

Implementation of Merdeka Belajar Kampus Merdeka in the Accounting Study Program Panca Bhakti University

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Abstract

Through the application of MBKM, it is expected that students can optimally achieve learning outcomes with the free opportunity to pursue academic credits beyond the prescribed curriculum for a duration spanning three semesters. Preparations are made to implement the MBKM program, starting with reviewing the curriculum that adapts to MBKM policies and collaborating with partners. In addition, it also requires readiness from all elements within the Panca Bhakti University environment. The objective of this study is to assess the extent to which the MBKM policy has been implemented, the obstacles encountered in executing the MBKM policy, as well as the efforts made at the university and faculty levels to support the implementation of the MBKM policy in the Panca Bhakti University Accounting Study Program. The methodology employed in this study is survey-based. The findings of the investigation show very positive things where lecturers, education staff, and students have supported the execution of the MBKM policy within the given context of the Accounting Study Program, and it is hoped that the results of this research can become recommendations in strengthening the application of MKBM at the faculty and university levels.

Keywords: Implementation, Free Learning, Independent Campus, Accounting Study Program

1. Introduction

The journey of education in Indonesia has not escaped the influence of the changing times, which have caused a shift in the goals of national education. Globalization that has hit the whole world in the 21st century has caused the goal of national education to no longer only educate the nation and liberate people but to shift towards education as a commodity because it places more emphasis on the mastery of Science, Technology and Arts (IPTEKS) which are pragmatic and materialist in nature.

The issuance of Permendikbud Number 3 of 2020 concerning Higher Education National

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Standards (SN-Dikti), as well as a policy from the Ministry of Education and Culture regarding the Freedom to Merdeka Belajar Kampus Merdeka (MBKM) program has encouraged Study Programs in Higher Education to review their curriculum. However, curriculum development in tertiary institutions remains based on the Indonesian National Qualifications Framework (Perpres No. 8 of 2012), which regulates equality and levels of educational programs. The Merdeka Belajar Kampus Merdeka (MBKM) is supported by the diversity of learning forms (Article 14 SN-Dikti) and the existence of facilities for students to study in three (3) semesters outside their study program (Article 18 SN-Dikti).

In an effort to prepare graduates who are resilient in facing the social, cultural, world of work, and technological changes that are very fast and uncertain, the Accounting Study Program at the Faculty of Economics, Panca Bhakti University, is trying to prepare a curriculum that can facilitate and motivate students to face these changes by following the policies MBKM. The industrial revolution 4.0 is an indication of the acceleration of technological change, which has been followed by BAN-PT by issuing regulations on the study program accreditation instrument (IAPS) version 4.0, especially in point c.6 concerning Education, the steps taken by the Accounting study program by implementing reviewing the curriculum so that it is aligned with programs from the Ministry of Education and Culture of the Republic of Indonesia.

The right of students to carry out learning activities outside the study program for 3 semesters, provides an opportunity to gain additional competencies beyond the Learning Outcomes set by the Study Program as provisions for entering the world of work after graduating from undergraduate. The experience gained during the learning process will strengthen the readiness of graduates to adapt to dynamic developments in the world of work and life in society and foster a habit of continuous learning. This policy also aims to increase link and match with the business and industrial worlds, so that students are ready to enter the world of work from the start.

Through the application of MBKM, it is hoped that students can optimally achieve learning outcomes, with the free opportunity to take learning credits outside the study program for three semesters, which can be taken from outside the study program in one Higher Education (PT) for 1 (one) semester or the equivalent 20 credits and/or outside PT for a maximum of 2 semesters or the equivalent of 40 credits, both learning in the same study program at different PT, learning in different study programs at different PT, and/or learning outside PT. The forms of learning activities that can be carried out in order to fulfill the right to study three semesters outside the Study Program can be in the form of: (1) Student exchange, (2) Internships/work practices, (3) Teaching assistance in education units, (4) Entrepreneurial activities, (5) Humanitarian projects, (6) Research, This program has been socialized and attempted to be implemented since 2020.

However, officially the application of MBKM in the Accounting Study Program begins in the odd semester of 2021. In an effort to implement the MBKM program, preparations are made starting with reviewing the curriculum that adapts to MBKM policies and establishing work same with partners. In addition, the readiness of all elements within Panca Bhakti University (UPB) is also needed, namely: readiness of the university/faculty/study program in terms of regulations, preparation of supporting facilities and infrastructure, lecturers, education staff, students, including funding to support this program. In the curriculum review process that was adjusted to the MBKM policy, the head of the Accounting Study Program formed a curriculum team.

Along the way, it was realized that many obstacles were encountered in implementing the MBKM policy. Internally, the curriculum review was not as easy as imagined because it had to adjust the courses and the course value conversion mechanism that supports the form of learning in the MBKM program. Externally, there are constraints that occur in cooperation with partners, where not all companies/entities/agencies can accept students to do internships for a long time. What is experienced by the Accounting study program is also experienced by other tertiary institutions, especially at private universities (PTS). (Safrida, 2021). From the results of research conducted (Puspitasari & Nugroho, 2021), the MBKM programs and activities have not been implemented properly due to various obstacles; out of 8 activities, only 4 have been implemented, including student exchanges, apprenticeships/work practices, teaching assistance in education units and thematic KKN. However, (Nofia, 2020) stated that the Merdeka Campus policy had provided the widest opportunity to produce students of the nation's generation who could look straight at the world in their time. In addition, the rules for independent learning on an independent campus in Islamic tertiary institutions cannot be implemented optimally. Based on the description above, the objectives of this study are 1) to what extent Merdeka Learning on an Independent Campus has been implemented, 2) the obstacles encountered in the implementation of Merdeka Learning on an Independent Campus, and 3) efforts made at the University and Faculty levels in supporting the implementation of Merdeka Belajar Kampus Merdeka at the Panca Bhakti University Accounting Study Program.

2. Literature Review

Education constitutes a deliberate and systematic endeavor to cultivate an environment and instructional processes that enable students to actively unfold their inherent capacities, encompassing religious and spiritual fortitude, self-discipline, personality development, intellectual acuity, moral character, and proficiency in the skills requisite for personal, societal, national, and state advancement. (Law of the Republic of Indonesia Number 20 of 2003 Concerning the National Education System, nd).

Freedom to Learn Campus Freedom The Freedom to Learn Campus Merdeka policy, instituted by the Minister of Education and Culture, is designed to incentivize students to attain proficiency in diverse fields beneficial for professional pursuits. A component of this policy allows students the prerogative to engage in studies beyond their designated program for a duration of three semesters. This program is mandated by pertinent regulations and legal frameworks within higher education, with the overarching objective of enhancing the quality of learning outcomes and producing high-caliber graduates from institutions of higher education. (Tohir, 2020).

The role of the lecturer in implementing the MBKM includes: assessing prospective MBKM partners, coordinating the implementation of the MBKM, preparing and evaluating the MBKM implementation mechanism, establishing and announcing the deadline for registration of the MBKM, replacing the academic supervisor (DPA), compiling an activity assessment rubric, checking documents completeness of registration requirements, announcing the selection results, proposing various alternative solutions for all problems, holding a meeting on the results of the equivalence of credit recognition, and ensuring student MBKM data is well documented (Suminar, 2021).

3. Methods Research

3.1. Research Form

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This study employs a qualitative approach with a descriptive analysis methodology. That can provide a description of the natural conditions and what they are, the research subject is not reduced to a hypothesis but is seen as part of the material as a whole. The research methodology applied in this study is the survey method. According to Sugiyono (2018) The survey method is defined as a research approach that utilizes a questionnaire as a primary research tool, administered to both large and small populations. The data examined in this method originate from samples extracted from the broader population, allowing for the identification of relative occurrences, distributions, and relationships among variables, encompassing sociological and psychological dimensions.

3.2. Data source

The data sources in this study consist :

- a. Primary data sources refer to those origins of research data that directly supply information to data collectors case questionnaires distributed to respondents.
- b. Secondary data sources are references that do not directly furnish information to data collectors in case supporting documents such as Decision Letters, Curriculum Documents, Guidelines/Guidelines related to Freedom to Learn on an Independent Campus.

3.3. Data collection technique

The Data collection in this study consists of:

- a. Questionnaire (Questionnaire)
It is a method used to obtain information from respondents/informants. The questionnaire used is in the form of a closed questionnaire. Research by distributing questionnaires in data collection as a form of survey method, the indicators of the research used are (1) Implementation, (2) Facilities and Infrastructure and (3) Commitment.
- b. Observation (observation)
It is a complex process by systematically observing and recording each of the symptoms studied.
- c. Documentation
Is the process of searching for data related to matters or materials in research in the form of notes, regulations and so on. Documentation study is a complement to the use of observation and interview methods.
- d. Interview
It is a question and answer process carried out with several informants related to the data and facts needed in the research. Informants involved representatives from each region that became the research location. The design of the interview guide in this research is that each question is flexible and can be developed during the interview.

3.4. Population and Sample

The population according to Arikunto (2014) is "all research subjects", so in this study the population is all active students in the Odd period of the 2021/2022 Academic Year, lecturers and education staff within the Faculty of Economics and Pontianak Panca Bhakti University.

The sample according to Arikunto (2014) is "part or representative of the population being studied". Samples were taken in the study because the researchers viewed the limited time, manpower and costs they had so the samples chosen were students of the 2021/2022 class,

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student representatives who were involved in reviewing the MBKM-based Accounting curriculum, lecturers of the Accounting Study Program, and educational staff at the Faculty of Economics.

3.5. Data analysis technique

Data In qualitative research, data were gathered from diverse sources through various data collection techniques, employing a methodological approach known as triangulation. Data analysis encompasses the systematic arrangement of data sequences, organizing them into patterns, categories, and basic descriptive units. This analytical process serves as the conclusive step in research before drawing conclusions.

This study employs an interactive analysis model. Within this model, the analysis comprises three key components: data reduction, data presentation, and conclusion drawing or verification. These elements are conducted interactively, integrated with the data collection process in a cyclical manner. Subsequent to collecting data in the form of data presentation, the subsequent step involves data reduction. Once data reduction is executed, verification steps are undertaken. These iterative steps persist in a cyclic fashion and cease only upon the repetition of previously obtained data. The analytical process using the interactive model is visually represented in Figure 1 below :

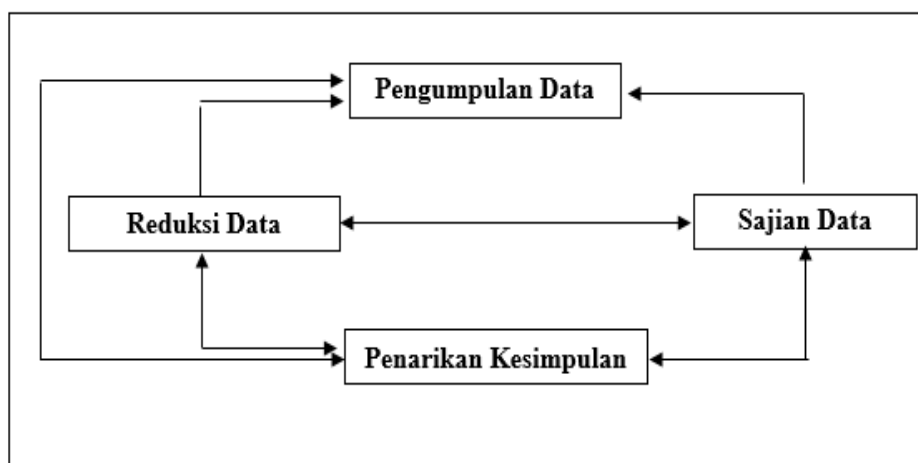


Figure 1. Interactive Analysis Model

4. Results and Discussion

4.1. Results

Implementation of Merdeka Belajar Kampus Merdeka at the Panca Bhakti University Accounting Study Program

Panca Bhakti University is the largest private university in West Kalimantan. Established since 1983, Panca Bhakti University has become known in the community. Since the Freedom to Learn Campus Merdeka (MBKM) policy was rolled out by the Minister of Education and Culture, universities in Indonesia have simultaneously responded to this policy with various reactions including one of them is Panca Bhakti University. This policy is quite extreme

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because it creates a new paradigm in the student learning process. Students are given the freedom to take student credit units (SKS) outside the study program, even outside their home university. Through this MBKM policy, students are encouraged to be able to master knowledge outside of their specialization which can add experience that is in line with the needs of the industrial world. Student exchanges, internships/work practices, teaching assistance in education units, entrepreneurial activities, humanitarian projects, research, independent studies/projects, and projects in villages/thematic real work colleges. This of course will open up the widest possible space for students to further explore their interests and talents. (Mainde et al., 2022) states that knowledge acquired in class or other experiences will lead to the realization and actualization of individual skills. These skills need to be implemented with self-awareness of the implications for present and future generations. All of this requires knowledge, skills, character education, and meta-learning.

With the existence of this MBKM policy, all tertiary institutions are required to take part in the success of this policy, without the exception of Panca Bhakti University. Panca Bhakti University responded to the MBKM policy by instructing all faculties and study programs to implement the Merdeka Belajar Kampus Merdeka program. In response to these instructions, since 2020 the Accounting Study Program has started preparing itself for the MBKM policy implementation process. The main focus is to review the curriculum so that it is aligned with the objectives of the MBKM program. In addition, the head of the Accounting Study Program also formed a curriculum team so that the Merdeka Belajar Kampus Merdeka program would be implemented immediately. Implementation of the MBKM curriculum to answer the challenges of technological developments,

It was acknowledged that in the process of implementing this policy it required extra work, besides the Accounting Study Program curriculum had to undergo changes in line with the MBKM policy, it also had to prepare various guidelines or documents, assessment instruments, establish cooperation with partners, and of course regulations that had to cover the MBKM policy in university/faculty level. Human resources, whether lecturers or education staff, are involved in activities related to the Freedom to Learn Campus Merdeka program held by the Ministry of Education and Culture as well as those held by universities or faculties. According to Puspitasari and Nugroho (2021) in implementing MBKM, the study program has the following tasks and functions: 1) Develop or adapt the curriculum to the independent campus implementation model; 2) Facilitating students who will take cross- study programs in tertiary institutions; 3) Offering courses that can be taken by students outside the study program and outside the college along with the requirements; 4) Carry out equivalence of courses with learning activities outside the study program and outside the tertiary institution; 5) If there are courses/credits that have not been fulfilled from learning activities outside the study program and outside the tertiary institution, then alternative courses must be prepared online.

From the results of the meeting which was attended by all lecturers of the Accounting Study Program, the steps to be taken in implementing the MBKM program were decided by implementing 3 (three) learning activities out of 8 (eight) forms of learning activities offered by the ministry. The learning activities in question are student exchanges, apprenticeships/work practices and entrepreneurial activities. This decision was then disseminated to all lecturers, educational staff and students in various activities carried out both at the faculty and study program levels. Implementation of the MBKM policy in the Accounting Study Program is realized by giving rights to students to take the MBKM path or not. The MBKM pathway is

provided in order to accommodate students in expressing their interests and talents in other fields outside of their specialization in the study program. For students, the MBKM policy represents their desire to be able to study in different study programs, even directly in the industrial world for a long time which is a challenge and something new for them. Research result (Nofia, 2020) the Merdeka Campus policy which provides room for taking other study programs or the same study program on other campuses in no way diminishes student competence and weakens the Indonesian tertiary education system. On the contrary, the Merdeka Campus policy has provided the widest opportunity to produce students of the nation's generation who are able to look straight at the world in their time.

MBKM implementation in the Accounting Study Program begins in the odd semester of 2021/2022 which can be pursued through a program rolled out by the ministry or carried out independently based on the cooperation that has been carried out with partners. Students who take the MBKM route can prepare for entrepreneurial activities or student exchanges scheduled for semester IV (four) and for internships/practice work scheduled for semesters V (five) and VI (six). The schedule is flexible to meet the programs held by the Ministry of Education and Culture. (Nehe, 2021) states that it is very important in Merdeka Learning that students will get great experience gained from outside the campus so that it will have a good impact on students in improving their mature competencies in the future.

One of the MBKM programs is an internship that has been carried out by students, bringing them closer to the real picture of the world of work. Students gain new experience through internships and they can implement their talents, interests and expertise in implementing internships both in companies, government agencies and in other sectors. Apart from students, lecturers can also take part in the implementation of MBKM. Lecturers can be a model for students by carrying out activities outside the campus, for example participating in internships held by companies or other universities in order to increase competence, holding joint lectures, becoming a team of experts from an organization, or being involved in the operational activities of an organizational unit. Activities outside the campus had been carried out by students and lecturers before the MBKM policy was implemented,

Through this MBKM policy, it opens wide opportunities for collaboration with industry and other universities so as to provide opportunities for the Accounting Study Program to be able to take advantage of this policy by collaborating with partners and at the same time opening pathways for students to take part in activities programmed by partners. in order to strengthen the implementation of MBKM in the Accounting Study Program.

Lecturers as academics are always required to carry out the tri dharma of higher education, this is in line with the MBKM policy that has been implemented in the Accounting Study Program. In addition to teaching activities, lecturers are also required to conduct research and community service. Learning activities in the form of research or research activities can be an option for students in implementing MBKM, so that lecturers and students can work together in research activities. Previously, several research activities carried out by lecturers involved students and with the implementation of MBKM it would support research activities and accommodate students who have a passion for research to be more focused because they are directly guided by lecturers.

From research and community service (PPM) activities carried out by lecturers, students can utilize research results/PPM as a model or basis for continuing similar research/PPM activities or as reference material in supporting research/PPM. In several meetings in lectures, lecturers

also convey the results of research that has been carried out and related to lecture material. The results of the research/PPM were also utilized by the community at large, such as the training in preparing financial reports which was conducted at Bumdes Sedahan Jaya, Sukadana District, Kayong Utara Regency.

In lecture activities in practicum courses, students are provided with practicum modules which contain cases that make it easier for students to understand in working on the questions provided. Students actively ask questions and the availability of practicum modules makes students more independent in doing the assignments given. Reference materials can also be accessed from various sources which do not only refer to teaching materials from lecturers, but students can also use relevant references via the internet or available books. Meanwhile for theoretical courses, students are assigned to make presentations of the material that has been distributed by each group. They are given the freedom to be able to use references from any source, from books, scientific articles, mass media or other reference materials relevant to the material. Other students are assigned to be buffers and also the audience who can ask questions so that the class atmosphere can become more active because of the discussions that are attended by students. Through the MBKM program that has been implemented, it can build more collaborative classes and increase student participation.

The Accounting Study Program has conducted a survey by distributing questionnaires related to the MBKM policy. This questionnaire was distributed via the google form link and also in hard copy form. It is hoped that the survey will provide an overview in MBKM implemented in Accounting Study Program. Based on the results of the questionnaire filled in by lecturers, education staff and students, the answers can be mapped as follows:



Figure 2. Question Items 1

From item 1, answers were obtained from respondents that basically they already knew about the MBKM policy proclaimed by the Minister of educational practices and cultural development and had to be immediately implemented in every study program at Panca Bhakti University, even though some of the respondents' answers simply knew without fully understanding, in depth about the application of MBKM in the Accounting Study Program.



Figure 3. Question Items 2

Based on Figure 3, the percentage of answers from most of the respondents was aware of the MBKM implementation formulation activities, but did not follow the process directly, the percentage of 42% was the answers from students. While the percentages of 16% and 19% are the answers from lecturers and education staff who are involved and contribute to the implementation of MBKM in the Accounting Study Program.



Figure 4. Question Items 3

The preparations made by the Accounting Study Program began with aligning the study program curriculum and collaborating with new partners and developing forms of cooperation with partners that had previously been carried out. Preparations at the study program level are at the stage of fulfilling regulations and MBKM documents that support the implementation of MBKM and some other documents are still in draft form to be approved by the leadership.



Figure 5. Question Items 4

Since 2020 socialization regarding the implementation of MBKM has been carried out to all lecturers, educational staff and most importantly students. On every occasion the head of study program and lecturers always socialize it to students, both at the beginning of lectures, during student guidance to PA lecturers, activities held by the Accounting Student Association (HIMSAK) or in official activities carried out by universities, faculties and study programs. From the statement of the university leadership, the Vice Rector III said that programs from ministries or those carried out independently are socialized at the faculty and study program level through a team that has been formed and involves all student activity units (UKM). Students are provided with a comprehensive understanding of the various learning activities encompassed within the (MBKM) program or PT as much as 60 credits and the purpose of implementing MBKM which can encourage students to improve their abilities or expertise outside the scientific fields obtained in the Accounting Study Program so that they can respond to needs today's world of work. Universities must be able to improve quality so as to produce generations that are able to survive in competition or in increasingly high technological flows (Rukiyah, 2020).



Figure 6. Question Items 5

The Accounting Study Program takes several steps to inform students about the MBKM program by holding meetings both online and offline for lecturers, education staff and students. Given the post-covid pandemic conditions which are still limited, the study program also uses social media and websites to inform the implementation of the MBKM policy, although it is realized that information about this program is still uneven among students due to limited internet access in remote areas in West Kalimantan.



Figure 7. Question Items 6

MBKM implementation received a positive response from leaders at the university, faculty and

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study program levels. The aim of this program is very good because students are given "the right to study three semesters outside the study program", thereby encouraging graduates to The primary objective is to augment competencies, encompassing both soft and hard skills, with the purpose of better aligning individuals with the exigencies of contemporary circumstances. This endeavor aspires to cultivate graduates capable of assuming leadership roles marked by proficiency not only in professional domains but also in the nuanced development of personal character. The envisaged incorporation of experiential learning programs, characterized by adaptive pathways, is anticipated to function as a facilitative framework. This method is poised to empower students in the deliberate cultivation of their potential in accordance with their proclivities and aptitudes, thereby nurturing a cohort of well-rounded and purpose-driven individuals.(Tohir, 2020). From the MBKM program that is implemented, it can improve student competence better and This is substantiated by the outcomes derived from the survey conducted through the administration of questionnaires which shows a good increase in students.



Figure 8. Question Items 7

The implementation of the MBKM policy must be supported by all leaders within Panca Bhakti University by providing regulations as implementing legality to start implementing this program. Adjustments are also needed in the academic information system (SIKAD) to accommodate students taking the MBKM route, so that at the beginning of the semester students can choose and enter MBKM courses as one of the requirements that students must fulfill. In its journey, the Accounting Study Program is still in the stage of adjusting SIKAD to the current curriculum, so it requires the role of the Central Bureau of Data and Information (Bidatin UPB) in accelerating adjustments. Overcoming Several challenges possess the potential to impede the optimal implementation of the independent campus policy, (Nanggala & Suryadi, 2021).

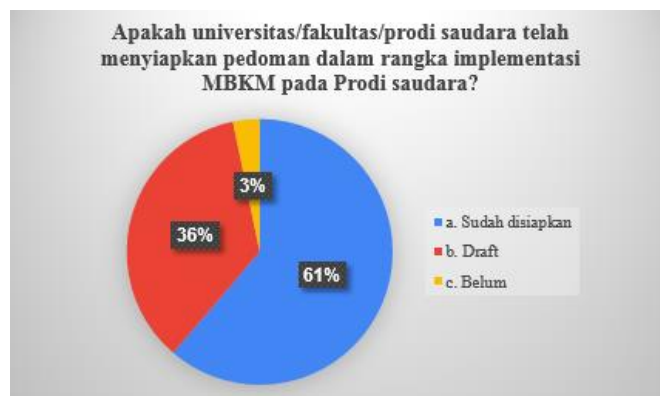


Figure 9. Question Items 8

The MBKM Guidelines which have been compiled to date are still being improved to conform with the MBKM Handbook issued as mandated by the Directorate General of Higher Education, Ministry of Education and Culture of the Republic of Indonesia. Documents that support the implementation of MBKM include the MBKM Program Curriculum Document for the Accounting Study Program and the MBKM Implementation Quality Standards issued by LPM UPB.



Figure 10. Question Items 9

The Accounting Study Program, apart from making adjustments to courses, also added new courses that are relevant to the graduate profile. Major changes have occurred in the Accounting Study Program curriculum which lead to increased competence of graduates in the use of technology outside of the accounting field. This is stated in the MBKM Curriculum Document of the Accounting Study Program as one of the guidelines in implementing the MBKM policy.



Figure 11. Question Items 10

From the results of the questionnaire, the answers from the respondents strongly support the implementation of the MBKM program in the Accounting Study Program. This is in line with the survey on the implementation of the Merdeka Campus which was filled in by more than 800 university leaders, 14,000 more lecturers and 124,000 more PTN and PTS students and the results were that almost all leaders, lecturers and students thought that the Merdeka Campus policy was beneficial for students.(Ministry of Education and Culture, 2021). The benefits felt by students are in the form of knowledge and experience that are closer in practice to the work that is generally done, so that when they graduate and apply for jobs, there is added value that can be shown to the company or agency. This is in line with(Farabi, 2018)what is said in his book one needs a learning experience that is able to be applied in solving problems in real life, so that what is needed is problem-solving-oriented learning.



Figure 12. Question Items 11

Forms of university/faculty/study program cooperation that have been developed with partners, namely cooperation with other tertiary institutions, are in the realm of the tri dharma of higher education and develop in student exchanges and joint lectures. While cooperation with agencies or companies is more towards apprenticeship activities and cooperation with the MSME sector is more emphasized on entrepreneurial activities. Increased cooperation between universities and industry will support the optimal implementation of the MBKM policy. From the results of a survey conducted, the majority of lecturers (60%) considered preparing programs with partners to be the most important step for optimal MBKM implementation(Ministry of Education and Culture, 2021).



Figure 13. Question Items 12

Based on the respondents' answers to the questionnaire, it was shown that lecturers, education staff and students dominated the implementation of the MBKM policy in the Accounting Study Program. This recommendation is based on the benefits that students can get when they graduate. The benefits offered include: Enhancing the flexibility of the academic lecture environment; provide opportunities for students to explore the studies they are taking; provide a forum for students to plunge into the community; and prepare themselves early to enter the industrial world (unisbank.ac.id).



Figure 14. Question Items 13

Of the 8 (eight) forms of learning activities contained in the MBKM guidelines, as an initial stage the Accounting Study Program has only implemented 3 (three) activities, but students who wish to take part in the initiative orchestrated by the Ministry of Education and Culture are given the freedom to participate and support students' rights in take 1 (one) to 2 (two) off-campus learning semesters in 8 (eight) existing forms of activity.

Based on the questionnaires and interviews that have been conducted, the researchers found several results including:

1. All lecturers, educational staff and students know the MBKM policy but do not fully understand how it is implemented and some only know the MBKM policy.
2. Form the readiness of study programs related to MBKM by conducting curriculum reviews, preparing curriculum documents, and exploring with partners regarding the collaboration that will be carried out. Establish guidelines and implement control mechanisms,

particularly for educators engaged in the teaching and learning processes, aimed at ensuring the effective delivery of courses and fostering heightened academic achievement among students (Kader et al., 2020). In addition, lecturers, education staff and students are very supportive and recommend MBKM to be implemented. The results of interviews conducted with the Vice Rector III of Panca Bhakti University in the field of Student Affairs and Cooperation convey the same thing, that the MBKM policy has been socialized to students and always supports its implementation by informing each MBKM program obtained from the Ministry of Education and Culture or other sources. other information.

3. Implementation of the Panca Bhakti University Accounting Study Program MBKM is carried out starting from the odd semester of 2021/2022 and applies to new students or this batch, while previous students can follow the MBKM policies provided from the center/ministry as well as the MBKM designs available in the previous curriculum such as internships.
4. The commitment of university/faculty/study program leaders to the implementation of MBKM is very supportive and recommends that it be implemented and this is manifested in the form of MBKM documents and academic information system designs, This aligns with the outcomes derived from interviews with the Vice Chancellor I of Panca Bhakti University in the academic field.

From the summary of the research results, the functions and benefits of The findings of the investigation into the Implementation of MBKM in the Accounting Study Program at Panca Bhakti University were obtained. The functions of the research results, including:

1. The results of this study can provide an explanation regarding the extent to which the study program has implemented the MBKM policy.
2. As information sourced from leaders, lecturers, education staff and students regarding MBKM policies as well as a basis for policy formulation, decision making and efforts that can be made from the constraints or problems encountered during the MBKM preparation and implementation process in study programs.
3. The results of this study are also used as material for collecting documentation related to the implementation of the MBKM policy in the Accounting Study Program and as supporting material to be able to achieve IKU in Higher Education.

The benefits of the results:

1. The outcomes of this research can serve as a recommendation in the implementation of the MBKM policy within Panca Bhakti University.
2. The findings of this study can be utilized as substantive material for deliberation in mapping the strengthening of the MBKM policy within Panca Bhakti University.
3. The outcomes of this study can serve as a reservoir reference for other tertiary institutions in implementing the MBKM policy.

Economic and Social Impacts

The Implementation of Merdeka Belajar Kampus Merdeka(MBKM) provides an opportunity for all students, especially students in the Accounting study program at the Faculty of

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Economics, Panca Bhakti University to be able to further explore each existing subject with several activities such as research, student exchanges, internships, building villages or KKN thematic, entrepreneurial activities, teaching in schools, humanitarian projects and independent projects. Apart from that, several activities in the MBKM program provide opportunities for students to gain experience which can provide more advanced understanding and broader thinking. MBKM provides opportunities for students to work directly in the community which will later have a very positive impact on their environment. The results of the study on the sustainability sub-indicators, (Kamalia & Andriansyah, 2021). This is definitely aimed at being able to create a more flexible and better education, as well as preparing them for the social environment and the world of work. Various assessment methods can be used to assess student progress in achieving academic goals (Haahr, 2005). MBKM also provides its own challenges for students as responsive and adaptive learners.

The application of MBKM has an impact that can be seen from an economic and social perspective. The economic impact that can be felt from the application of MBKM is an increase in student competency both in the form of hard skills and soft skills so that it will provide an increased future economic impact for students from the independent learning activities carried out. Students can help mobilize the ability to take advantage of business opportunities creatively to build or develop a business, open networks through collaboration with related agencies.

Social impact can be seen from developing social capital, promoting community development and empowerment and building capacity. With the implementation of this MBKM, it will have a social impact on students, which includes self-development of students within the scope of the social community, accommodates students to have more competence in the social environment, and has opportunities for students to provide service and community service so that students will be able and ready to face social dynamics in society.

Achieving effective learning or enhanced performance is contingent upon the successful and timely coverage of the course outline, ideally completed prior to examinations (Odubela, 2012). They will too feel experience in other fields besides the experience gained in lectures, contribute to society, and can stimulate students to face new challenges, learn to tolerate and adapt to their environment. Students will learn a lot about community sociology (meeting people from different ethnicities, cultures, environments, habits, and languages), so that they will be more tested and properly trained as provisions later after going straight into the world of work.

Contribution to Other Sectors

The MBKM policy that has been implemented in the Accounting Study Program has had an impact on various sectors. MBKM activities that can contribute to other sectors such as apprenticeships, entrepreneurial activities, teaching assistance, village/college work projects are thematic. Sectors that have a role in supporting the MBKM policy include the MSME sector, the private sector, and the government sector.

MBKM implementation can be realized through cooperation between universities and various sectors. Forms of MBKM implementation cooperation include apprenticeship activities carried out in the private sector or government, entrepreneurial activities with business actors in the MSME sector, teaching assistance with schools both in cities and districts, and thematic village/KKN projects carried out with village governments.

The contribution of MBKM implementation has a positive impact both on tertiary institutions, in this case study programs, lecturers and students as well as the sectors involved in

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implementing MBKM. Contributions in the private or government sector can be in the form of assistance with thoughts, ideas and energy from apprentice students, creating brainstorming of ongoing programs, opportunities to find prospective employees with good performance, cost efficiency, increased productivity and corporate image. While the contribution to the MSME sector is receiving new knowledge in managing a business, sharing knowledge between theory and practice, providing understanding in the use of technology, expanding business relations, obtaining new ideas in product/service marketing, increasing MSME income and national income, being able to increase employment opportunities new.

For teaching assistance, the contribution that can be made is helping the school in carrying out teaching at school, creating a new atmosphere at school, equalizing the quality of education. Meanwhile, project activities in the village/thematic KKN contribute to the village government, including supporting the implementation of village government programs that have been launched, improving the village government administration system, expanding the village government network with universities.

Challenges Encountered in the Implementation of MBKM

Based on interviews that have been conducted with university/faculty/study program leaders, the obstacles encountered in implementing MBKM include:

1. there is no similarity in the placement of courses in the same semester for students taking the MBKM route in study programs within UPB.
2. The mechanism for converting course grades is complicated if students choose one of the learning activities.
3. Collaboration with various partners is needed so that students can choose partners that suit their interests.
4. There is no common perception regarding MBKM from each study program within Panca Bhakti University.

Efforts Made at the University and Faculty Levels in Supporting The Execution MBKM

The MBKM policy, which must be implemented by all universities in Indonesia, encourages universities and faculties to take concrete steps so that it can be realized as soon as possible. The efforts taken as a follow-up in the implementation of MBKM include:

1. Make rules or decrees related to the MBKM Policy as a form of legality in starting the execution of Merdeka Belajar Kampus Merdeka.
2. Develop MBKM guidelines at the university level so that they can be used as a reference for each study program.
3. Facilitate the implementation of MBKM through a team that has been formed by the UPB leadership.
4. The university cooperates with partners, so that faculties or study programs can follow up on this collaboration as needed in supporting the implementation of MBKM.
5. The university has built an online-based learning system (Learning Management System/LMS) called SIMPEL UPB.
6. University and faculty leaders responded to the MBKM policy by holding workshops or seminars for lecturers in study programs.
7. Leaders at the university level have determined that the implementation of MBKM in each study program will be supported by funding sourced from the UPB budget. On research(Abaekwume et al., 2022)stated that the The government ought to allocate sufficient financial resources to diverse tertiary institutions within the nation.

5. Conclusion

Based on the aforementioned discussion, the study can be concluded as follows:

1. The Accounting Study Program has implemented the MBKM policy which starts in the odd semester of the 2021/2022 Academic Year and gradually students can take part in 3 (three) learning activities out of 8 (eight) forms of learning activities offered by the ministry. The learning activities in question are student exchanges, apprenticeships/work practices and entrepreneurial activities.
2. The Accounting Study Program has conducted a survey by distributing questionnaires related to the MBKM policy. This questionnaire was distributed via the google form link and also in hard copy form. The results of the analysis of the questionnaire answers showed very positive results, where lecturers, education staff and students have supported the implementation of the MBKM policy in the Accounting Study Program.
3. In implementing the MBKM policy, all leaders within Panca Bhakti University have provided regulations as implementing legality to start implementing this program, compiling MBKM documents, building an online-based learning system.
4. The commitment of university/faculty/study program leaders to the implementation of MBKM is very supportive and recommends that it be carried out by providing funding sourced from the UPB budget.

The suggestions that can be recommended by researchers are:

1. It is necessary to hold a meeting between study programs within the UPB which is facilitated by the leadership to equalize perceptions in placing the MBKM course in the same semester.
2. The need to develop guidelines for converting course grades in the MBKM program.
3. Need to improve the cooperation that has been built by focusing on the MBKM program.

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