The Implementation and Impact of MBKM to Accounting Department of Narotama University

Avi Sunani, Rony Wardhana, Ariyani, Frenky Yusuf, Victor Da Costa Monteiro
Program Studi Akuntansi
Fakultas Hukum, Ekonomi dan Pendidikan, Universitas Narotama, Surabaya, Indonesia
avisunani@narotama.ac.id, rony.wardhana@narotama.ac.id, ariyani@narotama.ac.id, frenky@narotama.ac.id, dacostamonteirov@gmail.com

Sri Wiwoho Mudjanarko
Program Studi Teknik Sipil
Fakultas Teknik dan Ilmu Komputer, Universitas Narotama, Surabaya, Indonesia
sri.wiwoho@narotama.ac.id

Achmad Muchayan
Program Studi Sistem Informasi
Fakultas Teknik dan Ilmu Komputer, Universitas Narotama, Surabaya, Indonesia
achmad.muchayan@narotama.ac.id

Elok Damayanti
Program Studi Manajemen
Fakultas Hukum, Ekonomi dan Pendidikan, Universitas Narotama, Surabaya, Indonesia
elok.damayanti@narotama.ac.id

Abstract
This research aims to analyze the implementation and impact of the innovation of learning model - Merdeka Belajar Kampus Merdeka (MBKM) to accounting student. MBKM policy provides opportunities for students to get more learning experiences area and new competencies through several learning activities outside the program their studies, with the hope that in the future they will be able to produce graduates who are ready to win the increasingly complex challenges of life in the 20th century. The respondents of this research were accounting student of Narotama University. This research method was quantitative using Chi-Square Test. The result show that the majority accounting department’ student chose research as the learning program of MBKM and the second choice was internship. This result implied that accounting department must support the student to conduct and publish their research in order to generate more impact to the society. Moreover, the accounting department should develop cooperation with the industry in order to provide broad opportunities for students to gain work experience.

Keywords
MBKM, accounting, students, research, industry internship.