**ABSTRACT:** The purpose of the development of learning design characteristic with cooperative learning is: (1) the approach and the learning process systematically to change the way of thinking, attitudes, critical thinking and analytical skills of students based on accounting nature and (2) developing accounting active learning as a learning approach and process practice accounting - entrepreneurship. Specifications of the research product is a learning devices that consists of learning activities nuanced with cooperative learning, the interaction of learning, learning outcomes directly and reflecting on learning. This study used a qualitative approach with grounded theory method through the design of design-based research (DBR). Data were collected by document analysis, observations, interviews, surveys and focus group discussions (FGD) by 20 participants, and analyzed with content analysis, and comparative research. The result of the development of instructional design of accounting are: (1) The creation outcomes of learning situations nuanced with cooperative learning, (2) The creation of learning outcomes which indicate a change attitudes, and critical-thinking skills.

**Keywords:** Teaching - Learning Accounting, Cooperative Learning, Ciputra University Accounting Education Competencies