

Merdeka Belajar Kampus Merdeka Based Curriculum Design for the Sharia Accounting Study Program at Islamic University

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ABSTRACT

This research aims to understand the concept of independent learning better so that an Islamic accounting curriculum can incorporate it into the design of learning activities. Conducting preliminary research is the initial stage in the process of adopting and altering Borg & Gall's development processes. Analyse the current course of study to investigate the existing data and do preliminary research. This is crucial. The study's results demonstrate that Islamic accounting programmes may readily integrate the concept of independent learning into their curricula, particularly through student exchange and Thematic Community Service Program (KKN). This research evaluates the program's strengths, weaknesses, prospects, and challenges, as well as the policies and preparations made by the leadership at the Islamic Faculty of Economics and Business to provide the two programmes. The implementation of the programme may be hindered by issues such as information systems that are not interoperable with each other and academic calendars that require adjustments for each location. This holds particularly true for student exchange programmes. Partners may also under pressure to establish governance for the MBKM programme, even though they have just recently become aware of it.

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1. INTRODUCTION

The curriculum serves as a crucial educational tool in equipping students to navigate the Big Data Era and adapt to rapid social and cultural changes, as well as the evolving job market (Osberg et al., 2021). During this highly dynamic period, it is necessary to reform the educational process in order to prepare higher education graduates to be a generation that possesses exceptional qualities and is also capable of adapting to the current problems, while still maintaining a strong connection to the cultural heritage of the nation (Tedesco et al., 2014). Therefore, the government, via the Ministry of Education and Culture, has mandated that all Higher Education institutions prioritise enhancing the proficiency of Human Resources (HR) in digitization, as well as fostering creative, inventive, and critical thinking abilities. Furthermore, as part of its strategy to decrease the national unemployment rate, the government urges tertiary education institutions to prioritise the alignment of education with the demands of the labour market and industry. This will ensure that graduates possess the necessary scientific qualifications and are prepared for employment. According to a study by Suteja and Pasundan (2020), higher education has the capacity to rapidly influence the development of highly skilled individuals. This is due to the quick

transition from higher education to the workforce and the implementation of best practices. Therefore, improving the quality of higher education holds significant potential for positive change. Indeed, Higher Education necessitates a rapid pace of innovation in comparison to other educational institutions. Nevertheless, colleges in Indonesia have generally neglected to prioritise this facet of innovation. The study conducted by Suteja & Pasundan (2020) indicates that the field of higher education currently lacks substantial advancements in enhancing the quality of human resources.

One of the innovations in the world of higher education that is very, very important is curriculum innovation because the curriculum is an educational instrument that will determine the quality and suitability of graduate competencies with the needs of the world of work. In an effort to realize superior human resources, the government through the Ministry of Education and Culture has launched a policy related to the curriculum in higher education, namely the independent learning curriculum. One of the objectives of the curriculum is for students to have competencies that are relevant to current needs. Link and match is not only related to the world of work and industry but also related to the future which is changing rapidly. The demand for higher education today is to be able to optimally formulate and implement innovative learning activities by paying attention to aspects of learning outcomes, namely attitudes, knowledge, and skills, and having relevance to the needs of students. The policies in the independent learning curriculum are expected to be a solution to these demands.

Based on a search of the literature, several studies have been found related to efforts to realize independent learning in tertiary institutions, including (Assingkily, 2020) which suggests that efforts made by higher education in realizing independent learning are to align graduate profiles with job requirements, formulate a new approach to learning, mapping curriculum alignment including aspects of learning outcomes (CPL). Furthermore, (Baharuddin, 2021) argues that the study program curriculum model developed through the adaptation of the MBKM policy includes planning, teaching and learning processes, assessment systems, and learning evaluation systems. Furthermore, (Sudaryanto et al., 2020) in his research suggested that the concept of independent learning in the curriculum can be realized in the form of learning activities, including student exchanges, apprenticeships, teaching assistance in education units, humanitarian projects, entrepreneurial activities, independent studies, and building village/college thematic real work. Other studies that are also related to the development of an independent learning curriculum for an independent campus were also carried out by (Suwandi, 2020; Ridha, 2020; Nanggala & Suryadi, 2020, et al., 2020, and Mariati, 2021).

After considering the aforementioned issues, previous research, and the preparedness of the Bone Islamic Faculty of Economics and Business, the study aims to develop a curriculum design that incorporates the concept of independent campus learning (MBKM) into the Islamic accounting study programme. This is important because the study programme plays a crucial role in the development of human resources as a technical department within a tertiary institution. The curriculum for the Islamic Sharia Accounting study programme has been designed according to the Indonesian National Qualifications Framework (KKNI), as mandated by the Minister of Education and Culture of the Republic of Indonesia No. 73 of 2013. This framework governs the implementation of the IQF in higher education (Compiler, 2020). However, the current curriculum has not fully accommodated students in various aspects, such as the freedom to earn credits outside of the programme of study, the ability to plan and carry out independent project studies, and the inclusion of visiting lecturers. This project aims to create a curriculum prototype for the Islamic Accounting study programme that incorporates the principle of self-directed learning.

The presence of a new policy regarding independent learning on an independent campus (MBKB) which is oriented towards a more flexible and autonomous learning process to create an innovative learning culture according to the needs of the times, is in line with the vision of the Bone State Islamic Institute, namely as a Higher Education that produces humanist human resources, adaptive and innovative, this research is very important to do to obtain a curriculum prototype for study programs based on the independent campus learning policy.

2. METHODS

The approach to be used in this research is a qualitative approach. This study focused on studying the concept of independent learning in designing learning activities based on independent learning in the Islamic accounting study program, Faculty of Islamic Economics and Business, IAIN Bone. The steps taken are to adapt and modify the development steps of Borg & Gall which begins with a preliminary study. This is necessary to explore and explore the necessary data, and initial research data by reviewing the curriculum that has been used so far. This is done through comparative studies with several tertiary institutions that have implemented an MBKM-based curriculum. In addition, it will be socialized with lecturers and study program leaders, to prepare for the next stage, namely design. The activities carried out at this stage are jointly the team and study program leaders compile and formulate the design.

The results of the design based on the concept of independent learning were discussed through Focus Group Discussions (hereafter, FGD) involving experts and elements from the Faculty leadership and study programs. The results of the FGD will then serve as the basis for improving the design. The next step is to socialize the design of learning activities based on independent campus learning to all academics as a reference in implementing independent learning in the Islamic Accounting study program, Faculty of Islamic Economics and Business, IAIN Bone.

The steps or procedures for carrying out the research were carried out using the prototype model approach. This approach is suitable because for a system that has the potential to develop into a larger system. The following describes the stages in the prototype model used in this study:

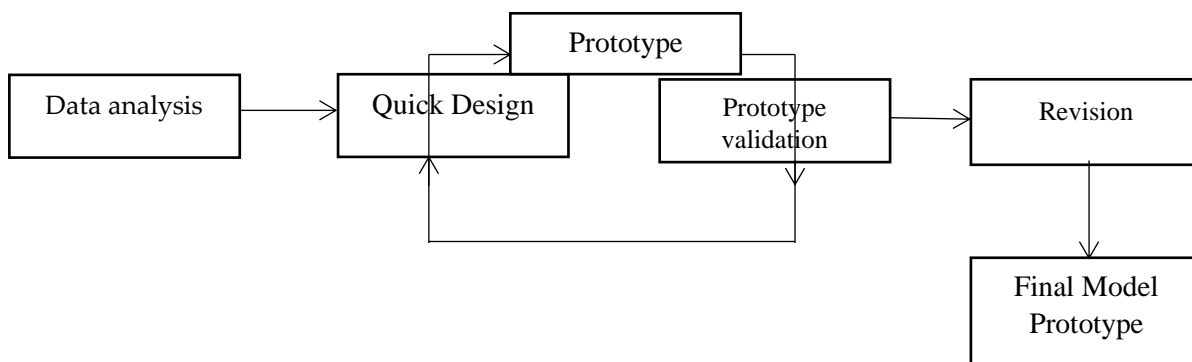


Figure 1. The stages in the prototype model

Based on the figure above, several explanations can be written regarding the stages of the research carried out, namely:

1. Researchers explored in-depth information regarding policies and the readiness of the Islamic Faculty of Economics and Business to implement the MBKM-based curriculum;
2. Researchers will conduct *benchmarking* or comparative studies at tertiary institutions that have implemented the independent learning curriculum in their study programs
3. Designing the design of learning activities based on the concept of independent learning on an independent campus starting from concepts, mechanisms, and requirements to credit recognition
4. Validate design results through FGD activities by involving experts (experts) if necessary
5. Make improvements to the design based on input from stakeholders
6. Disseminate the design of learning activities based on the concept of independent learning on an independent campus to all interested parties
7. Make a final research report.

The data in the research to be conducted are all meaningful information obtained through literature searches or literature studies, focus group discussions, and information obtained related to curriculum development and implementation of independent learning program activities through comparative

studies. Information obtained through these sources will become research data which will serve as the basis for curriculum development and implementation of the independent learning program activities.

Data collection in this study will be carried out using various data collection techniques or triangulation methods. The data collection techniques to be carried out in this study are as follows.

1. Literature review

A literature study will be conducted to obtain detailed information regarding the concept of independent learning on an independent campus (MBKM). Sources come from textbooks, books on independent learning curriculum development guides, and articles in research journals.

2. Comparative Study (*Benchmarking*)

Comparative studies are carried out at other tertiary institutions that manage similar study programs and have implemented an independent learning curriculum aimed at obtaining information or information related to implementing the independent learning curriculum in the study program.

3. Focus Group Discussions (FGD)

FGD is a data collection technique that will be used in this study, the purpose of this technique according to (Alfiyati, 2008), is to obtain data/information that is rich in various experiences of FGD participants through the interaction of individual who is in the discussion forum.

The research method should be included in the Introduction. The method contains an explanation of the research approach, subjects of the study, the conduct of the research procedure, the use of materials and instruments, data collection, and analysis techniques.

3. FINDINGS AND DISCUSSION

This section discusses the policies and readiness of tertiary institutions, especially the Faculty of Islamic Economics and Business. The following is described in full:

3.1 Leadership Policy of the Faculty of Islamic Economics and Business

The independent learning campus independent program which is a policy of the Minister of Education and Culture with policy points includes: (1) opening of new study programs regulated in Permendikbud No. 7 of 2020 concerning Establishment, Amendment, Dissolution of State Universities, and Establishment, Amendment, Revocation of Permits for Private Higher Education, as well as Permendikbud No. 5 of 2020 concerning Accreditation of Study Programs and Higher Education; (2) the higher education accreditation system regulated in Permendikbud No. 5 of 2020 concerning Accreditation of Study Programs and Higher Education; (3) higher education legal entities regulated in Permendikbud No. 4 of 2020 concerning Changes in State Higher Education to Legal Entity State Universities and Permendikbud No 6 of 2020 concerning Admission of Undergraduate Program Students at State Universities; and (4) the right to study three semesters outside the study program regulated in Permendikbud No. 3 of 2020 concerning National Higher Education Standards (Yusuf et al., 2020).

The successful implementation of the MBKM policy in a tertiary institution hinges on various efforts, one of which involves the establishment of policies that promote greater autonomy in the learning process. This autonomy allows higher education institutions to effectively tailor learning activities to accommodate the diverse talents and interests of students. These conditions will foster a learning culture that is characterised by innovation, adaptability, and alignment with the requirements of tertiary institutions and users. The policy improvements made by MBKM are aligned with the objective of the Faculty of Islamic Economics and Business, IAIN Bone. In order to achieve the goals of the Higher Education and the Islamic Faculty of Economics and Business, the leadership has made efforts to enhance and implement strategic measures to support MBKM-based learning activities. The efforts made involve collaborating with different study programmes at the State Islamic Religious Institute to analyse the learning outcomes of each programme, particularly those related to science in the Faculty of Islamic Economics and Business. Furthermore, he has proactively forged alliances with

diverse colleges and other establishments, including pawnshops, banks, HIPMI, Pemdes, Bumdes, and others.

The leadership has conducted curriculum evaluations and, among other innovative actions, introduced numerous new laboratories, including the entrepreneurial laboratory and the auditing laboratory, in order to prepare and facilitate study programmes to apply the MBKM-based curriculum. On top of that, the Faculty of Islamic Economics and Business at IAIN Bone will be home to PIKOBIS, a Sharia business incubation and collaboration centre. The establishment of PIKOBIS is partially motivated by the need to provide a platform where students can acquire technical knowledge in preparation for Merdeka Learn Kampus Merdeka-based learning activities. Business advising, training, mentorship, and coaching are all part of this institution's mission to help sharia-compliant companies expand, improve, and thrive by making the most of their educated workforce. The goal of PIKOBIS is to facilitate the implementation of MBKM-based learning, particularly in the 8 (eight) different learning activities that have been set, by establishing partnerships between the government, higher education (the Faculty of Islamic Economics and Business), and other relevant institutions.

In an effort to enhance institutions' reputations as MBKM organisers, the Academic Community of the Islamic Faculty of Economics and Business has really responded positively to the MBKM policy. Reasonably, the Islamic Economics and Business Faculty has designed and implemented a curriculum based on the Indonesian National Qualifications Framework (KKNI), as outlined in Ministerial Decree No. 73 of 2013 on the Application of the KKNI in Higher Education in the Republic of Indonesia. Presently, the MBKM concept encompasses the following activities: student-centred learning processes, project-based learning, visiting lectures given by multiple lecturers, and so on. These activities give students chances to develop innovation, creativity, personality, and learning independence.

In order to support the success of the MBKM policy, the leadership has requested that each study programme make specific adjustments based on the Independent Learning Campus Policy (MBKM). These adjustments include: (1) compiling or modifying the curriculum to align with the MBKM implementation model; (2) providing necessary facilities for students who will participate in cross-study programmes at tertiary institutions; (3) offering additional courses outside of the study programme and tertiary institution, along with their respective requirements; (4) conducting equivalent courses that involve learning activities outside of the study programme and tertiary institution; and (5) developing alternative online courses for courses that have not been completed through learning activities outside of the study programme and tertiary institution. Consequently, the study programme intends to modify the curriculum to align with the MBKM policy. This involves several steps: 1) creating the MBKM policy for higher education; 2) establishing guidelines for MBKM activities; 3) evaluating and enhancing study programme curricula; 4) developing Standard Operational Procedures; 5) fostering collaborations; and 6) implementing the MBKM Programme through initiatives such as student exchanges, business apprenticeships, thematic KKN, and social services.

3.2 Mechanism of the Islamic Faculty of Economics and Business in implementing MBKM

Implementation of the curriculum by adapting the concept of independent learning on an independent campus in tertiary institutions actually only relies on two major activities, namely, providing a lecture process of 20 credits outside the study program at the same tertiary institution, and providing programs or activities equivalent to 40 credits outside campus or university. In terms of policy, the existence of the MBKM program should come from the study program managers. Unfortunately, not all tertiary institutions are able to translate and implement the MBKM policy properly. For students, the existence of the MKBM program is certainly very beneficial, including increasing competence, and new experiences *according* to their needs. In terms of the number of courses chosen, the distribution of selected courses is much simpler, because it is possible that certain courses will no longer be taught because they have changed and are recognized with MBKM activities.

3.3 Plan to Build the MBKM Curriculum

The design of the MBKM program in Islamic Accounting study program using the *prototype method approach*, focused on two programs namely student exchange and village development activities or thematic KKN. The steps taken in designing a prototype begin with conducting research or preliminary studies through a review of the literature and the latest products from the independent campus learning implementation program. This preliminary research activity also carried out several analyzes namely (1) the condition of the students which included: an understanding of MBKM, and willingness to participate in the program, (2) analysis of the curriculum, especially the curriculum of the Islamic accounting study program. Furthermore, planning is carried out by conducting comparative studies at tertiary institutions that have implemented independent learning on an independent campus (MBKM). This activity aims to explore the extent to which the MBKM concept has been implemented on the campus and how the mechanisms are carried out in its application. This information forms the basis for initial product development or a prototype for the implementation of MBKM in the Islamic accounting study program.

This research then carried out initial product development in the form of a prototype model of the implementation of the concept of independent learning on an independent campus (MBKM) for 2 (two) programs namely the student exchange program and thematic KKN/village development. These two programs were chosen by looking at the readiness of the Faculty of Islamic Economics and Business, especially the Islamic accounting study program, to implement independent campus learning. The following describes the two MBKM-based learning activities in question.

3.3.1 Student/student exchange

The research findings led to the development of a curriculum for adopting MBKM in the Faculty of Islamic Economics and Business, namely in the Islamic accounting study programme. This design is the outcome of an analysis conducted considering several factors, including the priority of each subject in sharia accounting science, the significance of CPL courses in other study programmes, and the placement of elective courses. The following outlines the fundamental factors involved in defining the implementation of student exchanges, both within the institution and with external partners:

a. Student Exchange between Study Programs at the Same Higher Education

The forms of learning that students can take to support the fulfillment of learning outcomes are both contained in the curriculum structure of the sharia accounting study program of the Faculty of Islamic Economics and Business as well as curriculum development to enrich graduate learning outcomes which can be in the form of elective courses. The results of the analysis are listed in Table 1 below.

Table 1. Learning Activities in Other Study Programs at the Same Higher Education

study program	Graduate learning outcomes	Additional competence	study program
Accounting Study Program	Able to make decisions appropriately in the context of solving accounting problems according to financial accounting standards.	Able to compile sharia finance and investment portfolios for sharia financial institutions, sharia businesses, social sharia financial institutions, and families in accordance with the basic rules and principles of sharia finance and investment	Sharia Economics
	Mastering the concepts of business and professional ethics, in-depth entrepreneurship and its application in the workplace.	Able to design a business and implement it in business practice	Syariah banking
	Able to compile internal reports according to the needs of company management.	Able to present information for management decision making and company performance analysis	

Students of the Islamic accounting study program must be able to master at least the three CPLs of the study program, but require additional competencies that can be taken from other study programs that can support graduate competence. Therefore, the student concerned can take courses in the study program of Islamic economics, management and Islamic banking.

b. Student Exchange in the Same Study Program at Different Universities

The forms of learning that students can take to enrich their experiences and scientific contexts obtained at other tertiary institutions which have specific characteristics or learning support vehicles to optimize CPL can be seen in Table 4.3 below.

Table 2. Learning Activities in the Same Study Program at Different Universities

study program	Graduate learning outcomes	MK Prodi PT	MK Prodi MK partners
Accounting Study Program	Mastering the principles of investing in assets Mastering the principles of investing in financial assets	Sharia Public Sector Accounting	Public sector accounting
		Portfolio and investment analysis	Sharia portfolio and investment analysis
		Islamic financial planning	Islamic financial planning

After conducting a search regarding the curriculum of the Accounting study program at other tertiary institutions that have become IAIN Bone partners such as UIN Alauddin, one of the learning outcomes of graduates is obtained which is similar to the learning outcomes of graduates of the Islamic Accounting study program Faculty of Islamic Economics and Business IAIN Bone, namely Mastering the principles principles of investing in financial assets. Thus, students of the IAIN Bone Sharia Accounting study program can take courses offered by partner universities or vice versa. However, before the student/student exchange program is carried out, the study program of each tertiary institution must have entered into a cooperation agreement.

c. Student Exchange between Different Study Programs at Different Universities.

The forms of learning that students can take at different tertiary institutions to support the fulfillment of learning outcomes, both those that are already contained in the curriculum structure

of the study program, as well as curriculum development to enrich graduate learning outcomes, can be seen in Table 3 below.

Table 3. Learning Activities in Other Study Programs at Different Universities

study program	Graduate learning outcomes	Additional Competency	MK Prodi MK partners
Accounting Study Program	Mastering the principle concepts of financial management information systems	Graduates master applied concepts in computer science, which include modeling and optimization methods, efficient cloud infrastructure provisioning and management, data extraction and analysis, software deployment for algorithm development and intelligent computing systems.	Algorithms and data systems digital system

Students of the Sharia Accounting Study Program, Faculty of Islamic Economics and Business, IAIN Bone, in their curriculum, must be able to master CPL to be able to design a financial management information system, but to support this competency additional competencies are needed which can be taken from other study programs at different tertiary institutions. Therefore, the student concerned can take courses on algorithms, data systems, and digital systems as described in table 4.4. on

Based on the description above, the implementation of learning that allows Islamic accounting study programs to be carried out is the Non-Aligned learning model which is a learning model that describes the flow of taking learning activities by students in a varied (not monotonous) semester program within the home campus, especially when entering the fifth semester. six, and seven. In this model, students will take part in learning from the first semester to the fourth semester in the Islamic accounting study program with a number of courses in the institutional compulsory subject cluster and study program subject courses, then in the fifth semester they can study outside the university, then the semester six are followed on campus but outside the sharia accounting study program, the seventh semester returns to off-campus learning and the eighth semester returns to the sharia accounting study program.

Table 4. Design of Syaiah Accounting Program Course Structure Based on MBKM

No	semester	code	The name MK	credits
1	Semester 1			22
2	Semester 2			20
3	Semester 3			21
4	Semester 4			21
5	Semester 5	MBB-15022	Sharia Banking Accounting Practice*	3
		MKK-15191	Ulumul Hadith	2
		MKK-15211	Cost Accounting	3
		MKB-15101	budgeting	3
		MKB-15121	ZISWAF accounting	3
		Outside study program courses on external campuses		
Total credits				23
6	6th semester	MPB-15032	Accounting Program Application	2
		MKB-15152	Feasibility study business*	2
		MPB-15022	Economy Monetary*	2
		MKK-15262	Sharia business environment	2
		MKB-15091	Islamic Financial Accounting	3
		MKB-15192	Sharia Auditing	3

No	semester	code	The name MK	credits
			External courses on internal campus study programs	9
			Total credits	21
	7th semester		Elective courses	
8	MBKM		or	
			KKNT/Village Development	
			Total	17
9	Semester 8			
			Total	8
			Grand Totals	144

3.4 Semester V courses

Subjects that students can choose to add to their scientific repertoire and learning experience in the same study program at different tertiary institutions are 1) Islamic portfolio and investment analysis; 2) Public sector accounting; 3) Islamic financial planning. Meanwhile, to support the learning outcomes "Mastering the principles of financial management information systems" Islamic accounting study programs must also be able to master applied concepts in the field of computer science, which include modeling and optimization methods, provision and management of efficient cloud infrastructure, data extraction and *analysis*, software deployment for algorithm development and intelligent computing systems. For this reason, students can study in different study programs with MK Algorithms and digital data systems

Semester VI courses

MBKM activities that allow it to be carried out in semester 6 by looking at CPL and courses in that semester are student exchanges between different study programs and intra-campus, in this case there are 2 (two) study programs namely Islamic Economics and Islamic Banking. This is done because the additional CPL in the Islamic accounting study program is found in the two study programs. For this reason, several MKs can be programmed for the two study programs, namely Regulation and Supervision of Sharia Entities; Islamic financial planning And Sharia business environment.

Based on the table above, it is illustrated that MBKM-based learning activities are designed in semesters 5, 6 and semester 7 by considering various aspects including the readiness of study programs in recognizing credits. In semester 5, the MBKM program that is most likely to be implemented is a student/student exchange outside of tertiary institutions, considering that the learning outcomes of graduates are expected to be more explored outside PT. then for semester 6, students can carry out student exchange activities with different study programs but at the same institution. This can be done by looking at the structure of the courses in semester 6 which tend to be general subjects so that the CPMK courses can also be obtained in different study programs such as the Islamic Banking study program, Islamic Economic Law and Islamic Economics. In addition, most of the courses in that semester are elective courses that are not required to be programmed, thus enabling students to take different courses at other study programs or other tertiary institutions to enrich their experience and scientific context with certain specificities or can become a means of supporting learning for optimizing CPLs.

Furthermore, the MBKM program designed in semester 7 is KKNT/Village development. KKNT/village development activities have actually become part of the program launched by the Faculty of Islamic Economics and Business at IAIN Bone and have even been implemented in the form of KKLP even though the recognition and duration of time are not in accordance with the MBKM concept. With the PIKOBIS institution prepared to train students in empowering the economy of rural communities and village development, the potential for thematic KKN/village development is enormous as a substitute for several courses including PPL. In addition, KKNT/development activities are designed in semester 7 because it requires a number of requirements that must be met by students including the

number of credits students must first pass and it is also possible to adapt the extended KKN program concept. In the sense that students who program KKN for 2 months may apply for an extension to complete the credits as stipulated in the MBKM policy.

The success of MBKM learning activities is not enough with just the concept but how to operationalize the concept in the form of action. Therefore, an implementation mechanism is needed so that it becomes a document in implementing the activities that have been designed while taking into account the readiness and conditions of the study program. By paying attention to the distribution of courses with MBKM activities, the potential availability of courses offered by other study programs in one tertiary institution and tertiary institution varies from semester to semester, both in the same study program and different study programs. This requires a learning design that is more open and more flexible in order to accommodate students in carrying out learning activities. Therefore, faculties, especially study programs, must be able to develop *e-learning applications* or provide online learning for students participating in the MBKM program to anticipate being left behind in courses that must be programmed in the study program itself. Another step that can be taken is to make a policy by providing an intermediate semester for students, so that courses that must be programmed in the study program itself can be programmed in the intermediate semester.

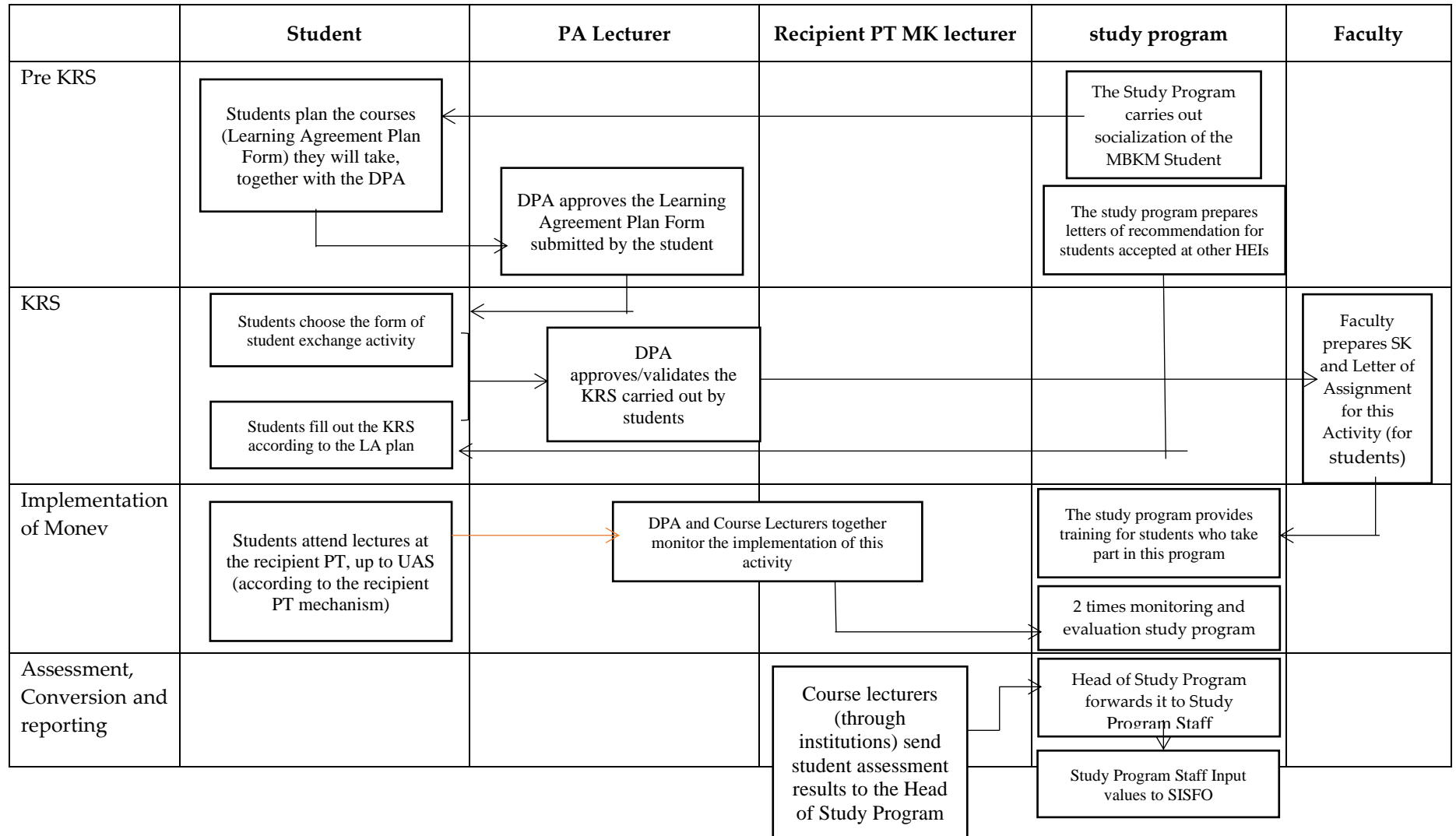
So that the learning outcomes set for graduates can be achieved properly, the learning process is organized based on learning process standards that are in accordance with the National Higher Education Standards and applicable regulations. In accordance with the National Higher Education Standards, the MBKM curriculum learning process has the following characteristics:

- a. The achievement of graduate learning outcomes is facilitated by promoting a reciprocal interaction between students and lecturers.
- b. The learning process aims to foster a comprehensive and broad mindset by incorporating local and national excellence and wisdom.
- c. Graduate learning outcomes are attained through an integrated learning process that encompasses various disciplines and approaches within a single programme unit.
- d. The attainment of learning outcomes for graduates is facilitated by prioritising a scientific approach, which establishes an academic environment based on scientific values, norms, and principles while upholding religious and national values.
5. Contextual: Graduates attain learning outcomes by engaging in a modified learning process that equips them with the skills to effectively address challenges within their area of competence.
- b. The achievement of graduate learning outcomes is facilitated by a learning process that is tailored to the scientific nature of the study programme and connected to real-world issues through a transdisciplinary approach.
7. Efficient: graduate learning outcomes are successfully attained by prioritising the thorough and accurate internalisation of material within an optimal timeframe.
- f. Cooperative: graduate learning outcomes are accomplished through a collaborative learning process that entails interactions among individual learners to maximise the utilisation of attitudes, knowledge, and skills.
- c. Graduate learning outcomes are attained through a student-centered learning method that emphasises the cultivation of students' creativity, capacity, personality, and needs, while also fostering their independence in acquiring and discovering knowledge.

In addition, when organising student exchanges for sharia accounting study programmes between different tertiary institutions, it is necessary to establish a systematic approach. This involves initiating contact and coordination with the receiving higher education study programme and partner tertiary institutions to assess their willingness to collaborate and synchronise curricula. It also entails determining the methods for transferring and acquiring credits. The purpose is to ensure that the sending tertiary institution acknowledges and approves the credits earned by students who participate in the Student Exchange programme at receiving and partner tertiary institutions.

The learning system in the Student Exchange program at the receiving university can be planned offline if possible and at the Faculty of Economics and Business Islam IAIN Bone must be able to facilitate students in full online lectures with the aim that both can run effectively *and* students are not left behind by regular students who do not take part in the MBKM program in terms of completing credits. This learning can be *synchronized and/or asynchronous*. In order for the implementation of student

exchanges to run well and effectively, the study program must develop at least 4 (four) implementation phases namely program preparation and introduction phase, recruitment or registration phase for interested students, program implementation phase and optional follow-up phase. In *the preparatory phase*, the Faculty of Islamic Economics and Business must have operational guidelines or technical guidelines, also prepare a registration application system for implementing student exchange programs, prepare supervising lecturers and also supporting lecturers for lectures during during lectures on the campus itself. Furthermore, in *the registration phase* at least, study programs can socialize the criteria that become indicators in determining participants who are declared eligible to join the student exchange program and the readiness of the registration system and coordination with partner PTs in formulating PKS. *The implementation process* must be regulated operationally in a cooperation agreement between partners. The following is a schematic design for the flow of BMKM activities for student/student exchanges at different tertiary institutions

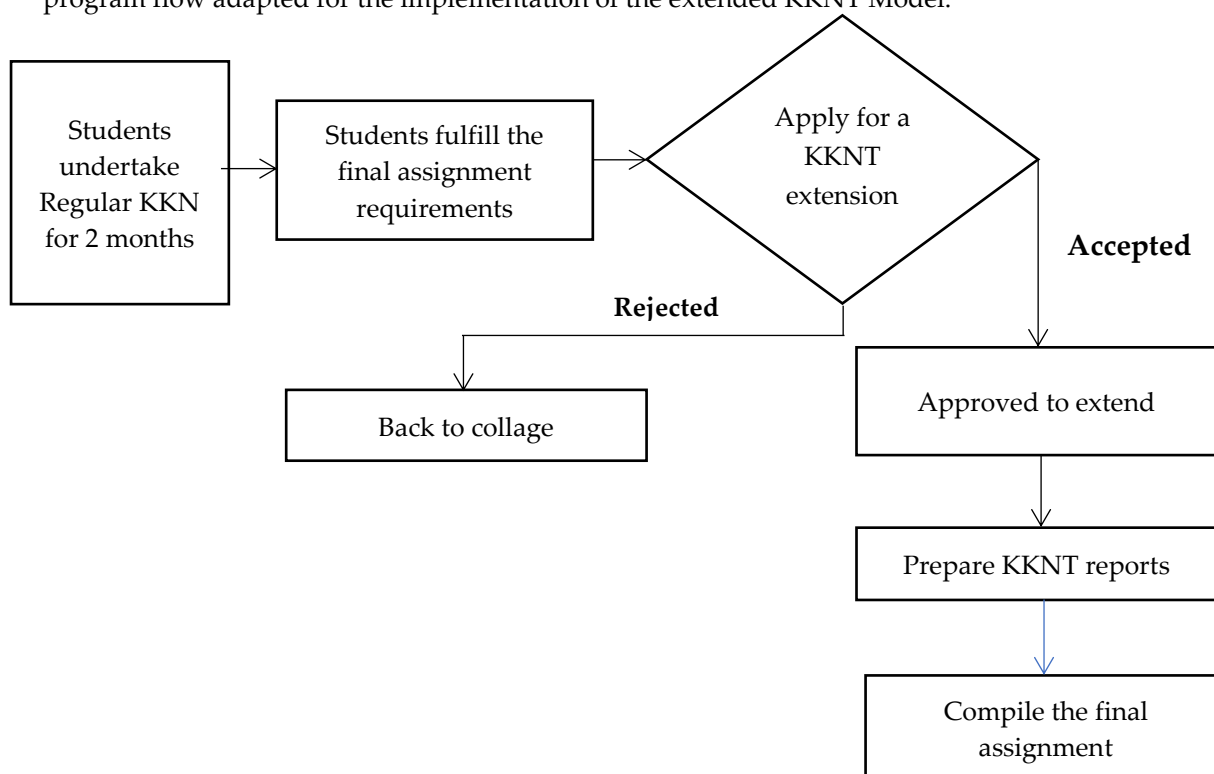


3.4.1 Thematic Community Service Program

Based on the data obtained during the data collection process, whether obtained directly from informants during comparative studies, or based on other sources such as the results of SWOT analysis, then in the sharia accounting study program, the Faculty of Islamic Economics and Business, it is possible to formulate a program that is included in Thematic KKN program. Therefore, in this study a program was formulated that made it possible to be carried out by study programs at the Faculty of Islamic Economics and Business. When reflecting on the learning process so far at the Islamic Faculty of Economics and Business, several learning activities have actually led to the MBKM program policies, including KKLP activities which were previously designed in the form of apprenticeships at financial institutions or other institutions affiliated with the study program's knowledge and activities Village and DuDi-based services. Village-based service programs include Bumdes assistance, BMT assistance, and other programs related to community empowerment in the world of business and industry. By analyzing this phenomenon, there are several models in the implementation of the KKNT that can be adapted by the Faculty of Islamic Economics and Business, including:

a. Extended KKNT Model

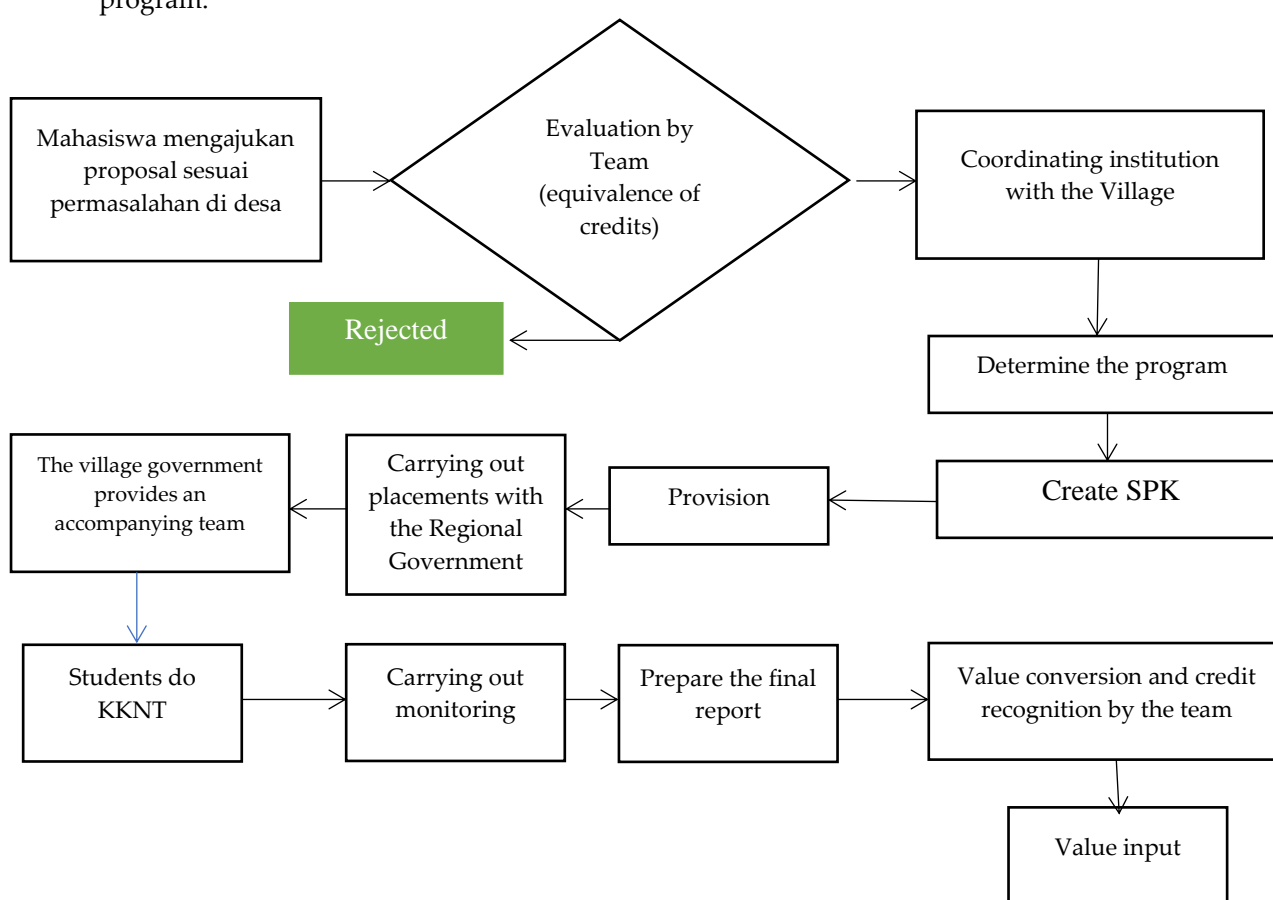
In this model, tertiary institutions can create competency packages that students will obtain in implementing regular KKN or KKLP, and students are allowed to apply for extensions of KKN/KKLP for a maximum of 1 semester or the equivalent of a maximum of 20 credits. To continue the extended KKNT program, students can take advantage of the collaboration program between the PIKOBIS institution and the Pemdes in the form of community empowerment projects in the village, BUMDES assistance and others and can be used for research for student final assignments. The following is the program flow adapted for the implementation of the extended KKNT Model.



The model above allows it to be adapted especially to the Faculty of Islamic Economics and Business because the KKLP program is currently based on Village and DuDi development. In addition, the support of the Cooperation Agreement (PKS) which has also been developed in the last 2 (two) years between the Faculty of Islamic Economics and Business and partners such as Pemdes and DuDi will make it easy to formulate joint activities that students can use as a forum for learning outside of university. Tall.

b. KKNT Model for Village Development and Empowerment

In this model, the Faculty of Islamic Economics and Business builds cooperation with Partners in conducting Village Development and Empowerment KKNT based on village opportunities/conditions that students in implementing KKNT will obtain. The number and field of students participating in this program can adjust to the needs of the program in the village. The implementation of the KKNT for Village Development and Empowerment is carried out for approximately 6 months on location or equivalent to a maximum of 20 credits. The activity will begin with students being able to identify community problems in the form of proposals and these proposals will be evaluated by the MBKM team. Calculations for learning outcomes equivalent to 20 credits can be compared in several courses that are relevant to graduate competencies. Assessment of learning outcomes can be identified from reports and examinations of the KKNT portfolio/rubric of activities. For compatibility with the achievement of graduate competencies, it is necessary to prepare a proposal/activity plan. Field supervisors must represent the study program supporting the final semester courses of each study program.



4. CONCLUSION

The concept of independent learning can be adapted to the curriculum of the Islamic accounting study programme, which tends to focus on 2 (two) programmes: student or student exchange and Thematic KKN, based on the results of their research and design of the curriculum based on the MBKM concept. This is based on an analysis of the program's strengths, shortcomings, opportunities, and problems, as well as the policies and preparations of the leadership at the Islamic Faculty of Economics and Business in delivering the two programmes. The results of the benchmarking exercises further demonstrate the viability of implementing both programmes, as it has been seen that similar tertiary institutions employ the idea in order to serve as examples and facilitate partnerships. Programme implementation may be hampered by factors such as incompatible information systems

and academic calendars requiring adaptations for each site. This is especially true for student exchange programmes. Partners may also feel pressured to develop governance in relation to the MBKM programme despite only recently learning about it.

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