



# Transformation of Higher Education Curriculum in Indonesia: Effectiveness of Application in the Accounting Department

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**Abstract.** Since 2020, the Accounting Department, Faculty of Economics and Business, State University of Surabaya, has used the MBKM curriculum. To implement the new curriculum, the accounting department runs the Lecturer Exchange Program in collaboration with six universities. The purpose of this research is to assess the effectiveness of the implementation of the MBKM program and to obtain suggestions for improvement for the next MBKM program. This study discusses the results of a survey conducted by the quality assurance unit at the study program level related to lecturer exchange activities to implement the MBKM curriculum. The results showed that the efficacy of the Lecturer Exchange Program implementation was in the Very Good quadrant for all categories. This study's results contribute to the existing curriculum and science of higher education, where new curriculum implementation positively impacts students' knowledge improvement and study motivation. This study also shows that curriculum evaluation needs to be done periodically to find the most suitable learning system for the specific period.

**Keywords:** Job Description · Workload · Readiness to Change

## 1 Introduction

Law Number 12 of 2012 Article 51 (1) states that quality higher education is higher education that produces graduates who can actively develop their potential and produce science and technology that is useful for the community, nation, and state; and paragraph 2 states that the government organizes a higher education quality assurance system to obtain a quality education. The quality assurance system in universities is carried out internally by the universities concerned through the implementation of the Internal Quality Assurance System (SPMI) and externally by BAN PT and the Independent Accreditation Institute (LAM) through the External Quality Assurance System (SPME) [1]. Based on Permendikbud No. 50 of 2014 Article 1, the quality of higher education is the level of conformity between the implementation of higher education and higher education standards consisting of national higher education standards and higher education standards set by universities [2]. The higher education quality assurance system is a planned and long-term way to improve the quality of higher education.

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S. Setiawan et al. (Eds.): IJCAH 2022, ASSEHR 724, pp. 475–484, 2023.

[https://doi.org/10.2991/978-2-38476-008-4\\_53](https://doi.org/10.2991/978-2-38476-008-4_53)

The process of administering education in higher education is reflected in the curriculum used as a reference in achieving the profile goals of study program graduates [3]. One way to maintain education quality is to evaluate and monitor the curriculum for future improvement processes continuously. In this case, evaluation and changes to the curriculum are possible [4]. This also happened in the Bachelor of Accounting Department, Faculty of Economics and Business, the State University of Surabaya, as a form of adaptation to meet the challenges of the changing needs of the world of work.

The S1 Accounting Department curriculum from 2016 to 2019 refers to the KKNI curriculum based on the Rector's Decree No. 466/UN38/HK/DT/2016. Since 2020, with the policy of the ministry of education, culture, research, and technology [5], The S1 Accounting Department curriculum from 2016 to 2019 refers to the KKNI curriculum based on the Rector's Decree No. 466/UN38/HK/DT/2016. Since 2020, with the policy of the ministry of education, culture, research, and technology [5], which includes the Independent Learning Campus (MBKM) policy, the State University of Surabaya have implemented an independent learning program as well as the recognition and conversion of specified courses through the Regulation of the Chancellor of the State University of Surabaya No. 3 in 2021. The MBKM curriculum will be used in the Accounting Department's curriculum starting in 2020. This is because of rules from ministries and universities.

Merdeka Learning – Merdeka Campus is a policy of the Minister of Education and Culture that aims to encourage scholars to master colorful lores that are useful for entering the world of work. The Merdeka Campus allows scholars to choose the courses they will take. The Independent Learning Policy- Independent Campus follows Permendikbud Number 3 of 2020 concerning National Higher Education norms. In Composition 18, it's stated that the fulfillment of the literacy period and burden for scholars of undergraduate or applied undergraduate programs can be carried out 1) following the entire literacy process in the study program at tertiary institutions according to the period and study cargo, and 2) following the literacy process in the study program to fulfill part of the time and literacy cargo and the rest following the literacy process outside the study program (6).

Through Merdeka Learning – Merdeka Campus, scholars have the occasion to study for 1(one) semester or the fellow of 20(twenty) credits outside the study program at the same university; and a outside of 2(two) semesters or the fellow of 40(forty) credits of studying in the same study program at different universities, learning in other study programs at colorful universities; and learning outside of advanced education (7).

Learning on the Merdeka Campus offers challenges and openings for the development of creativity, capacity, personality, and pupil requirements, as well as independence in seeking and chancing knowledge through realities and field dynamics similar as capability conditions, real problems, social commerce, collaboration, tone- operation, performance demands, targets, and achievements (8).

The ideal of the Merdeka Learning- Merdeka Campus policy, the program” right to study three semesters outside the study program,” is to ameliorate the capability of graduates, both in soft chops and hard chops, to be more set and applicable to the requirements of the times, and to prepare graduates as unborn leaders of the nation who exceed

and have a personality. Existential literacy programs with flexible pathways are anticipated to grease scholars' development of their implicit according to their heartstrings and bents (9).

Every university and study program must develop the implementation of the MBKM curriculum. This challenge must be faced by preparing the curriculum development for study programs by adapting MBKM policies covering planning, learning processes, assessment, and evaluation of learning [10]. In addition, in developing the curriculum in the study program, it is necessary to pay attention to the profile of graduates and learning outcomes (CPL) following the learning content and challenges in the future. The MBKM curriculum must provide meaningful learning experiences for students as students by giving freedom in academic and non-academic learning and comprehensively involving all stakeholders at the university, starting from leaders, lecturers, students, alums, and users [11].

The MBKM policy prioritizes active literacy by developing creativity, invention, and critical thinking chops in the literacy process. The principle of the MBKM policy is contained in Permendikbud Number 3 of 2020 concerning National Higher Education Norms Article 18(12). It's explained that the fulfillment of the period and study cargo for undergraduate or applied undergraduate scholars can be carried out by 1) following the entire literacy process in the study program during the advanced education period of study cargo; and 2) following the literacy process in the study program to fulfill part of the study period and cargo and the rest following the literacy process outside the study program at the same university or at different universities, in the same study program or different study programs. Thus, there are two reference dispatches in the development of the MBKM class, videlicet (1) carrying literacy issues with scholars taking courses fully in their study programs; or (2) carrying literacy issues with some courses taken from outside the study program, either within the university itself or at other universities, including externships in the field.

One activity that provides students with off-campus and off-campus experiences is the MBKM lecturer exchange. In this case, the Bachelor of Accounting Department, Faculty of Economics and Business, UNESA, collaborates with several universities, including UPI, UNY, UNEJ, UNNES, UNJ, and UNP.

Implementing the MBKM curriculum is expected to answer technological development challenges with an OBE-based learning system education (Outcome-Based Education) so that graduates focus on learning outcomes aligned with scientific disciplines [4].

The collaboration process between universities was initially started at the departmental leadership level to formulate and determine what courses were the same and who dropped out that semester. Next, select the lecturers who will be exchanged in the learning process. After all, parties agree, the study program leader will communicate with the lecturers in each study program. Furthermore, communication is continued between the lecturers who support courses from universities that are exchanged. Coordination and communication between university lecturers are used to equalize perceptions, exchange RPS, and agree on teaching schedules. Also, each lecturer gives students from other universities contact information to make it easier to put on lectures.

In this study, the authors would like to discuss the results of a survey conducted by the quality assurance unit at the study program level related to lecturer exchange activities to implement the MBKM curriculum. Lecturer exchanges involving six universities were carried out in the even semesters of 2020 and 2021 and the odd semesters of 2021 and 2022. The purpose of this research is to assess the effectiveness of the implementation of the MBKM program and to obtain suggestions for improvement for the next MBKM program.

## 2 Method

The research approach used is quantitative research based on the philosophy of positivism in studying the sample population with descriptive analysis. The research data source used primary data with the method of collecting data collected directly from respondents through questionnaires distributed through Google form. The research began by compiling and distributing questionnaire instruments to lecturers, collecting data, and analyzing and drawing conclusions.

The instruments used are open questions and closed questions. Available questions give respondents the freedom to answer the questions provided, while with closed questions, respondents are directed to choose the answers given by the researcher.

The indicators in this study are as follows:

### 1. Category Knowledge Improvement

- 1.1. The MBKM program can increase new knowledge and experience according to the field of science.
- 1.2. The MBKM program provides materials that meet current needs.
- 1.3. Students can do the given task well.
- 1.4. Students can accept the explanation given and understand what has been conveyed.
- 1.5. This MBKM program has a positive impact on students.

### 2. Category Motivation Improvement

- 2.1. The MBKM program can produce students who are highly motivated and competitive.
- 2.2. The MBKM program can create an atmosphere for students to prioritize knowledge over themselves.
- 2.3. The MBKM program can increase commitment to the assigned tasks.

### 3. Category Whole Program

- 3.1. This MBKM program can be continued for the next period.
- 3.2. The MBKM program has a few obstacles and obstacles.
- 3.3. The planning and implementation of the MBKM program have been made and are running well.

**Table 1.** Research Population

Academic Year	Population
Even Semester 2020/2021	179
Odd Semester 2021/2022	179
Total	358

- 3.3. Materials are prepared systematically and are easy to understand.
- 3.4. The time allocated for each material is sufficient.
- 3.5. A conducive place and atmosphere for the learning and teaching process.
- 3.6. Ease in ICT (Information and Communication Technology).

The population in this study were all lecturers who participated in the Lecturer Exchange Program at the Accounting Department FEB Unesa in the Even Semester 2020/2021 and Odd Semester 2021/2022. The research population can be seen in Table 1.

The number of samples used using the Slovin formula:

$$n = \frac{N}{N(e)^2 + 1}$$

where  $n$  = number of samples,  $N$  = number of populations,  $e$  = margin of error.

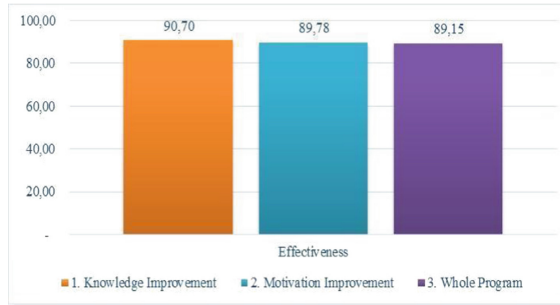
The value of the degree of accuracy or margin of error in this study is 5%, and the level of confidence is 95%. So, it can be seen that the research sample is 188 respondents.

### 3 Result and Discussion

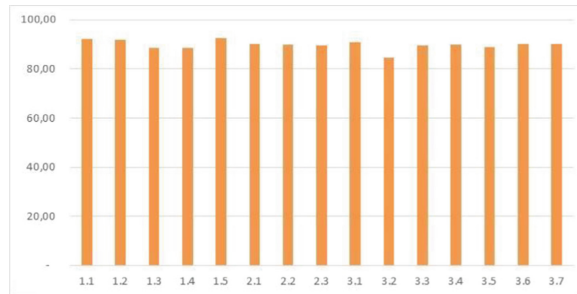
The implementation of the MBKM curriculum in the Accounting Department of FEB Unesa in the even semester of 2020/2021 and the odd semester of 2021/2022, one of which is through the implementation of the lecturer exchange program between universities, six universities collaborated with the Accounting Department of FEB Unesa in the two semesters, thus providing wider opportunities for students to gain insight and knowledge from lecturers outside the study program. Lecturer exchange in the even semester 2020/2021 in collaboration with five universities (UNEJ, UNJ, UPI, UNY, UNES), covers nine courses and is carried out for students in five classes (2019A, 2019B, 2020A, 2020B, 2020I). Lecturer exchange in the odd semester 2021/2022 in collaboration with three universities (UNP, UPI, UNES), covers eight courses and is carried out for students in six classes (2019A, 2019B, 2019P, 2020A, 2020B, 2021A). Here is a table with information about how the lecturer exchange program will work at the Accounting Department of FEB Unesa in the odd semester of 2020/2021 and the even semester of 2021/2022 (Table 2).

**Table 2.** Course at Lecturer Exchange Program

Class	Even Semester 2020/2021	Odd Semester 2021/2022
2019A		Public Accounting Strategic Management Advance Accounting Management Accounting Accounting Information System Corporate Governance
2019B	-	Public Accounting Advance Accounting Accounting Information System Corporate Governance
2019P	-	Financial Statement Analysis
2020A		Accounting Intermediate 1 Accounting Intermediate 2 Management Accounting Management Accounting Taxation Financial Management
2020B	-	Taxation Accounting Principle
2020I	-	Financial Management
2021A	-	Accounting Principle Business Law Economic Math



**Fig. 1.** Data Analysis Results per Category



**Fig. 2.** Data Analysis Results per Indicator

As a form of quality assurance in the Accounting Department, a survey was conducted among students to determine the effectiveness of the lecturer exchange program implementation. The survey instrument follows the MBKM guidelines from the Ministry of Education and Culture, covering three main things: increasing knowledge, increasing motivation, and implementing the program. The instrument for improving knowledge has five questions, the device for enhancing motivation has three questions, and the mechanism for putting the whole program into action has seven questions.

Data analysis was carried out by calculating the average results of each indicator and comparing them with other hands in the same category. The next stage is to calculate the average results from each type and reach the final results. To facilitate the interpretation of the survey results, each value is converted to a fundamental value of 20 so that the final result is a value between 20 and 100 with the following criteria for the effectiveness quadrant: The results of the data analysis can be depicted in the Figs. 1 and 2.

The results of the data analysis showed that the level of effectiveness in all categories was in the very good quadrant, which was between 80.01 and 100.00. The highest score is in the type of increasing knowledge, and the lowest value is in the overall category. An interpretation of each indicator in each category was conducted to understand the survey results better. Data analysis shows that all indicators in all types are in the Very Good quadrant with values between 80.01 and 100.00.

In the Knowledge Improvement category, the indicator with the highest score is 1.5, with a value of 92.40, which shows that the description of the lecturer exchange program positively impacts students. The lowest score is indicator 1.4, with a value of 88.44, which allows the students to accept exposure and understand what the lecturer said. The interpretation of these results shows that although students agree that the lecturer exchange program has a positive impact on students, there are factors that can be improved in the implementation of the following program, namely, students' understanding of the material presented by the lecturer. One reason the indicator of student understanding could be better than other indicators is how the online lecturer exchange program is run.

In the category of increasing motivation, the indicator with the highest score is 2.1, with a value of 90.11, which shows the description of the lecturer exchange program that can produce students who have high motivation and are competitive. While the indicator with the lowest value is indicator 2.3, with a deal of 89.44, which shows the description of the lecturer exchange program can increase student commitment to the assigned task. The interpretation of the survey results shows that the increase in student motivation to compete has been running effectively through the lecturer exchange program. The following program can be made better by ensuring students are more committed to doing the tasks they are given.

In the overall program effectiveness category, the highest indicator is indicator 3.1, with a value of 90.89, which shows the lecturer exchange program can be continued in the next period. At the same time, the indicator with the lowest deal is indicator 3.2, with a value of 84.64, which describes the existence of obstacles. The way the survey results are interpreted in this category indicates that problems still need to be fixed before the next program can be started.

#### Contribution to the existing curriculum and science

The new MBKM curriculum implementation is expected to be an innovation that accelerates students' understanding of the knowledge taught at the higher education level. The results of the evaluation of the performance of the MBKM curriculum in the Unesa Accounting department show that the objectives of implementing the curriculum, in general, have been achieved with some notes for future implementation. The evaluation results of implementing the new curriculum show that universities can further innovate teaching methods and material delivery. The new curriculum's success shows that different teaching methods can help students learn more, motivate them, and improve their overall learning outcomes.

The result of this study is in line with Mohrman, Wang, and Li [13]. They state that the learning system (curriculum) significantly impacts improving learning facilities for students, such as increased motivation and opportunities for students to explore. To obtain more optimal results, the implementation of the new curriculum needs to be evaluated periodically, as suggested by Maddalena, Pandergast, and McGrath [14], where the evaluation process every year on the learning system (curriculum) can improve the quality of learning outcomes.

This research contributes to the science of higher education, namely that the implementation of the new curriculum can refresh the teaching atmosphere and have a positive



impact on increasing student knowledge and also student learning motivation. In addition, this study also shows the need for periodic evaluation of the curriculum that has been applied in universities regularly to find the most optimal method according to the teaching time given. As Buitrago-Florez et al. [15] mentioned, curriculum evaluation does not mean that the existing curriculum needs to be corrected or corrected. Instead, an academic program must constantly evolve to respond to new challenges.

## 4 Conclusions

The survey results on the lecturer exchange program showed that all categories scored in the Very Good quadrant. The most prominent indicators in each category are the lecturer exchange program has a positive impact on students and the lecturer exchange program that can produce students with high motivation and are competitive. While the indicators that can be improved in each category are students being able to accept exposure and understand what the lecturer has said, the lecturer exchange program can increase student commitment to the assigned task and the existence of obstacles. The lecturer exchange program can be continued in the next period.

This study contributes to developing the existing curriculum and science of higher education, namely that applying the new curriculum can increase students' knowledge and motivation. In addition, this study also shows that curriculum evaluation needs to be carried out periodically to find the most appropriate learning system for a certain period.

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