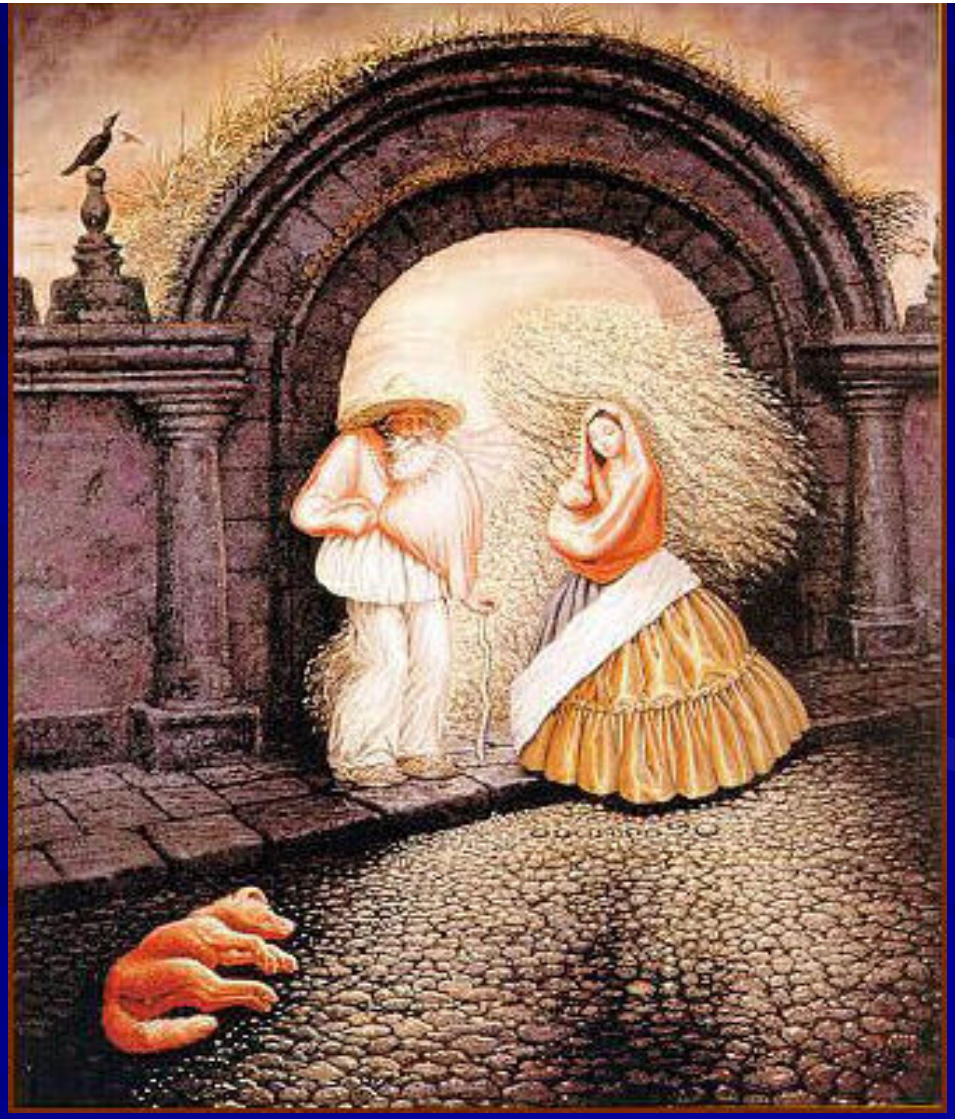
Critical Thinking for Auditors
How many people are in this picture?



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Here is a picture of coffee beans, and a man's head is hidden somewhere in the beans. Your challenge is to find the head as quickly as you can. According to cognitive scientists:

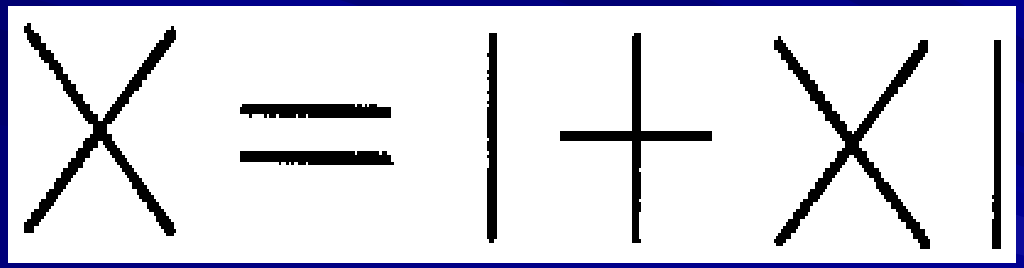
- **If you can find the man's head within 3 seconds, then your right brain is more developed than normal people.**
- **If you can find the man's head within 1 minute, then your right brain is developing normally.**
- **If it takes you longer than 1 minute, then your left brain is more developed than normal.**

Creative Thinking for Auditors

Only one of these objects appears in both drawings. Can you find it? If you can find it within one minute, consider yourself highly observant.

Creative Thinking for Auditors

PROBLEM #2: This equation is incorrect. Your challenge is to make it correct but without touching it with pen or pencil. Other than that, you can do anything you want with it.



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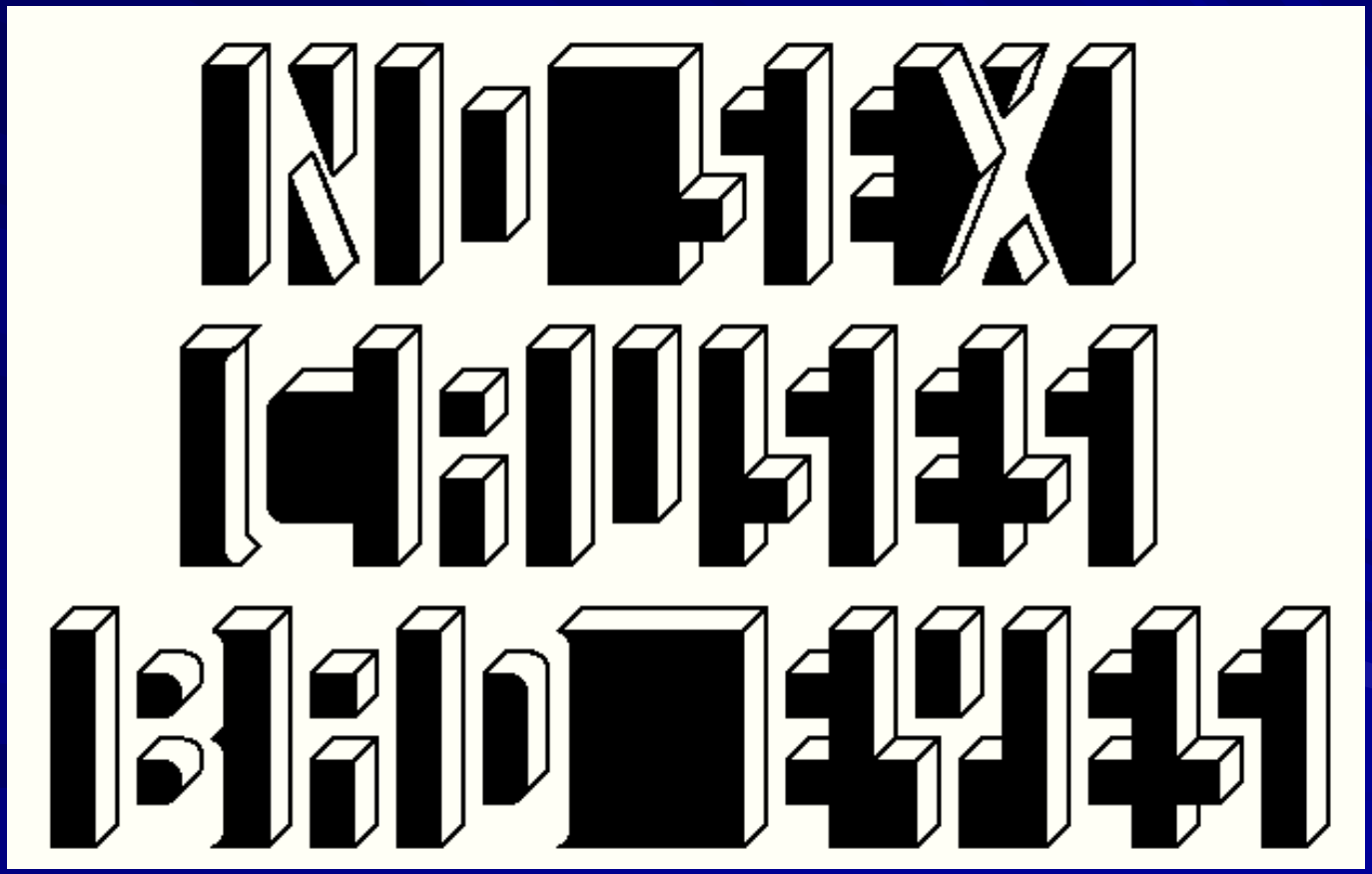

Critical Thinking for Auditors

Creative thinkers look for a range of different ways to conceptualize patterns of multidimensional possibilities that lead to breakthrough concepts and values. Following are three pattern problems that can only be solved by thinking in unconventional ways.

PROBLEM #1: Where does the "Z" go?

A				E	F		H	I		K	L	M	N						T		V	W	X	Y	
	B	C	D			G			J					O	P	Q	R	S		U					

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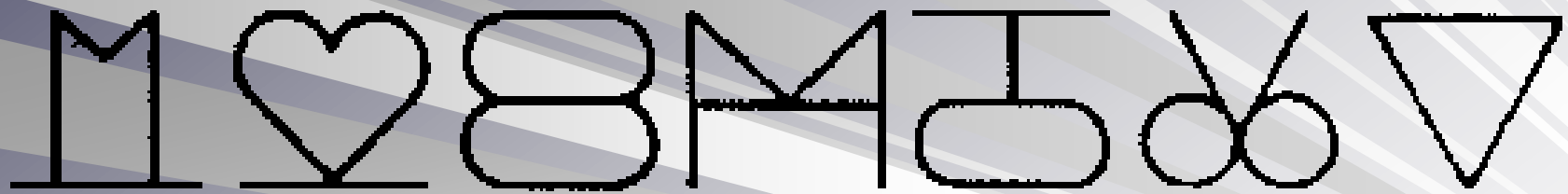
PROBLEM #3: There is a definite pattern to this arrangement of designs. What is it? What is the next figure in the pattern?



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SOLUTION #3: This is a pattern of numbers which are doubled and printed face to face, one of which is printed backwards. The last figure in the series is a figure of two sevens joined face to face with one printed backwards. Therefore the next figure will be a double 8.

Critical Thinking for Auditors

To the right is a picture of an old bottle. Look closely at the artwork on the bottle. What do you see? You see a couple in an intimate pose. Right? Interestingly, young children immediately see nine dolphins. They do not see the intimate couple because they have no prior memory associated with such a scenario.

Creative Thinking for Auditors

Three men pay $30 as a group to rent a room. The clerk discovers he has overcharged the group $5 and he gives the bellhop the money to return to the three men. The bellhop decides that $5 is too hard to divide by three and then he gives each man a dollar each and keeps the remaining $2 for himself. The three men have paid $9 each, the bellhop has kept $2, making $29. Where did the extra dollar go?

Creative Thinking for Auditors

ANSWER:

Words and the way words are arranged play a significant role in the way we approach problems. This problem is structured so that we focus on how to divide the $5 by three and end up losing a dollar.

We're looking at the wrong things. To find the missing dollar, subtract the $3 the bellhop returns to the men from the original $30. This leaves $27. Then subtract the bellhop's stolen two dollars (27 -2 = 25). Now all the money ($30) is accounted for. $25 for the room, $3 returned to the men, $2 stolen by the bellhop.

Critical Thinking for Auditors

- **Consider the following problem: Water lilies double in area every twenty-four hours. On the first day of summer, there is one water lily on the lake. Sixty days later, the lake is completely covered with water lilies. On which day is the lake half covered?**

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The words "double," "twenty-four," "one," "on which day," and "sixty" coax most people to divide the sixty days by two and propose the thirtieth day as the solution, but since the lilies increase in area geometrically, this is incorrect. The lilies cover half the pond on the next-to-last day. The word structure of the problem influences us to come up with the incorrect answer.

What Letter Is Missing?

O	T	T
F	F	S
S	E	?