

SCULPTING SUCCESS: A BLUEPRINT FOR 21st-CENTURY ACCOUNTING EDUCATION THROUGH INNOVATIVE LESSON PLANNING IN VOCATIONAL HIGH SCHOOLS

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ABSTRACT

This research aims to analyze and describe the development of a 21st-century skills-based accounting instructional plan in Vocational High Schools. The study employs a research and development approach, involving accounting teachers from Vocational High Schools in Sukoharjo Regency as research subjects. Data collection methods include observation, interviews, documentation, and focus group discussions. The data analysis technique follows an interactive analysis approach. The research findings indicate that the development of the 21st-century skills-based accounting instructional plan encompasses several steps, including: 1) integrating collaboration between teachers and students; 2) incorporating High Order Thinking Skills (HOTS); 3) integrating ICT (Information and Communication Technology); 4) focusing on learning skills and 21st-century skills; 5) incorporating literacy enhancement, and; 6) integrating elements that strengthen character education. The implications of this research are significant for educational practitioners, curriculum developers, and policymakers, as it provides insights into the development of instructional plans that align with the demands of the 21st century. It offers recommendations for enhancing teaching strategies and curriculum design to better prepare students for the challenges of the modern world. Furthermore, this study contributes to the field of education by shedding light on effective approaches to integrate 21st-century skills into accounting education, ultimately improving the quality of education and students' preparedness for future success.

Keywords: *Development of lesson plan, accounting learning, 21st century skills*

Received: 03 November 2023

Accepted: 21 Desember 2023

Published: 23 Desember 2023

INTRODUCTION

The advent of the Fourth Industrial Revolution, often referred to as Industry 4.0, has ushered in a period of profound transformation, fundamentally altering the landscape of education. In response to the sweeping changes brought about by this digital age, the world of education finds itself at a pivotal juncture, compelled to adapt and evolve in accordance with the demands of the 21st century. Central to this endeavor is the preparation of students to thrive in the dynamic landscape they will encounter. Education assumes a pivotal role in nurturing a high-quality millennial generation, empowering them to not only compete but also excel in an era characterized by globalization.

To achieve this objective, it is imperative that the educational process becomes increasingly oriented towards the cultivation of students' creativity. This can be facilitated through the development of realistic, dynamic, and flexible curricula that transcend traditional boundaries. As a result, education becomes a cornerstone in the quest to create a high-caliber human resource pool, capable of navigating the complexities of the contemporary world. Dwijonegoro et al. (2019) underlines the unique challenges posed by the era of the Fourth Industrial Revolution and Society 5.0, particularly within the realm of vocational education, highlighting the need for innovative and adaptive approaches to address these transformative forces.

These challenges encompass various dimensions, including technical aspects, resource availability, and technological proficiency. Particularly for Vocational High Schools (Sekolah Menengah Kejuruan or SMK) it is challenging to enhance the quality of their education and equip graduates to navigate an increasingly competitive landscape. The aspiration is for SMK graduates to emerge as competent, productive, and professional individuals, well-prepared for their chosen careers (Pangaribuan, 2018).

In the pursuit of educational quality improvement, one prominent avenue is the renewal and reform of the education system. As Nurhadi (2001) emphasizes, this renewal should focus on three key components: curriculum innovation, the enhancement of teaching quality, and the effectiveness of teaching methods (Fadilah, 2021; Gumartifa et al., 2023). These components together form a blueprint for addressing the multifaceted challenges facing the education system, particularly within the context of Vocational High Schools.

The curriculum in Indonesia is subject to continuous refinement and evolution in pursuit of providing high-quality education. The Curriculum of 2013, as emphasized by Mulyasa (2018), places a significant demand on educators. It requires teachers to integrate various critical components, including higher-order thinking skills, 21st-century skills, literacy, and character education, within the development of their Lesson Plans (Rencana Pelaksanaan Pembelajaran or RPP). A cornerstone of this curricular transformation is the concept of 21st-century learning, often referred to as the "4C" framework. These four competencies, Critical Thinking, Communication, Collaboration, and Creativity are regarded as paramount in the context of 21st-century education (Ariana, 2018).

The 4C framework delineates the following key competencies, 1) Creative Thinking and Innovation. Students are expected to harness their creativity to generate, develop, and implement innovative ideas, either independently or within a group. 2) Critical Thinking and Problem Solving. Learners should possess the capacity to identify, analyze, interpret, and evaluate extensive evidence, arguments, claims, and data through in-depth examination, while also reflecting on their applicability in daily life. 3) Communication. Effective communication is fundamental. Students are encouraged to articulate their ideas and concepts efficiently, using oral, written, and technological mediums. 4) Collaboration. The ability to collaborate and work effectively in teams to address challenges and solve problems is paramount within this framework (Anis & Susdarwono, 2020; Anwar, 2020). These competencies represent a forward-thinking approach to education, acknowledging that students in the 21st century must be equipped not only with knowledge but also with the capacity to think critically, communicate effectively, collaborate seamlessly, and apply their creativity to real-world challenges (Blyznyuk, 2019; Rahmawati et al., 2023).

Hence, it is imperative for teachers to construct comprehensive Lesson Plans (RPP). As previously elucidated, the educational process must impart not only knowledge but also cultivate essential 21st-century skills in students (Anis & Susdarwono, 2020). Therefore, the RPP that educators create should intricately depict the integration of these critical skills within each step of the teaching and learning process. This strategic approach serves a dual purpose. Firstly, it equips students with the skills and competencies they need to thrive in the future, particularly within the context of the Fourth Industrial Revolution. Secondly, it fosters an active and meaningful learning environment, empowering students to become well-rounded individuals capable of competing in an increasingly dynamic and technologically-driven era. The creation of these skill-centered RPPs is pivotal in shaping the educational landscape and ensuring that students are well-prepared for the challenges of the 21st-century (Anwar, 2020; Utami & Subadi, 2016).

In reality, the development of accounting lesson plans centered around 21st-century skills encounters several challenges. Research findings by Wardani (2020) shed light on the obstacles faced by educators in constructing Skill-Based Lesson Plans (RPP) specifically aligned with the 4C framework. The study has revealed that several key impediments exist, including: firstly, a tendency among teachers to adapt pre-existing RPPs to their school's unique conditions rather than crafting fresh, skill-centric plans; secondly, challenges in terms of the components of structuring 21st-century skill-based RPPs, the criteria for evaluating such lesson plans, selecting appropriate teaching models, and a noticeable lack of educator knowledge regarding 21st-century skills; thirdly, an analysis of these lesson plans has highlighted that certain 21st-century skills within the 4C framework are inadequately represented or entirely omitted, ultimately affecting their ability to effectively facilitate student learning. These research findings underscore the fact

that there are areas within the 4C framework that remain underrepresented or unaddressed in RPPs, particularly within the granular aspects of lesson planning.

In contrast to Wardani's research, a study conducted by Maolana (2018) reveals a different facet of the challenge in crafting effective Lesson Plans (RPP). Maolana's findings shed light on a prevalent issue where many teachers within educational institutions lack the requisite proficiency to create comprehensive and systematic RPPs. This inadequacy in teachers' abilities can be attributed to several factors, including: firstly, a prevalent perception among teachers that RPPs are primarily administrative requirements intended to appease school supervisors, rather than tools for improving the teaching and learning process; secondly, the suboptimal execution of academic supervision activities by school supervisors, thereby failing to provide adequate guidance and support for educators in enhancing their RPP development skills; thirdly, a lack of opportunities for teachers to attend training or workshops aimed at enhancing their RPP development capabilities; and finally, a limited level of detailed scrutiny by school supervisors to ensure that the RPPs created by teachers align with the existing standards. These findings emphasize the critical need for a more holistic approach to addressing the challenges surrounding RPP development, encompassing not only educators' technical skills but also the overarching pedagogical and administrative framework.

Building upon the presented background, a comprehensive exploration is needed to address a substantial research gap regarding the development of accounting lesson plans rooted in 21st-century skills within the context of Vocational High Schools. The existing literature has established the importance of integrating 21st-century skills into education, but there remains a significant void in understanding how educators can effectively infuse these skills into the specific domain of accounting, particularly in the unique setting of Vocational High Schools. This research endeavors to bridge this knowledge gap, aiming to provide valuable insights and practical recommendations. Therefore, the objective of this research is to develop innovative accounting lesson plans model based on 21st-century skills in Vocational High Schools.

RESEARCH METHOD

This study adopted a research and development approach which involves a systematic process of improving and creating accountable products (Sutama, 2019). The study focused on enhancing existing teaching materials by infusing 21st-century skills into accounting lesson plans.

The primary participants in this study were accounting educators in Vocational High Schools in Sukoharjo, Central Java. Educators with varying levels of experience were included to ensure diverse perspectives. Education experts and policymakers were consulted to gain insights and recommendations.

Classroom observations were conducted to assess the then-current state of accounting lessons, specifically the integration of 21st-century skills. In-depth interviews were held with accounting educators, education experts, and

policymakers to understand their viewpoints, challenges, and strategies concerning 21st-century skills integration. Existing accounting lesson plans, curriculum guidelines, and educational policies were examined to ascertain the extent to which 21st-century skills were addressed. Focus Group Discussions (FGDs) were organized to facilitate group interactions and in-depth discussions, allowing for a richer understanding of challenges and solutions in the integration of 21st-century skills.

Qualitative data collected from interviews, observations, and FGDs were subjected to descriptive analysis (Sugiyono, 2018). Data were categorized, summarized, and interpreted to identify patterns and themes related to 21st-century skills integration.

RESULTS AND DISCUSSION

The development of Lesson Plans (RPP) must align with the established syllabus and curriculum. The teacher's instructional materials are crafted based on the fundamental competencies and competency standards outlined in the syllabus. The development of the syllabus, embodied in the Lesson Plan for accounting, is what educators will impart in the classroom. A teacher must have a well-thought-out plan for the teaching and learning process. Without an RPP, the classroom teaching and learning activities will not proceed effectively, potentially leading to disparities within the classroom.

Based on interviews and observation results, it is evident that, in general, accounting teachers in Vocational High Schools (SMK) in Sukoharjo Regency have not independently developed their Accounting Lesson Plans (RPP). While all teachers have created syllabi and RPPs, accounting teachers have not been able to develop their own syllabi. All teachers, including accounting teachers, are expected to create syllabi tailored to the school's conditions, students, and environment. In accordance with the National Board for Standardization of Education (BNSP) as stated in Supinah (2008:8), syllabus development can be carried out by teachers independently or with the assistance of subject teacher working groups (MGMP) and the Education Office. If teachers can recognize the characteristics of their students and their school's conditions and environment, they should be able to create the syllabus independently.

Vocational High Schools in Sukoharjo Regency use two curricula, namely the 2013 curriculum and the "Merdeka" curriculum. This is in line with Kirkham's study (2013: 77), which suggests that a curriculum approach can enhance effective learning and provides a positive experience for understanding accounting as per the curriculum. This can be interpreted as a curriculum approach aimed at improving the learning experience in accounting, which is associated with enhancing student academic achievement. Not all accounting teachers in SMKs in Sukoharjo Regency incorporated 21st-century skill-based learning into their Lesson Implementation Plans. In preparing their RPPs, teachers often did not adhere to guidelines for proper RPP development, neglecting the integration of 21st-century skills.

The steps in the design of the development of 21st-century skills-based Accounting Lesson Plans are as follows,

Integrating Collaboration Between Teachers and Students

The integration of collaboration between teachers and students can be found in the components of learning objectives, teaching strategies, and learning activities is as follows:

1. Learning Objectives were designed based on the competency achievement indicators developed by the researchers which integrate collaboration between teachers and students while still applying the ABCD elements (Audience, Behavior, Condition, Degree) to the learning objectives. The learning objectives are oriented towards Higher Order Thinking Skills (HOTS) and also integrate character education, which includes qualities such as thoroughness, independence, discipline, and teamwork.
2. Teaching Strategies. The chosen strategies include a scientific approach-TPACK, the Problem Based Learning or Project Based Learning model, and methods such as observation, questioning, discussion, assignments, and demonstrations.
3. Learning Activities. The developed learning activities encourage collaboration between teachers and students by integrating HOTS throughout the opening, core, and closing phases of the lesson.

The above research findings are illustrated in Figure 1.

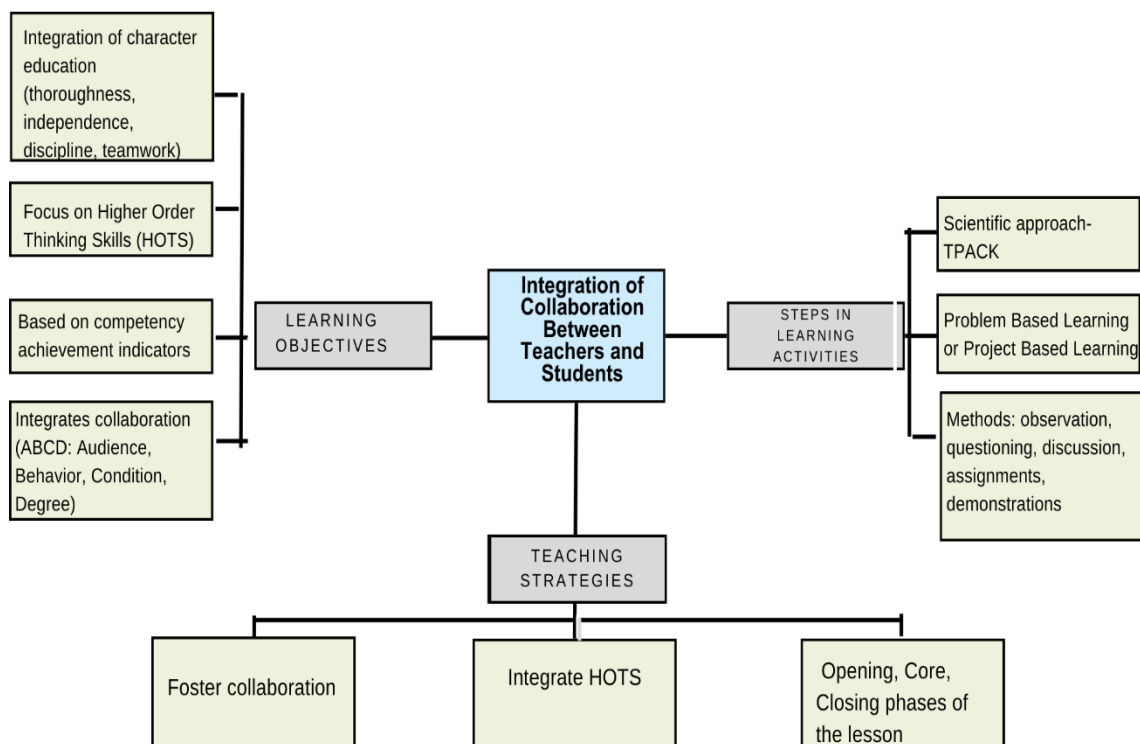


Figure 1.
Model of Integrating Collaboration between Teachers and Students

The integration of 21st-century skills into an educational framework is critical in modern pedagogy. This inclusion suggests a shift towards outcomes-based education, where the emphasis is not solely on the dissemination of knowledge but on the practical application of that knowledge (Srivastava & Agnihotri, 2022).

The integration of collaboration between teachers and students in defining these objectives is noteworthy. It highlights the importance of participatory and student-centered learning, fostering an environment where both educators and learners actively contribute to the learning process.

Furthermore, the incorporation of the ABCD elements (Audience, Behavior, Condition, Degree) in defining learning objectives reflects a commitment to precision and clarity. This methodical approach helps ensure that the objectives are specific, measurable, achievable, relevant, and time-bound, which is in line with the principles of effective goal setting. According to Kaur et al., (2020), this is particularly crucial in guiding learners towards the mastery of Higher Order Thinking Skills (HOTS).

The orientation of learning objectives towards HOTS is pivotal in the context of 21st-century education. HOTS, including critical thinking, problem-solving, creativity, and effective communication, are essential skills in a rapidly evolving world (Rudianto et al., 2022). By incorporating these skills into the learning objectives, the educational process addresses the demands of the modern workforce and society.

The integration of character education is an additional dimension that underscores the holistic nature of contemporary education. This alignment of character education with academic objectives reflects the understanding that education goes beyond the acquisition of knowledge; it also shapes individuals into responsible, ethical, and effective members of society (Lavasani & Khandan, 2020).

Integrating Higher Order Thinking Skills (HOTS) into the Lesson Plan (RPP)

The design of integrating Higher Order Thinking Skills (HOTS) into the Lesson Plan (RPP) includes indicators of competency achievement, objectives, learning activity, and assessment:

1. **Competency Achievement Indicators (IPK).** In the original or undeveloped RPP, some of the competency achievement indicators do not use operational verbs, and there is no integration of HOTS into the IPK. Thus, we developed IPK uses operational verbs.
2. **Learning Objectives.** The design and development of learning objectives were oriented towards HOTS based on the IPK that was designed in the previous step.
3. **Learning Activity** The integration of HOTS into the learning activities involves "Students and teachers drawing conclusions from the completed learning" and students, along with teachers, analyzing the strengths and weaknesses of the learning activities.
4. **Assessment.** The researchers integrated HOTS into the assessment by creating the question rubric, which is then used as a reference for creating HOTS questions.

Figure 2 shows how Higher Order Thinking Skills (HOTS) were integrated into the Lesson Plan (RPP)

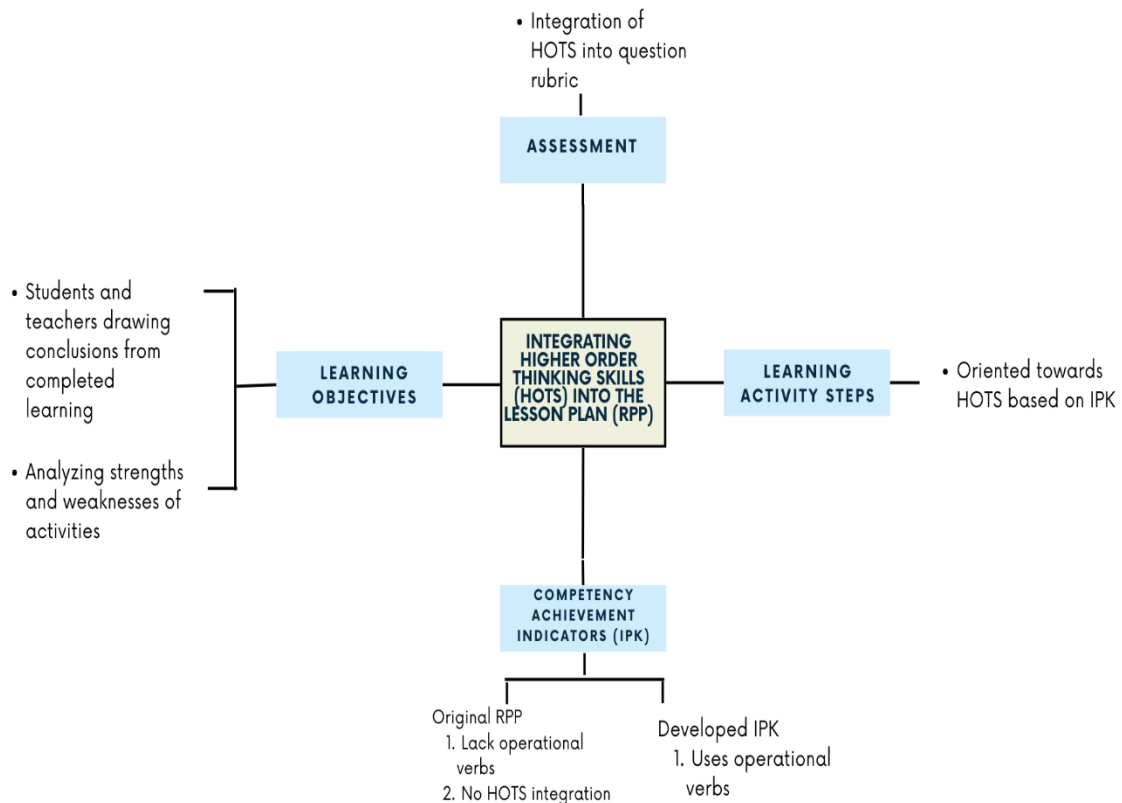


Figure 2.
Model of Integrating HOTS into the Lesson Plan

Figure 2 indicates that the integration of Higher Order Thinking Skills (HOTS) into the Lesson Plan (RPP) represents a crucial development in contemporary educational practices. This comprehensive approach considers several key components, including competency achievement indicators (IPK), learning objectives, learning activities, and assessment. In the context of IPK, the model demonstrates a shift towards precision and clarity by incorporating operational verbs into the competency achievement indicators, aligning with the principles of effective goal setting. This transition from vague indicators to more specific and actionable terms enhance the effectiveness of the learning process.

The learning objectives are strategically designed to be oriented towards HOTS, reflecting a pedagogical commitment to developing skills such as critical thinking, problem-solving, and analytical reasoning. Furthermore, the integration of HOTS into the learning activities fosters an environment where students and teachers collaboratively engage in drawing conclusions and critically analyzing the strengths and weaknesses of the learning activities (Chun & Abdullah, 2019). This collaborative process is instrumental in enhancing the development of HOTS. Lastly, the incorporation of HOTS into the assessment through the design of question

rubrics aligns the evaluation process with the learning objectives. This comprehensive approach to integrating HOTS into the RPP represents a progressive shift towards outcomes-based education (De Guzman et al., 2017), fostering the development of critical thinking and problem-solving skills in students (D & De Guzman, 2016).

Designing the Integration of ICT (Information and Communication Technology)

The developed lesson plan that integrates ICT can be found in the components of learning objectives, learning activities, media selection, and learning resources:

1. Learning Objectives. The integration of ICT into the learning objectives involves video observations as part of the learning process.
2. Learning Activities. The learning activities were developed based on the learning objectives produced in step 1.
3. Media Selection and Learning Resources. The researcher designed and developed the Lesson Plan (RPP) by integrating ICT, specifically using YouTube as a source and media, along with tools such as instructional videos, PowerPoint, laptops, and LCD screens.

Figure 3 presents illustrates the integration of ICT into the lesson plan. r

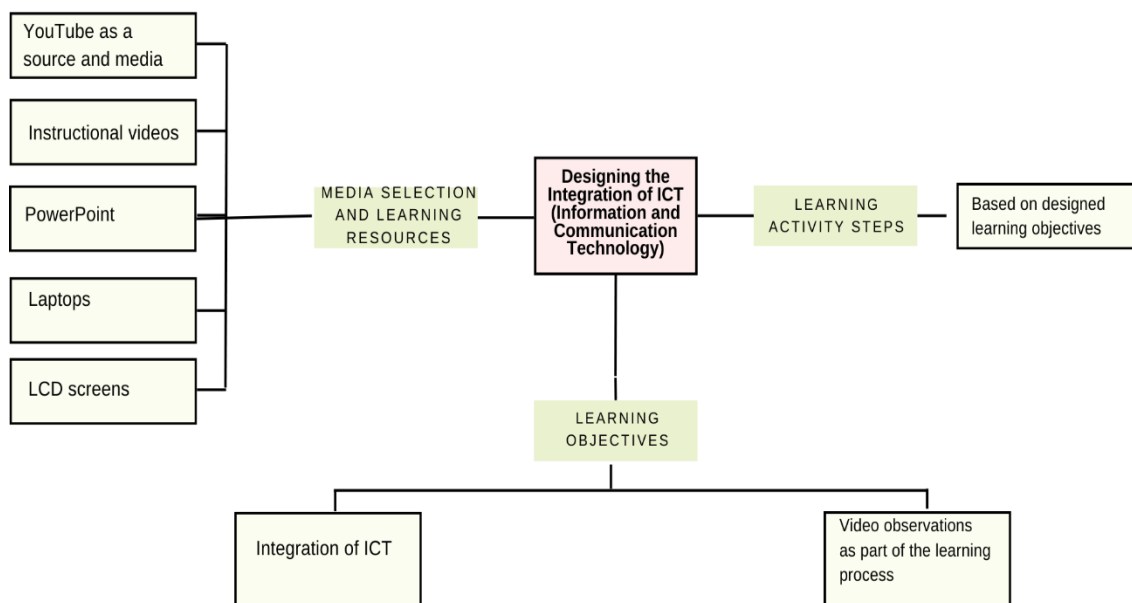


Figure 3.
Model of Designing the Integration of ICT

Figure 3 shows that the integration of Information and Communication Technology (ICT) into the lesson plan represents a significant advancement in modern education, acknowledging the transformative potential of digital tools. This comprehensive approach comprises various key components, including learning objectives, learning activities, media selection, and learning resources. In terms of learning objectives, the model highlights the incorporation of video observations as

an integral part of the learning process. This emphasizes the role of visual content and multimedia in enhancing the learning experience, which is in accord with the contemporary digital learning trends (Nurtanto et al., 2021).

The learning activities are strategically developed based on the pre-defined learning objectives, ensuring a seamless integration of ICT tools and resources into the educational process. The model also underlines the importance of media selection and learning resources. It specifically incorporates popular platforms such as YouTube, alongside tools like instructional videos, PowerPoint presentations, laptops, and LCD screens. This diverse range of media resources not only caters to various learning styles but also prepares students for the digital demands of the 21st century (Janssen et al., 2019). In summary, this comprehensive integration of ICT into the lesson plan acknowledges the transformative power of technology in modern education, enhancing engagement, accessibility, and digital literacy among students.

Designing the Integration of Learning Skills and 21st-Century Skills

The learning skills and 21st-century skills that have been developed can be found in the learning activities, specifically focusing on the 4C skills (Creativity, Collaboration, Critical Thinking, and Communication). The incorporation of learning skills and 21st-century skills within the educational framework is a crucial aspect of modern pedagogy, emphasizing the development of well-rounded, adaptable individuals. This holistic approach is evident in the model, which prominently features these skills within the learning activities, with a specific focus on the 4C skills: Creativity, Collaboration, Critical Thinking, and Communication. This integration recognizes the significance of these skills in preparing students for success in the complex, interconnected, and rapidly changing world of the 21st century.

Creativity encourages innovative thinking, enabling students to approach challenges with fresh perspectives. Collaboration emphasizes teamwork and the ability to work effectively with diverse groups of people. Critical thinking cultivates the capacity to analyze information, make informed decisions, and solve complex problems. Lastly, communication underscores the importance of articulating ideas clearly, both in written and spoken forms, a vital skill for effective engagement in various personal and professional contexts. This model's commitment to fostering these skills throughout the learning process positions students to excel in the evolving demands of the 21st century.

Designing the Integration of Literacy Skills

The literacy skills that have been developed can be found in the learning activities. These literacy skills include reading and writing literacy, digital literacy, and human literacy.

Designing the Integration of Character Education Enhancement Elements

The character education elements that have been developed include religiosity, nationalism, integrity, and independence. The Lesson Plan (RPP) that integrates character education can be found in the learning objectives and learning activities:

1. Learning Objectives. The developed learning objectives integrate character values, including diligence, cooperation, and self-confidence.
2. Learning Activities. The learning activities are related to character education elements such as religiosity, nationalism, integrity, and independence.

The steps taken in integrating the elements of the character education are shown in Figure 4.

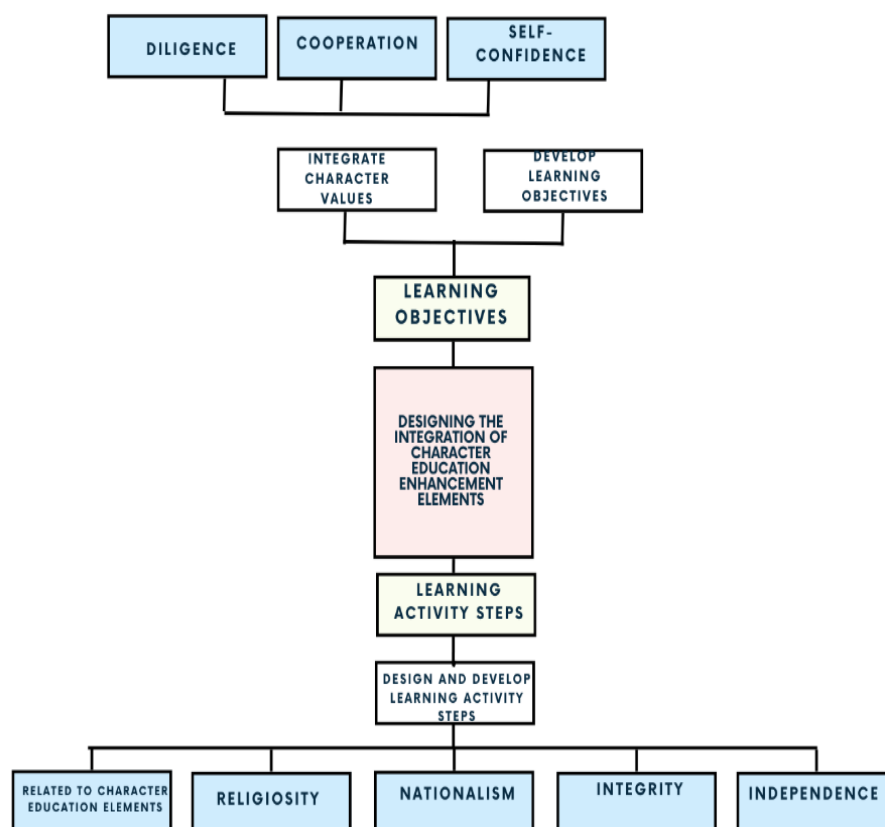


Figure 4.

Model of Designing the Integration of Character Education Enhancement Elements

Designing Accounting Teaching Materials Based on 21st-Century Skills

The design of the teaching materials includes four main stages. The first stage involves identifying the aspects of the competency standards and basic competencies (cognitive, affective, and psychomotor). The second stage involves identifying the various types of content (cognitive aspect: facts, concepts, principles, and procedures; affective aspect: response, appreciation, internalization, and evaluation; psychomotor/skills aspect: idea development, material usage, working techniques). The third stage is related to content selection which also follows the

competency standards and basic competencies. The fourth stage is about choosing the learning sources needed to create adequate teaching materials.

In addition, the procedure for designing the teaching materials includes, 1) understanding the graduate competency standards; 2) identifying the types of materials based on the competency standards and learning objectives; 3) mapping out the content; 4) determining the presentation format; 5) structuring the content; 6) reviewing source materials; 7) drafting the teaching materials; 8) revising the materials; 9) testing the teaching materials, 10) final revision and writing. The teaching materials used in skill-based accounting education are student worksheets.

Figure 5 and 6 present illustrations of the model based on the findings presented in this section

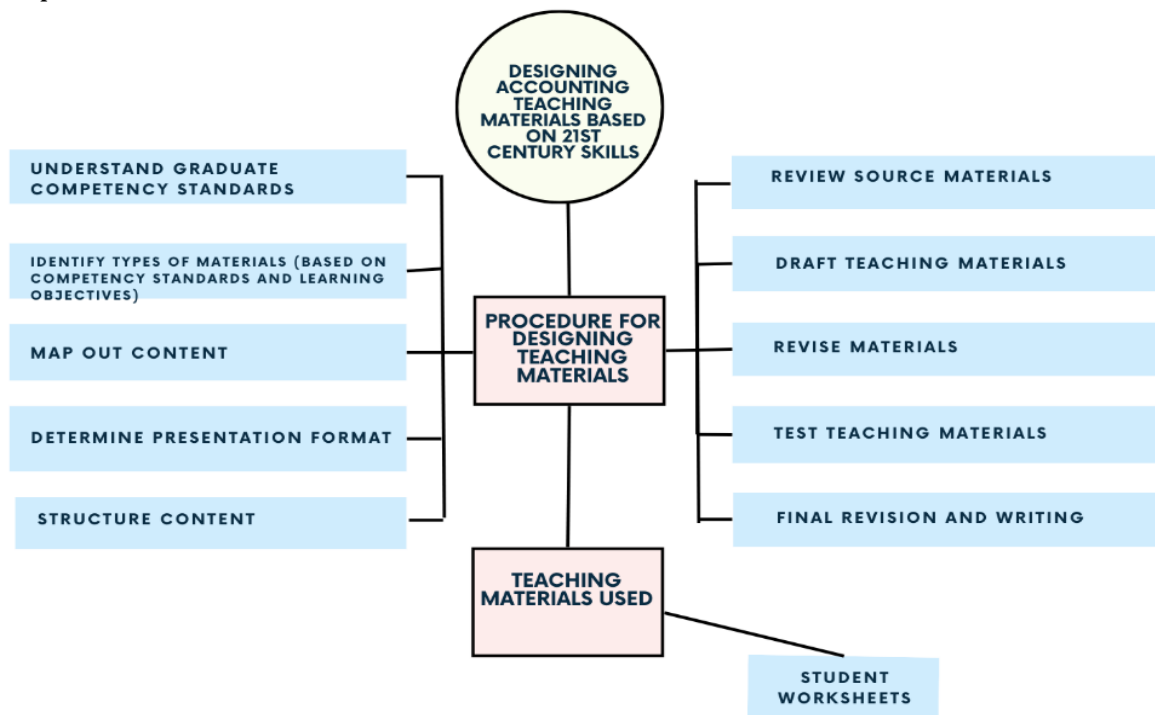


Figure 5.
Model of Designing Accounting Teaching Materials Based on 21st- Century Skills

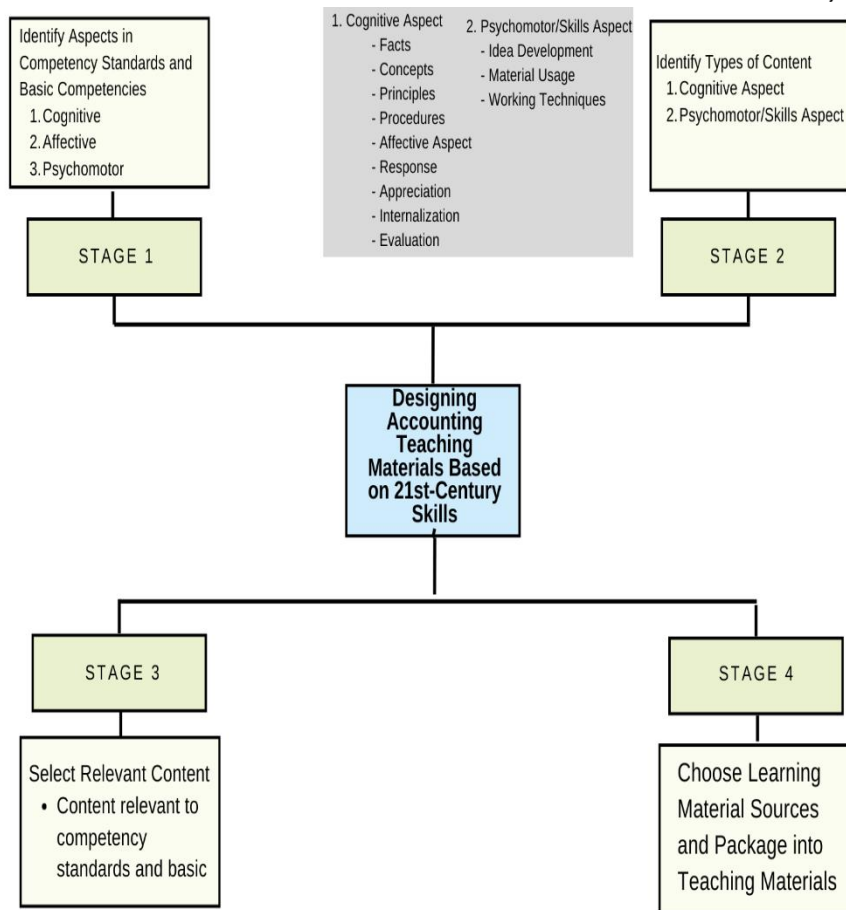


Figure 6.

The Steps for Developing Teaching Materials Based on 21st-Century Skills

Designing Assessment for Accounting Learning Based on 21st-Century Skills

The evaluation design includes both process and learning outcome evaluations that are conducted authentically based on cognitive, affective, psychomotor, and social aspects, integrating higher-order thinking skills (HOTS). Process assessment is carried out to evaluate students' participation during the learning process. Outcome assessment is based on students' work results in solving the student worksheets, exercises, and individual assignments. As for the validation of the research results and the development of the Lesson Plan (RPP), the format is as follows:

Table 1.
Lesson Plan (RPP) Validation

| Components | Previous Lesson Plan | The Innovative Lesson Plan | Expert Judgements |
|---------------------|---|--|-------------------|
| 1 Core Competencies | Not yet fully written Core Competencies (KI). | Fully documenting Core Competencies: KI-1 Spiritual Attitude, KI-2 Social Attitude, KI-3 | Very good |

| | Components | Previous Lesson Plan | The Innovative Lesson Plan | Expert Judgements |
|---|--|---|---|--------------------------|
| | | | Knowledge, and KI-4 Skills. | |
| 2 | Basic Competencies | Documenting basic competencies of knowledge, attitudes, and skills. | Documenting basic competencies of knowledge, attitudes, and skills | Very good |
| 3 | Indicators | Formulating CPI (Competency Achievement Indicator for Knowledge and Skill Competency). | Formulating Competency Achievement Indicators (CAI) for Knowledge and Skill Competency with Higher Order Thinking Skills (HOTS). | Very good |
| 4 | Learning Objectives | Not yet fully written learning objectives that contain the elements of Audience, Behavior, Condition, and Degree. | Writing complete Higher Order Thinking Skills (HOTS) oriented learning objectives that include the elements of Audience, Behavior, Condition, and Degree | Very good |
| 5 | Learning Materials | Listing the main subject matter points that will be provided to the students. | Listing the main subject matter points to be provided to the students and mapping the related content to the knowledge domain that aligns with the Graduation Competency Standards (SKL) requirements. | Very good |
| 6 | Approaches, Learning Strategies, and Methods | Not yet clearly written the approach, model, and method. | Writing an approach, model, and method that is skill-based and capable of integrating various character education values, strengthening new literacy, and human literacy, which is an enhancement of 21st-century skills consisting of Collaboration, Communication, Creative Thinking Skills, and Critical Thinking. | Very good |

| | Components | Previous Lesson Plan | The Innovative Lesson Plan | Expert Judgements |
|---|--|---|--|--------------------------|
| 7 | Learning Media and Resources | Listing learning media and resources. | Listing various learning media and learning resources that will be used in the learning process. | Very good |
| 8 | Learning Activities: Introduction Activities Core Activities Closure Activities | Determining the steps of the learning process | Listing the steps of the learning process. At this stage, learning indicators for both Knowledge and Skills Basic Competencies that will be taught in a particular meeting are included again. Then, arranging activities that are suitable for the syntax/stages of the instructional model being used, integrating the reinforcement of new literacy, and human literacy, which are enhancements of 21 st -century skills, including collaboration, communicative, creative thinking skills, and critical thinking. | Very good |
| 9 | Assessment - Types of Assessment -Forms of Assessment - Assessment Instruments - Assessment Guidelines | Writing the assessment of learning outcomes, just the key points. | Writing the assessment of learning outcomes that integrates HOTS (Higher Order Thinking Skills) and covers the scope and techniques for assessing attitudes, knowledge, and skills, as well as follow-up assessments, including remedial and enrichment measures, and attaching the necessary elements in the process and assessment. | Very good |

Table 1 shows how the developed learning implementation plan integrates collaboration between teachers and students. This integration can be found in the learning objectives, teaching strategies, and the learning activities, which include introduction activities, core activities, and closure activities.

The learning objectives developed by the researcher are oriented towards Higher Order Thinking Skills (HOTS) and have been fully written with learning objectives that contain the elements of ABCD (Audience, Behavior, Condition, Degree). In the selection of learning strategies, the approach, model, and method are skill-based and capable of integrating the values of character education and strengthening the new literacy as well as human literacy, which is an enhancement of 21st-century skills (i.e. collaboration, communicative, creative thinking skills, and critical thinking). The strategy developed by the researchers is a Skill-Based Learning Model. The selection of the learning strategy should be centered on the learning objectives and adjusted to the type of material, the characteristics of the students, and the situation and conditions in which the learning process takes place (Siregar, 2010).

The integration of learning skills and 21st-century skills along with human literacy in the implementation of the learning plan is carried out through the learning activities in the core part of the lesson, which include Creativity, Collaboration, Critical Thinking, and Communication. The development of the learning implementation plan is done by incorporating communication skills, collaboration, critical thinking, and creativity into learning activities. Therefore, it requires teachers who are able to design and develop learning by enhancing 21st-century skills. This is in line with the Rusdin's (2018) findings which indicate that teachers need to pay attention to the 4C learning skills: Creativity, Communication, Collaboration, Critical Thinking.

CONCLUSION

Based on the Figure 7, for developing innovative lesson plans based on 21st-century skills, the steps are oriented towards the development of learning, including a strong understanding of 21st-century skills, identifying relevant learning objectives, selecting appropriate content and materials, and choosing the right teaching methods. Additionally, in this model, 21st-century skills are integrated into the entire learning process, from planning to implementation. Learning activities are designed in such a way that 21st-century skills such as problem-solving, creativity, communication, and collaboration are the focus.

Finally, this model leads to the development of innovative lesson plans that combine 21st-century skills with learning objectives, content, teaching methods, and learning activities. Thus, this model becomes a comprehensive framework for designing relevant and effective learning needed to face the challenges of the 21st century.

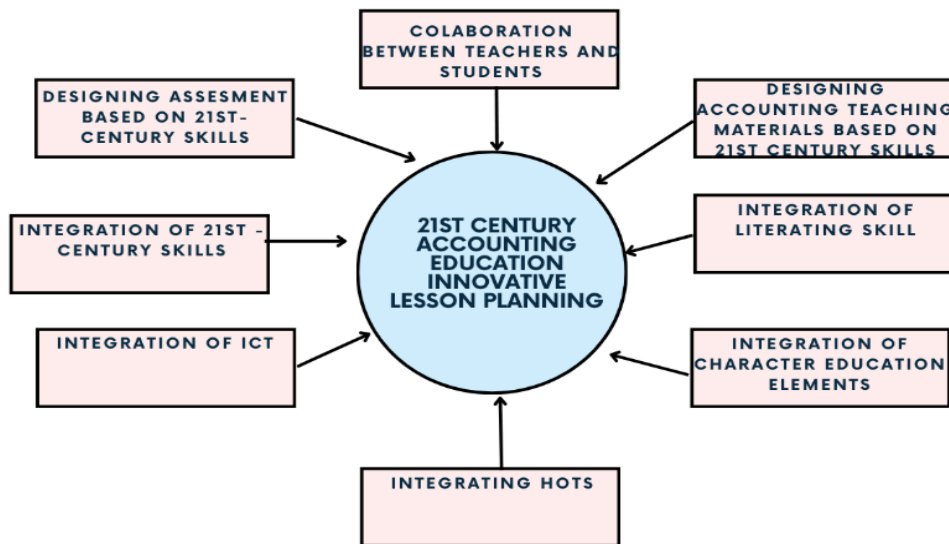


Figure 7.
21st-Century Accounting Education Innovative Lesson Planning

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