

Response to Reviewers

1. Please describe comprehensively and comprehensively what kind of questions? Is it free inquiry or guided inquiry? How is this inquiry implemented in the classroom? Are students trained with specific media or using specific tools to help them discover the concepts?

Response: Thank you for the comment. This study employed a guided inquiry learning model, not free inquiry. The questions used were structured, problem-based questions related to basic accounting topics, such as identifying transactions, analyzing the accounting equation, and interpreting financial data. Inquiry was implemented through sequential stages, including orientation, problem formulation, hypothesis formulation, data collection, hypothesis testing, and conclusion formulation. Students worked in small groups using guided worksheets, accounting tables, and transaction cases provided by the teacher. These materials supported students in organizing data, testing ideas, and discovering accounting concepts with continuous teacher guidance. The changes were provided in blue color.

2. This needs to be clarified in the introduction section to emphasize the novelty of the research because the investigation is very old and has been widely applied...

Response: We made major changes in the introduction section to show the novelty of this study (see blue color).

3. Authors' affiliations are all domestic. It is recommended to add co-authors with affiliations from overseas universities to increase international reach and collaboration.

Response: Thank you and we added one author from Malaysia.

4. The in-text citation does not conform to APA 7th Edition format. Please remove the author's first initial from the in-text citation to (Wahyuni et al., 2020).

Response: We revised all citations and updated to recent citations. In this revised version, we ensured the listed citations were cited in the references list, with APA style

5. The basic argument of this study is based on interviews at only one school. The author is advised to strengthen the background of the problem with empirical data from the broader literature to demonstrate that this issue is general, not a case-by-case scenario.

Response: Thank you for this comment. We have revised the background section by incorporating empirical evidence from prior studies in vocational and accounting education to show that limited critical thinking skills and reliance on conventional instruction are widely reported issues. Relevant literature has been added to strengthen the general relevance of the research problem.

6. The three underlying research questions essentially reveal the same thing. Please consider narrowing them down to one or two more focused, non-overlapping research questions.

Response: Thank you for this valuable comment. We have revised the formulation of the research problems to reduce overlap and improve focus.

7. This study's claim of novelty is weak, relying solely on differences in location and subject. Please refine the theoretical contributions of this study beyond the application of existing models to new contexts.

Response: We revised majorly the introduction section to show the novelty of this study (see blue color).

8. Add question research (research question) or hypothesis research (research hypothesis) in the section end Introduction
[Response: Thank you and we added the research question and hypothesis.](#)
9. Method section at least consists of into 4 parts and made separate per section namely :
Participants ; Design and Procedure Research ; Instruments ; Data Analysis
Participant --> explain Who just population and sample and quantity , techniques taking sample
Design and Procedure Study --> determine design research , step by step study This in accordance design research , term time study
Instrument --> explain What just instrument research used , adapted from who determines validity and reliability instrument
Data analysis --> explain technique statistics used
[Response: Thank you and we made major changes in this section as suggested.](#)
10. The analysis focuses only on group mean comparisons. It is recommended to add a scatter plot visualization comparing pre-test and post-test scores for each student in the experimental class to demonstrate individual changes.
[Response: Thank you for the suggestions. We tried to involve scatter plot but it difficult to compare, then we used line chart to easily compare \(see Figure 1 and Figure 2\).](#)
11. There is a table reference error in the text. The author refers to 'Table 5' to discuss the normality test, when the data is actually in 'Table 3'.
[Response: Thank you and we revised accordingly](#)
12. The language used in the table titles is inconsistent. Please use 'Table 4' to ensure consistency with the other tables in the manuscript.
[Response: Thank you and we revised accordingly](#)
13. This discussion will only cover general findings and theory. Please explain specifically how the mechanisms within the inquiry model can enhance specific aspects of critical thinking skills in an accounting context.
[Response: Again, we thank for your valuable suggestion. In this revised version, we made major changes for discussion and added implication to make this clear \(see blue color\).](#)
14. This conclusion ignores significant methodological weaknesses in the study. Given the issues with the instrument and sample selection, this conclusion is best presented with more caution and less force.
[Response: Thank you and we revised accordingly](#)
15. The current number of references is less than 30, and most of them come from national journals. It is recommended to increase the number of references to at least 30 articles, with 80% coming from relevant international journals published in the last 5-10 years.
16. [Response: Thank you and we revised all citations. We also ensured that the citations were provided in APA style 7th edition.](#)