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A Review on Development of Constructivism Learning Model as Attributors of High-Level Thinking Skills on Accounting Skills.

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ABSTRACT: The value of individual employability can be enhanced through the provision of quality aspects of Education. Therefore, the development of constructivism learning models is one of the main drivers to the attributes of students' high-level thinking skills. The focus of this study is to study and present ideas to improve students' high-level thinking skills through the building elements of the constructivism learning model in accounting skills. It is concluded that Constructivism Learning Model as Attributors of High-Level Thinking Skills on Accounting Skills. Previous researchers' findings were also included to support the arguments used in the study.

KEYWORDS: Constructivism Learning Model; high-level thinking skills; Accounting Skills

I. INTRODUCTION

Recognizing the importance of thinking skills among undergraduates as a platform to prepare themselves with high marketability values to achieve competitiveness and continuous continuity, a lot of general research on thinking skills has been conducted (Jamaluddin et al.,2019). However, the attribution of high-level thinking skills in accounting skills is a concern from the inability of students who will color the market to solve a problem well and lack the ability to come up with creative and critical ideas in the face of existing problems. Thus, the high-level thinking skills attribute in this study contributed to the government in making a leap for the purpose of transforming the education system at the Higher Learning Institution (IPT) level as targeted through the Malaysian Education Development Plan (2015-2025) Higher Education (PT). Therefore, in order to realize the country's aspiration in Malaysian Education Development Blue Print (MEDB) Higher Institution (HI), the focus on learning aspects at the IPT level should be emphasized.

Thus, the objective of this study is i) to elaborate the teaching practices of IPTA lecturers in Malaysia in High-Level Thinking Skills on accounting skills; ii) analyze the driving factors of High-Level Thinking Skills on accounting skills; iii) develop a constructivism learning model that is the driving force for High-Level Thinking Skills on accounting. The study used a combined research technique (mixed method). To achieve the first objective, qualitative research techniques will be used (interviewing IPTA lecturers and verbatim data analysis). Meanwhile, the second objective will be achieved by using a combined research technique based on a review of literature and questionnaire instruments for the purpose of producing two (2) questionnaire instruments based on the Fuzzy Delphi method for construct verification and the next element of producing a prototype model as a base model. Finally, for verification of the constructed model will be confirmed through quantitative techniques (questionnaire and analysis of Structural Equation Modelling data).

II. LITERATURE REVIEW

The Hashim et al. study, (2016) on the issue of employability of graduates in Malaysia found that it is a necessity for the management of IPT to provide students with a diversity of activities involving a diversity of critical skills especially for the purpose of encouraging them to use cognitive thinking that involves the process of reasoning, concept building, evaluation and problem solving. This is because, the lack of mastery in High-Level Thinking Skills among IPT students is a factor in the increase in the unemployment rate among graduates in Malaysia (Mokhtar, 2012). Generally, students with excellent High-Level Thinking Skills level have great potential to be more successful in all areas of engagement (Jamaluddin et al., 2020; Tanujaya et al., 2017).

This is evidenced by Holden, Jameson and Larson's (2002) through their research on the determining factors of success in the business sector, which found that graduates who are proactive and able to apply High-Level Thinking Skills such as skills in analyzing, criticizing, synthesis, and communication towards various levels of society are graduates who are up for grabs by employers. This is because, employers are confident and believe that graduates with High-Level Thinking Skills can become more innovative and catalyze the transformation that will be carried out in their organization (Mokhtar, 2012; Holden et al., 2002).

Vygotsky's theory of social constructivism (1978) explains that the learning environment has an impact on individual learning outcomes especially from the aspect of knowledge acquisition, knowledge generation and knowledge transformation. Bakry and Bakar (2015) explained that the factors that cause the inaccessibility of High-Level Thinking Skills in individuals are due to the learning environment that focuses on educator-centered teaching techniques solely and prohibits the active involvement of students during lectures. While the active involvement of students during the teaching and learning session in the classroom contributed to the improvement of the mind transformation as well as improving the ability of High-Level Thinking Skills in the person (Wilkin, 2017). Thus, the researchers further expanded the study by making students at IPT as the focus subjects to see the teaching and learning practices practiced in mastering the accounting and application skills of High-Level Thinking Skills. The individual's inability to choose the right learning strategy for a learning also contributes to the inaccessibility of excellent High-Level Thinking Skills mastery.

Previous findings explained that the problem of undergraduates in mastering KBAT is not due to their level of intelligence but stems from failure to use good cognitive, metacognitive, and affective learning strategies (Hassan, 2017; Wijnen et al., 2017; Kikas & Jogi, 2016). Previous studies on learning strategies have been widely implemented, but only focused on one learning strategy (Sanip & Che Ahmad, 2014; Che Lah, Mohd Saat, & Hassan, 2013) even only focuses on other courses such as Science (Angela & Paul, 2016; Hugerat, 2015) and Malay language (Hassan, 2017).

Therefore, studies that focus on learning strategies applied by individuals in mastering High-Level Thinking Skills on accounting skills are important to obtain comprehensive findings. Previous studies have also offered limited explanations on moderator variables in the relationship of learning environments and learning strategies with student achievement. Although there are various findings related to the factors that are the driving force of High-Level Thinking Skills on accounting skills, this study is important to continue through the development of new models through the theoretical involvement of constructivism learning. The production of this new model helps to improve the findings of previous studies so that the transformation of the individual's mind can be achieved while providing high marketability and competitive value in the individual.

HA1: There is a significant relationship between learning constructivism (Learning environment and learning strategies – exogenous constructivism, endogenous constructivism, and dialectical constructivism) with High-Level Thinking Skills on accounting skills.

III. STUDY DESIGN

This research uses a design and development study approach (Design and Development Research Approach – DDR) involving a combined research technique (Mixed Method). The DDR approach backed up to Richey and Klein (2007) emphasizes the systematic and orderly process elements in the development of models and products (Mohd Ridhuan et. al, 2018) considering the underlying theory of a study. Based on DDR, the study will go through three phases of the study using different study tools in each phase. The involvement of study participants comprising a group of experts and a group of users was able to provide comprehensive input and consider the needs of the model in the Malaysian context.

The three phases of study applied in this study include the phase of needs analysis, the phase of design and development, and the phase of testing the usability of the model. The study of the development of a constructivism learning model for High-Level Thinking Skills proficiency needs to involve the process of making a literature review to identify the constructs and the main elements required in this model. The learning models proposed by scholars such as Robert Glaser (1962), Bloom (1968), Hunter (1991), Lerner (2003), and Vygotsky (1978) are identified and analyzed first and then linked to the basic theory in this study, namely the theory of constructivism learning (Vygotsky, 1978). Preliminary analysis of the literature has produced three main constructs of the model namely exogenous constructivism, endogenous constructivism, and dialectical constructivism.

IV. CONCLUSION

This study supports the transformation of education targeted by the government through the Malaysian Education Development Plan (Higher Education) 2015 - 2025 through the focus of the study on the elements that are 10 of the government's targeted surge covering aspects of the aspirations of the system and the aspirations of students. The new model development study and High-Level Thinking Skills which focuses on accounting skills at the IPT level can support and contribute to the accessibility of the government's aspiration in Malaysian Education Development Plan (Higher Education) to achieve a marketability value of more than 80% graduates, thus making Malaysia a developed and excellent country in the aspect of education covering the aspirations of the system and the aspirations of students (Jamaluddin et al., 2019).

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