

The Use Theory Behavior Planned For Investigating The Pedagogical Strategies Of Indonesian Accounting Teachers

Rochmawati^{1*}, Bambang Sugeng², Puji Handayati³, Cipto Wardoyo⁴, Suci Rohayati⁵, Yulita Pujiharti⁶

¹Department of Economic Education, State University of Malang, Malang, Indonesia

rochmawati.2004319@students.um.ac.id

¹Lecturer at Universitas Negeri Surabaya, Indonesia, rochmawati@unesa.ac.id

²Department of Economic Education, State University of Malang, Malang, Indonesia

bambang.sugeng.fe@um.ac.id

³Department of Economic Education, State University of Malang, Malang, Indonesia,

puji.handayati.fe@um.ac.id

⁴Department of Economic Education, State University of Malang, Malang, Indonesia

cipto.wardoyo.fe@um.ac.id

⁵Lecturer at Universitas Negeri Surabaya, Indonesia, sucirohayati@unesa.ac.id

⁶Lecturer at Universitas Budi Utomo, Indonesia, yulitapujiharti@uibu.ac.id

Abstract

The development of 21st century learning design helps teachers redesign learning activities to keep up with the current of the times, so that they can produce students who are ready to answer the challenges of the times. To develop 21st-century learning, teachers must embark on one step of change, which is to transform traditional teacher-centered learning patterns into student-centered learning patterns. The purpose of this study is to investigate the adoption behavior of 21st century learning models in the environment of educators in vocational schools from a more comprehensive social and psychological perspective using the framework of Planned Behavior Theory (TPB). The findings show that attitudes towards adoption, subjective norms and perceived control of behavior all play an important role in determining the intention of accounting teachers. To adopt the pedagogical principles of 21st century learning in learning. Intention is also a significant mediator for the adoption of 21st century learning models in accounting learning

Keywords: Teacher, Learning 21st century, TPB

INTRODUCTION

The Ministry of Education, Culture, Research, and Technology (Kemendikburistek) issued a policy in the development of the Independent Curriculum which focuses on essential materials and character development of the Pancasila Student Profile (Falestin & Ulfa, 2010); (Koehorst et al., 2021; Muhali, 2019; Saifurrahman et al., 2021). The Independent Learning Curriculum is here as an answer to the tight competition for human resources globally in the 21st century as an option for learning recovery during 2022-2024. The Kemendikburistek policy regarding this national curriculum will be reviewed in 2024 based on an evaluation during the learning recovery period. Lukum in Putriani & Hudaidah (2021) stated that there are three major competencies in the 21st century, namely thinking competency, acting competency, and living competency in the world. These three competencies should be applied in 21st century learning because in this era, innovative and creative people who can adapt quickly will be needed. This is an important review for the government to be able to provide adequate infrastructure as soon as possible in facing global developments, especially the era of society 5.0 (Sugeng & Suryani, 2023; Wahyono et al., 2020).

The new skills needed to navigate teachers and the workplace in the current century have been labeled 21st century skills (Griffin, McGaw, & Care, 2012) and characterized as skills that are essential to functioning effectively in society (Dede, 2009; Griffin et al., 2012; Partnership for 21st Century Skills, 2012). A number of national and international frameworks have been outlined to systematize and define 21st century skills (Binkley et al., 2012; Ferrari, 2013; Fraillon et al., 2013; (Khalil & Osman, n.d.; Lapek, n.d.)). 21st century learning is the accumulation of knowledge, work habits, and soft skills, including digital literacy, critical thinking, and problem solving, that will help students pursue successful careers in the modern workplace (Bao & Koenig, 2019; Lu et al., 2021; Saravanamuthu, 2015; Sawani et al., 2016).

Theory of Planned Behavior (TPB) states that individual behavioral beliefs, normative beliefs and control beliefs each determine behavior. Attitudes, subjective norms and perceived behavioral control collectively influence individual behavioral intentions and actual behavior when decisions in an action are voluntary and under individual control. According to TPB behavior is a function of the intention to perform the behavior (Ajzen I, 1991 Faisal et al. 2020a; de Leeuw et al. 2015a; Mahyarni 2013a; Sulaeman et al. 2017; Yusop, Habibi, and Razak 2021a).

Attitude is an evaluation or reaction of feelings. According to Ajzen (1991) attitude is the extent to which a person has a favorable or unfavorable assessment based on behavior. The assessment can be a positive or negative assessment. A person's attitude towards an object is a feeling of support or bias or a feeling of disapproval or disapproval of the object (Berkowitz in Azwar, 2013). The teacher's attitude in 21st century learning, the teacher accepts and is able to carry out his duties optimally. In carrying out their duties, teachers prepare 21st century learning plans with a scientific approach based on *technology, pedagogy and content knowledge* (TPACK), innovative learning models, appropriate methods and develop character education reinforcement (PPK) and 21st century skills according to the International Society for Technology in Education in (Daryanto and Karim 2017) the characteristics of skills needed by 21st century teachers are to be a model of how to learn and work in the digital era and encourage a model of responsibility and a digital society. The scientific approach includes components of observing, asking, collecting information or experiments, analyzing information, and communicating. Technological, pedagogical and content knowledge (TPACK) is a framework for integrating technology into the learning process that involves a package of technological knowledge, pedagogical knowledge, and material knowledge. In this case, teachers can create learning videos with supporting applications, interactive Student Worksheets (LKPD) such as in liveworksheets, create evaluations in google forms, quizzes, and liveworksheets, and create teaching materials in the form of e-books with the anyflip application. According to Permendikbud no. 22 of 2016, learning uses innovative models such as problem-based learning (PBL), project-based learning (PJBL), Discovery, and Inquiry. In today's digital era, teachers are expected to be able to design, develop, and evaluate learning authentically. Authentic learning through learning experiences by combining the latest evaluation tools and optimizing the learning environment to develop students' knowledge, skills, and behavior. Where all activities designed can develop PPK (religious, nationalist, independent, mutual cooperation, integrity) in the 2013 curriculum and the Pancasila student profile (PPP) for the independent curriculum and 21st century skills (Creativity, Critical Thinking, Collaboration, Communication). This is in accordance with the research of Sugeng and Suryani (2023) the results of the study showed that attitudes play a role in intentions and behavior. Jody Haney's research (1996) showed that attitudes influence intentions and behavior. Andini's research (2020) which stated the results of her research that attitudes influence teacher behavior. Doris Coy's research (2009) the results of the study showed that attitudes influence teacher behavior. In contrast to Mailizar's research (2021) the results of the study showed that attitudes had no effect on teacher behavior. Muhamad Ridhuwan's research, 2020 the results of the study showed that attitudes had no effect on teacher behavior in adopting technology. The concept according to Mailizar about attitude as a tendency to respond to an event in a pleasant or unpleasant way. The attitude in the study is that users tend to follow certain behaviors based on their positive attitudes. The results of this study differ from the studies of Sugeng and Suryani, Jody Honey, Andini, Doris Coy because there is no intention of teachers to integrate technology into teaching activities in their current learning which causes a gap in Muhamad Ridhuwan's research with others.

Subjective norms are a person's perception or view of the beliefs of others that will influence the intention to do or not do the behavior being considered (Jogiyanto, 2007); related to normative decisions felt by vocational school teachers based on behavior. Subjective norms are individuals' perceptions of social pressure to do or not do behavior (Ajzen, 2005). In this case, individuals feel pressured by people outside themselves to do or not do an action. If individuals feel that it is their personal right to determine what they will do, not determined by others around them, then the individual will ignore people's views on the behavior they will do (Ajzen I, 1991; Hamilton et al., 2011; Kuswati and Saleha 2018; Learning Activities for Development 21st Century Students Teamwork Behavior n.d.; de Leeuw et al. 2015a)). In adopting 21st century learning, subjective norms are needed by teachers. This is in accordance with Andini's research in 2020, which states that subjective norms influence teacher behavior. Sugeng's research (2023) results showed that subjective norms have a role in intentions and behavior. Haney's (1996) research shows that attitudes influence intentions and behavior. Coy's (2009) research results show that subjective norms influence teacher behavior. Mailizar's 2021 research results show that subjective norms do not influence teacher behavior. The concept according to Mailizar in his research on subjective norms is the teacher's view of doing or not doing e-learning in his behavior. The results of this study differ from Andini's, Jody Honey's, Doris Coy's research because there is no subjective norm through teachers' beliefs to integrate technology/e-learning into teaching activities in learning which causes a gap between Mailizar's research and others.

Perceived behavioral control is the presence or absence of the necessary resources and opportunities, the individual's perception of the ease or difficulty in performing the behavior (Hamilton K et al., 2011). Individuals have control over behavior and have the confidence to control behavior. The extent to which

vocational high school teachers feel capable of adopting 21st century learning. The extent to which vocational high school teachers feel that the behavior of adopting 21st century learning is under their control. The level of ease or difficulty anticipated develops the intention to adopt and confidence in the ability to implement 21st century learning. Perceived behavioral control is interpreted the same as self-efficacy, namely the belief that an individual has or has not carried out a certain behavior, the individual has the facilities and time to carry out the behavior, then the individual estimates his/her ability whether he/she has the ability or not to carry out the behavior (Ajzen I, 1991; Hamilton K et al., 2011). Teachers who have confidence in adopting 21st century learning will be better prepared to face online learning problems. (Mutuli LA & Walingo MK, 2014).

Intention is the level of certainty about behavioral practices (such as adoption of 21st century learning) as the main predictor of behavior. Intention is understood to capture the motivational dimension related to behavior (Ajzen, 1991). A person's motivation drives them to do/participate in certain behaviors. Intention is said to be a direct antecedent/precursor of behavior which is a person's tendency to choose to do or not do something. This intention is determined by the extent to which an individual has a positive attitude towards a particular behavior, and the extent to which he chooses to do a particular behavior and gets support from other people who influence his life (Eng E, 2002). Meanwhile, behavior according to Ajzen I (2006) is an individual's response observed in a situation of adoption of 21st century learning related to a given target, and behavior is a function of the intention that matches, and correlates with the individual's belief in his ability to perform the behavior.

Intention according to (Mahyarni, 2013b) is the heart's movement towards what is considered in accordance with the goal, either to obtain benefits or prevent evil. Intention is interpreted as a will that is accompanied by action and is a barometer for straightening an action. If a person's intention is good, then the resulting action will be good. Conversely, if a person's intention is bad, then the resulting action will also be bad (Nawawi in Murtadho & Salafuddin, 2001). According to the Theory of Planned Behavior (TPB), intention is a cognitive representation of a person's readiness to carry out certain behaviors/actions, and this intention can be used to measure a person's behavior/actions (Ajzen, 2006). This means that a person's behavior will be realized if there is an intention to behave. The concept of intention that has been described above, when associated with the adoption of 21st century learning is the teacher's intention in adopting 21st century learning. Thus, this individual's intention is very important for behavior/actions in adopting 21st century learning. This is in accordance with Andini's 2020 research which states that intention influences teacher behavior. Pham Thi Bich's research, 2021 research results show that teacher intentions influence teacher behavior in implementing IT. Doris Coy's research 2009 research results show that teacher intentions influence teacher behavior. Kenneth's research results 2018 research results show that there is teacher intention towards teacher behavior in using E-Learning. Esra Harmandaoglu's research results 2019 show that teacher intentions do not influence behavior. The results of this study differ from Andini, Pham Thi Bich, Esra Harmandaoglu because teachers are not ready to use application software in their learning which causes a gap between Esra Harmandaoglu's research and others.

Behavioral control is a state in which a person feels able to determine the behavior Wahyuni et al., (2017:12). Perceived behavioral control is defined as the extent to which a person has control over internal and external factors that facilitate or inhibit behavioral performance. Control beliefs are a person's beliefs about the factors present that facilitate or prevent the implementation of a behavior". Brown & Carvajal, (2009:4). Teacher behavioral control is needed by teachers in adopting 21st century learning. This is in accordance with Bambang Sugeng's research (2023) the results of the study showed that lecturer behavioral control has a role in intentions and behavior. Jodi Honey (1996) the results of the study showed that there was an influence of teacher behavioral control on teacher intentions. Andini's research in (2020), which stated that behavioral control had an effect on teacher behavior. Doris Coy's research in (2009) with the title research results show behavioral control has an effect on teacher behavior. Mailizar's research in 2021 the results of the study showed that behavioral control had no effect on behavior. The concept according to Mailizar in his research on behavioral control carried out by teachers, namely in using e-learning in their learning. The results of this study differ from the research of Jody Honey, Andini, Doris Coy due to the absence of behavioral control/control from teachers in integrating technology/e-learning in teaching activities in their learning which causes a gap between Mailizar's research and others.

Research on 21st century learning is a phenomenon that has been widely studied by various researchers, including: (Adams et al. 2022; Cha and Carrier 2016; Faisal et al. 2020a; Holzmann, Schwarz, and Audretsch 2020; Khalil and Osman n.d.; Maass et al. 2022; Mok, Xiong, and Bin Aedy Rahman 2021; Nadlifatin, Ardiansyahmiraja, and Persada 2020; Pujiharti et al. 2021; Tagoe and Abakah 2014; Tunkham, Donpudsa,

and Dornbundit 2016; View of Blended Learning in Teacher Profession Education (PPG) of Germany Education as The 21st Century Teacher Training Model.pdf n.d.; Wulandari 2021a, 2021b; Yulianto, Pramudya, and Slamet 2019)

LITERATURE REVIEW

Conception 21st Century Learning

Entering the 21st century, teachers are expected to be able to organize a learning process that is based on the four pillars of learning recommended by the UNESCO International Commission (Syaiful, 2017) for Education, namely: *learning to know*, *learning to do*, *learning to be*, and *learning to live together*. If observed, the four pillars require a teacher to be creative, work diligently and must be able and willing to improve his/her abilities. (Syaiful, 2017) states that based on these demands, a teacher is finally required to play a more active and creative role.

Models models 21st Century Learning

The choice of use of the appropriate learning model by educators in designing learning is very influential in the implementation of the learning process carried out by educators. The following are suggested models for century education²¹ Which Can chosen by Teacher adjusted to needs (Barbara, 2012; Bell, 2010; Khalil & Osman, n.d.; Lapek, n.d.; Nor & Kasim, 2015; Peters-burton & Stehle, 2019; Scott, 2015; Stehle & Peters-Burton, 2019a, 2019b). The term 21st century skills according to Elizabeth, 2021 is commonly used to refer to certain core competencies such as collaboration, digital literacy, critical thinking, and problem solving that school advocates believe need to be taught to help students thrive in today's world. However, in a broader sense, the idea of 21st-century learning is open to interpretation and controversy. According to Barnet Berry, 2020 Twenty-first century learning means students master content while producing, synthesizing, and evaluating information from a variety of subjects and sources with an understanding and respect for diverse cultures. The 21st century learning model is an approach to teaching that combines content with skills (Khalil & Osman, n.d.; Lapek, n.d.; Sugeng & Suryani, 2024). Without skills, students are left to memorize facts, memorize worksheet details, and make their educational experience passive. Without content, students may engage in problem solving or teamwork experiences that are considered trivial, relevant without any rigor. So it can be concluded that the 21st century learning model is a learning model that integrates content and 21st century skills. In learning our 21st century know the 4 principles his learning among others, namely: (1) *instruction should be student-centered*; (2) *education should be collaborative*; (3) *learning should have context*; and (4) *schools should be integrated with society* (Bell, 2010; Brun & Hinostroza, 2014; Chai & Kong, 2017; Kim et al., 2019; Partnership for 21st, 2015; Wulandari, 2021a).

Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB) is a development of the *Theory of Reasoned Action* (TRA) which was previously proposed by Fishbein and Ajzen in 1975. Ajzen's TPB has been widely accepted as a tool for analyzing the differences between attitudes and intentions as well as intentions and behavior. In this regard, efforts to use TPB as an approach to explain teacher behavior can help overcome some of the limitations of previous research, and provide a means to understand the wide gap observed between attitudes and behavior (Park and Blenkinsopp 2009). (Ajzen and Fishben; 1988; Abdalhamid et al. 2020b; de Leeuw et al. 2015a) refined the *Theory of Reasoned Action* (TRA) and gave it the name TPB. TPB explains that the behavior carried out by individuals arises because of the individual's intention to behave and the individual's intention is caused by several internal and external factors of the individual. Individual attitudes towards behavior include beliefs about a behavior, evaluation of behavioral results, subjective norms, normative beliefs and motivation to comply (Sulistomo and Prastiwi 2011). The Theory of Planned Behavior (TPB) seems very appropriate to explain teachers' intentions in adopting 21st century learning, in this case the actions taken are based on very complex psychological processes (Gundlach, Douglas, and Martinko 2003) (Arif & Kanwal, 2016; de Leeuw et al., 2015b; Faisal et al., 2020b; Mahyarni, 2013b; Yusop et al., 2021b).

TPB explains that an individual's intention to behave is determined by three factors, namely: attitude toward the behavior, subjective norms and perceptions of behavioral control. From several definitions of the Theory of Planned Behavior according to several researchers above, it can be concluded that the Theory of Planned Behavior is the intention that arises from the individual to behave and the intention from both internal and external factors of the individual. The intention to carry out a behavior is influenced by three variables, namely attitude toward the behavior, subjective norms and perceptions of behavioral control. The Theory of Planned Behavior is a development of the Theory of Reasoned Action (TRA) which was previously proposed by Fishbein and Ajzen in 1975.

METHODS

Research design

This research is a quantitative approach research that aims to describe and analyze the influence between variables. The method used is explanatory (Cohen, SG, & Bailey, DE, 1997 (Khalil & Osman, n.d.; Rungrangtanapol & Khlaisang, 2021; Thu et al., 2021a; Wijayanti et al., 2021)). Descriptive research is conducted to describe or describe the research object studied systematically and explain how much influence the interaction relationship between predictor variables and criterion variables (Cohen, SG, & Bailey, DE, 1997). Explanatory research is conducted to explain the causal relationship between hypothesis testing variables so that a conclusion can be obtained (Cohen, SG, & Bailey, DE, 1997). There are five types of variables used including teacher attitudes about the adoption of 21st century learning, teacher subjective norms related to the adoption of 21st century learning, teacher behavioral control related to the adoption of 21st century learning as a predictor variable, and two criterion variables, namely teacher intentions and actual teacher behavior. The purpose of this study was to determine whether or not there was an influence of the variables of teacher attitudes about the adoption of 21st century learning, teacher subjective norms related to the adoption of 21st century learning, teacher behavioral control related to the adoption of 21st century learning, teacher intentions and actual teacher behavior.

Population and Sample

Population is a region generalisation which subject that has certain quantities and characteristic structures that are determined by researcher to be learned and then finding the conclusion (Chen, et al., 2008; Fitriati and Prayudi 2021; Ngabiyanto et al. 2021; Thu et al. 2021b)). Population in this study are vocational school teacher majoring in accounting in East Java province. I reviewed it from East Java Accounting Subject Teacher Deliberation (MGMP) data accounting teachers totaled 545 respondents. According to Chen (2008), a sample is part of the number and characteristics of the population. What is learned from the sample, the conclusion can be applied to the population. Therefore, samples taken from the population must be truly representative (Bryman, 2021; Editor 2021; Lu, Lo, and Syu 2021; Utami et al. 2021)). This study uses convenience sampling techniques. According to Sanusi (2014:94), convenience sampling or accidental sampling is the determination of respondents as samples based on chance factors.

Data Collection Instruments and Techniques

In this study, the assessment instrument used is a questionnaire. The questionnaire was chosen in this study because the data taken in this study are in the form of attitude, opinion and perception variables. Questionnaires are very helpful in the quantitative research process. Sugiyono (2017) stated that questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents to be answered. The questionnaire referred to in this study is closed, which means that each question item that has been provided has a scalable answer choice. Each available answer option has a different weight level. The instruments in this study were developed based on the study of various literature, the references used in this study were Atsoglou and Jimoyiannis (2012) previously related to the variables of teachers' attitudes about the adoption of 21st century learning, subjective norms of teachers related to the adoption of 21st century learning, control of teacher behavior related to the adoption of 21st century learning, teachers' intentions in adopting 21st century learning, and the actual behavior of teachers in adopting 21st century learning in the province of East Java. In this study, data was collected using questionnaires in the form of a list of written questions about teachers' attitudes about adopting 21st century learning models, teachers' subjective norms about 21st century learning adoption, teacher behavior control about 21st century learning adoption, and teachers' intentions to adopt 21st century learning models and teachers' actual behavior adopting 21st century learning models. The questionnaire used in this study is a closed questionnaire, meaning that the questions in the questionnaire already have answer options in the questionnaire. The researcher shared a questionnaire google form link to accounting vocational school teachers who are members of the East Java MGMP. The answer choice in question refers to the likert scale which has five answer choices and has its own meaning.

RESULTS AND DISCUSSION

The outer model and inner model tests that have been carried out, the outer model and inner model have met the requirements for hypothesis testing. The following model is obtained. The hypothesis testing carried out in this study is divided into two stages, the first is testing the direct effect and the second is testing the indirect effect which is carried out through bootstrapping on Smart PLS 3.0 software. The path diagram of this study can be seen in the Figure below.

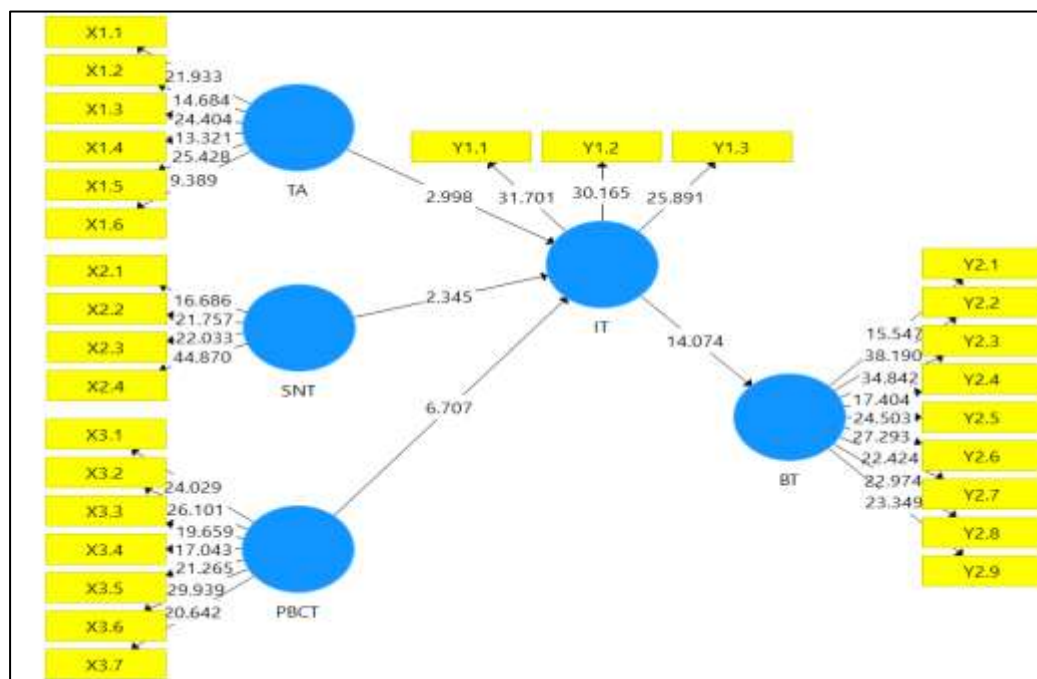


Figure 1 Analysis path

Direct influence testing is used to test hypotheses 1, 2, 3, 4 and 5 in this study. This test uses the path coefficients value, by considering the t -statistics value which is more than the t -table (1.96) and the p -value < 0.05 has the conclusion that the hypothesis can be accepted, then the direct influence is positive and significant between the variables tested. Test results hypothesis First show that variable Teachers' Attitudes about Adoption of 21st Century Learning Models (TA) with Teachers' intention to adopt learning models 21st century (IT) has coefficient with mark positive. Calculation results show mark coefficient track of 0.213 with t -value of 2,998 which means more big of 1.96 and a p -value of 0.003 or more small from 0.05. So that can it is said that Teachers' Attitudes about Adoption of 21st Century Learning Models own influence positive and significant in a way direct to Teachers' intention to adopt learning models 21st century. In study Here, hypothesis 1 is accepted Because Teachers' Attitudes about Adoption of 21st Century Learning Models has positive and significant influence to Teachers' intention to adopt learning models 21st century. This result meaningful the more Good Teachers' Attitudes about Adoption of 21st Century Learning Models so will the more can increase Teachers' intention to adopt learning models 21st century. Test results hypothesis second show that Subjective Norm variables of teachers about adoption of learning models 21st century (SNT) with Teachers' intention to adopt learning models 21st century (IT) shows mark coefficient track of 0.171 with t -value of 2,345 which means more big of 1.96 and a p -value of 0.019 or more small from 0.05. So that the Subjective Norms of teachers about adoption of learning models 21st century own influence positive and significant in a way direct to Teachers' intention to adopt learning models 21st century on Accounting Vocational School teachers in East Java. In study Here, hypothesis 2 is accepted because of the teacher's Subjective Norms about adoption of learning models 21st century has positive and significant influence to Teachers' intention to adopt learning models 21st century. This result meaningful the more both Subjective Norms of teachers about adoption of learning models 21st century so will the more increase Teachers' intention to adopt learning models 21st century on Accounting Vocational School teachers in East Java.

Test results hypothesis third show that variable Control Teacher behavior regarding adoption of learning models 21st century (X3) with Teachers' intention to adopt learning models 21st century shows mark coefficient track of 0.479 with t -value of 6,707 which means more big of 1.96 and a p -value of 0.000 or more small from 0.05. So that Control Teacher behavior regarding adoption of learning models 21st century own influence positive and significant in a way direct to Teachers' intention to adopt learning models 21st century on Accounting Vocational School teachers in East Java. In study Here, hypothesis 3 is accepted. Because Control Teacher behavior regarding adoption of learning models 21st century has positive and significant influence to Teachers' intention to adopt learning models 21st century. This result meaningful the more Good Control Teacher behavior regarding adoption of learning models 21st century so will the more can increase Teachers' intention to adopt learning models 21st century on Accounting Vocational School teachers in East Java.

Test results hypothesis fourth show that variable Teachers' Intention to Adopt 21st Century Learning Models with behavior actual teacher adopts learning model 21st century shows mark coefficient track of 0.760 with t - value of 14,074 which means more big of 1.96 and a p-value of 0.000 or more small from 0.05. So that can it is said that Teachers' Intentions to Adopt 21st Century Learning Models own influence positive and significant in a way direct to behavior actual teacher adopts learning model 21st century on Accounting Vocational School teachers in East Java. In study Here , hypothesis 4 is accepted. Because Teachers' Intention to Adopt 21st Century Learning Models has positive and significant influence to my behavior actual teacher adopts learning model 21st century. This result meaningful the more Good Teachers' Intentions to Adopt 21st Century Learning Models so will the more can increase behavior actual teacher adopts learning model 21st century on Accounting Vocational School teachers in East Java.

Test results hypothesis fifth show that Teachers' intention to adopt learning models 21st century mediation influence variable Teachers' Attitudes about adoption of learning models 21st century with Behavior Current Teachers Adopting 21st Century Learning Models shows mark coefficient track of 0.162 with t - value of 2,763 which means more big of 1.96 and a p-value of 0.006 or more small from 0.05. This is can it is said that teacher's intention to adopt learning models 21st century mediation Teachers' Attitudes about adoption of learning models 21st century has influence positive and significant to Behavior Current Teachers Adopt 21st Century Learning Models. In study Here, hypothesis 5 is accepted. Because Teachers' intention to adopt learning models century 21 own positive and significant influence to Behavior Current Teachers Adopt 21st Century Learning Models. These results show that Behavior Current Teacher Adoption of the Century Learning Model in Accounting Vocational School Teachers in East Java can improved with teacher's attitude about adoption of learning models good 21st century If supported by the teacher's intention to adopt the learning model 21st century.

CONCLUSION

This study done with objective for know influence Teachers' Attitudes about Adoption of 21st Century Learning Models, Teachers' Subjective Norms about adoption of learning models 21st century, Control Teacher behavior regarding adoption of learning models 21st Century, Teachers' Intention to Adopt 21st Century Learning Models to Behavior Current Teachers Adopt 21st Century Learning Models on Accounting Vocational School teachers in East Java . Based on research that has been done obtained conclusion as following : (1) Teachers' attitudes towards the adoption of 21st century learning models have an influence in a way positive and significant impact on teachers' intention to adopt 21st century learning models . The results of the study This prove that hypothesis first received; (2) Teachers' subjective norms regarding the adoption of 21st century learning models have a positive and significant influence on teachers' intentions to adopt 21st century learning models . Research results This prove that hypothesis both are accepted; (3) Teachers' behavioral control regarding the adoption of 21st century learning models has a positive and significant influence on teachers' intentions to adopt 21st century learning models. Research results This prove that hypothesis third accepted; (4) Teachers' intention to adopt 21st century learning models has a positive and significant influence on teachers' actual behavior in adopting 21st century learning models. Research results This prove that hypothesis the fourth is accepted; and (5) Teachers' intention to adopt 21st century learning models mediates the influence of teachers' attitudes about adopting 21st century learning models on teachers' actual behavior in adopting 21st century learning models significantly. Research results This prove that hypothesis the fifth is accepted.

REFERENCES

1. Abdalhamid, S., Mishra, A., Abid, M., Abidin, Z., Ajzen, I., Akbar, A. B., Prayoga, Y. C., Anna dan Yulius, Argaheni, N. B., Arief, S., Arifin, Z., Nurtanto, M., Priatna, A., Kholifah, N., Fawaid, M., Aspelin, J., Barrimi, M., Aalouane, R., Aarab, C., ... Zakaria, M. (2020). Aggregate Confusion: The Divergence of ESG Ratings. *TEM Journal*, 6(1), 41–54. <https://doi.org/10.1177/0022487117751399>
2. Adams, D., Chuah, K. M., Sumintono, B., & Mohamed, A. (2022). Students' readiness for e-learning during the COVID-19 pandemic in a South-East Asian university: a Rasch analysis. *Asian Education and Development Studies*, 11(2), 324–339. <https://doi.org/10.1108/AEDS-05-2020-0100>
3. Arif, M., & Kanwal, S. (2016). Adoption of social media technologies and their impact on students' academic performance: The only way for future survival of distance education students in Pakistan. *Pakistan Journal of Information Management and Libraries*, 18(1), 25–36. <https://doi.org/10.47657/2016181947>
4. Bao, L., & Koenig, K. (2019). Physics education research for 21st century learning. *Disciplinary and Interdisciplinary Science Education Research*, 1(1), 1–12. <https://doi.org/10.1186/s43031-019-0007-8>
5. Barbara, by J. (2012). *21 ST CENTURY SKILLS DEVELOPMENT: LEARNING IN DIGITAL COMMUNITIES: TECHNOLOGY AND COLLABORATION*.
6. Bell, S. (2010). Project-Based Learning for the 21st Century: Skills for the Future. *The Clearing House: A Journal of Educational*

Strategies, Issues and Ideas, 83(2), 39–43. <https://doi.org/10.1080/00098650903505415>

7. Brun, M., & Hinojosa, J. E. (2014). Learning to become a teacher in the 21st century: ICT integration in initial teacher education in Chile. *Educational Technology and Society*, 17(3), 222–238.
8. Cha, M. Y., & Carrier, C. (2016). *Journal for the Study of Postsecondary and Tertiary Education* Contingent Faculty Perceptions of Organizational Support, Workplace Attitudes, and Teaching Evaluations at a Public Research University. <http://www.jspte.org/Volume1/JSPTeV1p121-151Cha2261.pdf>
9. Chai, C. S., & Kong, S.-C. (2017). Professional learning for 21st century education. *Journal of Computers in Education*, 4(1), 1–4. <https://doi.org/10.1007/s40692-016-0069-y>
10. de Leeuw, A., Valois, P., Ajzen, I., & Schmidt, P. (2015a). Using the theory of planned behavior to identify key beliefs underlying pro-environmental behavior in high-school students: Implications for educational interventions. *Journal of Environmental Psychology*, 42(June), 128–138. <https://doi.org/10.1016/j.jenvp.2015.03.005>
11. de Leeuw, A., Valois, P., Ajzen, I., & Schmidt, P. (2015b). Using the theory of planned behavior to identify key beliefs underlying pro-environmental behavior in high-school students: Implications for educational interventions. *Journal of Environmental Psychology*, 42(June), 128–138. <https://doi.org/10.1016/j.jenvp.2015.03.005>
12. Editor, F. M. R. (2021). Implementing Deeper Learning and 21st Education Reforms. In *Implementing Deeper Learning and 21st Education Reforms*. <https://doi.org/10.1007/978-3-030-57039-2>
13. Faisal, M., Chunping, X., Akhtar, S., Raza, M. H., Khan, M. T. I., & Ajmal, M. A. (2020a). Modeling smallholder livestock herders' intentions to adopt climate smart practices: An extended theory of planned behavior. *Environmental Science and Pollution Research*, 27(31), 39105–39122. <https://doi.org/10.1007/s11356-020-09652-w>
14. Faisal, M., Chunping, X., Akhtar, S., Raza, M. H., Khan, M. T. I., & Ajmal, M. A. (2020b). Modeling smallholder livestock herders' intentions to adopt climate smart practices: An extended theory of planned behavior. *Environmental Science and Pollution Research*, 27(31), 39105–39122. <https://doi.org/10.1007/s11356-020-09652-w>
15. Falestin, Y., & Ulfa, L. F. (2010). PENINGKATAN PRESTASI BELAJAR AKUNTANSI MELALUI PENERAPAN MODEL PEMBELAJARAN PROBLEM BASED LEARNING PADA SISWA KELAS XI IPS 2 SMA NEGERI 6 SURAKARTA. *PROSIDING SEMINAR NASIONAL PENDIDIKAN AKUNTANSI DAN KEUANGAN*, 9(1), 76–99.
16. Fitriati, F., & Prayudi, S. (2021). 21st Century Teaching and Learning: Student Teacher's Perceptions and Challenges in Higher Education Institutions. *Al Khawarizmi: Jurnal Pendidikan Dan Pembelajaran Matematika*, 5(1), 12. <https://doi.org/10.22373/jppm.v5i1.9342>
17. Holzmann, P., Schwarz, E. J., & Audretsch, D. B. (2020). Understanding the determinants of novel technology adoption among teachers: the case of 3D printing. *Journal of Technology Transfer*, 45(1), 259–275. <https://doi.org/10.1007/s10961-018-9693-1>
18. Khalil, N. M., & Osman, K. (n.d.). *STEM-21CS Module: Fostering 21 st Century Skills through Integrated STEM 1* (Vol. 3, Issue 3).
19. Kim, S., Raza, M., & Seidman, E. (2019). Improving 21st-century teaching skills: The key to effective 21st-century learners. *Research in Comparative and International Education*, 14(1), 99–117. <https://doi.org/10.1177/1745499919829214>
20. Koehorst, M. M., van Deursen, A. J. A. M., van Dijk, J. A. G. M., & de Haan, J. (2021). A Systematic Literature Review of Organizational Factors Influencing 21st-Century Skills. *SAGE Open*, 11(4). <https://doi.org/10.1177/21582440211067251>
21. Kuswati, R., & Saleha, A. (2018). Antecedents of online purchasing behavior Antesenden perilaku pembelian secara daring. *Benefit: Jurnal Manajemen Dan Bisnis*, 3(1), 39. <https://doi.org/10.23917/benefit.v3i1.6655>
22. Lapek, J. (n.d.). *Chapter 4 Promoting 21 st Century Skills in Problem-Based Learning Environments*.
23. *Learning Activities for Development 21st Century Students Teamwork Behavior*. (n.d.).
24. Lu, S. Y., Lo, C. C., & Syu, J. Y. (2021). Project-based learning oriented STEAM: the case of micro-bit paper-cutting lamp. *International Journal of Technology and Design Education*, 32(5), 2553–2575. <https://doi.org/10.1007/s10798-021-09714-1>
25. Maass, K., Zehetmeier, S., Weihberger, A., & Flößer, K. (2022). Analysing mathematical modelling tasks in light of citizenship education using the COVID - 19 pandemic as a case study. *ZDM – Mathematics Education*, 0123456789. <https://doi.org/10.1007/s11858-022-01440-9>
26. Mahyarni, M. (2013a). THEORY OF REASONED ACTION DAN THEORY OF PLANNED BEHAVIOR (Sebuah Kajian Historis tentang Perilaku). *Jurnal EL-RIYASAH*, 4(1), 13. <https://doi.org/10.24014/jel.v4i1.17>
27. Mahyarni, M. (2013b). THEORY OF REASONED ACTION DAN THEORY OF PLANNED BEHAVIOR (Sebuah Kajian Historis tentang Perilaku). *Jurnal EL-RIYASAH*, 4(1), 13. <https://doi.org/10.24014/jel.v4i1.17>
28. Mok, K. H., Xiong, W., & Bin Aedy Rahman, H. N. (2021). COVID-19 pandemic's disruption on university teaching and learning and competence cultivation: Student evaluation of online learning experiences in Hong Kong. *International Journal of Chinese Education*, 10(1). <https://doi.org/10.1177/22125868211007011>
29. Muhali, M. (2019). Pembelajaran Inovatif Abad Ke-21. *Jurnal Penelitian Dan Pengkajian Ilmu Pendidikan: E-Saintika*, 3(2), 25. <https://doi.org/10.36312/e-saintika.v3i2.126>
30. Nadlifatin, R., Ardiansyahmiraja, B., & Persada, S. F. (2020). The measurement of university students' intention to use blended learning system through technology acceptance model (tam) and theory of planned behavior (TPB) at developed and developing regions: Lessons learned from Taiwan and Indonesia. *International Journal of Emerging Technologies in Learning*, 15(9), 219–230. <https://doi.org/10.3991/ijet.v15i09.11517>
31. Ngabiyanto, Nurkhin, A., Widiyanto, Saputro, I. H., & Kholid, A. M. (2021). Teacher's intention to use online learning; An extended technology acceptance model (TAM) investigation. *Journal of Physics: Conference Series*, 1783(1). <https://doi.org/10.1088/1742-6596/1783/1/012123>
32. Nor, A. S. M., & Kasim, N. A. A. (2015). Blended Learning Web Tool Usage among Accounting Students: A Malaysian Perspective. *Procedia Economics and Finance*, 31, 170–185. [https://doi.org/10.1016/S2212-5671\(15\)01144-2](https://doi.org/10.1016/S2212-5671(15)01144-2)
33. Partnership for 21st. (2015). 21st CENTURY STUDENT OUTCOMES. *ДОННУ*, 1–9. <http://www.p21.org/our-work/p21-framework>
34. Peters-burton, E. E., & Stehle, S. M. (2019). Developing student 21 st Century skills in selected exemplary inclusive STEM high schools. *International Journal of STEM Education*, 1, 1–15.
35. Pujiharti, Y., Wardoyo, C., Purwati, T., Agustin, A., & Sari, L. (2021). Adaptation Model For East Nusa Tenggara Students To

- The Teaching Learning Process At Ikip Budi Utomo Malang In The Covid19 Pandemic Era. *International Journal of Scientific and Research Publications (IJSRP)*, 11(6), 605–608. <https://doi.org/10.29322/ijsrp.11.06.2021.p11479>
36. Rungrangtanapol, N., & Khlaisang, J. (2021). Development of a Teaching Model in Virtual Learning Environment to Enhance Computational Competencies in the 21st Century. *International Journal of Interactive Mobile Technologies*, 15(13), 93–107. <https://doi.org/10.3991/ijim.v15i13.21791>
 37. Saifurrahman, M., Sudira, P., & Daryono, R. W. (2021). The Determinant Factor of the Principal Leadership Solutions in Facing the 21st-Century Learning. *Jurnal Pendidikan Dan Pengajaran*, 54(2), 230. <https://doi.org/10.23887/jpp.v54i2.34102>
 38. Saravanamuthu, K. (2015). Instilling a sustainability ethos in accounting education through the Transformative Learning pedagogy: A case-study. *Critical Perspectives on Accounting*, 32, 1–36. <https://doi.org/10.1016/j.cpa.2015.05.008>
 39. Sawani, Y., Abdillah, A., Rahmat, M., Noyem, J. A., & Sirat, Z. (2016). Employer's Satisfaction on Accounting Service Performance: A Case of Public University Internship Program. *Procedia - Social and Behavioral Sciences*, 224, 347–352. <https://doi.org/10.1016/j.sbspro.2016.05.386>
 40. Scott, C. L. (2015). WORKING PAPERS PREPARING LEARNERS FOR 21st CENTURY COMPETENCIES AND SKILLS OVERALL VISION OF TWENTY-FIRST CENTURY PEDAGOGY CONCLUSIONS, NEXT STEPS AND FUTURE ISSUES THE FUTURES OF LEARNING 3: WHAT KIND OF PEDAGOGIES FOR THE 21st CENTURY?
 41. Stehle, S. M., & Peters-Burton, E. E. (2019a). Developing student 21st Century skills in selected exemplary inclusive STEM high schools. *International Journal of STEM Education*, 6(1), 1–15. <https://doi.org/10.1186/s40594-019-0192-1>
 42. Stehle, S. M., & Peters-Burton, E. E. (2019b). Developing student 21st Century skills in selected exemplary inclusive STEM high schools. *International Journal of STEM Education*, 6(1), 1–15. <https://doi.org/10.1186/s40594-019-0192-1>
 43. Sugeng, B., & Suryani, A. W. (2023). Using the theory of planned behaviour to investigate Indonesian accounting educators' pedagogical strategies in online delivery. <https://doi.org/10.1080/09639284.2023.2168127>
 44. Sugeng, B., & Suryani, A. W. (2024). Using the theory of planned behaviour to investigate Indonesian accounting educators' pedagogical strategies in online delivery. *Accounting Education*, 33(2), 164–192. <https://doi.org/10.1080/09639284.2023.2168127>
 45. Sulaeman, E. S., Murti, B., Setyawan, H., & Rinawati, S. (2017). Aplikasi Theory of Planned Behavior pada Perilaku Pemberian ASI Eksklusif: Studi Kasus. *Jurnal Kedokteran Yarsi*, 25(2), 84–100.
 46. Syaiful, K. & D. (2017). *Pembelajaran abad 21*. Gava Media.
 47. Tagoe, M., & Abakah, E. (2014). Determining distance education students' readiness for mobile learning at University of Ghana using the Theory of Planned Behavior. *International Journal of Education and Development Using Information and Communication Technology*, 10(1), 91–106.
 48. Thu, P. T. B., Dang, L. A., Le, T. M. H., & Le, T. H. (2021a). Determining Factors Affecting Teacher's Behavioral Intention of Using Information Technology in Lecturing –Case Study of Economic Universities in Vietnam. *New Innovations in Economics, Business and Management Vol. 1*, 1(October), 25–36. <https://doi.org/10.9734/bpi/niebm/v1/13638d>
 49. Thu, P. T. B., Dang, L. A., Le, T. M. H., & Le, T. H. (2021b). Determining Factors Affecting Teacher's Behavioral Intention of Using Information Technology in Lecturing –Case Study of Economic Universities in Vietnam. *New Innovations in Economics, Business and Management Vol. 1*, 1(October), 25–36. <https://doi.org/10.9734/bpi/niebm/v1/13638d>
 50. Tunkham, P., Donpudsa, S., & Dornbundit, P. (2016). Development of STEM activities in Chemistry on "Protein" to enhance 21 st century learning skills for senior high school students. In *Silpakorn University Journal of Social Sciences* (Vol. 15, Issue 3).
 51. Utami, L. P. R. A., Padmadewi, N. N., Artini, L. P., & Dewi, N. L. P. E. S. (2021). Teachers' Perceived Attitudes Toward the Implementation of 21St Century Skills At Primary School. *International Journal of Language and Literature*, 5(1), 1–10. <https://doi.org/10.23887/ijll.v5i1.27667>
 52. *View of Blended Learning in Teacher Profession Education (PPG) of Germany Education as The 21st Century Teacher Training Model.pdf*. (n.d.).
 53. Wahyono, P., Husamah, H., & Budi, A. S. (2020). Guru profesional di masa pandemi COVID-19: Review implementasi, tantangan, dan solusi pembelajaran daring. *Jurnal Pendidikan Profesi Guru*, 1(1), 51–65.
 54. Wijayanti, H., Degeng, I. N. S., & Sitompul, N. C. (2021). Edcomtech. *Edcomtech: Jurnal Kajian Teknologi Pendidikan*, 6(1), 26–35.
 55. Wulandari, R. (2021a). Characteristics and Learning Models of the 21st Century. *Social, Humanities, and Educational Studies (SHEs): Conference Series*, 4(3), 8. <https://doi.org/10.20961/shes.v4i3.49958>
 56. Wulandari, R. (2021b). Characteristics and Learning Models of the 21st Century. *Social, Humanities, and Educational Studies (SHEs): Conference Series*, 4(3), 8. <https://doi.org/10.20961/shes.v4i3.49958>
 57. YULIANTO, T., PRAMUDYA, I., & SLAMET, I. (2019). Effects of the 21st Century Learning Model and Problem-Based Models on Higher Order Thinking Skill. *International Journal of Educational Research Review*, 4, 749–755. <https://doi.org/10.24331/ijere.629084>
 58. Yusop, F. D., Habibi, A., & Razak, R. A. (2021a). Factors Affecting Indonesian Preservice Teachers' Use of ICT During Teaching Practices Through Theory of Planned Behavior. *SAGE Open*, 11(2). <https://doi.org/10.1177/21582440211027572>
 59. Yusop, F. D., Habibi, A., & Razak, R. A. (2021b). Factors Affecting Indonesian Preservice Teachers' Use of ICT During Teaching Practices Through Theory of Planned Behavior. *SAGE Open*, 11(2). <https://doi.org/10.1177/21582440211027572>