

ACCOUNTING CURRICULUM EVALUATION IN IMPLEMENTATION MERDEKA BELAJAR - KAMPUS MERDEKA

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ABSTRACT

This study aimed to evaluate the accounting curriculum in implementing the Merdeka Belajar-Kampus Merdeka (MBKM) Curriculum. It is qualitative research with an interpretive paradigm of the phenomenology approach. Data collection is done by interview, observation, and documentation. The study revealed that the learning process's characteristics, planning, and implementation had been going well. Curriculum accountability is realized by preparing reports and outreach to the academic community and stakeholders. This research theoretically contributes in the form of references to implementing the MBKM accounting curriculum associated with accountability. Practically, this research contributes to the formation of accounting curriculum designs and inputs to universities in maximizing their role in keeping up with the times in responding to the provision of work-ready graduates.

Keywords: Accounting; Accountability; Curriculum; Evaluation; Merdeka Belajar-Kampus Merdeka

ABSTRAK

Tujuan penelitian ini adalah mengevaluasi kurikulum akuntansi dalam implementasi Kurikulum Merdeka Belajar-Kampus Merdeka (MBKM). Penelitian ini adalah penelitian kualitatif dengan paradigma interpretif pendekatan fenomenologi. Pengumpulan data dilakukan dengan wawancara, pengamatan, dan dokumentasi. Penelitian mengungkapkan bahwa karakteristik, perencanaan, dan pelaksanaan proses pembelajaran sudah berjalan baik. Akuntabilitas kurikulum diwujudkan dengan penyusunan laporan dan sosialisasi kepada civitas akademika dan stakeholder. Penelitian ini secara teoretis memberikan kontribusi berupa referensi implementasi kurikulum akuntansi MBKM yang dikaitkan dengan akuntabilitas. Secara praktis, penelitian ini berkontribusi dalam pembentukan desain kurikulum akuntansi serta masukan kepada perguruan tinggi dalam memaksimalkan perannya mengikuti perkembangan zaman dalam menyikapi penyediaan lulusan siap kerja.

Kata Kunci : Akuntansi; Akuntabilitas; Evaluasi; Kurikulum; Merdeka Belajar-Kampus Merdeka

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INTRODUCTION

The primary MBKM Curriculum, as regulated in Permendikbud No. 3 of 2020, is related to concerns National Higher Education Standards. Universities are required to create roles for students (can be taken or not) by taking credits outside universities for two semesters (equivalent to a maximum of 40 credits) and taking credits in different study programs at universities of the same height as much as one semester (equal to a maximum of 20 credits). There are eight activities that the study program can choose from in implementing this curriculum, namely: student exchange, internship/work practice, teaching assistance of education units, research, humanitarian projects, entrepreneurial activities, independent studies/projects, and village building/Kuliah Kerja Nyata (KKN) Tematik. The MBKM Curriculum is expected to result in graduates following work needs in the world (Tohir, 2020). The MBKM policy provides opportunities for students to gain the most considerable learning experiences and new competencies through some learning activities outside of their studies programs. So, in the future, they can result in graduates ready to win the increasingly complex challenges of life in the 21st century (Kemendikbud RI, 2020).

The MBKM Curriculum in this study refers to constructivism and humanism theories. Constructivism theory is based on Piaget's theory of schema, assimilation, accommodation, and equilibration; the concept of the Zone of Proximal Development (ZPD) from Vygotsky; Bruner's theory of discovery learning; Ausubel's theory of meaningful learning, and semiotic interactionism. Constructivism is established on the assumption that knowledge is formed in the human brain, and thinking subjects have no alternative but to construct their minds based on past experiences. All these thoughts are subjective and based on oneself (Yusuf *et al.*, 2021). Learning is a process of assimilation and connecting the knowledge learned with the understanding that is already owned, then that understanding becomes developed (Waston, 2014). Learning is understood as an active process. The existing knowledge and skills are individually adapted and personalized through the students' new experiences, adapted to the students' interpretations and understandings. Knowledge is built in the context of pre-existing knowledge with its expertise (Terhart, 2003).

Constructivism emphasizes the relationship between the acquisition of knowledge. Students are allowed to engage in authentic activities. Teachers encourage and provide opportunities for students to make explicit ideas and promote the generation of various conceptual schemas (Millar, 1989; Prawat, 1992).

The theory of constructivism in the MBKM Curriculum obliges the students to use their abilities to adapt to the demands of the times and scientific developments. Students must actively develop knowledge, not receive feedback and ready-to-eat knowledge from educators or fellow students. Creativity and activity are the primary keys to living life. The philosophy of constructivism requires the role of student initiative.

The theory of humanism express that the purpose of learning is to humanize humans. The learning theory of humanism was pioneered by Abraham Maslow, Arthur Combs, and Carl Rogers. Humanism learning views humans as free subjects who are free to determine the direction of their lives. Humans are fully responsible for their own lives and the lives of others, and humans are free to assign communication and personal relationships between individuals and groups in the community (Qodir, 2017). The theory of humanism studies students' learning behavior in developing their potential within them. The learning process is carried out so that students get the real meaning of learning (Insani, 2019). The success of students' learning is marked if they

can recognize themselves and their surroundings well. Students are faced with the target of reaching the maximum possible level of self-actualization.

Humanism believes that the learning center is students, and educators only act as facilitators (Sumantri & Ahmad, 2019). Educators also play a collegial role in educating students to have knowledge and wisdom (Goldstein, 1986). Linkages the MBKM Curriculum, namely MBKM, is a step to free the shackles to be easy to move and have the autonomy to regulate themselves. MBKM combines the abilities and potentials of students and universities to try to choose and organize MBKM learning activities independently. MBKM policy wants universities to be able to adapt to the times. Students are free to decide what to learn and how they know, while lecturers have the freedom to teach science according to their expertise.

One way to the successful implementation of the MBKM Curriculum is the more autonomous and flexible learning (Yusuf *et al.*, 2021), capable of producing innovation in the learning process, student-centered learning in supporting the achievement of competent graduates (Siregar *et al.*, 2020) and preparing graduates ready to work (Baharuddin, 2021). Greater autonomy allows good opportunities to develop a more innovative learning environment (Kumpulainen, 2016). The successful implementation of the curriculum is not only the responsibility of the leadership but also all education implementers (Aho *et al.*, 2006).

The MBKM Curriculum will be implemented in 2020 (Tohir, 2020). Anyway, in practice, there are still challenges and obstacles faced by many universities related to the implementation of the MBKM Curriculum that has been set by the government (Kholik *et al.*, 2022). The curriculum's understanding and development by lecturers and educational stakeholders are still very diverse. There are still differences in concepts about the MBKM Curriculum, one of which is the right to study for three semesters outside the study program (Mariati, 2021). Universities, especially distinctive universities, are still adapting the KKNi Curriculum with the MBKM program. The limitations of partner campuses and in collaboration with external parties, be it companies, BUMN, BUMD, and even the government, regulations in managing funds, the low quality and HR productivity (Fuadi & Aswita, 2021), and adjustment of academic information system (Kholik *et al.*, 2022). The MBKM Curriculum implementation guidance was also launched in the same year. The existence of autonomy and flexibility in preparing the MBKM Curriculum provides implementation differences between universities, even between study programs within the same university. It requires adaptation to plan in implementing the MBKM Curriculum (Yamin & Syahrir, 2020).

Similar research to the MBKM Curriculum has also been carried out in developed and developing countries. The emergence of PISA in 2000 has changed the face of education. PISA and international student assessments provide more than country performance ratings (Chung, 2010). At Pennsylvania University in the United States, student research assistance has been implemented, collaboration between students and lecturers to provide research experiences (Dmochowski & Gambogi, 2016). The school autonomy implemented in Finland changed the country into a country with an advanced curriculum (Kumpulainen, 2016). The first Finnish national curriculum was implemented in 1985, the second was implemented in 1994, and the third was implemented in 2004. The fourth national curriculum came into effect in 2016 (Aho *et al.*, 2006).

The research on the implementation of curriculum internationalization is executed in Canada, one of which is through the Global Citizenship and Equality

Education (GCE) model. The GCE Centennial College integration model provides practical strategies for student engagement, teaching innovation, reflective practices, and curricula modification in the classroom (Lumb *et al.*, 2019). The application of the curriculum in Russia identifies the cross-cultural management skills (CCM) set for graduates in pursuing a career in an international environment. An oncoming new is needed to enhance the transfer of knowledge of CCM skills to learners, to equip them better to work in an increasingly global workplace (Lichy & Khvatova, 2019). The Hybrid Curriculum in the UK gives students greater autonomy to develop their ability to work independently. It is felt to increase students' self-confidence and metacognitive awareness in helping them develop the competencies needed in the future (Leat *et al.*, 2014).

The findings of Moye (2019) declare that the learning model through the curriculum is in the form of cognition, behavior, performance, values, or competence. Through the students' perspective, the ability to demonstrate program results and learning objectives are obtained, allowing students to experience synergies between learning objectives that build the quantum (synergy) of all outcomes. This process is critical to using learning effectively, and authenticity is required to achieve this synergy. Research Sengupta *et al.* (2020) introduce one volume series on sustainability in which writers worldwide share their own experiences of embedding sustainability into their curriculum and teaching sustainability to students.

Research related to curriculum in developing countries has been found on the contradictory curriculum carried out in developed countries. Ajala (2020) found that the concept of ISR is accurately associated with the idea of Corporate Social Responsibility (CSR). It is thought that individual traits significantly impact organizational policies, but they are not widely applied. The Manitoba approach is considered worthy of consideration because of its emphasis on creating a curriculum that reflects the needs of the Manitoba community, which leads to the involvement of educators and other stakeholders in the community in the curriculum development process. Akeel *et al.* (2019) show an assessment of the sustainability content of the engineering curriculum at universities in Nigeria. The curriculum in Malaysia often associates the curriculum with Blended Learning. The educational curriculum in Malaysia harness Blended Learning as a channel to transform pedagogy in all higher education institutions. In the South African curriculum, Blended Learning was found to bridge the gap between theory and practice and increase the range of selected clinical competencies among students (Rowe *et al.*, 2012).

Nowadays, several studies have been related to implementing the MBKM Curriculum in Indonesia, discussing research related to the MBKM Curriculum in specific multidisciplinary and scientific disciplines. Nevertheless, no study discusses the evaluation and implementation of the MBKM Curriculum in accounting science.

Baharuddin (2021) discusses the adaptation of the MBKM Curriculum in multidisciplinary disciplines that is focused on the concept of a model of curriculum development for study programs and the implementation of MBKM activity programs. Siregar *et al.* (2020) stated that the MBKM curriculum concept was observed in four key MBKM policies in multidisciplinary sciences, namely the opening of new study programs, higher education accreditation systems, state universities with legal entities, and the right to study for three semesters outside the study program. Fuadi & Aswita (2021) explained how the implementation and constraints of the MBKM curriculum faced by private universities (PTS) in Aceh. The performance of MBKM at PTS is still in the stage of revising the curriculum, where the KKNi curriculum needs to be adjusted to adapt to the 8 MBKM programs offered by the ministry. Some of these private

universities have finished implementing the process of adapting the KKNi curriculum with MBKM. The result is that these private universities have entered the stage of implementing the program. Several private universities receive financial assistance from the ministry to process the curriculum.

Kholik *et al.* (2022) interpret the implementation of the MBKM curriculum based on the perceptions of lecturers and students. The research results by Kholik *et al.* (2022) stated that the performance of the MBKM curriculum showed an increase in the capacity of lecturers in learning, expansion of the learning process with students, and improvement of hard skills and soft skills by students.

Faiz (2021) discusses the concept of the MBKM curriculum, which is coherent with the general education curriculum, especially in the student exchange program. The essence of MBKM in student exchange programs and public education is to facilitate students in taking knowledge from other scientific fields that they have never studied so that students can think flexibly and comprehensively. Therefore, cross-disciplinary science changes a new paradigm that every scientific area has the opportunity to collaborate with other sciences.

Yusuf *et al.* (2021) and Waston (2014) discuss the concept of MBKM from a constructivist perspective. Qodir (2017), Insani (2019), and Sumantri & Ahmad (2019) discuss the idea of MBKM from a humanism perspective which aims to humanize humans through the provision of freedom in self-actualization and adapting to the environment. Fitrotun *et al.* (2019) examine the concept of the MBKM Curriculum as an educational innovation concept that gives space to develop the potential of educators and students in the teaching and learning process without going through the legal signs of education in Indonesia, which is seen from the discipline of Islamic religious education. This research gap means that there is no research related to evaluating the implementation of the accounting curriculum.

This study aimed to evaluate the accounting curriculum in implementing the MBKM Curriculum. This research is essential because it reveals and discusses the evaluation of curriculum implementation. Research related to the assessment of the MBKM Curriculum needs to be carried out because the curriculum is a guideline for organizing learning activities to achieve higher education goals and improve the quality of the learning process following SN-Dikti and promote the MBKM program.

The recency of this research is to reveal and discuss the evaluation of the implementation of the MBKM Curriculum in accounting science. The novelty of this research is to make a practical contribution to preparing the MBKM Curriculum. So a suitable curriculum implementation design can be formed to produce competent and work-ready accountants. It also contributes to universities and the government in maximizing their role to keep up with the times in responding to the provision of human resources who are ready to work and create a match between education and needs in the industry; as well as contribute to higher education in providing accountability to the academic community and stakeholders to achieve the goals of higher education. The contribution of this research to the development of theory is that this research provides a reference for the implementation of the accounting curriculum related to curriculum accountabilities.

METHOD

This study utilizes qualitative research with an interpretive paradigm through a phenomenological approach. This approach is needed to understand and evaluate the implementation of the MBKM Curriculum in producing competent and work-ready



accountants. From a phenomenological perspective, researchers assess the performance of the MBKM curriculum, which focuses on the characteristics of the learning process, planning the learning process, and implementing the learning process. Moreover, the researchers also explore the accountability of the MBKM curriculum.

The location of this research is the Lamongan Islamic University (UNISLA), located in Lamongan Regency, East Java Province, Indonesia, which is focused on the Accounting Study Program. The reason for choosing the Accounting Study Program is because the study program was one of three study programs that passed the MBKM Curriculum grant and became a pilot project for the MBKM Curriculum implementation at UNISLA. This research was conducted in 2021 to evaluate the accounting curriculum in implementing the UNISLA Accounting Study Program MBKM Curriculum.

The collecting data through means of interviews, observations, and documentation. Determination of informants using purposive sampling. Informants used as objects of this research are leaders, curriculum managers, lecturers, administration, students, and stakeholders. Informants were selected purposively based on their duties, involvement, and active role in implementing the MBKM Curriculum. Researchers conduct direct observations, collect documents related to research needs, and conduct unstructured formal interviews. Also, informal activities are carried out in various situations to establish intimacy with informants. The research results obtained are then described, linked to the Theory of Constructivism and Humanism, then reduced, verified, and concluded based on several indicators that need interpretation.

RESULT AND DISCUSSION

Indicators of Accounting Curriculum Evaluation in the Implementation of the MBKM Curriculum

Evaluation of the Implementation of the MBKM Curriculum for the Accounting Study Program is measured using indicators built upon Permendikbud Number 3 of 2020 concerning National Higher Education Standards. It is accompanied by Attachment 6a of Per BAN-PT Number 5 of 2019 concerning Matrix for Assessment of Study Program Accreditation Instruments for Undergraduate Programs. This evaluation is focused on the Standards of the Learning Process. It includes the characteristics of the learning process, the planning, and the implementation of the learning process.

The case that is considered in this evaluation is as follows. (1) The characteristics of the learning process consist of interactive, holistic, integrative, scientific, contextual, thematic, practical, collaborative, and student-centered characteristics. (2) Planning for the learning process is prepared for each subject and presented in RPS. The lecturers develop it independently or together with a group of experts in a field of science and/or technology in the studies program. (3) The implementation of the learning process occurs in the form of interaction between lecturers, students, and learning resources in a particular learning environment.

Evaluation of Learning Process Characteristics

The implementation of the characteristics of the Accounting Study Program has fulfilled the aspects of the learning process, which includes interactive, holistic, integrative, scientific, contextual, thematic, practical, collaborative, and student-centered elements. It has produced a graduate profile that follows learning outcomes.

The interactive nature is reflected in the two-way interaction between students and lecturers. Lecturers act as facilitators, and students become the center of learning.

The characteristics of the Accounting Study Program learning process are inappropriate with the values in constructivism theory. Students construct knowledge that has been previously owned with new knowledge that they can get so that their knowledge becomes expanded. It is in line with Terhart's (2003) constructivism theory which states that learning is understood as an active process. The existing knowledge and skills are individually adapted and personalized through students' new experiences, adapted to the interpretation and understanding of the students themselves. Knowledge is built in the context of pre-existing knowledge with one's own experience.

Evaluation of characteristics of the learning process carried out in the Accounting Study Program has been following the indicators that have been set. Learning in the MBKM Curriculum uses Blended Learning. Blended learning integrates two learning models, namely direct education (face to face) and online learning (Lalima & Lata Dangwal, 2017). Blended Learning in the Accounting Study Program is carried out through two-way interactions using Brightspace Learning (Spada) online media, zoom meetings, google meetings, google classroom, WhatsApp, Facebook, web, and other educational, social media. In addition, offline (face-to-face) learning is also carried out in the learning process, taking into account the allocation of student participants in the lecture rules during the pandemic at UNISLA.

Blended Learning in Accounting Study Program is competent to facilitate students to obtain interactive, holistic, integrative, scientific, contextual, thematic, practical, collaborative, and student-centered learning. This finding is in line with Hinampas *et al.* (2018), who state that the practical skills embodied by students are the skills of interpreting, communicating, designing, recording, analyzing, and questioning. Blended learning in accounting can repair learning achievement accounting and equip students' knowledge to be ready for the world of work (Satiti & Fibriyanti, 2021). Blended learning helps bridge the gap between theory and practice and enhances the range of selected clinical competencies among students (Rowe *et al.*, 2012).

The characteristics of the learning process of the Accounting Study Program intimate that the Accounting Study Program has succeeded in realizing the profile of graduates, namely financial and tax accountants, public sector accountants, accounting and finance consultants, and entrepreneurs. This achievement is consistent with the realization of the vision of the Accounting Study Program, which is to produce academic people who are capable of science and technology, having independent, qualified and competent accounting experts. This condition can make the Accounting Study Program optimistic about keeping up with the changing times so that students will not be left behind. It is a strength and opportunity for the Accounting Study Program to compete with other universities as a Private Islamic Higher Education (PTIS).

The mindset changing of the Accounting Study Program in the transition from education to the world of work is an advantage for the Accounting Study Program in planning students' future. This condition provides confidence that the Accounting Study Program will maintain its sustainability of the Accounting Study Program. It also provides UNISLA as a higher education institution accepted by the community. It contributes to national development priorities by creating superior, creative,

innovative, competitive human resources and having a national character to realize "Advanced Indonesia".

Learning Process Planning Evaluation

Planning evaluation of the learning process needs to be implemented to determine the extent of preparation in the learning process. This evaluation includes the availability and completeness of semester learning plan (RPS) documents and the depth and breadth of the RPS following the learning outcomes of graduates.

Interview results with managers of the Accounting Study Program obtained answers regarding the planning of the learning process:

"Accounting Study Program goes through a careful planning process following the stages that have been set. This planning includes the following stages: determining the graduate profile, determining CPL, determining study materials, establishing courses and credit weights, determining curriculum matrices and maps, preparing RPS, and planning to implement student learning rights for a maximum of 3 semesters outside the Accounting Study Program. We develop a curriculum matrix by considering the learning outcomes students need in the world of work..."

The results are strengthened through an interview with the lecturer, who answered:

"We always compile the RPS document at the beginning of the semester and upgrade it every year, namely in the form of RPS, which we conform to the CPMK. We plan the lecture material based on the study materials specified in the RPS..."

The evaluation results point out that the planning of the Accounting Study Program has been implemented well. The learning process's planning follows the established indicators, namely the availability and completeness of the RPS document; and the depth and breadth of the RPS following the learning outcomes of graduates. Each lecturer always prepares and upgrades the RPS at the beginning of the semester before the lecture starts. The lecturer adjusts the study material and the depth of the study material according to the CPL of the Accounting Study Program. This conformity is reflected in the matrix of study materials with the CPMK in the RPS.

Planning the learning process is essential before the implementation of the learning process. It is suitable with the statement (Smit *et al.*, 2018). that lesson planning is considered a necessary element of classroom practice and part of a lecturer's professional knowledge. Lecturers are challenged daily to meet students' diverse learning needs and behavior by implementing proactive classroom management strategies through lesson planning (Nagro *et al.*, 2019). Careful learning planning helps lecturers develop curricula by considering the diversity of student knowledge and skills (Kibret, 2016).

This finding is in line with Constructivism Theory which emphasizes the need to link knowledge acquisition. Students are allowed to be involved in authentic activities. Educators encourage and provide opportunities for students to make explicit ideas and promote the generation of various conceptual schemas (Millar, 1989; Prawat, 1992). It means that educators must make careful learning plans so that students can construct knowledge well so that the knowledge gained will be helpful in the world of work.

The Accounting Study Program has specific uniqueness. It is reflected in the content of the CPL on the elements of attitude and the prepared RPS. Learning Accounting Study Program is based on *Ahlussunnah wal Jamaah an Nahdliyah*, a unique feature that distinguishes it from the others. There are Aswaja I (semester 7) and

Aswaja II (semester 8) courses to equip students to teach the fundamental values of Aswaja as a guide and reference in carrying out Islamic teachings. It increases students' knowledge and belief in Aswaja's understanding to know and practicing of Islam's teachings. The instructions contained therein in everyday life, and foster student confidence about the actual teachings of Aswaja, so that they can practice and carry out Islamic teachings correctly and with total confidence.

The Accounting Study Program also has particular courses associated with financial accounting and taxation, namely Taxation courses (Theory and Practice), Tax Accounting, *Tax Planning*, and *International Taxation*. This course is structured to produce graduates to become Financial and Tax Accountants, Financial and Tax Consultants ready for the world of work.

The forwardness of planning the learning process makes the Accounting Study Program swiftly carry out the learning process. The readiness of the MBKM curriculum through planning the learning process has become the strength of the Accounting Study Program to compete locally and nationally. With a mature curriculum and learning planning, the Accounting Study Program will be ready to educate and equip students to have skills that are ready for work and will be able to maintain their existence in making competent graduates following the vision that was formed.

Evaluation of the Implementation of the Learning Process

The Accounting Study Program is a study program that has passed the Dikti curriculum grant. In the implementation of the learning process that refers to the MBKM curriculum. The Accounting Study Program carries out three out of 8 activities offered in the program. Its result is also reinforced by interviews with lecturers who answered:

MBKM, Entrepreneurship, Internships/Work Practices, Thematic Community Service Programs/Developing Villages, and student exchanges between study programs within the same university. The Accounting Study Program collaborates with stakeholders, especially with parties related to implementing the learning process. It is manifested in the form of MoUs, such as the MoU with the Ministry of Cooperatives and SMEs, Dekopin East Java, R & D Craft Company, Lamongan Regional Government, Ngimbang Lamongan Hospital, Turmudzi Print Screen Printing, Lamongan Regional Bank, MDC Lamongan Bank, and the Village Government in Lamongan Regency, STIE Perbanas Surabaya, Kediri University, and so on.

The implementation of the learning process in the Accounting Study Program has been done well. The interaction between lecturers and students indicates it. Also, learning resources in the form of documented audio-visuals, monitoring the suitability of the process to the lesson plan, the learning process related to research and service referring to SN Dikti, there is the suitability of learning methods with learning outcomes shown through valid evidence. Interviews with curriculum managers (university academic division) answered:

"The implementation of the MBKM curriculum at Unisla, especially for the Accounting Study Program, follows the proper flow, wherein the process of preparing the MBKM curriculum follows existing regulations. For curriculum implementation to be carried out properly, the academic community and related study program managers are also slow to understand how the programs in the MBKM curriculum are carried out...."

The interviews with one of the partners and graduate users also gave an upbeat assessment of the Accounting Study Program. They hope that in designing learning, they must always rely on CPL according to the needs in the world of work so that students will be accustomed to and independent in completing all work or problems.

The results of this study are in line with the Humanism Theory, which states that learning humanism is needed when educating students to have knowledge and wisdom, where this knowledge and understanding will become an integral part of the students themselves that will not be lost. It is in contrast to learning which only leads to rote learning, which will often be lost over time. Students have the opportunity to be involved in learning activities to build theory instead of just memorizing. Lecturers (educators) take on the role of experts from students and take on a collegial part. (Goldstein, 1986). Learning in the MBKM curriculum has a good interaction impact between lecturers, students, and other learning resources.

This finding is also in tune with Baharuddin's (2021), which states that the exchange of lessons between study programs makes students' insight into Bhinneka Tunggal Ika develop, cross-cultural, and ethnic brotherhood will be built; organize the transfer of knowledge to cover educational disparities between study programs; and improve the quality of graduates through mastery of academic knowledge, skills of thinking, management skills, and communication skills. Inline, Siregar *et al.* (2020) stated that students' knowledge insight and learning experiences are essential because studying for three semesters outside the study program provides extensive experience and knowledge. As indicated by the Minister of Education and Culture, more or less the vital thing in the period of higher education is to find the thirst to continue to learn and fall in love with the learning process.

There are several obstacles to the implementation of the MBKM Curriculum learning process, namely (1) Students who want to study outside the study program must already have a plan related to the main competencies and supporting competencies to be achieved so that they become the benchmark for the study program objectives to be able to accept them; (2) Academic requirements for students who wish to study outside the study program include: standard grade point averages (GPA), supporting academic and non-academic abilities, as well as through a rigorous selection mechanism internally, as a form of guaranteeing the academic quality of students who will take "Student Exchange" activities; and (3) This curriculum adjustment makes students, lecturers, and the academic system must adjust to many impacts related to academic information systems, such as changes in courses and study materials.

The results of this evaluation indicate that the Accounting Study Program has implemented the MBKM Curriculum learning process well. This learning process that involves partners and stakeholders makes the Accounting Study Program better known by various parties. It gives hope and optimism for the Accounting Study Program to be able to develop further. In the future, the Accounting Study Program will develop MBKM Curriculum activities, not only three activities but also five other activities, which follow the characteristics of the Accounting Study Program. The expansion of the network of collaboration with partners and graduate users needs to be strengthened to maintain the existence of the Accounting Study Program and a promotional event to introduce the Accounting Study Program to prospective students.

The MBKM Curriculum wisdom is a challenge and a profitable opportunity for the Accounting Study Program and UNISLA through a partnership. This cooperation strategy is carried out to produce competitive graduates and have a character to

become a solution for nation-building. It follows the vision of the Ministry of Education and Culture of the Republic of Indonesia, namely: the formation of people and an educational and cultural ecosystem with character based on cooperation.

The next plan for the Accounting Study Program that needs to be done in the future is the development of good cooperation with universities, agencies, partners, and parties involved in the MBKM Curriculum. Moreover, some efforts need to be made to strengthen quality assurance standards so that MBKM activities can continue to develop and have positive values for both study programs and universities. The Accounting Study Program will continue to create the advantages of the Study Program so that it has added value. The Accounting Study Program needs to develop a comparative advantage that distinguishes it from other study programs, both similar and dissimilar and conducts 'branding' so that it becomes an attraction for students from outside the campus and is increasingly known by the public and in demand by students.

Accountability of Learning Process

The accountability of the learning process is implemented on the characteristics of the learning process, planning the learning process, and implementing the learning process. Accountability is the responsibility of universities for the implementation of higher education to stakeholders (student parents, the world of work, alumni, government, lecturers, support staff, and other interested parties) (Sukrisno, 2011). Article 63 of Law no. 12 of 2012 concerning Higher Education states that the autonomy of higher education management is carried out based on the principle of accountability, in which the principle of academic accountability is realized through reports published to stakeholders and the public. The findings reveal that the Accounting Study Program has fulfilled its obligations regarding the accountability of the learning process. The accountability of the learning process is carried out as a form for the Accounting Study Program to stakeholders. It is manifested in the preparation of reports and the socialization of stakeholders.

Accountability for the characteristics of the Accounting Study Program is held accountable in the form of an evaluation report and curriculum updating, namely evaluating the KKN Curriculum as the old curriculum by looking at the characteristics of the learning process in the Accounting Study Program. The curriculum's evaluation and updating are implemented through FGD activities involving lecturers, study program managers, leaders, and stakeholders to determine suitable study materials. The Accounting Study Program is most needed in producing graduates ready to work and choosing the CPL of the Accounting Study Program according to the MBKM Curriculum.

Accountability for planning the learning process of the Accounting Study Program is realized by preparing reports related to this matter. The Accounting Study Program prepares the MBKM Curriculum Document Book, the MBKM Curriculum Guidebook, the MBKM SOP Book, and the MBKM Academic Book equipped with the MBKM logbook, given to students and related stakeholders. The report can be a reference for students and stakeholders in implementing the learning process in the MBKM Curriculum.

For the informants, accountability becomes a reflection of the uniqueness of the Accounting Study Program, which is an advantage to be promoted to the public to obtain students and maintain the sustainability of the study program. Accountability for planning the learning process is essential. Without a good planning process, the



learning process can't run optimally. Responsibility for the learning process of the Accounting Study Program has been carried out well. The involvement of the Accounting Study Program to become a study program that passed the Dikti curriculum grant made the Accounting Study Program carry out careful curriculum planning. It is in line with the findings of previous research, which stated that the success of academic and non-academic activities was strongly supported by a good work monitoring and evaluation system, known as a periodic and consistent performance appraisal system (Sukatin & Nasution, 2021).

Accountability for the implementation of the learning process is realized by preparing evaluation reports on the learning process, reports on student satisfaction related to the learning process, and reports on the implementation of the MBKM Curriculum. The learning process is systematically structured through various courses and a measurable learning load using effective methods to achieve CPL. Following CPL, learning strategies are carried out in lectures, seminars, research, service, practicum, field practice, student exchange, work internships, and entrepreneurship.

For informants, accountability for implementing the learning process is a form of higher education accountability to stakeholders. Accountability is a form of embodiment of regulations that must be carried out in a higher education institution. Informants also interpret accountability as a necessity to improve or improve the learning system in the university environment because one of the roles of universities is to produce a generation that is educated, cultured, and has a strong character. Accountability is also defined as a form of service that must be given full responsibility to students. With good accountability, it is expected to be able to produce graduates who are ready to work.

Accountability of the Accounting Study Program curriculum that is applied on an ongoing basis will be able to realize Good University Governance. It is the key to success for UNISLA as a Private Islamic Higher Education (PTIS) to become a quality university that can actively produce competent graduates, develop potential, and create science and valuable technology for society, nation, and society, country and become a World-Class University. It will enhance UNISLA's competitiveness compared to private Islamic universities and other state universities.

CONCLUSION

The implementation of the curriculum cannot be separated from the learning process. Evaluation of the learning process must be accountable. Assessment of the learning process in this study includes evaluating the learning process's characteristics, evaluating the learning process's planning and evaluating the implementation of the learning process.

The learning process's characteristics, the learning process's planning, and the implementation of the Accounting Study Program has been well implemented. The elements of the learning process have included interactive, holistic, integrative, scientific, contextual, thematic, practical, collaborative, and student-centered characteristics and produced graduate profiles following learning outcomes. The learning process planning has been carried out well, which is indicated by the availability and completeness of the semester learning plan (RPS) document and the depth and breadth of the RPS following the learning outcomes of graduates. The implementation of the learning process has been going well, which is marked by the interaction between lecturers, students, and learning resources in the form of documented audio-visuals; monitoring of the suitability of the process to the lesson plan; the reliability of the learning process, research, and service referring to SN Dikti,

there is the suitability of methods learning with learning outcomes shown through valid evidence.

Accountability is defined by informants as demands in the learning process implementation so that the objectives of learning are achieved. Accountability is a reflection of the uniqueness of the Accounting Study Program, which is an advantage to be promoted to the public to obtain students and maintain the sustainability of the study program. Implementing the learning process is a form of higher education accountability to stakeholders.

Accountability is a form of regulation that a higher education institution must carry out. Accountability is also interpreted as a necessity to improve or improve the learning system in the university environment because one of the roles of universities is to produce a generation that is educated, cultured, and has a strong character. It is a form of service that must be given to the maximum as a form of responsibility to students. The accountability of the learning process is carried out in the form of preparing reports and socializing related to the learning process.

This study has limitations in the scope of evaluation indicators that only examines the evaluation of the Accounting Study Program MBKM Curriculum in the hands of the learning process. Future research is expected to be able to investigate using broader evaluation indicators. It is also hoped that future researchers will carry out further research using other paradigms as critical paradigms to criticize the MBKM Accounting Curriculum evaluation comprehensively. In addition, the researchers are expected to examine curriculum evaluations associated with broad accounting knowledge, such as behavioral accounting, accounting information systems, or transparency and quality of information.

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