rejecting unpopular views out of hand; being aware of one's own prejudices and biases, and not allowing biases to sway one's judgements; and more importantly, having the ability to weigh outcomes and consider possible consequences. (Kurland, 1995). This kind of thinking involves evaluating the thinking process - the reasoning that goes into the conclusions we arrived at, and the kinds of factors considered in making a decision. Hence, as a way of thinking, critical thinking has two essential components requisite for effective leadership, namely: i) a set of skills to process and generate information and beliefs, and ii) the habit, based on intellectual commitment, of using those skills to guide behavior, action and execution of duty.

In quest for clarifying concepts, procedures and effective management etiquettes, critical thinking manifest seven essential features which includes: i) asking questions- with a view of attaining deeper understanding and being able to execute what is intended; ii) defining a problem or an issue – necessitated by the need to understand what is at stake and the nature of its manifestation, recognition and definition of an issue or problem is the first step towards solving the myriad problems and to being on the spot with the right action; iii) examining evidence – this is necessitated by the need not to act without justification or being naïve as to do things impulsively which may result in regrets and wishful thinking; iv) analyzing assumptions and biases – assumptions that are not subjected to the scrutiny of reason can be a cause of many drawbacks, especially when allowed to inform decisions, while biases from both the top management and the executing staff can be a major cause of diminished performance in an institution; v) avoiding emotional reasoning – emotion that is not tamed and controlled by reason is a recipe to disaster and collapse of the chain of command, emotion is unproductive, irrational and an inhibition to efficiency and productivity; vi) avoiding

oversimplification – in an institution of KRA stature, there are no small and no big problems, all problems are real and they need to be given the attention and the seriousness they deserve if they have to be solved. Underestimation of emerging issues is the beginning of the disintegration of an institution; considering other interpretations – managers need to have a third eye and multiple ears – to pay attention to all views and opinions, to see things from different perspectives, to listen to others without debasing anyone, and to subject each opinion to interpretation and rigorous scrutiny of reason before its adjudged admissible; vii) weighing implications and consequences – precision and projection are cardinal principles in management, the management need not only to focus on the positive outcomes anticipated but they must also accept that dealing with humans is challenging and the unexpected might be the case in the outcome, ability to weigh both the positive and the negative consequences in the operations outcome is a sure way to situate the organization into absorbing the shocks of eventualities.

The above characteristics of critical thinking are neatly interwoven with certain outlooks that make thinking clear, precise, distinct, purposeful and explicit, and at the same time ensuring that in the process of making decision there is clarity of purpose. The dimensions of thinking for critical thinking entails recognizing the: i) purpose for thinking; ii) issue, problem or question at hand that needs to be addressed; iii) assumptions on which the issue at hand is founded; iv) points of view(s) that informs the process of thinking and decision making; v) data, information and evidence base on which both the assumptions and points of view are derived; vi) concepts and ideas that are available for reference and application; vii) inferences or interpretations that can be inferred and or confuted against the issue at stake; and viii) implications and consequences anticipated at the stage of execution. These dimensions of critical thinking are essential not only to day-to-day decisions in the institutions, but they are also necessary for both short-term and long-term decisions of the organization; and they are of immense value to strategic decision making, not only to KRA but to all mainstream organizations.

There are essential critical thinking skills which are instrumental to effective management, and together with the characteristics and the dispositions of critical thinking elevates out ability to think to even a higher level. These skills when routinely applied leads to the development of certain traits that characterized a disposed, efficient and effective manager. Major among the skills include the ability to regulate oneself, manifestation of interpretive insight, exhibition of analytic ingenuity, display and application of evaluative prowess, quick and decisive ability to infer and relate, and capacity to systematically explain the causal connections between events through effective communication. And in nurturing good practices in management, this skills when matured leads to the cultivation of certain traits definitive of polished, reliable and productive managers.

The valuable critical thinking traits are also known as transformative tools. They are virtue traits that define maturity in reason, objectivity in thought, rationality in deliberations and sobriety, save to mention rhythmic consistency in duty and service delivery. They include: i) courage - ability to face and fairly address ideas, beliefs or viewpoints toward which we have strong negative emotions and to which we have not given serious attention; ii) humility- ability to recognize and acknowledge one's limitation in knowledge, exhibiting sensitivity to circumstances in which one's native egocentrism is likely to function self-deceptively; sensitivity to bias, prejudice and limitations of one's viewpoint, and being cognisance to the truth that one should not claim more than one knows; iii) integrity – ability to be true to one's own thinking; to be consistent in the standards one applies; to hold one's self to the same rigorous standards of evidence and proof to which one holds one's antagonists; to practice what one advocates for others; and to honestly admit discrepancies and inconsistencies in one's own thought and action; iv) empathy- knowledge of the need to imaginatively put oneself in the place of others in

order to genuinely understand them, being conscious of one's egocentric tendency to identify truth with one's immediate perceptions of long-standing thought or belief; the ability to reconstruct accurately the viewpoints and reasoning of others and to reason from premises, assumptions, and ideas other than one's own; and having the willingness to remember occasions when we were wrong in the past despite an intense conviction that we were right; v) fair-mindedness – ability to treat all viewpoints alike, without reference to one's own feelings or vested interests, or the feelings or vested interests of one's friends, community or nation; adhering to professional standards without reference to one's own advantage or the advantage of one's group; vi) Perseverance – the ability to use professional and intellectual insights and truths in spite of difficulties, obstacles, and frustrations that are often confronted at the workplace; having firm adherence to rational principles despite the irrational opposition of others; ability to struggle with confusion and unsettled questions over an extended period of time to achieve deeper understanding or insight; vii) faith In Reason – strength of reason and confidence that, in the long run, institutional higher interests and those of humankind at large will be best served by giving the freest play to reason; encouraging people to come to their own conclusions by developing their own rational faculties; assisting others to cultivate their potentials and to think for themselves, to form rational viewpoints, to draw reasonable conclusions..

The necessity of the above traits in leadership is that they exemplify the multi-faceted approach that good leadership lends to the management of an institution. To think critically in this context therefore entails one's ability to: i) state and explain goals and purposes, ii) clarify the duties and responsibilities one needs to be undertaken, how, by who and within what timeframe, iii) gather and organize information and data on the institution's undertakings, spelling out the successes and failures, iv) explicitly assess the performance bottle-necks and devise the best ways to address them; and measuring the meaning and significance of information that you pass to your staff for execution, v) ensure that the staff are able to demonstrate understanding of the applicable concepts, vi) identify critical assumptions that often informs the operations, vii) always consider implications and consequences of decisions made and executed, viii) examine things from more than one point of view – be multi-faceted, ix) state what you say clearly and precisely- be an effective communicator, x) test and check each recommendation made for accuracy and practicality, xi) be focused - stick to questions, issues, or problems at hand; and avoid wandering in the thinking, xii) deal with complexities in problems and issues as they come – do not always suspend judgement, xiii) consider the point of view of others, xiv) express the thinking logically, systematically and congruently, xv) distinguish and act on significant matters from insignificant ones.

Conclusion

We have examined the task of Kenya Revenue Authority as a credible institution of the government, underscored its mandate and the heavy task vested in the institution and its management. We have argued that for effective service delivery and, in commitment to the mandate of the institution, some form of thinking will help in scaling up the successes and performance. We have attempted to show the relevance of critical thinking in institutional management and especially, its instrumentality in enhancing the decision making and performance for KRA, especially in revenue collection. More importantly, the article also discusses critical thinking and decision making skills for institutional leadership and its role in enhancing capacity for revenue collection; how to infuse critical thinking within the management's decision making and policy making is central in the article. And in terms of criticality in institutional management, the article advocates for the shift in the leadership of KRA from the mere having routine bosses to dynamic rational being managers.

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