Implementation Design of Merdeka Belajar Kampus Merdeka

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Abstract. Merdeka Belajar Kampus Merdeka (MBKM) policy is implemented to improve student competencies so that they are relevant to the needs of the world of work. MBKM gives students the right to study outside the study program, one of which is through internships or work practices. The students of UIN Malang have the opportunity to carry out a work internship program if you look at the many collaborations that have been carried out with partners outside the campus. However, the challenge will be how to design the internship program implementation to meet the learning outcomes made by the study program. Therefore, this research was conducted to design the implementation of MBKM in internships/work practices of UIN Malang. The research method is qualitative, with data collection techniques using three triangulation techniques: interviews, Focus Group Discussion (FGD), and documentation. At the initial stage, the study program will determine the qualifications of students entitled to apply for an internship program. At the implementation stage, the adapted learning activities are structured learning activities. Structured learning requires study programs to be more careful in seeing the suitability of Graduate Learning Outcomes (CPL) with internship activities that will later be carried out at the final stage, the monitoring and evaluation process must be carried out to determine the progress or increase in the competencies possessed by students during internships at the company. The monitoring and evaluation process also determines the fulfilment of study program learning outcomes.

Keywords: Implementation Design · Independent Learning · Independent Campus · Internships/Work Practices · Study Programs

1 Introduction

Education is a process to increase self-actualization through systematic learning. According to the Law of the Republic of Indonesia Number 20 of 2003, national education aims to develop self-ability and potential and form a noble national character and civilization through a systemic process to educate the nation's life. From this, it can be concluded that education is essentially a humanization process by seeing humans as a unified whole of their existence [1]. Good education not only prioritizes thinking intelligence, but is also able to form human characters who have a noble character, are capable, creative,

independent, and responsible so that they can deal with environmental changes around them.

Improving the quality of education must always be carried out on an ongoing basis with environmental changes that occur so that the human resources produced have the skills according to their times and can face global challenges constantly changing. Currently, education in Indonesia is in the Industrial Revolution 4.0 and will welcome the era of Society 5.0, which was initiated at the World Economic Forum in early January 2019. This raises its challenges for the world of education. In era 4.0, the educational process takes place by utilizing appropriate information technology so that learning with the Hybrid/Blended Learning model combines face-to-face and online learning can be done. Besides that, in this era, students are required to be able to think critically with the Case-Learning model. Based Learning or case-based learning. In era 5.0, digitization occurs in all lines of life, so it becomes essential to synchronize education with the business and industrial world so that human resources can be printed following industrial needs [2].

The world of education must be able to improve to face the challenges that occurred in the 4.0 era and those that will occur in the 5.0 era. Therefore, the Minister of Education and Culture, Nadiem Makarim, made a new policy related to education in Indonesia, namely Merdeka Belajar Kampus Merdeka (MBKM). This policy aims to improve graduates' competence, not only related to hard skills but also soft skills so that graduates are ready and relevant to the needs of the business world and industry. This goal can be realized by the existence of a three-semester study rights program outside the study program, which is one of the programs in MBKM. This Program provides flexibility for students to take courses outside the study program for one semester and carry out learning activities outside of tertiary institutions for two semesters in the form of student exchange activities, internships/work practices, teaching assistance in education units, research, humanitarian programs, entrepreneurial activities, independent projects or community service projects in the village.

The learning center in MBKM is a student (Student Center Learning), so students are required to be able to think critically, innovatively, creatively, and independently in finding knowledge through realities in the world of work and industry. Lecturers act as supervisors, and the campus must establish quality policies and manuals and proper monitoring and evaluation processes so that learning activities take place effectively.

Student exchange programs and internships/work practices for two semesters are one form of learning activities carried out in MBKM. These two programs are implemented because of educational disparities between domestic universities and the absence of a link/match between the world of work and industry and higher education's learning process [3, 4]. Ali [5] states that educational disparities both within the community and between universities have become a long-standing problem in educational development. Situmeang, Prayuti, and Pudjiastuti [1] and Priatmoko and Dzakiyyah [6] also state that learning in higher education is often not following the needs in the field, education and the natural world seem to stand alone even though the two should be interrelated, where universities provide human resources for industry, while the industry is a source of capital for education.

This problem makes the two forms of program activities in MBKM, namely student exchange and internships/work practices for two semesters, it is essential to immediately be implemented by study programs in universities, including the Accounting Study Program, Faculty of Economics at the State Islamic University of Maulana Malik Ibrahim Malang. Until now, the Accounting Study Program of the Faculty of Economics of UIN Malang has collaborated with 11 partners, and it is believed that it will continue to grow if the MBKM internship/work practice program can be implemented because the Program is a bridge of friendship between the study program and the world of work and industry to produce a Memorandum of Understanding. (MoU) between the two parties. Concerning the student exchange program, the Accounting Study Program of the Faculty of Economics of UIN Malang is a study program with A accreditation. It has courses full of Islamic values, such as sharia auditing, zakat and waqf accounting, sharia financial management, and sharia finance and investment theory. Until now, the topics of sharia are still much needed and attract the public's attention. Opportunities that are owned by the Accounting Study Program, Faculty of Economics, UIN Malang, can be a way to realize MBKM in terms of student exchange and internships/work practices.

Implementing effective student exchanges and internships/work practices cannot be separated from good planning. The study program must be able to develop a curriculum that supports the implementation of the two programs, design an effective learning process, including developing quality policies and quality standards and manuals, and carry out monitoring and evaluating the implementation of the two programs. Therefore, this study was conducted to design the concept of implementing MBKM in student exchange activities and internships/work practices at the Accounting Study Program, Faculty of Economics, UIN Maulana Malik Ibrahim Malang, while still paying attention to the needs of the community in the 4.0 era. Moreover, for the sake of welcoming the 5.0 era.

1.1   Merdeka Belajar Kampus Merdeka (MBKM)

Fatah [7] explain that Merdeka Learning is an idea to provide freedom in the implementation of learning with the aim that teachers and students do not feel burdened and the learning process can be carried out in a fun way. The MBKM policy states that in fulfilling the learning process and student learning load, whether it is a Bachelor Program or an Applied Undergraduate Program, it can be carried out based on two activities, namely following the learning process in the Study Program according to the period and learning load that must be taught, or participating in part of the learning process in the Program. The study and the rest participate in other study programs, be it at the same university, different universities, the business world, and the industrial world [8].

Activities related to the MBKM policy open up vast opportunities for students to improve their knowledge and competence following science and the needs of the industrial world because the MBKM learning process can facilitate students to study anywhere and is not limited by class space, time, and can open up opportunities for students to learn. Network as much as possible. This is in line with MBKM's goal to improve the competence of graduates, both soft skills and hard skills so that university graduates are ready to face the challenges of social, cultural, industrial, and technological changes. This policy is also an answer to the demands of change in the business world and the

industrial world. Furthermore, it can also represent an autonomous and flexible learning process to create an innovative learning culture, free from restraint and bound, in accordance with the needs and achievements of the courses provided. Expected.

The MBKM policy gave rise to various studies related to the implementation of the Program. Baharuddin [9] researched curriculum adaptation focusing on the MBKM model, and the results found formulas in planning, learning processes, assessments, and learning evaluations. The research conducted by Krisnanik et al. [10] is also still in the same thing, namely the design of the MBKM model. This is different from the research by Sephira and Krisnanik [10]. They built a registration application for MBKM program activities so that students can utilize the results of this registration application, education staff, lecturers, and several interested stakeholders in order to mitigate errors.

Khaeruddin et al. [11] and Fatah [7] in their research tried to make technical instructions for the implementation of MBKM from registration to conversion to grades when completed. Kraugusteliana and Muliawati [12] also added formula for the design of a Professional Certification Institute for students as a companion to diplomas and to achieve competitive graduate competencies.

1.2 Internship

One of the MBKM programs is the right to study for three semesters outside the Study Program. The right to learn can be achieved through various activities, one of which is through an internship/work practice program. Internship practices running so far at universities are insufficient to provide complex experiences, and internships are only carried out in less than six months. This MBKM internship program or work practice can be run within 1–2 semesters. This is done to gain hands-on experience in the workplace. During the longer-term internship, students are expected to be able to improve their hard skills and soft skills to be better prepared to develop their post-graduate careers.

The form of internship/work practice must align with the Business World/Industrial World in its application. These partners can include companies, non-profit foundations, government institutions, and startup companies. Therefore, it is necessary to have a *matching process* between the study program and work partners so that the implementation of internships/work practices that will later be carried out by students can follow the learning outcomes of the study program and improve student competencies.

2 Research Methods

The research uses a qualitative method with a case study approach. The data collection process was carried out using three triangulation techniques: interviews, Focus Group Discussion (FGD), and documentation [13]. The research subjects are top management of the Faculty of Economics, UIN Maulana Malik Ibrahim Malang, the Institute for Quality Assurance (LPM), accounting lecturers, and MBKM implementation experts relevant to this research. Research indicators are curriculum, superior courses, facilities and infrastructure, cooperation, the readiness of human resources, and technical evaluation and monitoring. The design concept for implementing the MBKM internship/work practice system is designed from registration to assessment and evaluation. The process

of data analysis in this study was carried out in the following stages [14]. Making verbatim or transcripts of data from interviews; 2) The data is compiled and categorized based on the indicators that the researcher has determined; 3) Make a descriptive description of the data based on the indicators that have been made; 4) Analyzing and interpreting data from the descriptive descriptions related to the theory; 5) Make comparisons between research subjects by looking at the similarities and differences in each category or indicator.

3   Discussion

At the initial stage, the study program will determine the qualifications of students entitled to apply for an internship program. Initial screening of students is essential to do in order to know the commitment of students to carrying out this Program. Students who take part in internships/work practices are students with active status and fulfill the administrative and academic requirements set by the study program. In addition, students must follow all stages of selection that may be carried out by the agency, starting from administrative, academic/written selection and interviews.

An internship is one form of activity in implementing the Merdeka Belajar Kampus Merdeka (MBKM) program to produce graduates with both *soft skills* and *hard skills* that are qualified so that they can adapt and compete in the world of work. Students not only feel the benefits of work internships, but study programs, as well as the world of work and industry (DUDI), also benefit. The study program will prepare students to work, shortening the waiting time for graduates to get a job that is linear with their field of study and this is very good for increasing the accreditation of study programs. Meanwhile, DUDI will obtain human resources that are in accordance with the company's needs because they can carry out the selection process from an early age since students start internships at the company. This will undoubtedly reduce recruitment costs and employee training costs.

The implementation of work internships requires study programs to pay attention to two things: the length of days that apprentice students must take in company agencies and the form of learning activities that can be adapted. The Ministry of Education and Culture gives students the right to study for three semesters outside the study program, and the minimum credits that can be taken per semester are 20 credits. So, if it is calculated according to the rules of the National Higher Education Standards, the number of days that apprentice students must take in company agencies in order to fulfill the minimum 20 credits is one credit which is equivalent to 2720 min or 45 h, so 20 credits are equivalent to 900 h. Agency working time is generally 8 h in one day, so 900 h is equivalent to 112 days or 5.6 months if the adequate working time for a month is 20 days. So, it can be concluded that students must do work internships in company agencies for one semester to fulfill the minimum credits that have been determined.

According to the Ministry of Education and Culture regulations, the forms of learning activities in the internship program are divided into three, namely free learning activities, structured learning activities, and a combination of the two. Free learning activities do not convert 20 credits into courses. However, the 20 credits are expressed in the form of competencies obtained by students during work internships and following the learning

outcomes of the study program. In addition, the competencies achieved by students can also be written in the Certificate of Companion Diploma (SKPI). In contrast to free learning activities, structured learning activities convert 20 credits into courses presented by the study program. However, it should be noted that the learning outcomes of these courses must be in line with the internship activities provided by the company.

The accounting study program FE UIN Maulana Malik Ibrahim Malang chose the form of structured learning activities because it was appropriate and in line with the study program curriculum. Structured learning requires the study program to be more careful in seeing the suitability of the Graduate Learning Outcomes (CPL) determined by the study program with the internship activities that will later be carried out. In addition, the study program must also be careful in calculating the allocation of work internship time that is adjusted to each credit weight per course that the study program has determined. This was also conveyed during a study visit to Yogyakarta State University (UNY). UNY is one of the state universities that has been very aggressive and proactive in conducting MBKM since 2020. The Head of the S1 Accounting Study Program, FE UNY, Dr. Denies Priantinah, M.Si. Ak. stated that there must be a match between the CPL of the study program and the internship activities that will be carried out by students because this can facilitate the study program in converting values. Therefore, there is a need for an agreement or a *matching process* between the study program and apprentice partners.

Before carrying out the matching process and expediting the process, the study program should collaborate with several agencies that match the profile of the study program graduates. For example, the profile of a graduate of the accounting study program at FE UIN Maulana Malik Ibrahim Malang is a reliable accounting graduate in the fields of financial accounting, auditing, taxation, sharia accounting, and accounting information systems. Therefore, the study program collaborates with several corporate institutions such as the Public Accounting Firm (KAP), the Tax Consultant Office (KKP), the Directorate General of Taxes (DJP), and Islamic banks that can improve the competency of graduates according to the graduate profile that has been determined by the study program. To date, there are three KAPs and two KKPs, as well as two sharia banks and the DGT, that are actively collaborating with study programs.

The matching process is an essential activity for the study program in implementing the work internship program because the study program must ensure that the specified CPL can be achieved through internship activities provided by the company agency. What is undesirable is when student internship activities are in vain because there is no increase in competence. Therefore, it is necessary to discuss the internship activity plan which will be given to students, and it can be ascertained that the internship activity plan is linear with the study program CPL. The internship activity plan has been agreed upon by both the study program and apprentice partners. For example, at the Public Accounting Firm (KAP), the internship program can be given to students (Table 1).

After the study program and internship, partners have determined and agreed on a plan for internship activities, learning outcomes, and courses following these learning outcomes. The next step is for the study program to convert the credit load of each course into the number of days students must take during work internships. According to the National Higher Education Standards rules, a load of 1 credit is equivalent to 2720 min or 45 h. The following is an example of time conversion in internship activities.

Table 1. Plans for Internships at Public Accounting Firms (KAP) and Conformity with Study Program Learning Outcomes

Internship Activity Plan	Learning Outcomes	Courses following Learning Outcomes	Credits
Prepare audit working papers (Internship Position as Audit Service Staff)	Able to independently prepare audit working papers by collecting and summarizing audit evidence on financial statements of commercial entities following auditing standards and applicable laws and regulations in auditing financial statements	Auditing	3
Preparing financial statements (Internship Position as Accounting Service Staff)	Able to independently prepare, analyze, and interpret the entity's financial statements by applying accounting principles for transactions following general financial accounting standards and applicable financial accounting standards	Advanced Financial Accounting	3
Prepare the financial statements of sharia entities (Internship Position as Accounting Service Staff)	Able to independently prepare, analyze, and interpret financial statements of sharia entities by applying accounting principles for transactions following general financial accounting standards and applicable financial accounting standards	Islamic Financial Accounting	2
Develop accounting systems and procedures (Internship Position as Information System Service Staff)	Able to independently design one entity's business processes in an accounting information system that support the provision of information technology-based information to support management control and organizational decision-making using a system development cycle approach (*System Development Life Cycle*/SDLC)	Labs. Accounting information system	3
Calculating taxes and preparing SPT (Internship Position as Tax Service Staff)	Able to independently prepare tax liability reports for both individual taxpayers and corporate taxpayers agency by calculating and reconciling taxes following the legislation taxation applicable in Indonesia	Labs. Taxation	3
Analyzing business plans (Internship Position as Management Services Staff)	Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision-making and management control by applying management accounting	Management Control System	3

Table 1. (*continued*)

Internship Activity Plan	Learning Outcomes	Courses following Learning Outcomes	Credits
Designing *Standard Operational Procedures* (SOP) (Internship Position as Management Services Staff)	Able to independently design one entity's business processes in an accounting information system that support the provision of information technology-based information to support management control and organizational decision-making using the *System Development Life Cycle* (SDLC) approach;	Management Information System	3
Total Credits			20

The Ministry of Education and Culture provides broad freedom according to the corridor for study programs to apply to the MBKM program. Therefore, study programs still provide options if, based on the results of discussions between study programs and internship partners, it is agreed that the total credit load is less than 20 credits or it means that the work internship carried out by students is less than one semester, then the total credit load that students cannot take through online learning without interfering with internship activities. This is, of course, known and agreed upon by both parties, both study programs, and internship partners. This is the importance of the *Matching Process* in internship activities. For example, based on the discussion results, only five internship plans can be carried out with a load of 3 credits for each activity, so the total credits that can be taken through the work internship program are 15 credits. The remaining five credits can be taken by students through online learning without interfering with work internships. Of course, implementing work internships like this requires a cooperative and disciplined attitude from students. Therefore, providing internships to students is important before work internships are carried out (Table 2).

Study Programs are required to provide internships before students carry out work internships. The purpose of this debriefing activity is 1) to provide information to students regarding the institution where the work internship is carried out, including ethics when in the world of work; 2) to provide information related to the substance and technical implementation of the internship; 3) to prepare students to carry out the internship program including reports that students must submit. Intern partners are also required to conduct briefings with the aim of 1) providing information to students about company agencies; 2) providing information to students regarding the scope of assignments that will later be given to students; 3) providing information to students regarding the rules that must be implemented when conducting work internships in company agencies. The following is a picture of the debriefing carried out by the FE Study Program of UIN Maulana Malik Ibrahim Malang, which was carried out in a hybrid manner.

Before carrying out internship activities, the study program must first determine the internship supervisor from the study program, internship companion from the internship partner, journal/log book of student daily internship activities, and forms of assessment

Table 2. Number of Internship Days according to Credit Weight

Internship Activity Plan	Courses following Learning Outcomes	Credits	Number of days of internship
Prepare audit working papers	Auditing	3	One credit = 45 h; 3 credits = 135 h or **17 days** (if the effective office hours are 8 h)
Preparing financial statements	Advanced Financial Accounting	3	17 days
Prepare the financial statements of sharia entities	Islamic Financial Accounting	2	One credit = 45 h; 2 credits = 90 h or **11 days** (if the effective office hours are 8 h)
Develop accounting systems and procedures	Labs. Accounting information system	3	17 days
Calculating taxes and preparing SPT	Labs. Taxation	3	17 days
Analyzing business plans (how profitable is the business to return the invested capital)	Management Control System	3	17 days
Designing *Standard Operational Procedures* (SOP) for an information technology-based agency to support management control and decision making	Management Information System	3	17 days
Total SKS load and Time		20 credits	113 days

and value conversion. The internship supervisor of the study program has the task of 1) providing briefing, direction, and scope of work that students will carry out; 2) providing consultation for students who want to ask if there is something that is not understood or if there are obstacles in internship activities; 3) ensure that learning outcomes that have been mutually agreed upon between study programs and apprentice partners can be achieved through internship activities; 4) monitoring and evaluating six times during one semester; 5) evaluate the internship activities that have been carried out by students. Internship assistants from company agencies where students do internships also have tasks that must be done, namely 1) providing briefing, the primary purpose of which is to inform the scope of internship activities; 2) providing direction and open consultation for students who are doing internships, for example, if they face an obstacle; 3) evaluate and evaluate internship activities that students have carried out.

During the implementation of the work internship, students must fill out a daily journal/log book containing the date of the activity, the activities carried out, and the output produced. The logbook must be signed by the supervisor and internship assistant. Through the log book, the supervisor can find out what students produce and whether these outputs follow the agreed learning outcomes. The supervising lecturer must also monitor and evaluate (more) 6 times during one semester, meaning that every month the supervisor must monitor and evaluate the internship activities carried out by students by visiting students at the internship site. This activity took place accompanied by an apprentice assistant from the company. Monitoring is carried out to determine students' progress or increase in competence since the internship in the company to evaluate the achievement of study program learning outcomes. The supervising lecturer also monitors student discipline and daily activities carried out by students through log books. The results of this monitoring can be used as evaluation material for further internship activities.

4   Conclusions and Recommendations

The design for implementing the Merdeka Learning Merdeka Campus internship/work practice program that will be applied to the Accounting Study Program FE UIN Malang starts from the initial stage, namely determining the qualifications of students who are entitled to apply for an internship program. This initial screening is essential to determine the student's commitment to the internship/work practice program. At the implementation stage, structured learning activities are carried out. This model learning activity requires the study program to be more careful in seeing the suitability of the internship activities carried out with students Learning Outcomes of Graduates (CPL) Study Program. In addition, the study program must also be careful in calculating the allocation of work internship time according to the weight of credits per course. Therefore, at the initial stage, there needs to be an agreement or matching process between the study program and apprentice partners. The matching process becomes easier when there is an MOA between the study program and the apprentice partner. In the final stage, a monitoring and evaluation process is carried out to determine the progress or improvement of the competencies possessed by students during internships at the company. The monitoring and evaluation process is also to find the fulfillment of study program learning achievements in the internship activity.

Authors' Contributions. The results of this study are expected to provide benefits for institutions, especially the Accounting Study Program and UIN Maulana Malik Ibrahim Malang. The MBKM implementation design can be used to determine the direction of MBKM implementation policies in universities.

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