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DAFTAR ISI

PROMOTING STUDENTS' HIGHER ORDER THINKING SKILLS THROUGH FLIPPED CLASSROOM

Kristina Wasiyati

Abstrak

Artikel ini mendeskripsikan model pembelajaran flipped classroom atau flipped learning. Model ini menggambarkan proses pembelajaran tradisional yang dibalik serta fokus pembelajaran yang berubah. Kalau biasanya proses pembelajaran di kelas diawali dengan mengecek tugas-tugas lalu dilanjutkan dengan penyampaian materi baru dan pemberian tugas atau pekerjaan untuk dikerjakan di rumah atau di luar kelas; pembelajaran dengan model flipped classroom mengharuskan siswa mempelajari lebih dahulu materi yang akan dipelajari melalui video atau bahan ajar lainnya di luar kelas. Waktu di kelas digunakan untuk tanya jawab agar siswa lebih memahami materi yang telah dipelajari sebelumnya. Setelah itu, guru memberikan tugas-tugas untuk dikerjakan di kelas, baik berupa tugas-tugas mandiri maupun kelompok, baik berupa diskusi untuk memecahkan masalah dan mencari solusinya maupun menciptakan sendiri produk luaran dari materi yang telah dipelajari. Pada tahap ini, guru memiliki banyak waktu untuk membantu siswa yang mengalami kesulitan. Teman-teman sejawat juga bisa saling membantu. Kegiatan di kelas ini akan mampu mendorong siswa meningkatkan higher order thinking skills karena mereka terbiasa melakukan analisis, evaluasi, dan pada akhirnya mampu membuat sendiri. Demikian juga, fokus pembelajaran yang biasanya teacher-centered berubah menjadi student-centered karena siswa menjadi pusat dalam pembelajaran dan guru sekadar fasilitator. Model pembelajaran ini bisa diterapkan untuk berbagai bidang pada berbagai tingkat pendidikan.

Kata kunci: *flipped classroom, higher order thinking skills, student-centered*

A. Introduction

Learning does not merely prepare the students to pass the examination. More than that, they have to be prepared to face future challenging life. Therefore, teacher needs to design the learning process well and provide supporting learning environment allowing them to be able to analyze, evaluate, and create learning output. This means students should have higher order thinking skills (HOTs).

HOTs is classified into three, i.e. 1) those defining it in terms of transfer, 2) those defining it in terms of critical thinking, and 3) those defining it in terms of problem solving Brookhart (2010: 3). Students having HOTs should be able to transfer the knowledge and skill they get. They also have to be able to think critically and solve any problems. This critical thinking (Barahal in Brookhart, 2010: 4) includes reasoning, questioning and investigating, observing and describing, comparing and connecting, finding complexity, and exploring viewpoints. Related with these elements, teacher should provide activities enabling the students to practice them in class.

In line with that, teacher needs to implement suitable learning models for the students. One of them considered good to encourage the students' HOTs is flipped learning or flipped classroom. It is called flipped because of the reversal of activities taking place in various contexts of a course (Talbert, 2017: 8-9). It reverses the space, time, and activities usually conducted in traditional instructional model in which

class meetings are used for initial contact with new material and dissemination of related material, with higher-order tasks given to the students' individual spaces, the issues with support for higher-order tasks, time in class for exploration of deep ideas, self-regulation, and healthy professional relationships take root. Rather, in flipped learning, students use the class meetings to work on cognitively advanced tasks, where they have peers and an instructor at their side to get help as they work; the entire class meeting is opened up for the instructor to plan whatever active, creative, rigorous activities best serve the needs of the students; promotes self-regulation because self-regulated learning behaviors are forced to get to the point on a daily basis; and instructor's role shift to a role of coach, helper, and consultant as students work on higher-order tasks.

In flipped classroom, the teacher's role shift from a teacher to a facilitator. Teacher is not the only source of information. Rather, teacher facilitates the students in their learning by providing necessary help and consultation. The learning process also shifts from teacher-centered to student-centered. Students become the actors who participate actively in completing various kinds of tasks, such as working individually, working in pairs, discussing in group to analyze, evaluate, or solve problems.

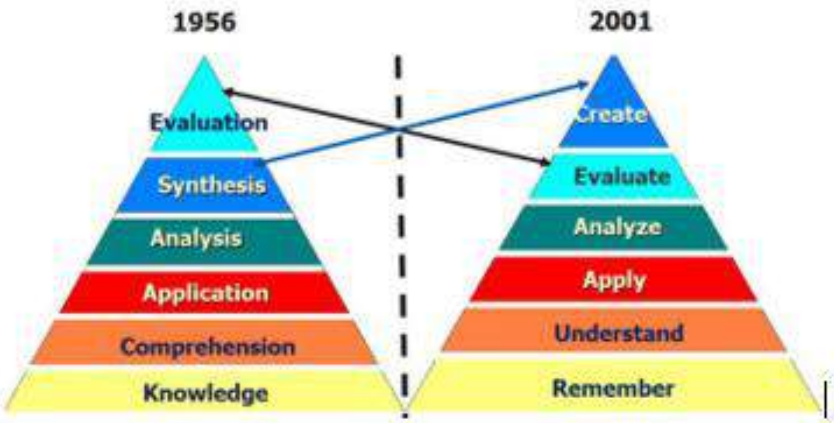
Some researches show that the flipped classroom is really able to improve students' higher order thinking. Among others are researches conducted by Kharat et al. (2015), Alsowat (2016), Lee and Lai (2017), Amanisa & Maftuh (2020), and Irianti et al. (2022). The implementation of flipped classroom promotes higher order thinking and it can be implemented in any subjects and at any levels.

Considering the importance of higher order thinking for the students' future life and the flipped learning that is able to promote that, this article will describe how students' higher order thinking can be promoted by flipped-learning.

B. Discussion

1. Higher Order Thinking (HOT)

Higher order thinking includes critical, logical, reflective, metacognitive, and creative thinking. It happens in analysis, synthesis, and evaluation levels of Bloom's taxonomy and analyzing, evaluating, and creating levels of Anderson and Krathwohl's revised Blooms taxonomy (Mainali, 2012: 6). The following is Bloom's taxonomy compared with Anderson and Krathwohl's revised taxonomy.



Bloom's Taxonomy Revised
Source: Wilson, Leslie O. 2001

Students are engaged in HOT when they are able to break materials or concepts into parts, determine how the parts relate to one another or how they interrelate, or how the parts relate to an overall structure or purpose. Besides, students are able to make judgments based on criteria and standards through checking and critiquing. They are also able to put elements together to form a coherent or functional whole; reorganize elements into a new pattern or structure through generating, planning, or producing (Wilson, 2001).

2. Flipped Learning

Flipped learning is also known by the terms inverted classroom, pre-vodcasting, reverse instruction, flipped instruction, and flipped classroom (Talbert, 2017: 38). It is a type of blended learning, the marriage between on-line learning and face to face activities. In flipped classroom, simply uploading the lecture recording will not suffice. Students are required to engage in or complete some form of preliminary learning online, in preparation for a structurally aligned learning activity on campus with their instructors and peers (Reidsema, et al., 2017: 6).

a. Definition

Flip Learning Network (2014) defines flipped learning as

> "a pedagogical approach in which direct instruction moves from the group learning space to the individual learning space, and the resulting group space is transformed into a dynamic, interactive learning environment where the educator guides students as they apply concepts and engage creatively in the subject matter" (Talbert, 2017: 15; Walker, et al., 2020: 6).

It lays out four pillars of flipped learning (Talbert, 2017: 15-16):

1) flexible environment that means allowing students to learn in different ways and at different speeds, and give them choice the way to demonstrate that they have master the course content. The teacher can also be flexible in making plan and adjustment if changes need to be made.
2) learning culture that means using the students' precious group space high impact, meaningful activities that place their work at the center of attention. The teacher provides scaffolding and feedback to help them learn.
3) intentional content that means the materials should connect to learning targets stated clearly. The text, video, and online content should tightly constructed with high educational quality. They have to be differentiated as well to make students work on something meaningful.
4) professional educator that means he/she has to prepare the content, set up the learning environment; observe the students and know when to intervene and when to let them struggle; assess them and make adjustment; and make a reflection.

Additionally, Moran and Milsam (in Walker, et al.: 2020: 6) state the characteristics of flipped learning. Instructors must be selective in what they require the students to learn their own and what is best processed within the classroom through active learning strategies. There is a shift from teacher centered to student centered. The instructor should focus on meeting the needs of each individual student. The environment is flexible allowing the instructors to address various student learning styles.

The previous definition is further completed by Talbert (2017: 20) emphasizing that direct instruction may not be the only way to prepare students for the group space activities. Besides watching videos provided by the lecturers or doing guided readings, students can do other

activities to prepare for group space activities. He states that:

> Flipped Learning is a pedagogical approach in which first contact with new concepts moves from the group learning space to the individual learning space in the form of structured activity, and the resulting group space is transformed into a dynamic, interactive learning environment where the educator guides students as they apply concepts and engage creatively in the subject matter.

In flipped classroom, the teacher's role shifts from teacher (*sage on the stage*) to facilitator (*guide on the side*). Teachers are required to be learners and define learning as mutually constructed meaning (Magolda in Kavanagh, 2017: 17-18). Students become actively involved in learning rather than passively recipients of information. To plan flipped classroom, the elements of constructivist learning design proposed by Gagnon and Collay used to explain the facilitator's role should be considered.

Table 1 Elements of Constructivist Learning Design

Stage	Elements (Gagnon and Collay, 2006)	Flipped Classroom (FC) Consideration
1	Develop a *situation* for students to explain – include what you expect them to do and how they will construct their meaning	Pre-learning activity
2	Decide on *grouping* of materials and/or students to facilitate cooperative learning.	Facilitated session planning
3	Build a *bridge* between what students already know and what they need to learn.	Overall FC design
4	Anticipate *questions* to ask and answer that facilitate learning; use Bloom's taxonomy to elicit higher-level thinking.	Facilitated session planning
5	Encourage students to *exhibit* a record or their thinking by sharing it with others; this should also demonstrate student learning.	Facilitated session activity or post-facilitated session activity
6	Solicit student *reflections* about their learning and encourage them to cognitively acknowledge what they have learnt.	Post-facilitated session activity

Source: Kavanagh, 2017: 18

b. Flipped Learning versus Traditional Learning

Abeysekera and Dawson in Talbert (2017: 44) point out:

> The traditional lecture is caricatured as a passive, transmissive experience, effectively eliminating any sense of autonomy or competence in students. In fact, feelings of autonomy and competence are most likely to be experienced by the teacher within a learning environment created through this approach.

Crucial issues with traditional model (Talbert, 2017: 6-7):

1) Traditional model creates an inverse relationship between cognitive difficulty of student work and student access to support. Teacher usually presents the materials in class and the students do the activities outside the class. This causes problem because support is available when students have not found difficulties, but unavailable when they do need help.

2) Traditional model takes time away from social, guided exploration of deeper learning. Lecturing is predominant so there is little or no time for non-lecturing activities. Students learn deeper by themselves with least accessible.
3) Traditional model does not promote self-regulated learning behaviors. Learning does not encompass full attention and concentration, self-awareness and introspection, honest self-assessment, openness to change, genuine self-discipline, and acceptance of responsibility for the students' learning.
4) Traditional model creates undesirable intellectual dependencies of students on instructors. The relationship between the students and the teacher tend to be unhealthy. Teacher tends to be the gatekeeper to knowledge and grades. This condition will hinder them to become effective and independent thinkers.

On the other hand, in flipped learning (Talbert, 2017: 8-9):

1) The relation between cognitive difficulty and access to help is now *direct* rather than *inverse*. In class meetings, students work on cognitively advanced tasks. They have peers and an instructor to get help.
2) The teacher can plan active, creative, accurate activities best serve the needs of the students.
3) Self-regulated learning behaviors are forced to get to the point on daily basis. They may be provided lecturers prior to the class, but they are in control of how they learn from those lecturers.
4) Flipped-learning can create a more productive, professional, and grown-up relationship between the students and the teacher because the teacher plays the role as a coach, helper, and consultant when the students work on high-order tasks.

In flipped learning, teacher is no longer a presenter, but a tutorial role. Students who struggle get the most help (Bergmann and Sams, 2012: 14). Related to class time, the two methods can be compared as follows.

Table 2 The Comparison of Class Time in Traditional versus Flipped Classroom

Traditional Classroom		**Flipped Classroom**	
Activity	**Time**	**Activity**	**Time**
Warm-up activity	5 min.	Warm-up activity	5 min.
Go over previous night's homework	20 min.	Q & A time on video	10 min
Lecture new content	30-45 min.	Guided and independent practice and/or lab activity	75 min.
Guided and independent practice and/or lab activity	20-35 min		

Source: Bergmann and Sams, 2012: 15

The table above shows that in flipped classroom, the class time is used more to deepen the knowledge the students have by learning outside the classroom. Then, they spend much time to do activities or practices in class where the help of teacher and peers are vailable. What is traditionally done in class is now

done at home, and what is traditionally done as homework is now completed in class.

Compared to the traditional classroom, flipped classroom has some benefits (Bergmann and Sams, 2012: 20-33) as follows.

1) Flipping speaks the language of today's students. Students grew up with internet access, YouTube, Facebook, MySpace, and a host of other digital resources. They understand digital learning and using digital resources to do the activities outside the class suits their character.
2) Flipping helps busy students. Flipping the classroom help students with their busy lives because it provides a great deal of flexibility. The main content is delivered via online videos so that they can choose to work ahead.
3) Flipping helps struggling students. Flipped learning enables the teacher to spend most of the time to help students who struggle most. Teacher will walk around to provide necessary help for those who need help most.
4) Flipping helps students of all abilities excel. Because all the direct instruction is recorded, students with special needs can watch the video as many times as they need to learn the material. This way, they can understand the material better.
5) Flipping allows students to pause and rewind the teacher. Teacher gives the students control of the remote. They can pause or rewind the teacher's explanation to get better understanding.
6) Flipping increases student-teacher interaction. Flipping the classroom creates an ideal merger of online and face-to-face instruction. This makes their relations increase.
7) Flipping increases student-student interaction. In flip learning, teacher changes the role, not as presenter of content, but as a tutor. Teacher can observe the students interact with each other, developing collaborative group.
8) Flipping allows for real differentiation. Flipped classroom is powerful to reach students having broad range of abilities. The students' different abilities make us personalized the learning by walking around the room and give necessary help they need.
9) Flipping changes the classroom management. Students will pay more attention and get involve to the class hands-on activities or work in small groups.

Related to students' engagements, flipped instruction promotes engagement and allows students to take control of their learning (Rosenblatt, 2020: 126). It utilizes technology to engage students in the lesson and then scaffolds the content.

c. Steps in Designing Flipped Learning

Talbert (2017: 102) mentions seven steps to design flipped learning. First, the teacher comes up with a brief but comprehensive list of learning objectives for the lesson. Second, the teacher remixes the learning objectives so that they appear in order of cognitive complexity. Third, the teacher creates a rough design of the group space activity you intend students to do. Fourth, the teacher goes back to the learning objectives list and splits it into basic and advanced objectives. Fifth, the teacher finishes the design of the group space activity. Sixth, the teacher designs and constructs the individual space activity. Lastly, the teacher designs and constructs any post–group space activities students need to do.

Furthermore, in a simple way, Walker, et al. (2020: 7-9) explain by dividing the process of flipped classroom into pre-meeting and in-class activities. Before in-meeting, students are required to learn through short pre-recorded video lectures or readings. The teacher should consider the length and style of the video

and the creativity, as well. The flipped videos that can be used are screencasts or voiceovers on traditional power point slides in no more than 15 minutes. In presenting the videos, besides explaining the content, the instructional intent is also important to be explained to the students so that they are motivated to learn. Before coming to the class, students are also required to participate in online discussion, post questions or comments regarding the content, case studies to be analyzed, or quizzes to be completed. This phase is crucial for the success of the in-class activities because this is the time for the students to prepare the background knowledge (Zappe, et al., 2009: 5). If the students have not done sufficient pre-preparation, teacher can have informal extension activities in class so that learning can run well (Butt, 2014: 41). This is in line with Rosenblatt's statement that to start the class, the teacher needs to provide time for students to ask questions instead of quizzing them immediately. This helps the students and the teacher realize the students' understanding. Then, in class time, students do some activities such as problem-solving or case analysis, group discussion, peer-learning, think-pair-share, jigsaw readings, group work on problem sets, scenario/lab activities, and rubric-based feedback. Social interaction among students can also be encouraged so that they can learn or support each other. The teacher's role is as a *guide on the side*. He/She can spend more time with each student individually and provide guidance, detect errors, provide individualized instruction, update content, and offer extension learning opportunities for those who are working beyond the content. This way, the time can be used more effectively and creatively. (Hsieh, 2017: 22; Rosenblatt, 2020: 121)

d. Tools for conducting flipped classroom

In conducting flipped classroom, some tools can be applied. Crawford and Senecal (2017: 48) mention some low-tech, mid-tech, and high-tech tools to support in-class activities. The low-tech tolls can be flip chart pads, sticky notes, and colored note cards. Flip charts are excellent tools for collaborative student projects, compare-and-contrast activities, topic/term categorization activities, and brainstorming activities. Meanwhile, sticky notes are used to rapid descriptive prototyping activities, concept mapping, graphically planning and organizing project phases, keyword/concept summaries. Note cards may be seamlessly employed for low-stress formative assessments and rapid knowledge checks, either by collecting short written responses or using color-coded note cards as a visual response indicator. Mid-tech tools can be in forms of student-owned laptops, tablets, and/or smartphones, interactive response system (clickers). High-tech tools can be in the forms of interactive display systems, such as touch screen electronic whiteboards or simultaneous split-screen projection systems. These tools are extremely versatile for manipulating digital materials, displaying interactive multimedia, and working collaborative projects.

In more detail, McGrath et al. (2017) present the technology which can be applied in flipped classroom. Tools helping content production and distribution, for examples Screencast-O-matic, Snagit, Jing, Prezi, Explain Everything, Videoscribe, Camtasia, Dahu, Phone, iPad, GoPro (p. 48). Tools for helping communication, for examples discussion board, virtual room, Casper Q&A, YouTube, Facebook Group, Piazza, TodaysMeet, Braincloud, Top Hat, Slack (p. 50). Tools for helping collaboration, for examples WebPA, iCAS, Dropbox, Google Docs, Facebook (p. 52). Tools for helping assessment, for examples Semant, Google Sheets, Turnitin, Electronic management of assessment (p. 53). Tools for helping evaluation, for examples LMS

Dashboard, Survey Monkey, Brightspace, Social media surveys/polls (p. 54).

Considering the learning goals, the function of each tool, and the students' condition, teacher can decide and choose the most appropriate ones to apply so that they will be suitable for the learning process and support gaining the goals set.

e. Assessing the students

After conducting the process of flipped classroom, teacher needs to assess the students. Teacher needs to know the students' engagement in the process as well as the final result. To investigate in-class engagement and active learning, teacher can use structured observation, using validated protocols such as the Teaching Dimensions Observation Protocol (TDOP) or the Classroom Observation Protocol for Undergraduate STEM (COPUS) (Hora and Ferrare; Smith et al. in Clark and Besterfield-Sacre, 2017: 59). These protocols enable a determination of the frequency of activities and practices such as problem solving, clicker questions, instructor circulation among students, small group work, lecturing, and peer discussion. The dimensions of TDOP are (1) teaching methods, (2) pedagogical moves, (3) questioning, (4) cognitive engagement by students, and (5) instructional technology use. Meanwhile, COPUS examines two categories, i.e. what students are doing and what instructor is doing.

Teacher can know the students' perceptions by employing an evaluation survey to know the students' experience. This survey allowed them to describe their preferences, behaviors, and feelings, providing both formative and summative feedback. Besides, teacher can know the students' performance in the course by comparing before and after they are flipped. The direct assessment is based on an exercise such as examination, homework, or project. Teacher can also use post-course interviews or focus group to obtain overall assessment of student learning and achievement. Using these various instruments, teacher can get comprehensive portrait of the students.

3. Higher Order Thinking through Flipped learning

From the flipped classroom's view, classrooms should become places for activity rather than information transfer. Students can get information online, increasingly in video format, rather than text. Whether the students watch the videos before class or after class may not matter too much. What matters is that they are deeply engaged in real problem-solving (Reidsema et al. 2017: 10). Implementing flipped learning does not mean that students merely view videos outside of the classroom. This method is adaptable and can be expanded. Teacher can have the students create materials, such as videos, audio, text, or something else; then the creation process can be used to flip the classroom. The students become the center of the creation or consumption process which will engage them in the course content (O'Shea, 2020: 179). This way, they are able to gain content knowledge and production skills, a sense of ownership over the content, and the motivation to develop a product since they know that it will be shared with their peers.

In flipped learning, students are required to complete the task whether individually or in group by analyzing, evaluating, and creating their own product. They also practice working in groups to discuss and share opinion in order to solve a case or problem. This way, they learn how to generate ideas, plan necessary or alternative solution, or produce the new or innovative product. This condition shows that flipped learning is able to promote the students thinking critically and finally they are able to creatively create new products.

In the flipped classroom, when students come into class, they will have already engaged with the content, giving

them schema upon which to build. The knowledge acquired through pre-class materials should be developed through activities that can range from simple guiding questions that connect the information presented to the objectives, for example in a short quiz, or with comprehension questions to complete for discussion, to more complex individual or group activities that require analysis, synthesis and evaluation. It allows for greater guidance as students are completing more complex (and often more engaging, hands-on and inquiry-based) tasks that require higher levels of thinking (Hsieh, 2017: 18-19).

C. Conclusion

Flipped classroom is the shift from traditional classroom. It reverses the learning process by presenting the learning material outside or before the class. Students are required to watch the lecture video and get involved in it by completing the tasks provided by the teacher. Then, in class time, the teacher uses it for question and answer. This way, teacher can ensure the students' understanding and the students can deepen their background or fundamental knowledge to be ready for class activities promoting their higher order thinking skills. They practice analyzing, evaluating, and creating whether individually or with peers. They do those activities in class with the teacher and peers who are ready to help. This way, the learning goals are expected to achieve.

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Dominicus Agus Budi Raharjono, lahir di Yogyakarta, 6 Agustus 1967. Pada tahun 1992 menyelesaikan pendidikan S1 Jurusan Akuntansi Fakultas Ekonomi Universitas Gajah Mada Yogyakarta., dan pada tahun 2002 menyelesaikan Program Magister Sains Ilmu Akuntansi di Universitas Gajah Mada Yogyakarta. Sejak tahun 1993 menjadi dosen Program Studi Akuntansi Fakultas Bisnis dan EKonomika (dh. Fakultas Ekonomi) Universitas Atma Jaya Yogyakarta, dan mengampu mata kuliah Sistem Pengendalian Manajemen, Akuntansi Manajemen dan Teori Portofolio dan Analisis Investasi.

Angelina Synthiadevi, Lulusan Program Studi Manajemen Fakultas Bisnis dan Ekonomika Universitas Atma Jaya Yogyakarta. Lulus pada bulan Juli 2022 dan akan diwisuda pada bulan Agustus 2022.

Jarot Priyogutomo, S1 dari Universitas Atma Jaya Yogyakarta dan melanjutkan S2 Di Murray State University Kentucky, USA. Saat ini menjadi Dosen di Fakultas bisnis dan Ekonomika Universitas Atma Jaya Yogyakarta, saat ini mengampu matakuliah Digital Marketing, Komunikasi Pemasaran Terpadu dan Retailing.

Kristina Wasiyati. Lahir di Sleman 7 Mei 1971. Tahun 1995 menyelesaikan pendidikan Sarjana S1 Program Studi Bahasa Inggris Universitas Sanata Dharma Yogyakarta. Tahun 2001 menyelesaikan S2 Program Studi Linguistik Universitas Gadjah Mada Yogyakarta. Tahun 1996 sampai sekarang menjadi dosen tetap ASMI Santa Maria Yogyakarta. Mata kuliah yang diampu Spoken Secretarial English dan Business English Correspondence. Jabatan Fungsional: Lektor.

Fabiola Ivana Via Arisa. Lahir di Tangerang 27 Desember 1999 menempuh pendidikan S1 Akuntansi Fakultas Bisnis dan Ekonomika Universitas Atma Jaya Yogyakarta mulai tahun 2017 selesai tahun 2021.

I Gede Siswantaya. Lahir di Singaraja 12 Oktober 1959 menyelesaikan pendidikan S1 Akuntansi Fakultas Bisnis dan Ekonomika Universitas Atma Jaya Yogyakarta tahun 1990, menyelesaikan pendidikan S2 Magister Akuntansi Fakultas Ekonomi Universitas Diponegoro Semarang tahun 2007. Tahun 1992 sampai sekarang menjadi dosen tetap Prodi Akuntansi Fakultas Bisnis dan Ekonomika Universitas Atma Jaya Yogyakarta. Mata Kuliah yang diampu: Akuntansi Pengantar, Akuntansi Keuangan Menengah, Akuntansi Keuangan Lanjutan, Akuntansi Kombinasi Bisnis dan Praktik Akuntansi. Jabatan Fungsional: Asisten Ahli IIIB.

Indri Erkaningrum F, dosen tetap Program Studi Manajemen Perusahaan ASMI Santa Maria Yogyakarta sejak 1995. Jabatan fungsional akademik Lektor Kepala. Program Sarjana Jurusan Manajemen diselesaikan di Fakultas Ekonomi Universitas Atma Jaya Yogyakarta pada tahun 1994 dan menyelesaikan program Magister Sains Manajemen Universitas Gadjah Mada Yogyakarta pada tahun 2002. Artikel-artikel penulis telah dipublikasikan di majalah populer (Bisnis Indonesia), koran (Harian Jogja), prosiding (proceedings "International Conference and Doctoral Colloquium in Finance 2017", Faculty of Economics and Business, Universitas Indonesia), dan jurnal-jurnal perguruan tinggi (antara lain: 1) *Journal of Indonesian Economy and Business, Faculty of Economics and Business University of Gadjah Mada, Indonesia;* 2) Jurnal Keuangan dan Perbankan, Program Studi Keuangan dan Perbankan, Universitas Merdeka Malang; 3), Vocatio "Jurnal Ilmiah Ilmu Administrasi dan Sekretari", Akademi Sekretari Widya Mandala Surabaya; 4)"Visi" Kajian Ekonomi, Manajemen dan Akuntansi, Fakultas Ekonomi Unika Soegijapranata Semarang; 5) Jurnal Ilmiah Sosial "Caritas pro Serviam", ASMI Santa Maria Yogyakarta; 6) Jurnal Bisnis dan Akuntansi "Analisis", Program Studi Manajemen Perusahaan ASMI Santa Maria Yogyakarta).

MA. Susi Hermawanti. Lahir di Pekalongan 6 Maret 1968 menyelesaikan S1 pada Fakultas Ekonomi Jurusan Manajemen Universitas Atma Jaya Yogyakarta pada tahun 1991. Lulus Program S2 Magister Manajemen pada Universitas Atma Jaya Yogyakarta pada tahun 2002. Sejak tahun 1994 menjadi dosen tetap ASMI Santa Maria Yogyakarta. Mata kuliah yang diampu: Manajemen Keuangan, Statistika Bisnis dan Metodologi Penelitian. Jabatan akademik Lektor IIID.

Benedicta Budiningsih, S.Pd., M.M, lahir di Bantul, 14 September 1971. Tahun 1997 menyelesaikan pendidikan Sarjana Jurusan Ilmu Pengetahuan Sosial/Pendidikan Akuntansi FKIP USD. Tahun 2002 menyelesaikan pendidikan Magister Manajemen pada Program Pasca Sarjana UAJY Yogyakarta. Sejak 2001 sampai sekarang menjadi dosen tetap Program Studi Manajemen ASM Marsudirini Santa Maria Yogyakarta mata kuliah Dasar-dasar Akuntansi, Akuntansi Biaya, Akuntansi Manajemen, Aplikasi Komputer Bisnis. Jabatan Fungsional : Lektor, Penata Muda Tingkat 1, Golongan Ruang IIIC.

Ch. Kurnia Dyah Marhaeni. Lahir di Salatiga, 31 Desember 1970. Tahun 1994 menyelesaikan pendidikan S1 Jurusan Komunikasi Massa Fisip Universitas Sebelas Maret Surakarta. Tahun 2002 menyelesaikan pendidikan S2 Magister Manajemen Universitas Atma Jaya Yogyakarta. Tahun 1996 sampai sekarang menjadi dosen tetap Program Studi Hubungan Masyarakat ASMI Santa Maria Yogyakarta. Mata Kuliah yang diampu: Manajemen Public Relations, Corporate Event Manajemen, Penulisan Naskah Public Relations dan Employee Relations. Jabatan Fungsional: Lektor

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PEDOMAN PENULISAN

BAHASA

1. Naskah yang diserahkan kepada Tim Redaksi ditulis dalam Bahasa Indonesia atau Bahasa Inggris.
2. Naskah ditulis sesingkat dan selugas mungkin dengan mengikuti kaidah-kaidah penulisan yang baik dan benar.

FORMAT

1. Teks naskah atau manuskrip diketik dalam MS-Word setebal 15-20 halaman A-4 dengan huruf Times New Roman atau Arial 12 point spasi ganda. Khusus kutipan langsung diindent sejauh tabulasi.
2. Marjin (batas tepi) bagian atas 2 cm, bawah 4 cm, samping kanan 3 cm dan samping kiri 1,5 cm.
3. Naskah atau manuskrip diserahkan dalam rupa print-out di atas kertas putih yang dapat dibaca dengan jelas, disertai data elektronisnya dalam disket, CD, Flash Disk, atau sarana lain yang dapat diakses Tim Redaksi.
4. Pada halaman cover dicantumkan judul tulisan, nama penulis, gelar, jabatan serta institusinya, dan catatan kaki yang menunjukkan kesediaan penulis memberikan data-data lebih lanjut.
5. Pada setiap halaman (termasuk tabel, lampiran, dan acuan/kepustakaan) diberi angka halaman urut dengan angka 1 dan seterusnya. Khusus bagian/halaman pertama tulisan tidak diberi judul dan angka halaman.
6. Jika tidak digunakandalam tabel, daftar, unit atau kuantitas matematis, statistik, teknis keilmuan (jarak, bobot, ukuran), angka-angka harus dilafalkan (dieja) lengkap: dua kali suku bunga yang berlaku. Dalam berbagai kasus, angka perkiraan juga dieja lengkap: masa berlakunya kira-kira lima tahun.
7. Jika dipergunakan dalam konteks nonteknis, persentase dan pecahan desimal ditulis (dieja) lengkap. Jika digunakan dalam kerangka bahasan teknis ditulis % atau …….
8. Kata kunci dicantumkan setelah abstrak, terdiri atas empat kata kunci, untuk membantu si pemberi indeks.

ABSTRAK

1. Panjang abstrak tidak lebih dari 200 kata, dicantumkan pada halaman tersendiri sebelum teks isi.
2. Jika naskah berbahasa Indonesia, abstrak ditulis dalam Bahasa Inggris, sebaliknya jika naskah berbahasa Inggris, abstrak ditulis dalam Bahasa Indonesia.
3. Abstrak mencakup ikhtisar pertanyaan dan metode penelitian, temuan dan pentingnya temuan, serta kontribusinya bagi perkembangan ilmu pengetahuan.
4. Judul harus dicantumkan pada halaman abstrak, dengan disertai nama penulis dan institusinya.

TABEL DAN GAMBAR

1. Semua tabel dan gambar (grafik) yang diperlukan untuk mendukung pembahasan isi naskah dicantumkan pada halaman terpisah dan ditempatkan pada akhir teks yang berkaitan.
2. Tiap-tiap tabel dan gambar (grafik) diberi nomor urut dan judul sesuai dengan isi tabel dan gambar (grafik) termaksud.
3. Dalam teks harus terdapat acuan ke tiap-tiap tabel dan gambar (grafik) yang dicantumkan.
4. Atas tiap tabel dan gambar (grafik) harus ditunjukkan letak persisnya dalam teks dengan mempergunakan notasi yang tepat.
5. Tabel dan gambar (grafik) harus dapat diinterpretasikan tanpa harus mengacu pada teks yang sesuai.
6. Keterangan tentang sumber dan catatan harus dicantumkan di bawah tabel atau grafik.

7. Persamaan-persamaan diberi nomor dalam kurung dan penulisannya rata marjin sebelah kanan.

DOKUMENTASI

A. Acuan Karya

1. Setiap karya yang diacu dipertanggungjawabkan dengan mencantumkan nama penulis dan tahun penerbitannya sebagaimana tercantum dalam Daftar Pustaka. Kecuali itu penulis harus berusaha mencantumkan halaman karya yang diacu.

2. Contoh penulisannya:Seorang penulis (Kartajaya, 2003); dua orang penulis (Kartajaya dan Yuswohady, 2004); lebih dari dua orang penulis (Kartajaya et al. 2003), lebih dari dua sumber yang diacu bersamaan (Kartajaya, 2003; Handoko, 2004); dua tulisan atau lebih oleh seorang penulis (Kartajaya, 2003, 2004).
3. Untuk menghindari kerancuan, sebelum menuliskan angka halaman gunakan titik dua (Kartajaya, 2003:177).
4. Apabila pengarang yang diacu menerbitkan beberapa karya tulisnya sekaligus pada tahun yang sama dan semuanya harus diacu, sebaiknya digunakan akhiran a, b, c dan seterusnya: (Kartajaya, 2003a); (Kartajaya, 2003c); (Kartajaya, 2003 b; Handoko, 2004c).
5. Jika nama penulis yang diacu sudah disebutkan dalam teks, maka tidak perlu diulang: "Dikatakan oleh Kartajaya (2003:177), bahwa …."
6. Jika tulisan yang diacu merupakan karya sebuah institusi, maka penulisan acuan harus menggunakan akronim atau singkatan sependek mungkin: (BEJ, 1998)
7. Jika tulisan yang diacu berasal dari kumpulan tulisan yang diketahui nama penulisnya, maka yang dicantumkan adalah nama penulis dan tahun penerbitan tulisan. Jika nama penulis tidak diketahui, maka yang dicantumkan adalah nama penyunting dan tahun penerbitan kumpulan tulisan.

B. Daftar Acuan/Daftar Pustaka

1. Pada akhir naskah/manuskrip dicantumkan Daftar Acuan atau Daftar Pustaka dan hanya berisi karya-karya yang diacu.
2. Setiap entri dalam daftar memuat semua data yang dibutuhkan, dengan format berikut.
   a. Acuan diurutkan secara alfabetis berdasarkan nama akhir (keluarga) pengarang pertama atau institusi yang bertanggung jawab atas karya termaksud.
   b. Setelah tanda koma, tambahkan inisial nama depan pengarang dan selalu diakhiri tanda titik.
   c. Setelah koma, tuliskan tahun terbit karya termaksud dan diakhiri tanda titik.
   d. Selanjutnya tuliskan judul jurnal atau karya yang diacu, dan tidak boleh disingkat.
   e. Jika ada dua karya atau lebih dari penulis yang sama, maka penulisannya diurutkan secara kronologis (menurut tahun terbitnya).
   f. Jika ada dua karya atau lebih dari penulis yang sama dan diterbitkan pada tahun yang sama, maka penulisannya dibedakan dengan huruf yang diletakkan di belakang angka tahun.

3. Contoh Penulisan:
   a. Majalah
      Sinamo,J.H. 1999. "Learning for Success," Manajemen, 125, pp.3-5.
   b. Jurnal
      Klimoski,R. & S. Palmer, 1993. "The ADA and the hiring process in organizations," Consulting Psychology Journal: :Practice and Research, 45, pp. 10-36.

c. Buku
   Zikmund, W. G. 2000. Business research methods, 3rd edition, Orlando, The Dryden Press.
d. Kumpulan Tulisan
   Jika nama penulis diketahui:
   Anderson, W. 1958. Kerangka Analitis untuk Pemasaran. Dalam A. Usmara & B. Budiningsih (Penyunting). 2003. Marketing Classic, pp 55-76, Yogyakarta: Penerbit Amara Books.

   Jika nama penulis tidak diketahui:
   Harianto, F, & S. Sudomo, 1998. Perangkat dan Teknik Analisis Investasi di Pasar Modal Indonesia, pp. 25-134.
e. Tesis/Disertasi
   Sanusi,E.S. 2001. Faktor-faktor permintaan dan penawaran yang mempengaruhi premium asing di Bursa Efek Jakarta, Tesis tidak diterbitkan, Yogyakarta: Universitas Gadjah Mada.
f. Artikel On-Line
   Meyer, A.S. & K.Bock. 1992. Employee assistant programs supervisory referrals: Characteristics of referring and nonreferring supervisors (On-Line), Available http:Hostname: www.businessmags.com, Directory:main/article.html

CATATAN KAKI

1. Catatan kaki tidak digunakan untuk menuliskan acuan.
2. Catatan kaki hanya digunakan untuk memberikan informasi lebih lanjut atas suatu pokok bahasan, yang jika dicantumkan dalam teks dapat mengganggu kesinambungan tingkat keterbacaan teks.
3. Catatan kaki diletakkan pada akhir teks yang hendak dijelaskan, ditandai dengan nomor urut angka Arab yang ditulis superskrip.
4. Keterangan catatan kaki diketik dengan spasi ganda pada bagian bawah halaman yang berkaitan, ditandai (diawali) dengan angka Arab yang sesuai dan diketik superskrip.