

Developing the Flipped Classroom Model in Learning to Introduce Accounting to Increase Critical Thinking Skills and Student Learning Responsibility

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ABSTRACT

Learning responsibility (learning responsibility/LR) and critical thinking skills (CTS) are two skills needed in the 21st century, so important to students, including accounting students. CTS is essential for accounting field graduates to understand increasingly complex accounting problems. This reason has prompted many organizations around the world to suggest that a few accounting students develop CTS. On the other hand, the student is also required to be able to take responsibility for his own learning, so that he can become a more independent person and can support the success of his learning. However, various literatures show that CTS and LR students have not been optimally developed in college. One model of learning that is believed to be able to facilitate the development of both situations is the flipped classroom (FC). The purpose of this research is to develop a model FC in learning accounting that is valid and effective for developing CTS and LR students. The development of FC is done by research and development (R&D). The development model used is the four D model, which generally includes four phases: define, design, develop, and disseminate. This research will be carried out in two years. In the first year, research was planned until the product was tested for effectiveness, and in the second year, the product was disseminated. Test validation model will be done by expert judgment, and test effectiveness will be done by experimental method. The result of this research is directed to reach the indicator level of Case Aptitude Technology (TKT) level 3. The expected result of this research is that the model FC in accounting learning is valid and effective for increasing CTS and LR students. The model generated is equipped with Plan of Learning Semester (RPS), video material, book model, book manual implementation model, book work student and book reflection student. Among the mandatory detargeting are two accepted (accepted) international journal articles, one article each in the first year and the second year. In the first year there are additions in the form of articles that are disseminated and published in international proceedings, as well as book models, book work by students and book reflection students by ISBN and copyright certificate, in the second year.

Kata Kunci: model learning; flipped classrooms; accounting pengantar; critical thinking; learning responsibility