

MERDEKA BELAJAR IN ACCOUNTING EDUCATION STUDENT PERSPECTIVE

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MERDEKA BELAJAR IN ACCOUNTING EDUCATION STUDENT PERSPECTIVE

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ABSTRACT

MBKM is a policy that frees students to synchronize learning activities with their needs in a rapidly changing future. This study was conducted to determine whether the MBKM program implemented was on the perception of independent learning for the students involved. Researchers used phenomenology with data collection techniques through interviews, observations, and documentaries. The results showed that in entrepreneurial activities, students felt free to learn because they had the experience of starting a business from scratch. Teaching assistant participants feel free because they can practice their courage to speak in public and experience developing modules. Research participants benefit from research and development knowledge and have the opportunity to create LKPD. Industrial apprentices are not independent because they are not fully involved in partner operational activities.

Keywords: Accounting education; MBKM evaluation; Freedom to Learn; Independent Campus

ABSTRAK

MBKM merupakan kebijakan yang membebaskan mahasiswa untuk melakukan sinkronisasi kegiatan pembelajaran dengan kebutuhannya dalam menyongsong masa depan yang berubah dengan cepat. Penelitian ini dilakukan untuk mengetahui apakah program MBKM yang diimplementasikan sesuai dengan persepsi merdeka belajar bagi mahasiswa yang terlibat. Peneliti menggunakan fenomenologi dengan teknik pengumpulan data melalui wawancara, observasi, serta dokumentasi. Hasil penelitian menunjukkan bahwa pada aktivitas kewirausahaan mahasiswa merasa telah merdeka belajar karena mendapat pengalaman merintis usaha dari nol. Peserta asistensi mengajar merasa merdeka karena dapat melatih keberanian berbicara di depan umum sekaligus berpengalaman membuat modul. Peserta penelitian mendapat manfaat pengetahuan penelitian pengembangan dan berkesempatan membuat LKPD. Peserta magang industri belum merasa merdeka karena tidak terlibat secara penuh dalam kegiatan operasional mitra.

Kata Kunci : Pendidikan Akuntansi; Evaluasi MBKM; Merdeka Belajar; Kampus Merdeka

JEL Classification: I23



INTRODUCTION

Merdeka Belajar is the freedom given to students to choose the field of study according to their interests and talents. To support this freedom, universities as education providers are obliged to facilitate the right of independent student learning for three semesters outside the study program, which is then known as Kampus Merdeka. The policy of *Merdeka Belajar-Kampus Merdeka* (MBKM) is an effort to synchronize learning activities with students' needs in a rapidly changing future (Ditjen Dikti, 2020). The activities that students can carry out in MBKM include; student exchange, internships/work practices, teaching assistance in education units, research, humanitarian projects, entrepreneurial activities, independent studies/projects, village building/thematic actual work lectures.

To facilitate MBKM activities, higher education institutions, in this case, represented by Study Programs, must have good cooperation with partners. The collaboration is carried out to facilitate off-campus activities that are relevant to the Graduate Learning Outcomes that the Study Program has determined. The Directorate General of Higher Education provides KSKI MBKM (*Kerjasama Kurikulum dan Implementasi MBKM*) assistance to encourage the successful implementation of MBKM within the scope of the Study Program. The Accounting Education Study Program at PGRI Madiun University is one of the recipients of the KSKI grant by choosing entrepreneurial activities, teaching assistance, internships / industrial practice, and research.

The basis for selecting MBKM activities in the Accounting Education Study Program is the evaluation of Graduate Learning Outcomes obtained from the alumni questionnaire. The proportion of Accounting Education alumni entrepreneurs is 15% and only 4% whose field of entrepreneurship matches CPL (*Capaian Pembelajaran Lulusan*) of Study Program. Hasan (2020) states that the involvement of educators will determine how the process of encouraging the interest of the younger generation to be involved in entrepreneurship. For this reason, the Accounting Education Study Program arranges lecture activities outside the program, namely in Informatics Engineering, PGRI Madiun University, and DQ Lab from Multimedia Nusantara University, to support digital skills and future entrepreneurial abilities. In line with that, Fahmi et al. (2019) state that digital business has a significant impact on supporting entrepreneurship leading to models and formats that are much more flexible and easily accessible to all consumer segments wherever they are. In addition, Pamungkas et al. (2020) revealed that essential factors in entrepreneurship are leadership training, public speaking, and entrepreneurial skills.

The alumni questionnaire data also shows that only 7% of graduates work as teachers or instructors in accounting education. In the current curriculum of the Accounting Education Study Program, there is an internship program in schools in *Praktik Lapangan Persekolahan* (PLP) course. Ismail et al. (2018) show that PLP can improve pedagogic competence, professional competence, social competence, and social personality by professional standards. However, the low proportion of graduates who work as high school / vocational accounting teachers indicates low interest in becoming a teacher. Sholekah et al. (2021), Syofyan et al. (2020), and Ardyani & Latifah (2014) show interest in becoming a teacher, one of which is influenced by the PPL (*Praktik Pengalaman Lapangan*) experience of students. Based on these data and facts, teaching assistance activities were chosen to improve the quality of PLP learning on an ongoing basis.

In order to support the optimization of the implementation of teaching assistance activities in PLP courses, the Accounting Education Study Program cooperates with



PT. Ultima Teknik Solusindo (PT. UTS). This collaboration is carried out to synchronize accounting computerized learning activities, which ultimately leads to student certification exams. Certification of computerized accounting competence is deemed necessary in order to increase the trust of partner schools in delegating the task of teaching accounting computer practicum classes in their schools. The trust of partner schools in students will undoubtedly increase the PLP experience students will get, thereby increasing their interest in becoming teachers.

The Directorate General of Higher Education (2020) explained that so far, the work experience of students in the work/industry is in a low category, so it has an impact on the lack of work readiness of graduates. This condition also applies to the Accounting Education Study Program, for that internship / industrial work practice is one of the activities of choice in implementing MBKM. Effrisanti (2015) and Lutfia & Rahadi (2020) stated that industrial internships could improve students' *soft and hard skills*. Partners involved in this activity are PT. POP with four students. During industrial internships, students are expected to understand the actual practice of accounting in service companies to get a complete perspective on their field of knowledge.

Data on the research themes of the Accounting Education Study Program students are still diverse. The proportion of students who compose a final project with a theme relevant to CPL is only 33%, 40% take pure accounting topics, and the remaining 27% take related topics. Based on these data, it can be interpreted that Accounting Education graduates have not been fully able to develop academic knowledge through research optimally through critical and logical scientific reasoning. For this reason, it is necessary to provide an understanding of CPL and synchronization of student research interests to conduct research in the field of accounting education. For this reason, Study Program chooses research as one of the MBKM activities.

Research activities are directed to take development methods because, so far, it has been found that there are still few references that are relevant to the Competency Standards and Basic Competencies in Accounting SMA / SMK. Through this activity, students are expected to be able to develop teaching materials and worksheets that are suitable for use when learning activities in class. In line with that, Purnomo (2013) explains that the concept of design thinking can create a more effective scientific understanding and practice. Outcomes (final project) that students from the research program must complete are drafts of journal articles, textbooks, and LKPD (*Lembar Kerja Peserta Didik*).

After the study program has finished implementing the KSKI MBKM, the sustainability of the MBKM program must be supported by students who have joined the program. Their perception of MBKM actors should be reviewed in depth. This is useful for evaluating future study programs in planning the MBKM curriculum, choosing suitable partners, and conversion schemes by MBKM activities taken by students. The successful implementation of the MBKM curriculum is independent or autonomous and flexible learning (Yusuf & Arfiansyah, 2021), so it is expected to produce innovative learning.

Previous research has focused on reviewing the MBKM concept on a student exchange (Faiz & Purwati, 2021), constructivism perspective (Waston, 2014; Yusuf & Arfiansyah, 2021), humanism perspective (Insani, 2019; Qodir, 2017; Sumantri & Ahmad, 2019), Islamic perspective (Huda et al., 2020). This research is different from previous research because (1) it discusses implementation in the field of accounting education, and (2) it tries to capture the point of view of students undergoing the

MBKM program. Thus, this research is expected to develop the MBKM curriculum in accounting education that synergizes between institutions, students, and partners. This study aimed to determine whether the MBKM program implemented by the accounting education study program was based on the perception of independent learning for each student involved.

METHOD

This study uses an interpretive method with a phenomenological approach. This method is used to determine the suitability of implementing the MBKM program with the perception of independent learning for each student involved. The informants are all students involved in implementing MBKM activities for the Accounting Education Study Program at the University of PGRI Madiun in 2021. There are two students who participated in independent teaching assistance, four students who took part in independent industrial internships, two students who participated in independent research, and 11 students who participated in the independent entrepreneurship program. Students who choose to participate in the program in question are different individuals.

The questions that must be asked during a phenomenological interview are (1) what is the student's experience while undergoing MBKM? (2) How do students feel while undergoing MBKM? (3) What meaning do students get when they take the MBKM? However, this mandatory question is not structured because (1) the researcher can ask more profound questions with entirely different questions to "pursue" the informant's meaning, and (2) the three questions above are only opening questions, so when the informant refuses to answer, the researcher can modify the question without losing substance or stopping the question. The researcher interviewed the informants in depth by asking again according to the answers given by the informants. Documentation is done by analyzing photos submitted via online presence and reports on internships/teaching assistance/entrepreneurship. Observations were carried out starting from the submission, the results of online attendance, which must include photos and field monitoring. The research period starts from July 2021 to December 2021.

The method of analysis using a holistic phenomenological approach in educational research is by observing the social situation in the classroom, lecturers and students, and the activities of the lecture process (Suranto, 2006). This is an advantage of phenomenology over positivism which considers truth to be modeled in structured variables so that the diversity of perspectives in the world of Education cannot be captured using a positivistic perspective (Suranto, 2006). The data analyst is the researcher himself without any tools. In phenomenology, data analysis and data collection during interviews can be carried out simultaneously because of the concept of reduction in interviews. The interviewer's step in understanding the phenomenon is to reduce the data at least four times to see the phenomenon as the essence (Hasbiansyah, 2008). The overall data analysis steps are as follows: (1) determining the scope of the phenomenon, (2) compiling a list of questions, (3) collecting data, (4) analyzing data by transcribing all the results of the interview, then bracketing to find essential points for then classified according to units of meaning, building a comprehensive description of the meaning and essence of the experiences of the subjects, making the structure of the experience of the whole experience in the form of reports or stories (Creswell, 2013).

RESULT AND DISCUSSION



MBKM KSKI 2021 teaching assistance activities start from the selection process for study programs for 7th-semester students. The study program holds a series of training and Accurate online tests for 11 days. Ten students passed the first stage of the CAP exam out of 23. Through this program, students benefit from the knowledge and a non-academic CAP (*Certified Accurate Professional*) degree. The remedial exam was held a week later. As a result, all students passed and were entitled to the title of CAP. Student responses to this activity were collected through a questionnaire with a *response rate* of 70% of the total activity participants. The result is that 93.8% of participants in the Accurate accounting training and certification program strongly agree that this activity is beneficial, 75% of participants strongly agree that the results of this training can be applied independently, 93.8% of participants strongly agree that this training can be helpful for students after graduation. In college, 100% of the participants strongly agreed that this training was by the vision and mission of the UNIPMA accounting education study program. 87.5% of the trainees strongly agreed that this training was suitable with technology and curriculum in the accounting education program.

Students who pass the CAP exam in the first stage are given a *google form* to select the MBKM activities they are interested in: (1) teaching assistance, (2) industrial internships, and (3) research. As a result, two students, the winners of the highest CAP test scores, choose a teaching assistance scheme, four students choose an industrial internship scheme, and two research students.

5th-semester students can participate in independent entrepreneurship, a typical accounting education study program called *actdupreneurship*. Those who have passed the MBKM program from the Ministry of Education and Culture or participated in off-campus activities related to entrepreneurship are not allowed to participate in the selection. Eleven students from 20 students took part in the first selection by attending lectures at the DQ Lab and the UNIPMA Informatics Engineering study program. DQ Lab, under the auspices of Multimedia Nusantara University, is one of MBKM KSKI's partners in the accounting education study program, an online data science learning center. After going through all the DQ Lab meeting sessions, those who deserve to pass will receive a certificate from their partners and participate in the second stage of selection, which is to make a business plan to be submitted to the *actdupreneurship* supervisor. From the results of this final selection, two students deserve to receive financial assistance to start a real business.

After experiencing a long process of selection activities, the following are student perceptions of the MBKM activity scheme offered by the accounting education study program. Two Informants who can be interviewed in this study are from semester seven students (class of 2018) who took part in the independent teaching assistance. Four students from semester seven (class of 2018) took part in the independent industry internship. One student from semester seven (class of 2018) participated in the research. Two students from semester five (class of 2019) took part in the independent entrepreneurship program. For students who cannot be interviewed, researchers have the opportunity to make observations from their presence, during field monitoring, or during virtual meetings. This can be compared to the chronology told by the informant. Each informant who can be interviewed is given initials in the following discussion of each MBKM activity.

Learn to Pioneer with Actdupreneurship

3 Entrepreneurs by the KBBI are also called entrepreneurs, have the definition of people who are smart or talented in recognizing new products, determining new

production methods, arranging operations for procuring new products, marketing them, and managing operating capital. Therefore, we should not narrowly interpret it only as a matter of selling but also as planning and evaluation. Leadership attitudes and speaking skills are also needed when entrepreneurship (Pamungkas et al., 2020).

Entrepreneurship education can grow students' self-confidence to become entrepreneurs (Saeed et al., 2015). The importance of entrepreneurship education also lies in training students to become creative and independent thinkers, dare to take risks, have a responsible attitude, and respect diversity (Hasan, 2020). However, students' intentions to become entrepreneurs depend on the type of entrepreneurship education implemented in the higher education curriculum (Schultz, 2022).

One of the outputs of KSKI's Accounting Education Study Program is the development of a curriculum that strengthens entrepreneurial intentions by carrying out project-based learning called *actdupreneurship*. Two students are involved in it and can be interviewed in this research. The two students were named informants (R) and (I). Informant (R) stated that the effort in this *actdupreneurship practice* was due to his awareness of the opportunities during the pandemic, namely establishing a tutoring business. Informant (R) feels that the business in this field is compatible with the field of accounting education.

Meanwhile, the informant (I) felt that the study program was directed to make tutoring. Interestingly, the informant (I) considered the entrepreneurial direction designed at MBKM KSKI for accounting Education far from reality. "Far from reality" is bracketed to explain further how this happened.

"High and vocational high school students do not need (accounting tutoring) courses. He can find the answer himself on the internet. Then high school and vocational students think more forward, so high school students think more about which university tomorrow they should go to, and vocational students think they should be able to work. Then we must look at the market in our environment, right? Marketing tutoring by our environment, from kindergarten, elementary, junior high, and high school. It turns out that we are more in demand in the elementary school environment. (Informant I).

In addition, the informant (I) thought that the entrepreneurship he was running was his own existing business, but it turned out that he had to start from scratch. 5th-semester students never obtained this experience if they did not follow the KSKI MBKM. Informant (I) thought reporting was exhausting, even though they also had to run their business. Making reports suddenly makes it difficult for *actdupreneurship* participants.

"From me, tomorrow MBKM will have to prepare more because the reality on the ground is tough, not in line with our expectations. From the start, what kind of business did you want to do in the interview? I did not expect to be asked to make the team and run a business. I thought we were going to run the business we have. It turns out we are creating and running a business from scratch. I was surprised, but we learned to pioneer and run." (Informant I)

Even though he started from scratch, the informant (R) felt he benefited more from this activity. Informant (R) felt heavy because he had to manage time well. College and entrepreneurship must go hand in hand. In the entrepreneurship program to establish this tutoring institution, informant R felt that he was trained to teach in



semester five without having to wait for teaching assistance at school in semester 7. Informant R trained in soft skills knowing students' character, and being patient and sincere in teaching. Although he initially admitted that the primary goal of entrepreneurship was to make a profit, he wanted to explore himself.

In terms of participation of informant R in this *actdupreneurship* program, he did not feel forced. If KSKI's MBKM obligations are converted in January 2022, he plans to continue this business. He felt the need to develop further the tutoring business he pioneered until he taught vocational students. In this condition, the longer the duration of the entrepreneurship program intervention can increase student interest in entrepreneurship (Martínez-Gregorio et al., 2021). Informant (I) enjoys his role as a tutoring teacher because she practices being a friend and not a teacher for tutoring participants because the participants are elementary school students, not high school and vocational school. Informant (R) enjoys team management because he feels that by working in a team on *actdupreneurship*, he can solve problems together.

Accounting education entrepreneurship can be said to require additional skills, namely teaching. The focus of accounting education entrepreneurship in teaching accounting independently or establishing tutoring institutions for high school, vocational school, students, and the general public. According to the results of the evaluation and monitoring of activities, it turns out that there are not many service consumers in this field. Even though this tutoring institution has provided two types of services, namely online and offline, the challenges these students face are also compounded by the limited time between planning and implementation because the MBKM KSKI study program must be reported in early December 2021. Start-up businesses cannot be evaluated comprehensively based only on business developments for several months of business operations. This is because many business evaluation considerations, such as ROI, Payback Period, and other assessment bases, cannot be implemented in the short term.

The independent perception of MBKM program actors is vital to ask because he will compare whether or not *actdupreneurship* activities are suitable for his friends and juniors. Any deficiencies in this program will be followed up for the next program. Informant (R) feels that he is not independent regarding implementation time, which is still sudden. Informant (R) felt the study program ordered them based on the ministry's instructions. However, if he is re-elected, the informant (R) will continue to do so because being chosen to participate in the KSKI MBKM program means he must be responsible. Informant (R) still feels that the accounting education entrepreneurship program must be related to companies and SMEs.

There is an opportunity for *actdupreneurship* to develop accounting software in the future with collaboration between fields of science. However, this is also a challenge because the development of technology-based products takes a long time unless the institution changes the entrepreneurship scheme into eight semesters of lectures implemented by Padjadjaran University (Purnomo & Adenita, 2020). Padjadjaran University, especially the Faculty of Agriculture, facilitates its students to become entrepreneurs from semester one so that when they graduate, they are ready to become entrepreneurs in the real world, not only practicing for one semester (Purnomo & Adenita, 2020). The Faculty of Agriculture, Padjadjaran University, also frees its students to consult with lecturers in other faculties, such as financial reporting issues to accounting lecturers. This scheme is suitable for MBKM if students want to create a totality of young entrepreneurs. However, this requires strong institutional support to overhaul the curriculum thoroughly.

Sharpen Students Speaking Skills with Teaching Assistants

Two students selected for teaching assistance were assigned to provide material in the service accounting computer class in class X SMK 1 G. They were directed to make learning tools and textbooks by the civil servant teacher and supervising lecturer. During lectures, the student has been equipped with the skills to use Accurate and MYOB applications for service, trading, and manufacturing companies. It turns out that the school curriculum still uses MYOB, but the school hopes that teaching assistant students also teach Accurate because most of its graduates work in MSMEs that use the application.

The characteristics of two students involved in the teaching assistance scheme are introverts and do not talk too much, say the informants (S) and (T). Students' self-efficacy in planning learning, making learning tools, explaining the material, and making outputs will be tested on this occasion. Self-efficacy is the self-confidence that he can complete a task (Syofyan et al., 2020). Informant (S) stated that his patience was tested more when teaching, and he made peace with his nervousness when speaking in public.

"I think it is more about studying with the teacher. I teach class XI. My imagination, oh class XI, enjoys teaching it. In reality, it is hard. It was repeated once, twice, three times, four times... Eh, these brothers and sisters do not understand yet. I'm trying to be patient. How come three times I was taught they did not understand. Then when I entered for the first time, I was still nervous. Not used to being in front of many people. However, the more I come here, the more times I get. It is like I'm used to it." (Informant S)

"(How to deal with nervousness) does not exist. I'm still nervous, I have to say what to say. Until now still nervous." (Informant S)

In contrast to the informant (T), who did not complain about the obligation to interact in front of many. He feels this is one of the benefits of joining the MBKM program. Informant (T) felt that everything was impressive, especially since he had not experienced what kind of direct teaching was and was involved in events outside the classroom. Informant (T) was happy because he got direct interaction with people, but his sorrow was that he could not get along with people in his class because he only got children with odd absent numbers or only half of the class.

If someone is highly interested in doing something, he will enjoy the experience (Ardyani & Latifah, 2014). Those who desire to become teachers can adjust their behavior to the profession they live in (Ardyani & Latifah, 2014). Interest is in behavioral theories, for example, TRA, which is one of the fundamental theories of human behavior (Baridwan, 2012), and the theory of planned behavior (TPB), which is the development of TRA (Ajzen, 1991). These theories agree that human behavior is triggered by an individual's intention or interest in doing something. According to TPB, the intention can be influenced by attitudes, subjective norms, and perceived behavioral control (Hill et al., 1977). Attitude is an individual's general positive or negative feeling towards something (Hill et al., 1977). Subjective norms influence people considered necessary by individuals, which can influence their decisions to take or not to take action (Hill et al., 1977). Perceived behavioral control is an individual's consideration of the difficulty of doing something (Hill et al., 1977).

The support of the people around (subjective norms) was felt by the informant (T), who felt lucky because he got a good tutor, partner schools were willing to



cooperate, and all were friendly. He often gets advice and input from the tutor teacher. Informant (T) hopes that good relations between schools and study programs will continue.

This MBKM teaching assistance activity is equivalent to the PPL conducted by the campus. PPL is a form of introducing students to teacher assignments (Sholekah et al., 2021). Ready and broad-minded students will have high confidence to become teachers (Sholekah et al., 2021). The positive influence of PPL on interest in becoming a teacher is shown by research (Ardyani & Latifah, 2014; Sholekah et al., 2021; Syofyan et al., 2020). While in the PPL activity itself, students experienced an increase in pedagogic competence, professional competence, social competence, and social personality competence (Ismail et al., 2018).

The sustainability of the independent teaching assistance program and the selection of school partners will be evaluated from the informants' responses. Informant (T) felt that this program was as it should be and the evaluation was relaxed. He felt that making the final output module of the activity was his responsibility because teaching the topic in class was not a burden. Informant (T) believes that the MBKM teaching assistance pathway must continue because it exceeds the regular route. It can teach as well as publish module books and owns the copyright. So he feels that MBKM adds to the student experience outside of campus. Students get experience from anywhere and anytime.

In contrast to informant (S), who felt more honed in his time management skills because during MBKM, his activities became more congested. This happened because this informant had a side job of being a private tutor. The informant (S) needs clarity about the program flow and certainty of course conversions when they finish joining the MBKM program.

Industry Internships: How To Be At Work

Accounting education students at PGRI Madiun University get more weight for the practice of accounting software than pure accounting study programs. They are ready to practice Accurate and MYOB according to what they learned during lectures. It turns out that the partner company, namely PT POP, is still using non-automated records. The software used is only limited to Microsoft Excel. Students have the additional task of teaching Microsoft Excel to vocational students who are also interns at the company.

During the initial survey, partners needed four students to take care of administration and finance. It turned out that only one student was allowed to take care of the customer and financial records, while the rest were not involved. Confirmation of partners to industrial internship supervisors during monitoring is that they are busy at the end of the year, so they cannot take care of students and interns too much. This was conveyed by industrial internship students, namely informants (I), (F), (IY), and (N). Informant (I) was unhappy because he was not given a learning experience at PT POP. He had to take an independent apprenticeship but did not get any meaningful experience. This is referred to as "time loss."

Informant (IY) was disappointed because the expectation of an exciting and memorable experience did not materialize. He took the accurate certification exam and was happy that he passed, but in the end, he was disappointed because he could not apply it to partner agencies. Informants (F) and (N) convey the same thing. (F) stated that the interns did not allow them to work and sat quietly. He considers his partner's broken promises. The partners seem only to provide material, not work to interns. Informants (N), (F), (IY), and (I) agreed that even that material was not very useful for

their future work because it was too little. The material is only given at the beginning (first week, first month). Of course, this student's opinion cannot be trusted just like that, but it must be checked against the partner, the internship coordinator, the head of the branch, and the head of the head office. On various occasions, researchers have drawn a common thread that the problem is also in interns' communication skills and attitude at the internship sites.

Oral and written communication skills are one of the aspects of student internship assessment. Placing oneself by the conditions of the internship place and the various characteristics of people is a lesson that is not learned in the classroom. Within two months, the habits and attitudes of internship students play a more critical role than the knowledge and skills obtained from the internship (Lutfia & Rahadi, 2020). The abilities that students get at the internship are the ability to work in a team, improvise, and manage emotions (Effrisanti, 2015).

This student's ability may be the reason for the partner to only privilege one of the interns in the division of labor. Among the four students, only one person is often involved in the actual operational activities of the company and is allowed to enter the finance room. Informant (I) envied the opportunity obtained by the informant (F). Informant (F) tried to share the experience he gained in the finance room with his friends who were "unemployed." Informant (F) thought the internship partner did not allow all students to take turns.

Informant (N) feels happy if they are cared for and given the job they deserve. They rarely get a greeting, so they feel less than human. This activity became unimpressive because there were differences in attitudes between employees and interns. Informant (F) felt that they would behave naturally if they left the topic of work. Informant (F) catches a positive thing that the four students are getting closer because there is much idle time which makes their friendship more intimate. Other than that, nothing is memorable. The informant (IY) was shocked by the internship company culture for "indecent words on campus."

To hone the skills and knowledge of the interns, the industrial internship supervisor directs the interns to compile a problem-based internship report and a Microsoft excel module book for simple administration. The internship report contains solutions that students can provide according to their knowledge of automating income cycle recording and PPh 23 recording using Accurate software. This is useful for honing their soft skills in solving problems at the internship (Effrisanti, 2015). Meanwhile, the simple administration module book using Microsoft excel is intended for vocational students who have internships at partner locations, either now or in the future. Vocational school students, who are usually considered work ready because of the skills taught at school, are now slightly different because of online learning during COVID-19. Without assistance from the teacher, they become less skilled at operating computers. In addition, this book is expected to be an illustration for *spreadsheet* lecturers in accounting education study programs for the minimum competencies that students must master.

The perceived usefulness captured the informant (F) felt that this activity was beneficial as long as the partner was consistent with his promise initially. He suggested more thorough preparation and deeper surveys of partner companies so that universities can find the company's actual needs. Second, the campus should have matured with the value conversion scheme. Third, the informant (F) felt that the implementation time was still overlapping between the internship and lecture times. Informant (I) feels that students are victims if the activity plan is not yet mature. There



should be a backup plan to deal with that risk. They feel that they are still being tested in this activity, while the 7th semester is challenging because there is a thesis preparation.

All informants rejected the perception that they were already independent. Informant (N) feels that he is not yet independent because he feels that the implementation of the activities is lacking even though the objectives are reasonable. Informant (F) feels independent if he gets more experience than students who attend regular lectures. Informant (I) felt that students on the regular route were luckier than them because it was clear when their activities would be carried out. Informant (IY) felt that the agency used as a partner should be surveyed more deeply so that students had a meaningful experience.

To anticipate the useless implementation of internships for students and companies (Sulistiyani et al., 2021), MBKM internship partners should be involved from the planning stage (Fatah, 2021). The involvement of partners in the planning stage allows for the development of an apprenticeship model that is by the conditions of the partner's industry (Fatah, 2021). At this stage, the study program can also evaluate the expected learning outcomes with the job desk provided by partners (Fuadi & Aswita, 2021).

Making Products in Research Development

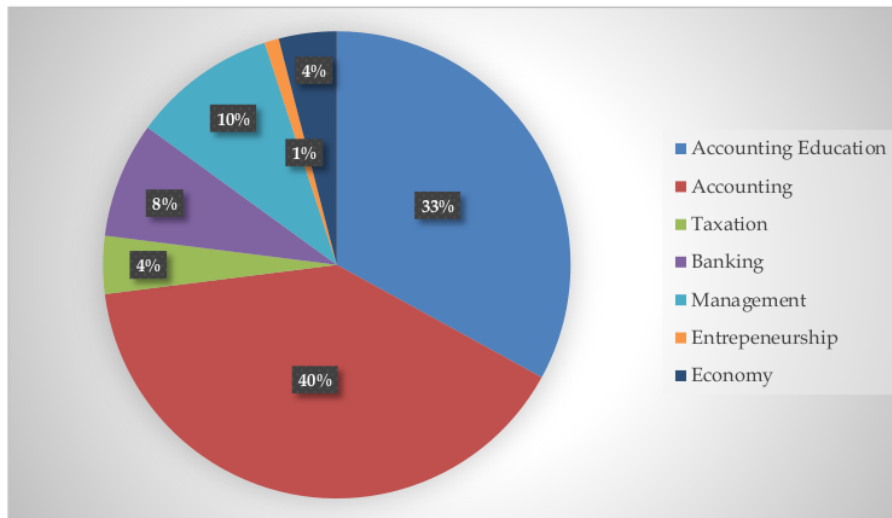
Independent research students get the same class as teaching assistant students at SMK 1 G. On this occasion, they only use one basic competency in Computer Service Accounting to be researched. The research team consisted of 2 students. In contrast to the characteristics of the teaching assistant team, the research team members consisted of 1 extrovert and one introvert. The nature of these two people is shown when students are in class for daily lectures, attitudes outside the classroom, and guidance to MBKM field supervisors and tutors. Informants (TP) are more expressive, ask more questions if someone feels they do not understand and talk more about problems at school.

Meanwhile, the informant (M) always disappears and is alone when facing problems. Informant (M) has admitted this to the supervisor. The team's challenge is not the ability to speak in class but to maintain team cohesiveness. This has been discussed in the monitoring and evaluation activities. One student became less active in the middle of the research activity and even disappeared towards the end. So that the researcher only managed to interview one student, namely the informant (TP).

At a minimum, knowledge, skills, attitudes, and products are needed to prepare student worksheets or LKPD (Sari et al., 2021). Informants (TP) understand very well that the output of their activities is the development of LKPD. The informant (TP) went through this activity in a team and maintained cohesiveness until the end, even though his team members eventually disappeared due to personal problems. In this case, emotional intelligence is more honed and tested than intellectual intelligence, so it impacts increasing student soft skills (Effrisanti, 2015). At first, the informant (TP) felt sad when the student gave a low score for the LKPD that he made as well as possible. However, as a whole, the informants (TP) benefited from participating in the MBKM program. The informant (TP) was impressed with the experience of researching the development of LKPD. Then his work was copyrighted. He felt that this activity increased his knowledge because previously, he only received the theory in classes and workshops. In addition, the informant (TP) was happy because the place of research was close to his home, compared to lectures in class (campus) or research at other schools farther away. Usually, teaching internships are arranged by universities so that

students must be prepared to be placed in schools that are far away, both from campus/boarding houses and home. Not to mention, 7th-semester students still have to study in a class of 12 credits. This is considered very tiring if the travel time from school to home/boarding is very far. The perception of "independence" for (TP) is a lecture that saves time and energy.

The introduction of scientific research principles and the structure of sound and correct research articles started in the fifth semester. Several courses require students to compile mini-research and article outputs for the mid-semester and end-semester exams. Students are also introduced to citation techniques and software-assisted bibliography compilation. However, they are still familiar with research topics in pure accounting. The data (Figure 1) also shows that the previous generation mostly took topics in pure accounting, as much as 40%. Students are still somewhat unfamiliar with research in the realm of accounting education. This happens because not all fields of science lecturers in the Accounting Education Study Program are accounting Education. As of 2020, 11.11% of lecturers are in the field of accounting education, 33.33% are lecturers in the field of economics education, 44.44% are lecturers in the field of pure accounting science, and 11.11% are lecturers in the field of management science. Students who take the thesis will follow the field of science of their supervisor so that various thesis topics are created in the accounting education study program.



Accounting Education Study Program Students
Even Semester Graduates Year Teachings 2019/2020

The informant (TP) 's advice for the independent research program for MBKM activities is that the study program can provide more quotas so that more students can be involved and research together. MBKM, this time can be an input to be even better next year. This research activity is suitable for the field of the study program, namely accounting and Education. The study program provides a value conversion policy with a thesis weighing six credits for MBKM research participants.

The study program finally held a development research webinar to increase students' interest and knowledge in research in this field. In addition, the output of

scientific articles in this field is reviewed by experienced lecturers in research and development. The result is submitted to an accredited national journal.

Reflection of Activities for Stakeholders

The successful implementation of the MBKM program in 2021 is marked by the difference between the plan and realization. The immaturity of the value conversion scheme and the impression that the implementation schedule collides between activities. At the same time, the opportunity to recognize entrepreneurial activity into credit conversion is a crucial element in increasing student entrepreneurial intentions in entrepreneurship education (Anwar et al., 2022). This was sparked by the withdrawal of the common thread of obstacles faced by informants in the independent entrepreneurship program (actdupreneurship). On the other hand, the study program also adheres to the Ministry of Education and Culture's timeline for implementation and reporting. In 2022, this program will be held in live classes without waiting for any assistance program, although its implementation does not involve big partners like DQLab.

Selection of flexible and integrity partners is also important to keep students independent while undergoing the program. This is concluded after listening to students' perceptions of the independent internship program in the industrial world. In 2022, the study program will still utilize the collaboration with PT UTS to hold the CAP exam. The difference is that the implementation time is earlier and can be converted into one of the six semester courses. Hopefully, on the 6th to 7th semester holidays, students can choose an internship place independently with the certification. Students will feel more "independent" in determining their internship place and more accepting of the advantages or disadvantages of their chosen partner.

The willingness of students to take the program in teams must also consider the compatibility between individuals because challenges in every program must exist. This challenge lies in the independent research program. The formation of the research team in 2022 can be through an umbrella research scheme where lecturers and students will become a complete team so that supervision can be carried out almost every day. Participated students must be selected based on their attitude inside and outside the classroom and their intellectual abilities. Freedom does not mean being free to be out of control. The choice of "free" must be accompanied by ties in several ways to ensure that the program is completed on time and target.

CONCLUSION

The results show that not every student feels independent in implementing the independence of studying accounting education study programs. Participants in entrepreneurial activities feel free to learn because they have experience starting a business from scratch outside the campus. The teaching assistant participants feel free because they can practice their courage to speak in public and experience developing modules. Research participants benefit from research and development knowledge and have the opportunity to create LKPD. Industrial apprentices do not feel independent because their involvement in the partner's whole industry is not optimal, but they learn the realities of the work environment on this occasion.

All participants gave input for a more flexible schedule and a more explicit value conversion scheme in advance to manage the schedule better. This requires cooperation and coordination between study programs, related bureaus, and universities. Study programs also need to evaluate partners to ensure students get adequate experience. The limitations of this research are the researcher's inability to

interview partners from the industry because they seem closed, and a student from the research scheme cannot be found due to personal problems. Future research needs to consider sufficient interviews at the beginning as a preliminary survey to select suitable informants and candidates for research and implementation of MBKM at the same time.

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