



The Impact of the Merdeka Belajar-Kampus Merdeka (MBKM) Program in Improving Student Competence

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Abstract

One of the objectives of the MBKM program is to improve the competence of hard skills and soft skills of students. This study aims to determine the impact of the MBKM program in improving student competencies. This research uses a qualitative method with a case study design. The subjects of this study were UMS Accounting Education students class of 2019 and 2020 who participated in the MBKM program and Accounting Education lecturers. The object of this research is the MBKM program and the impact of the MBKM learning program on improving the competence of UMS Accounting Education students. Data collection techniques using interviews and documentation. Data validity techniques used are source triangulation and technique triangulation. Data analysis techniques by means of data reduction, data presentation, and conclusion drawing. The results of this study indicate that students and lecturers are aware of the MBKM program. Before the MBKM program, UMS Accounting Education already had programs similar to MBKM. Students and lecturers who participate in the MBKM program argue that this MBKM program can improve soft skills and hard skills, as well as competencies as a provision for students for life after graduating from college, and can increase the capacity and competence of lecturers. Thus, the MBKM program is expected to produce competitive graduates.

Keywords: MBKM, student competence, accounting education

1. Introduction

In the face of extraordinary technological developments, students must have high competitiveness and be equipped with quality competencies to meet the demands of the times. The adaptive process applies to the world of work and the nimbly changing future. In the future, educational challenges will become more complex and require an approach in the management of higher education. Thus, universities are expected to design innovative learning systems that enable students to optimize their attitudes, knowledge, and skills. In line with this, it is a challenge for universities to prepare the next generation of the nation who are superior, responsive and ready to face existing problems, while not forgetting to instill the values and culture of the Indonesian nation (Soeharso, 2021). Education is expected to be able to produce a generation that is reliable and resilient in facing increasingly complex challenges and problems in the future. Education is also an effort to realize the national goals of the Indonesian nation as mandated in the Preamble of the 1945 Constitution, namely educating the nation's life (Ulfatun & Isroah, 2016).

Higher Education is in the position of education providers who are tasked with ensuring young people who have the competence and competitiveness of the nation confirmed in the National Education System Law Number 20 of 2003. In particular, Law Number 12 of 2012 on the higher education system regulates the implementation of higher education which covers all aspects of higher education rights, including principles, clusters, stakeholders, im-

plementation, and funding. The importance of the role of higher education as an institution that provides provision to students through specific competencies that will contribute to students' career opportunities and development after completing their studies is indicated by the regulations in the laws that have been passed (Ria & Zainuddin, 2019). Improving abilities and skills for the younger generation of prospective workers is the responsibility of education (Sutrisno, 2017).

As a result, beginning in early 2020, the Merdeka Belajar Kampus Merdeka (MBKM) program will implement new policies in the sector of higher education. The goal of the MBKM program is to provide students more information and skills so they can finish their education and be prepared to enter the workforce. Permendikbud Number 3 of 2020 concerning National Higher Education Standards, Article 18 states that the fulfillment of the period and learning load for undergraduate students by: (a) adhering to the period and learning load in accordance with the full learning process within the college study program; (b) using the study program to satisfy a portion of the period and learning load and completing the remaining portion by adhering to the learning process outside the study program (Permendikbud, 2020). Currently, the core of Merdeka Belajar is that students will eventually have the freedom to think for themselves, either individually or in groups, and that if an autonomous learning program is offered, students will participate in order to produce superior, critical thinkers in the future (Siregar et al, 2020).

Students have the chance to grow and learn outside of the classroom and university through the MBKM program. A variety of activities are included in this program, including: (a) industrial work practices and internships; (b) student exchanges; (c) teaching assistance in educational units; (d) entrepreneurial activities; (e) independent studies/projects; (f) research; (g) building villages/Thematic KKN; and (h) humanitarian programs. Active students can participate in these activities with the assistance of their professors, but they do need agreements for cooperation with partners outside of the study program.

Universitas Muhammadiyah Surakarta as one of the private universities in Indonesia participates in the implementation of the MBKM program. The Merdeka Belajar policy at UMS is regulated in the Decree of the Chancellor of Universitas Muhammadiyah Surakarta Number 72/II of 2020 concerning Provisions for Independent Learning Activities for Students of Universitas Muhammadiyah Surakarta. This decision serves as an umbrella for MBKM activities at the faculty and study program levels. PLP (Introduction to School Field) and KKN-Dik (Educational Real Work Lecture) are two FKIP activity programs that the Faculty of Teacher Training and Education has previously used to perform MBKM activities. The program's objectives are to improve student independence and offer learning opportunities in the community.

Thus, the Accounting Education Study Program has also organized MBKM programs since the policy was initiated by offering several MBKM programs such as

teaching assistance in educational units, independent study internships, and Thematic KKN. The Accounting Education Study Program motivates students to gain experience outside of college through these programs. Students are also very enthusiastic about participating in MBKM learning activities. This relatively new program will have a big impact on schools and students. Mixed interpretations of MBKM are still an issue of discussion, as are the conditions of the students. Therefore, an impact evaluation is needed after the program runs to provide information for improvement as the implementation of future MBKM policy support programs.

From this background, the authors are interested in conducting research on the impact of the Merdeka Belajar Kampus Merdeka (MBKM) program in increasing student competency. The aim to be achieved in this study is to determine the impact of the Merdeka Belajar Kampus Merdeka (MBKM) program in improving student competence. The research results can be used as material for self-evaluation for students as well as evaluation of campus policies in implementing the MBKM program

2. Method

In this work, a case study design was used with qualitative research methods. This study was carried out on the Universitas Muhammadiyah Surakarta campus, specifically in the Faculty of Teacher Training and Education's Accounting Education Study Program. Jalan Ahmad Yani, Tromol Pos 1, Pabelan, Kartasura Surakarta is the full address. The study was carried out between September 2022 and

April 2023. The MBKM program and its effect on raising the proficiency of UMS Accounting Education students are the subject of the study. The research subjects were representatives from Accounting Education lecturers and Accounting Education students from Universitas Muhammadiyah Surakarta who actively participated in the MBKM program provided by the study program.

The methods of data gathering employed in this study are documentation and interviews. Researchers conducted direct interviews with participants in the MBKM program from UMS Accounting Education as well as resource individuals who represented lecturers in the study program. The documents pertaining to the MBKM program in the UMS Accounting Education Study Program serve as the study's documentation. In order to verify the accuracy of the data, researchers in this study employed a believability test. Triangulation of sources and techniques is used in this study. A method for verifying the veracity of data is source triangulation, which involves contrasting the findings of interviews with several sources. Technical triangulation, on the other hand, verifies the reliability of data by comparing it with multiple methods from the same source. Data reduction, data visualization, and conclusion drafting are examples of data analysis approaches.

3. Results and Discussion

The description of the research results of the Impact of the MBKM Program in Improving Student Competence is as follows:

a. Knowledge of MBKM Policy

In 2020, the Ministry of Education and Culture officially launched the Merdeka Belajar Kampus Merdeka Program. As this program progresses, it is necessary to find out about students' knowledge of the independent learning and independent campus curriculum policies. The MBKM program gives students the right to gain off-campus experience by providing relief for course conversions. The provisions for course conversion are based on the suitability of the type of MBKM activity with the learning outcomes of the course to be converted, so each type of MBKM activity will have different course conversions.

The majority of Accounting Education students are aware of the MBKM curriculum policy. Recognition of course conversion depends on the type of activity being followed. This is because each MBKM program has its own objectives so that it must be adjusted to the CPMK of the course so that it can be converted. UMS Accounting Education has implemented the MBKM program since 2020 in accordance with Permendikbud No. 3 of 2020 which states that universities are required to provide rights for students in the form of providing opportunities to participate in activities outside the university. Several universities under the auspices of the Ministry of Education and Culture can implement the program.

b. Effective Information Media in Providing MBKM Information

Various ways of disseminating information are carried out by the Ministry of

Education and Culture and Higher Education. Accounting Education students know about the MBKM policy from the online channels of Higher Education and the Ministry of Education and Culture in the form of social media and websites, as well as from the socialization of the study program. Students in the MBKM program at UMS Accounting Education are aware of these events through socialization events hosted by study groups and academic institutions. As for learning from multiple sources, like social media and the official website of the Ministry of Education and Culture. Students can also learn from peers or seniors who have taken part in the MBKM program.

c. Previous Programs that Match the Shape of the MBKM Program

A preliminary understanding of the application of MBKM is the existence of a prior version of a program that is comparable to the MBKM program. The majority of students, according to the results of the interviews, believe that UMS Accounting Education already had a curriculum that was comparable to MBKM before there was a program policy. Since the UMS Accounting Education study program offers a course that is comparable to MBKM, the government's MBKM policy, which was announced in Permendikbud Number 3 of 2020 on National Higher Education Standards, is not a brand-new development.

d. Policy Documents that Facilitate MBKM Program

The implementation of the MBKM program requires careful preparation, one

of which is the availability of MBKM curriculum documents, guidelines and operational procedures at the university, faculty and study program levels. Students argue that Universitas Muhammadiyah Surakarta, especially in the Accounting Education study program, has available and published policy documents related to the curriculum to facilitate MBKM as outlined in the form of rector regulations, academic guidelines related to MBKM, and credit recognition guidelines for courses. However, in some MBKM programs the information and direction provided by the study program to students is still lacking. So that the preparation of the Accounting Education study program manager must still be improved.

The Accounting Education study program has published MBKM curriculum documents, guidelines and operational procedures prepared by the study program team. So it is not surprising that the lecturers have also studied the MBKM guidebook because it was used in the preparation of the curriculum. At the beginning of the initiation of this MBKM program, lecturers have also participated in the socialization of driving lecturers, both directly and following via YouTube, Ditjen Dikti. The socialization of MBKM was organized by the Ministry of Education and Culture and from Universitas Muhammadiyah Surakarta.

e. Involvement in MBKM Program Preparation

The involvement of UMS Accounting Education lecturers in preparing for the implementation of the MBKM program in

study programs and universities is evidenced by lecturers actively involved in contributing to meetings and becoming a team to prepare MBKM. In addition, it also helps the study program in preparing CPL and calculating or equalizing credits because it is one of the UMS Accounting Education study program teams in preparing MBKM.

f. Preparation for Optimal MBKM Implementation

Students who take part in MBKM certainly need to prepare themselves before the MBKM program runs optimally. From the results of the interview description, it can be concluded that Accounting Education Study Program students have prepared themselves to participate in MBKM. Students can position themselves so that the MBKM program they follow can run optimally and not in vain. Intention is the first step for student interest in implementing the program. In addition, mental and responsible also need to be considered.

The eight forms of MBKM programs are in demand by students according to their interests and fields. The results showed that in the Accounting Education study program, it is known that Campus Teaching is the MBKM activity that is most in demand by students in 2019 and 2020. The second program is Certified Internship, and then the Thematic KKN program. Of the total interviewees, three students participated in the Teaching Campus program, two students participated in the Certified Internship program, and one student participated in the Thematic KKN program.

g. Impact of MBKM Program in Student Perspective

The problem of implementing the MBKM program is feared to cause students to fall behind on learning materials. This is due to the lack of understanding of the material obtained by students. The requirement for online learning to be made available to students enrolled in the MBKM program is the solution to this issue, as it allows for the optimal comprehension of the study materials. Students' study periods will not be significantly affected by learning activities outside of the study program through the application of the MBKM program. Though this varies from person to person, if you can adapt, it won't affect the study period and you'll finish it on schedule.

With the MBKM policy, students gain learning experiences that have never been obtained before and add new competencies. Therefore, the interview results show that the majority of students think that the MBKM program can provide additional competencies, especially for students who take part in the program. MBKM activities are considered important to prepare for the post-campus period or after students graduate from campus. This is because students have experience outside the campus by being directly involved in the field. The interview results prove that the MBKM program meets and suits the needs of graduates. Students are expected to experience the world of work before they graduate. So that it can be a

provision for the ability to undergo the world of work in the future.

h. Impact of MBKM Program from Lecturer's Perspective

The way that students learn is positively impacted by the MBKM program. The right to study outside of a university allows students to acquire knowledge, perspectives, and skills from sources other than their academic program and institution. Students experience both positive and negative effects in addition to the many benefits they receive, such as less-than-ideal campus learning experiences.

Students feel that there are benefits that will support their competencies and skills as provisions for later after graduating from university. However, it depends on the type of MBKM that the student participates in, which is tailored to their desires after graduating from university. MBKM activities for higher education are considered to be in accordance with the needs of future graduates with MBKM activities. This is because students get direct experience in the field, so that in terms of capacity and ability they can increase. This experience will affect career choices in the world of work after graduation and will be seen as superior.

Learning activities outside of higher education will not affect the length of the student's study period, meaning that it remains on time. This is because students who are already in the final semester are limited to not participating in the MBKM program. So that students can focus on completing the thesis. The existence of the MBKM program not only offers flexibility to carry out activities outside the campus,

but more than just a form of recognition of the results of outside activities as a form of learning and getting credit recognition.

i. Willingness to Recommend MBKM and Future Challenges of MBKM Implementation Program

The MBKM program gains attention through interest and enthusiasm from students. In addition, they are interested in recommending the MBKM program to their friends after knowing in detail about the program. The obstacles faced by the Accounting Education study program are that some MBKM programs have not been able to be overshadowed because they have to adjust to the learning outcomes of the course so that they can be converted. In addition, criticism and suggestions from students to the Ministry of Education and Culture emerged for the smooth implementation of the MBKM program in the future including socialization and expansion of information dissemination, as well as suggestions to launch new programs in accordance with the demands of the times.

Independent learning and independent campus are the key ideas of MBKM. Independent learning is defined as having the flexibility to think for oneself. In the meantime, the idea of an independent campus counterbalances independent learning; it is an illustration of an endeavor to do away with limitations and frameworks in order to simplify learning (Fuadi, 2021). According to Permendikbud No. 3 of 2020, students have the right to take learning outside their respective universities in the MBKM Program but still get credits. Students' knowledge of the MBKM curriculum policy is good, as evidenced by students who already know

most of the MBKM policy because they have contributed to the socialization (Ramadhan et al, 2023). Some types of MBKM programs are also familiar to students, such as the Teaching Campus program, Certified Internships, and Thematic KKN. Students who participate in this program will get course conversions. However, the number of course conversions depends on the type of MBKM activity that is followed. The learning process or teaching and learning activity is an activity carried out to achieve learning objectives, so it can be said that the end of the learning process is the achievement of learning objectives (Suyatmini, 2020). Each type of activity will provide different course conversions, because it is adjusted to the learning outcomes of the course, the length of the program, and its scope. Students can convert MBKM activities equivalent to 10-20 credits.

In the context of MBKM initiative introduced by the Kemdikbudristek RI, students enjoy flexibility in selecting courses that can be converted into SKS. Convertible courses encompass various aspects, including core courses, elective courses, skill-based courses, and cross-disciplinary courses. For instance, courses relevant to a student's major can be recognized as SKS if they align with their curriculum and learning objectives. Additionally, elective courses that enhance comprehension and expertise in specific fields can also be counted as SKS (Arung et al, 2023). Self-directed learning activities, research, internships, or community engagement activities that are pertinent to the educational goals of MBKM can also be acknowledged as SKS. Thus, MBKM offers students the

opportunity to pursue their interests more freely and recognizes their academic achievements in diverse forms of coursework and learning activities (Krisdiah et al, 2022).

Naturally, the Accounting Education study program has included the MBKM program within its academic activities ever since it was introduced. This is due to the fact that the Ministry of Education and Culture's standards for creating the higher education curriculum do, in fact, grant students the right to learn outside of the classroom, outside of their study program, and even outside of their university. At first, Accounting Education only offered a few programs, including Certified Internship, Independent Study, Teaching Campus, and Student Exchange. As time passes, an increasing number of programs run by the University and the Ministry of Education and Culture are put into place.

Effective means of information dissemination is an important factor necessary for good program implementation (Nisar et al., 2019). To reach as many intended targets as possible, information can be disseminated as widely as possible. In addition, the target should capture detailed information especially for newly launched programs, detailed information will increase the trust and enthusiasm of the target in participating in an activity (Ostroff & Kozlowski, 2006). According to the findings of the analysis, universities play an important role as a communication bridge between the Ministry of Education and Culture and lecturers and students. The first media as a source of information for Accounting Education students at UMS to find out about the MBKM policy

was obtained through socialization from the study program and the Ministry of Education and Culture. In addition, other media through the Ministry's online channels such as the website and social media in the form of Instagram. This is because students and lecturers as targets are online channel users, so that information will be conveyed more smoothly, but still requires an intensive approach to increase understanding. Another source is from the experience and knowledge of others, such as seniors who have participated in the MBKM program.

Students increase their understanding of the MBKM policy by seeking information from the online channels of the Higher Education and the Ministry of Education and Culture in the form of Instagram, websites, as well as outreach programs both organized by study programs and from the Ministry of Education and Culture. Tiktok social media is also useful for increasing student understanding because this media is indeed one of the favorite applications of today's young people who can provide MBKM information from stories of other people's experiences who have contributed to the MBKM program. This is supported by previous research which suggests that the media that play the most role in the MBKM program are socialization, online channels of universities, and online channels of the Ministry of Education and Culture (Wijaya et al., 2022). Dissemination of information through various channels both offline and online needs to be improved. One of them is by planning a small-scale socialization program at the study program level, so that the approach becomes more optimal

and understanding can be improved (Islam et al., 2017).

The UMS Accounting Education study program had a program that was comparable to the MBKM program before it was organized and introduced. such as thematic KKN, teaching support in instructional units, and internship/work practice programs. Students had plenty of options to engage in extracurricular activities once learning activities outside of the study program were formed, but most of them opted to participate in Thematic KKN, Certified Internships, and Teaching Assistance in Education Units. Previous programs implemented by Accounting Education include PLP and KKN-Dik through the FKIP UMS Microteaching Laboratory, PKB and KKL which are off-campus activities as an implementation of work practices. The existence of this activity provides students with the opportunity to apply the knowledge or theory learned in lectures, so that they can examine the gap between theory and practice and can explore the world of work that students will encounter after graduation (Sonnenchein et al., 2017). Seeing the existence of a similar MBKM program in UMS Accounting Education, the MBKM policy initiated by the Ministry of Education and Culture through Permendikbud Number 3 of 2020 concerning National Higher Education Standards is not a new issue.

Based on Minister of Education and Culture Regulation Number 3 of 2020 concerning the National Standards for Higher Education, several provisions relevant to the implementation of MBKM activities at the university level are introduced. Within this regulation, there is an emphasis on the

importance of providing students with the opportunity to design their learning according to their interests, talents, and individual needs. This aligns with the goals of MBKM, which aim to grant students the flexibility to determine their learning pathways (Aditama et al, 2022). Additionally, the regulation mandates higher education institutions to deliver education oriented towards the development of students' character, competencies, and skills. This reflects the significance of a holistic approach in higher education, which is also an integral aspect of MBKM. Therefore, Minister of Education and Culture Regulation Number 3 of 2020 contributes to creating a framework that supports the implementation of MBKM and provides the legal foundation for the development of a more adaptive and inclusive higher education system in Indonesia.

Careful planning is necessary before implementing the MBKM program. This includes having access to curricular documents, policies, and operational procedures for MBKM at the university, faculty, and study program levels. The appropriateness of the curriculum documents affects how well the MBKM program is implemented. Nonetheless, in certain MBKM programs, students are still not given enough information or guidance by the study program. Thus, there is still need for improvement in the study program manager's preparation for accounting education. Preparing for the MBKM program's implementation involves making MBKM curriculum documents, guidelines, and operational procedures available at the university, faculty, and study program

levels. Based on an analysis of the interview data, the majority of participants were aware that the Accounting Education Study Program had provided curriculum documents relating to the implementation of MBKM, which they had learned about through the batch WhatsApp group. The curriculum document is referred to in the teaching and learning process, thus its implementation is necessary for the MBKM program to run smoothly (Lindén et al., 2017).

The Certificate of the Rector of Universitas Muhammadiyah Surakarta Regulation No. 21/II/2022 about the execution of Merdeka Belajar Kampus Merdeka learning activities lays out the guidelines for the university-level implementation of the MBKM program. Additionally, there is an MBKM guidebook that outlines the process for carrying out the program from the point of registration until the last assessment following program implementation. The UMS Accounting Education Study Program also authorized the POB Document (Standard Operating Procedure) with the document code POB-UMS-FKIP-ACE/01 which regulates the MBKM Policy Credit Recognition procedures including requirements, forms of credit recognition, course equivalency, and equalization schemes.

Lecturers and students need to prepare for the implementation of the MBKM program so that it runs optimally. Lecturers can make preparations by conducting program preparation meetings or SLOs. Meanwhile, students prepare themselves to participate in the MBKM activities. Lecturer involvement is very important in the implementation of the MBKM program

because it is the main actor in preparing the teaching and learning process. Lecturers must also involve themselves as the formalization of the MBKM program in the study program curriculum, such as in the teaching system, credit equivalency, and the preparation of curriculum documents. From this research, it can be concluded that lecturers play an active role and are involved in the discussion of preparing the MBKM program. In universities, lecturers become assistants in the implementation of the right to study outside of higher education in the WMK and PPK Ormawa programs. Meanwhile, in the study program, lecturers are involved in the preparation of CPL or SKS equivalencies. Each study program develops CPL or SKS equivalencies in accordance with the MBKM program policy contained in the study program curriculum book. The MBKM program will be successful with the positive role and contribution of lecturers. This is supported by Wijaya's research (2022) that the involvement of lecturers is useful to support the success of the program to be implemented. Guidance and mentoring of the MBKM program will be achieved through the capacity and experience of lecturers in programs similar to MBKM (Mulyana, 2022).

The successful implementation of MBKM programs that are of interest to students is inseparable from their personal readiness and the completeness of the required documents (Krishnapatria, 2021). With this focus on students, the factor of student self-readiness is a crucial matter in the implementation of the MBKM program. Students have prepared for the implementation of MBKM by being able to

adjust themselves to internships in the world of work so that they can follow the policies in the office. In addition, trying to actively participate in the MBKM program such as at every meeting or meeting to discuss work programs and express opinions. If the implementation of MBKM is to be carried out seriously to achieve optimal results and have a positive impact on students, it is necessary to prepare mentally and intentionally well. If students really intend to join the MBKM program, then they must contribute without seeing the benefit of living costs. So if the intention of the students is good, it will be a good preparation for them to do the MBKM. Support in the form of student interest and effort can increase the achievement of program objectives (Syah, 2016).

All eight forms of MBKM programs are in demand by students according to their interests and fields. The majority of Accounting Education students choose the Teaching Campus program on the grounds that the goal of Accounting Education study program students to study in college is to work as educators, so the enthusiasm of students to take advantage of the MBKM internship program is welcomed. In addition, students also choose the certified internship program, where this program gives students the opportunity to take part in learning activities outside of college, namely internships in companies. Another most popular program is the Thematic KKN because students want to do community service in order to know how the nature of the community and what the community needs.

Merdeka Kampus Belajar The Ministry of Education and Culture's Merdeka

program helps post-campus students hone their hard and soft skills in order to better prepare them for the workforce. With this MBKM activity, students no longer rely on learning in the classroom by listening to lectures but learning outside the classroom which trains more intelligent and independent characters and does not forget politeness (Ramadania & Aswadi, 2020). Students' concerns arise when they carry out learning activities outside of college. Students expressed these concerns, including a lack of maximum understanding of the material in the course because students were left behind in lecture activities in the classroom. This is also because students have difficulty dividing time and have to sacrifice one of the lectures and the MBKM program. Missing lectures will have an impact on course grades that cannot be converted. The solution to overcome this problem is the need for follow-up from the study program by providing online learning to students who take part in the MBKM program so that learning materials can still be understood optimally. Student responses to the MBKM program will not affect their study period to be longer. However, it depends on each person, if they can adjust themselves, it will not have implications for the study period and can complete the study period on time. MBKM is considered capable of accelerating the study period by providing additional competencies, broadening perspectives, and developing competencies.

The MBKM program can foster student skills that are reflected in the ability to communicate, collaborate, solve complex problems, and social care. Through the MBKM program, students are able to

establish effective communication with various parties, and collaborate with friends, teachers, lecturers, and policy makers. Students feel that there is an increase in competence quite well, such as being more confident and practicing public speaking by speaking in public, being able to control emotions well, the ability to complete projects or assignments on time, and train leadership or leadership competencies to solve problems. MBKM participation will improve soft skills and hard skills. Students can gain skills and knowledge that they not only get in the classroom but also from outside the university as their provision in the future. If the MBKM program chosen is in accordance with their fields and interests, it will provide many benefits and experiences as knowledge capital. Not all students can benefit from this MBKM program. MBKM activities are considered important in preparation for the post-campus period. This is because students have experience that exists outside the campus by going directly to the field. The MBKM learning process is not only theoretical but also requires practice to gain experience. It is important for students to have experience in participating in various activities on campus to shape students' interpersonal skills.

At first, students were worried when they would carry out learning activities outside of college, such as lagging behind the material in lectures, having difficulty dividing time, and course grades that could not be converted to less than optimal. However, after students participated in the MBKM program, they said that MBKM activities for universities are very suitable for the needs of future graduates.

That is, in accordance with the aim of creating graduates as future leaders of the nation who are smart and have character. So that, after graduating from college, the acquired information can be used in the workplace. I agree with the findings of the research conducted by Arsyad et al. (2022) that the review of research results indicates that MBKM activities will be helpful in developing new skills and competencies, such as problem-solving abilities, perspective-broadening, soft skill improvement, and usefulness in preparing students for post-graduation employment.

In higher education, lecturers play an important role in the learning process. According to lecturers, the MBKM program can improve the student learning process. The willingness of lecturers to become supervisors of MBKM activities is influenced by their awareness of the importance of MBKM activities to produce desirable and quality graduates. This is evidenced by several times being a supervisor in Campus Teaching, WMK, and PPK Ormawa. In addition, students' opinions are also supported by lecturers that the implementation of MBKM will be able to increase knowledge, insight, skills, both soft skills and hard skills of students to meet the needs of graduate users. The learning culture of experimental learning affects the suitability of the results of the MBKM program with the needs of graduates. Learning experiences in schools or companies provide students with experience in the world of work. As the results of research by Arisandi et al., (2022) that the MBKM program is very useful for developing student competencies both in hard skills and soft skills. In addition, it can provide direct

opportunities to learn in the workplace which can be useful as preparation for entering the world of work after graduating from college.

The quality of higher education will not be separated from the quality of the lecturers. So, in increasing the capacity of higher education requires the role of lecturers in it. The role of lecturers in the implementation of MBKM will increase the capacity and ability of lecturers with increased knowledge and new things gained outside the campus. The capacity of lecturers is certainly not only hard skills but also soft skills to form an increased level of concern for the community. Learning activities outside of college are not a factor that affects the length of the study period. This means that the student study period is still on time. This is because usually the MBKM program also has semester limits, final semester students will not participate and can focus on completing the thesis. In order to minimize any negative effects on finishing the thesis and allow students to complete their study period on schedule. This issue is consistent with Pohan & Kisman's research findings from 2022, which suggest that MBKM activities will enhance soft skills, expand problem-solving perspectives, and meet the needs of upcoming graduates by offering extra competencies and timely lectures.

The MBKM program is gaining attention through the interest and enthusiasm of students. Students will face the world of work after they graduate from college. The most needed thing at that time is the ability of students in hard skills and soft skills (Suranto & Rusdianti, 2018). Students are also interested in recommending

the MBKM program to their friends after knowing in detail about the MBKM program. The high level of interest of UMS Accounting Education students to recommend the MBKM program is a support for the running and continuation of this program. This is also inseparable from their belief in the magnitude of the benefits that will be obtained if this program runs optimally. Agree with the results of research by Setiana, et al., (2022), which showed that students thought the MBKM program's learning activities were implemented well. This is indicated by a good understanding of the ins and outs and some details of the program. In addition, students have a considerable interest in participating in the program along with increasing knowledge and understanding of the program. The biggest obstacle faced in implementing the MBKM program is that not all types of MBKM programs can be covered by study program. This is due to the need for curriculum adjustments made to the MBKM program which are adjusted to the objectives and learning outcomes of graduates in each course which will be the value conversion of MBKM activities carried out by students

4. Conclusion

Students get an understanding of the MBKM program through socialization by study programs, universities, and the Ministry of Education and Culture, as well as social media. Students and lecturers are interested in participating in the MBKM program and think that this MBKM program can improve soft skills and hard skills, as well as competencies as a provision for

students for life after graduating from college. In addition, the capacity and competence of lecturers can increase. After knowing the details of the MBKM program, students and lecturers recommend the program to be followed by Accounting Education students because of the many benefits that will be obtained. However, during the running of the MBKM program there were criticisms and suggestions from students including regarding the dissemination of information, less careful preparation, and improvement of obstacles to pocket money facilities, as well as suggestions to the Ministry of Education and Culture to create new programs in accordance with the demands of the times.

Suggestions and input from researchers for students, namely if the MBKM program is implemented in higher education, these programs must be utilized by students to improve the quality and competence of students which will be useful in the future. Further research can be carried out by expanding the research area to obtain generalization of research results.

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