

Innovation of Learning Model in The MBKM (Merdeka Belajar Kampus Merdeka) Curriculum Based on Competency and Web-Based Platform as A Easy Process of Education And Professional Exam (Case Study of Accounting Program)

Rony Wardhana

Program Studi Akuntansi

Fakultas Hukum, Ekonomi dan Pendidikan, Universitas Narotama, Surabaya, Indonesia

rony.wardhana@narotama.aac.id

Avi Sunani

Program Studi Akuntansi

Fakultas Hukum, Ekonomi dan Pendidikan, Universitas Narotama, Surabaya, Indonesia

avisunani@narotama.aac.id

Sri Wiwoho Mudjanarko

Program Studi Teknik Sipil

Fakultas Teknik dan Ilmu Komputer, Universitas Narotama, Surabaya, Indonesia

sri.wiwoho@narotama.aac.id

Ariyani

Program Studi Akuntansi

Fakultas Hukum, Ekonomi dan Pendidikan, Universitas Narotama, Surabaya, Indonesia

ariyani@narotama.aac.id

Frenky Yusuf

Program Studi Akuntansi

Fakultas Hukum, Ekonomi dan Pendidikan, Universitas Narotama, Surabaya, Indonesia

frenky@narotama.aac.id

Achmad Muchayan

Program Studi Sistem Informasi

Fakultas Teknik dan Ilmu Komputer, Universitas Narotama, Surabaya, Indonesia

achmad.muchayan@narotama.aac.id

Elok Damayanti

Program Studi Manajemen

Fakultas Hukum, Ekonomi dan Pendidikan, Universitas Narotama, Surabaya, Indonesia

elok.damayanti@narotama.aac.id

Victor Da Costa Monteiro

Program Studi Akuntansi

Fakultas Hukum, Ekonomi dan Pendidikan, Universitas Narotama, Surabaya, Indonesia

dacostamonteirov@gmail.com

Abstract

The curriculum is the basis for producing a competent Human Resources (HR) at the undergraduate level. This research has a goal of how a competency-based learning model can be applied in the Merdeka Learning Campus Merdeka (MBKM) program with the SABI (Industrial Competent Accounting Bachelor) learning model in the accounting study program Narotama University. This research is a type of descriptive qualitative research with interviews, observations, and documents to collect data. Interviews were conducted on eight informants consisting of the director of finance, public accountants, academics, the Accounting Services Office, the Professional Certification Institute, and three students and observing and reading important related data. The researcher found that practitioners were more interested in accounting graduate students who had practical experience, passed essential professional exams, and had soft skills. Apart from practitioners, students and lecturers are also interested in a curriculum that can help students to be ready to take essential professional exams and improve competence. This research illustrates that the SABI model can be developed as one of the supports for the Merdeka Learning Merdeka Campus (MBKM) program. Therefore, the researcher suggests using the SABI model to solve MBKM learning and support printing competent human resources in the accounting field. SABI is an innovative competency-based accounting curriculum model that will prepare qualified accounting student graduates.

Keywords

Accounting Curriculum, Accounting HR in Indonesia, SABI Model