ABSTRACT
Education is fundamental to the survival of a nation in the era of the Fourth Industrial Revolution, one strategy to provide quality education is to conduct effective and contemporary learning activities. This study analyzes how video-based learning materials enhance students' critical thinking. The method employed in this study is the qualitative descriptive method. South Lampung district's SMK N 1 Kalianda was the site for collecting research data. Using video scribe learning media on accounting topics in the industrial era 4.0 at SMK N 1 Kalianda, South Lampung Regency, makes it easier for teachers to express the learning process and interact with students, according to the findings of this study. The disadvantage of Videoscribe Learning Media is that the movie plays too quickly, requiring students to pause it temporarily to comprehend the material better.

KEYWORDS: Critical thinking; videoscribe learning media; accounting learning.

INTRODUCTION
Education is an essential aspect of the existence of a nation. In the end, a good education produces a knowledgeable and capable generation, and the nation's situation changes over time. A new generation of diverse individuals will advance their research. Obtaining an education is the right and responsibility of every individual to achieve a high level of morality, culture, and social awareness. Nonetheless, Indonesia's current education system must produce a highly educated young generation. To guarantee the best human resources, it is crucial to improve the quality of education at all levels and levels of education. Quality innovation related to education is one such initiative. One that can achieve this goal is a qualified innovator in education.

In the era of the industrial revolution 4.0, one of the ways to create quality education is through the implementation of efficient and up-to-date learning activities. Focusing not only on student outcomes but also on how effective learning processes produce strong understanding, aptitude, persistence, opportunity, and quality, as well as behavioral changes that can be delivered and implemented through teaching, is the essence of successful learning. His life is a learning process (Wicaksono et al., 2021). Meanwhile, during the industrial revolution 4.0, education demands a more sophisticated
path by emphasizing Digital Literacy, 21st century skills, and learning through IT excellence (Setiawan et al., 2020; Sudrajat et al., 2021).

Education is a joint effort to foster a learning environment and process to develop students' potential (Kurniawan & Trisharsiwi, 2016). The quality of education must be improved at all levels, and the education unit is a very important effort. This effort can be seen from the updating of the 2013 curriculum, the quality of the teaching staff, the availability of comprehensive learning tools, and the infrastructure that facilitates an efficient and successful learning experience.

Teachers have a very important role in the advancement of education. As an educator, the task of the teacher is a profession. For this reason, teacher professionalism is required to continue to produce learning resources to keep abreast of developments in modern science and technology, as well as the need for certified and competent teacher resources to be able to compete in regional, national and international forums. Educators also play an important role in selecting the most effective teaching materials. Children's imagination can be trained by considering the quality of children who pay more attention to something that catches their attention, arouses their interest, and inspires them to learn.

Krathwohl & Anderson argues that teachers have a significant role and obligation in assisting students in actualizing their cognitive, emotional, and psychomotor learning components (Wicaksono et al., 2021). Because learning activities are basically communication activities, message delivery must be formed through delivery activities, with teachers and students exchanging messages and information (Yetti et al., 2021). With that in mind, to understand the communication process clearly, it is very important to utilize media facilities, also known as media, which can help the communication process (Zein, 2016).

The results of interviews conducted by researchers with teachers and students of class X accounting at SMK N 1 Kalianda revealed that students' critical thinking skills in accounting lessons were still weak. First, none of the students took the initiative to answer the teacher's questions, and sometimes they reacted only on memory, despite having limited knowledge of ideas. Critical thinking is not limited to cognitive thinking skills; it also requires student activation in an educational environment. According to Welch et al. (2015), critical thinking also combines students' active skills in managing both affective and psychological to self-ability in recognizing and analyzing sources of information for reliability, demonstrating prior knowledge and making connections, and drawing conclusions.

Students need help assessing and solving accounting difficulties. Compared to other disciplines, this results in low critical thinking skills and a low average score of accounting learning outcomes. Changwong et al. (2018) said that scores were determined from the findings of formative assessment of student learning. Students who understand critical thinking will achieve greater academic success and be better prepared for higher education.
Second, teachers usually communicate in a boring way dominated by lectures and assignments. As a result, students’ basic accounting understanding is reduced. Learning that does not allow students to make connections and feel their relevance to their daily lives is likely to result in a lack of engagement and difficulty obtaining or retaining the material offered (Wallace & Jefferson, 2015). This deviates from the norm because teacher performance significantly impacts student learning quality (Purwaningsih & Wangid, 2021).

The students just listened and took notes of the instructor's words. Third, only a few students dare to ask questions to the instructor. Fourth, students still wait for the teacher's permission before answering questions or expressing their opinions. Undoubtedly, some students need to correct the answers to the teacher's questions. Student responses are limited to memory because exposure to learning mathematics is only through teacher lectures and books. Most students find it difficult when asked to complete homework in front of the class. Finally, there is no question and answer portion of students. Sixth, teachers are asked to formulate evaluation questions designed to stimulate students' critical thinking skills. In addition, students can only create their knowledge with school notes and topic books. Due to adopting a one-way learning or lecture approach, they need additional motivation to learn actively.

At SMK N 1 Kalianda, accounting is often taught in a teacher-centred style. This activity is more directed at lecture techniques; therefore, students are more likely to be passive and receive information from the teacher. If the learning process continues like this, the ability to think will not develop. Accounting basics require students' assistance in making financial statements that make sense. Therefore, media that involves students' critical thinking skills must facilitate the learning and evaluation process. "Does videoscribe learning media have an impact on increasing students' critical thinking skills in basic accounting learning" is the formulation of the problem in this study. This study aimed to determine the impact of videoscribe learning media on improving students' critical thinking skills. Student-centered learning activities, including learning systems with learning media as a learning model, are expected to substantially impact student learning outcomes and motivation. One of the learning outcomes in question is the ability to think critically. Critical thinking is a talent for higher-order thinking which occasionally has to be investigated because the learning process is based on basic patterns (Marnita et al., 2020). There are many ways for a teacher to assess students' critical thinking skills. Activating videoscribe learning media as a learning approach is one of them.

Various conveniences and advances in technology in education will improve student learning outcomes. One of the learning outcomes for students is the ability to think critically. Critical thinking is a skill associated with excellent knowledge. Students can develop critical thinking skills such as providing essential and in-depth explanations, making decisions, drawing conclusions, and adopting strategic actions (Rusilowati & Khanafiyyah, 2012).
According to Rahmawati et al. (2016), student’s capacity to think critically can be strengthened through the guided inquiry model driven by Videoscribe. The use of videoscribing for educational purposes is very effective because the menu in the video is an explanation the teacher gives. This is adjusted to the personality of the learner and the topic being taught. Videoscribe enhances critical and creative thinking by presenting actual learning materials or realistic learning messages (Kurniati et al., 2018). Thus, problems related to material classification and changes can be avoided through videoscribe media to train students to develop their critical thinking skills.

**RESEARCH METHOD**

Descriptive qualitative approach was taken to conduct this research. This is in line with the opinion of Sugiyono (2017) that descriptive qualitative research is research conducted to determine the value of an independent variable, either one or more variables without making comparisons, or connecting with other variables. Descriptive research describes a method that aims to create an objective picture or description of a situation using numbers, starting from data collection, interpretation of the data as well as the appearance and results (Arikunto, 2014).

Given the issues raised to date, we used a qualitative research approach to obtain important data to describe the Videoscribe application. After that, it is continued with a descriptive analysis which is used to present an overview of the use of the Videoscribe application as a solution to improve students' critical thinking. Therefore, the Videoscribe app is an effective tool. Thus, researchers use qualitative methods by summarizing the data collected because of their research. This is done to conclude data (Sugiyono, 2017). Researchers can get a comprehensive picture of the data and describe it in an easy-to-understand way by using a qualitative descriptive approach. SMK N 1 Kalianda, which is located in South Lampung Regency, is the place for research and research data collection. During the 2022–2023 school year, the investigation was conducted for one semester, which is odd. Initial preparation is the first step of research.

**RESEARCH RESULTS AND DISCUSSION**

Everything for education communicates messages or instils knowledge is referred to as learning media (Sundayana, 2016). Everything used to carry a message from the sender to the recipient becomes a reference for ideas, feelings, concerns, and students' attention so that the learning process continues and is considered learning media. Sadiman argues that learning media are software and hardware that provide learning material that can stimulate thoughts, emotions, attention, and interest in learning. As a result, learning can be achieved more successfully both inside and outside the classroom (Febliza & Zul, 2015).

Learning media is something that transmits messages or imparts knowledge for educational purposes. Learning media is anything that is used to transmit messages from the sender to the recipient so that they can become a reference for students' thoughts, feelings, interests, and concerns so that the learning process can take place. Sadiman. Learning media are software and hardware that transmit...
the contents of learning materials that can stimulate ideas, feelings, attention, and interest in learning so that learning can be carried out more successfully inside and outside the classroom.

Several educational media include visual, aural, and audiovisual media. Audiovisual media consists of audio and visual components that can improve and perfect the media (Yusup et al., 2016). The relationship between the quantity of information that can be recalled after auditory stimulation reaches 70% after three hours and 10% after three days (Rahayu & Masniladevi, 2020). This form of visual stimulation reached 72% after three hours and 20% after three days. The audiovisual stimulation type reached 85% after three hours and 65% after three days. The presence of media, such as audiovisual media, in the learning process will increase students' interest in learning so that curiosity about learning material will increase (Silmi & Rachmadyanti, 2018).

Sadiman et al. (2018) argue that video is an audiovisual medium that displays sights and sounds. Messages can be conveyed as facts (events, milestones, news) or fiction (fairy tales, etc.) and can be informative, educative, or educational. It is common knowledge that every educational teaching material or educational media has benefits. Likewise, with learning videos. Following are some of the benefits of video learning:

1. Transcending distance and time
2. In a short time, can realistically explain previous events can be repeated if clarification is needed
3. Your message is concise and easy to remember.
4. Develop students' ideas and perspectives
5. Can increase teacher creativity
6. The media inspires and motivates students

Learning videos are audio-visual learning media with their advantages (Pamungkas, Ihsanudin, Novaliyusi, & Yandari, 2018: 129). Through learning films, information is presented as a complete narrative. Advances in information and communication technology have an impact on increasingly advanced technology-based learning media as well. The Videoscribe tool is one such application that can be used for video learning.

Videoscribe is software that automatically generates whiteboard animations. Videoscribe, introduced in 2012 by British company Sparkol, is an Adobe Flash application that generates QuickTime and Flash videos. Exporting video files as Quicktime, Flash or image sequence is possible (JPEG or PNG). Videoscribe won MOMA's 2013 Best Mobile/Tablet B2B App Award.
By combining images, text, graphics, sound, animation, and video with attractive designs, learning media created using Videoscribe has the advantage of making students enjoy learning (Rahayu & Masniladevi, 2020). The offline accessibility of the Sparkol video writing program dramatically simplifies the media creation process, eliminating internet service requirements (Pamungkas et al., 2018). Sparkol video maker is easy to make and does not require special skills because the application looks easy (Fransisca, 2018).

Risky (2019) revealed that the use of video media in science skills for grade 5 students of Muhammadiyah 1 Tulungagung Elementary School could be involved so that it is easier to understand scientific themes and keep abreast of digital technology developments. This is in line with the findings of previous research. A previous study by Sunami and Aslam (2021) found that participants also used video-based media. Using animated video media for water cycle material can increase student engagement and learning outcomes. Also, it will make the learning resources easier to distribute and use consistently. Kuncoro & Hidayati (2021) concluded that students better understood animal life cycles better after watching educational films. Interesting educational content videos are displayed using animation. Animated video is a type of multimedia production that combines video, animation, still images, text and music. Students' interest in gaining an understanding of certain subjects, as well as the development of new activities and skills, can be triggered through the use of digital animation (Rizkasari et al., 2021). According to research (Wulandari et al., 2021), fifth-grade students at SDN Karangsari 01 and SDN Karangsari 03 benefit more from YouTube-based learning media than students in classes who do not use YouTube-based learning media. This is compared to students in classes who do not use YouTube-based learning media. An increase in one's excitement and level of commitment to the learning process leads to an increase in one's level of involvement.

Context-based Videoscribe software uses context strategies and video scribe training media in the learning process. Teachers can create interactive videos with Videoscribe based on the subject the teacher wants to cover. Videoscribe for educational purposes is very effective. Because the film menu is a teacher's manipulation that adapts to the student's personality and the subject matter to be taught, and because the film displays different learning objects. Rather, because it is a factual learning message, it enhances critical thinking and creativity. Therefore, videoscribe is an alternative learning tool that can be used to increase student motivation and independence.

Video shows in images, animations, and sounds can provoke students' curiosity, make them more active, and inspire them, influencing their critical thinking skills. Videoscribe media includes audiovisual media that can cut language proficiency (Jalinus & Ambiyar, 2016) and trigger student enthusiasm and learning activities (Sparkol, 2020). This aligns with Edgar Dale's theory that students' memory is at the con experience level of 30%, which is more important than just reading and listening without videoscribe media (Sari, 2019).
The results of research on accounting teachers in class X at SMK N 1 Kalianda in South Lampung Regency found that videoscribe learning materials make it easier for teachers to convey knowledge in class and involve students more effectively. They demonstrated qualitatively that the learning media in videoscribe are complete and easily understood by students, enabling teachers to avoid repetition. Instructors believe that the visual meaning accompanying or displaying the course text draws students to the lesson content. Therefore, video learning media is suitable for accounting education as an essential accounting skill.

Thirty students of class X Accounting at SMK N 1 Kalianda, South Lampung Regency evaluated the results of research conducted by researchers on class X Accounting at SMK N 1 Kalianda; 15 students rated the learning system using videoscribe learning media as very good, seven students rated it as sufficient, five students rated it as sufficient, and three students scored less. Based on the results of student responses, videoscribe learning media meets the criteria of high quality, meaning that the components of videoscribe learning media in accounting subjects in the industrial era 4.0 have a clear description of material and language, as well as an intuitive interface. Implementing videoscribe learning media in class makes it easier for students to accept learning content so that the performance of daily accounting assessments increases and boredom decreases during the learning process. Thus, videoscribe learning media in accounting courses can be varied and improve student learning outcomes in class X Accounting at SMK N 1 Kalianda, South Lampung Regency.

According to research (Indayani & Wicaksono, 2021), high school students critical thinking skills are influenced by using videoscribe media to classify the information and make revisions. Students can be motivated to strengthen their critical thinking skills through exciting films, animations, images and sounds. Students can take a more active role in answering questions their instructor asks about what is going on in the video and providing additional examples commensurate with the quality of the content. In addition, students participate in conversations about the rules provided in the film. Students can improve their ability to evaluate problems by building on them through active learning engagement, which helps them analyze, remember, and understand topics better. With videoscribe, information delivery is made more exciting and precise, encouraging students to engage in active learning. Students memorise material throughout the lesson and are actively involved in learning tasks. With videoscribe, the learning process can be more diverse, not only dominated by verbal communication through the words spoken by the teacher, so that students are encouraged to participate in their education actively (Pamungkas et al., 2018). Videoscribe, according to Pitriyani, Pamungkas, and Alamsyah (2021), is an innovative application for creating educational material with a whiteboard display and hand movements such as writing or drawing. The existence of animation in videos is an innovation in the world of education that allows the presentation of inanimate objects (Mashami & Gunawan, 2018). Animation can also link student learning styles such as visual, auditory, and kinesthetic, making it easier for teachers to construct learning activities (Rahmatina et al., 2019).
According to Yusuf et al. (2016), the benefit of videoscribe is as an audiovisual medium that can make it easier for students to understand the material provided by the teacher and increase the enthusiasm and interest of students in learning and understanding the subject matter. This content is visually appealing and easy to understand. The drawback of Videoscribe Learning Media is that the video plays too fast, so students must stop it for a moment to understand the material better. Blackout They cannot display videos. According to different audiovisual media, Yusup et al. (2016), the video also highlights the value of the material rather than the process of its creation because one-way communication must be balanced by pursuing alternative means of measurement. If the instructional film has a timer or goes too fast, students need help understanding and following it.

CONCLUSION
The findings of a study on accounting in the industrial era 4.0 at SMK N 1 Kalianda, South Lampung Regency, show that the Videoscribe learning media makes it easier for educators to communicate the learning process and have conversations with their students. The response of class X students of SMK N 1 Kalianda located in South Lampung Regency was more enthusiastic in the learning process when videoscribe learning media was applied to accounting topics. After incorporating videoscribe learning media into accounting lessons for essential basic accounting skills, the result is an increase in the overall performance of accounting students enrolled in class X.

Students' ability to think critically and creatively can be significantly enhanced using Videoscribe software, which enables students to utilize applied content to organize learning resources. Videoscribe, accessed from any location with an Internet connection, can be used as a starting point for learning by educators because it provides interesting information that adds a new dimension to activities usually associated with learning. The weakness of using videoscribe learning media is that the film screening takes place very quickly, requiring students to stop showing the film to understand the subject matter better. If a power cut is in effect, they cannot continue with lessons.

REFERENCES


