Possibilities for Using E-Modules in Vocational High Schools to Facilitate Critical Thinking Skills

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ABSTRACT
Objective: Critical thinking as part of the competency tools for 21st-century positions has a strategy at the Vocational high school in preparing graduates who are competent, ready to work, and have communication and collaboration skills. However, learning media use still needs to be optimal for teachers to support classroom learning to increase students' understanding and facilitate critical thinking skills in the learning process. Therefore, it is necessary to improve the learning system because these problems must provide students with a better learning experience. The research aims to determine students' perceptions regarding opportunities for developing e-modules based on problem-based learning to facilitate critical thinking skills in accounting learning material. Method: Descriptive qualitative, using research instruments like interviews and questionnaires. The research participants were 45 students specializing in accounting. The research results showed that students are very familiar with using digital media, and most students said that learning with digital learning media gave an interesting learning impression. Results: are great opportunities for developing e-modules that can be used for independent learning flexibly. Novelty: E-modules integrated with problem-based learning models aim to empower students' critical thinking skills, especially in accounting material.

INTRODUCTION
Developments in the information era have brought changes to the world of education. These innovations have transformed schools and programs (Dilekçi & Karatay, 2023). 21st-century learning is characterized by the rapid use of technology in various perspectives of life, especially in digital-based education. Students are required to have 21st-century skills, some of which are critical thinking and problem-solving skills. Based on this, educators must be able to create innovative digital teaching media that can stimulate students' critical thinking abilities (Prabasari et al., 2023). Critical thinking skills enable students to process information logically and prepare for independent learning (Paramitha et al., 2021). Students who have critical thinking skills can determine important, relevant, and valuable information. Students' critical thinking abilities can be known when students understand a problem in-depth, are not easily influenced by other people's opinions, and can solve problems correctly and systematically and then conclude information correctly or incorrectly (Agustiana & Imani, 2021). Critical thinking can play a decisive role in academic success because students can recognize goals and points of view, evaluate various arguments, and make decisions based on analytical thinking (Hadisaputra et al., 2020; Kaveneke et al., 2020; Monteiro et al., 2020; Muh. et al., 2020).

One of the problems with education in Indonesia is that the student's critical thinking skills level needs to improve. This is evident from the 2019 OECD, which states that.
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