Theory of mind, an ability to understand one's mind as well as that of others, is a prerequisite for normal functioning in the human society. It helps us explain and anticipate other people's behaviour, enables us to share meanings and understand humour and forms a base for all social interactions. Theory of mind is the comprehension of human subjectivity – the fact that it is the representation of things, not their objective state, that determines human behaviour.

The ability to attribute mental states develops along with the age thanks to the maturing of cognitive structures and acquiring experience in the social area. The most significant changes of theory of mind occur in the preschool age as the child masters mental verbs and begins to understand second-order mental representations. Most researchers conclude that an important change in the quality of theory of mind takes place around the fourth year of age. It is at this time that the child begins to realize the difference between the subjective and the objective reality, which leads to understanding that our representations of the world may not be always correct and depend on our access to information. That is why the researches focusing on the development of theory of mind use a method that examines the ability to understand the false belief – the child is presented with a situation where he or she is supposed to attribute to someone else a mental state which is not in accordance with the state of things and with the belief of the child. To manage to succeed in such a task, the child must be able to put aside his or her own perspective and look at the world as if from the other person's point of view.