

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

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## **ABSTRACT**

This study aims to: (1) develop an Integrative Flipped Classroom (IFC) model that is valid to improve students' critical thinking skills (CTS) and learning responsibility (LR) in Introductory Accounting learning, (2) develop an IFC model that is practical to improve students' CTS and LR in Introductory Accounting learning, and (3) develop an IFC model that is effective to improve students' CTS and LR in Introductory Accounting learning.

This study uses research and development design with the Four-D (define, design, develop, and disseminate) model. The validation of the model, model implementation tools, and research instruments was carried out by experts. The practicality of the model was assessed by students and lecturers in charge of the course. The effectiveness of the model was measured using a quasi-experimental design with a pre-test and post-test control group design. The subjects for the pilot testing consisted of 47 students, while the subjects for the experimental testing consisted of 289 students divided into an experimental group of 143 students and a control group of 146 students. The trial subjects were students participating in the Introductory Accounting Course at three universities in Yogyakarta (Yogyakarta State University, Sanata Dharma University, and University of Technology Yogyakarta). Model validity and practicality data were analyzed using quantitative descriptive analysis. Model effectiveness data were analyzed by the Mann-Whitney U test, Wilcoxon test, T-test, and N-Gain score.

The results of this study are as follows: (1) The developed IFC model is valid to improve students' CTS and LR in Introductory Accounting learning, (2) The developed IFC model is practical to improve students' CTS and LR in Introductory Accounting learning, (3) The developed IFC model is effective to improve students' CTS and LR in Introductory Accounting learning, (4) The developed IFC model is effective to improve students' CTS and LR in Introductory Accounting learning.

*Kata Kunci: critical thinking skills, integrative flipped classroom, learning responsibility*