

## Student Mobility Program “Kampus Merdeka” In Indonesia: Perspective from Accounting Students

### Author's Details:

<sup>(1)</sup>Ade Budi Setiawan <sup>(2)</sup>Mas Nur Mukmin <sup>(3)</sup>Indra Cahya Kusuma <sup>(4)</sup>Endang Silaningsih <sup>(5)</sup>Riwanullah, <sup>(1)</sup>  
<sup>(2) (3) (4) (5)</sup>Faculty of Economics, Universitas Djuanda

Corresponding Email: [mas.nur.mukmin@unida.ac.id](mailto:mas.nur.mukmin@unida.ac.id)

### Abstract

*The Kampus Merdeka student mobility program is a national program of the Indonesian government which is applied to all universities. This study aims to determine the perspectives and interests of accounting students towards the Kampus Merdeka student mobility program. This study uses a survey method with a qualitative descriptive approach. The study was conducted on 129 accounting students. The results show that the perspectives and interests of accounting students are included in the good category. However, efforts are still needed to increase the perspective and interest of accounting students so that the objectives of implementing this program can be felt by more accounting students at Djuanda University.*

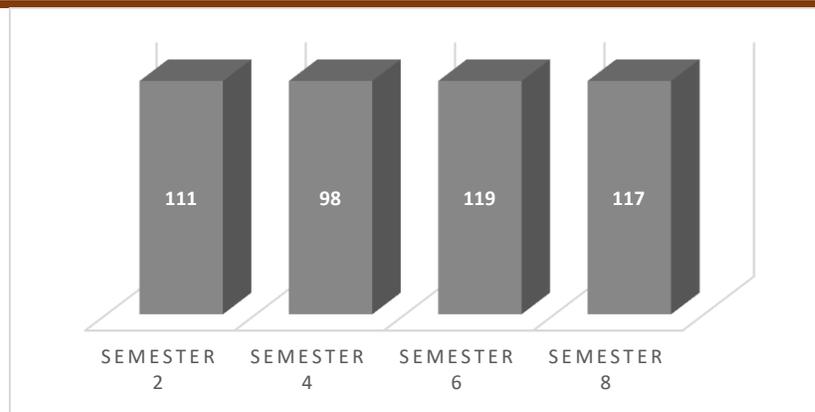
**Keywords:** MBKM, Internship, Student Exchange, Student Mobility

### 1. Introduction

The main policy of the Kampus Merdeka consists of 4 aspects including: the opening of new Departments, the higher education accreditation system, state universities with legal entities and the right to study for three semesters outside the Department [1]–[3]. With regard to the right to study three semesters for students outside the Department, the Indonesian Ministry of Education and Culture identified 3 basic problems behind the implementation of this policy, including [3], [4]:

1. Students do not have much flexibility to take classes outside the program. its own study and campus;
2. The credit score for learning activities outside the classroom is very small and unfair to students who have sacrificed a lot of time;
3. In many campuses, student exchanges or work practices delay students' graduation.

Based on these data, the Djuanda University Accounting Department realizes that the potential for participants who will face the Kampus Merdeka student mobility program is huge. In addition to curriculum reorientation efforts that really need to be done considering the era of the industrial revolution 4.0 which is so dynamic and requires university graduates to be ready to face global challenges, the implementation of the Kampus Merdeka student mobility program can also encourage the progress of the Djuanda University Accounting Department, especially Lecturers, Students, Universities and Institutions. Labor Recipients. This is done to provide opportunities for students to get a wider learning experience and new competencies through various program options [3], [5]. In addition, students can adjust their interests and needs for the desired skills and competencies and still achieve competence in accordance with the curriculum available at the Accounting Department at Djuanda University.



**Figure 1 Distribution of Djuanda University Accounting Department Students in 2020**

Based on these data, the Djuanda University Accounting Department realizes that the potential for participants who will face the Kampus Merdeka student mobility program is huge. In addition to curriculum reorientation efforts that really need to be done considering the era of the industrial revolution 4.0 which is so dynamic and requires university graduates to be ready to face global challenges, the implementation of the Kampus Merdeka student mobility program can also encourage the progress of the Djuanda University Accounting Department, especially Lecturers, Students, Universities and Institutions. Labor Recipients. This is done to provide opportunities for students to get a wider learning experience and new competencies through various program options [3], [5]. In addition, students can adjust their interests and needs for the desired skills and competencies and still achieve competence in accordance with the curriculum available at the Accounting Department at Djuanda University.

In addition to the curriculum, one aspect that supports the realization of the Kampus Merdeka student mobility program is the implementation of collaboration with partners to be able to implement the designed curriculum [6]. The Djuanda University Accounting Department needs to conduct a study that can support the achievement of program objectives. Based on this background, this study aims to determine the perspectives and interests of accounting students towards the Kampus Merdeka student mobility program.

## **2. Literature Overview**

### **2.1 Accounting Student Mobility**

Student mobility is a movement of students to be directly involved in the learning process in higher education [7]–[9]. With student mobility, students can directly determine part of the learning process according to the interests needed. The challenge of student mobility is that the Department must be able to provide flexibility to students in determining the selected student mobility program [8], [9]. In the Kampus Merdeka program, there are programs that must be recognized by the Department, including Student Exchanges, Internships/Work Practices, Teaching Assistance in Education Units, Research/Research, Humanitarian Projects, Entrepreneurial Activities, Independent Studies/Projects, and Developing Villages/Lectures Thematic Real Work. The decision regarding program selection rests with the student. A special study is needed regarding the interest of accounting students in choosing the available student mobility programs. This is necessary so that the Department can anticipate technical needs during implementation to the conversion of values that must be carried out [10], [11].

### **2.2 Accounting Student Interest on The Kampus Merdeka Program**

The interest of accounting students in the Kampus Merdeka program is highly dependent on the competence of graduates expected by students. This interest is strongly influenced by the perspective of prospective accounting graduates on current job trends. The uptake of graduates from accounting Departments continues to grow from time to time [3], [12], [13]. This is what makes the eight student mobility programs at Kampus Merdeka so relevant to such dynamic changes. A study on the interest of accounting students in choosing an independent campus student mobility program needs to be done [14]–[16]. Thus, lecturers can prepare themselves by carrying out various self-development activities in accordance with the expectations of the needs of the industry and the world of work for graduates of the accounting Department.

### 3. Methodology

The method used in this study is a survey method. Observations were made to 129 Accounting Students with a qualitative descriptive approach. The data analysis method was carried out by describing the respondents' answers and drawing conclusions and conducting qualitative analysis. The questions asked regarding the perspective of accounting students on student mobility at Kampus Merdeka are as follows [17], [18]:

1. Knowledge of the availability of curriculum, guidelines and procedures for participating in student mobility at Kampus Merdeka.
2. Knowledge of student mobility activities that have been carried out by the Department.
3. Source of information regarding student mobility at Kampus Merdeka.
4. Worries about joining the Kampus Merdeka student mobility program.
5. The influence of independent campus student mobility activities on the length of study.
6. Perspective on the benefits of participating in student mobility at the Kampus Merdeka.

After analyzing the perspective of accounting students, further observations were made on the interest of accounting students in the Kampus Merdeka student mobility program. The questions asked to observe interest are as follows [17], [18]:

1. The form of student mobility activities that have been carried out by the Department.
2. By participating in the Kampus Merdeka student mobility program, you will broaden your perspective and provide additional competencies needed.
3. Improvement of soft-skills obtained after participating in the Kampus Merdeka student mobility program in developing competence to get a job.
4. Interest in recommending the Kampus Merdeka student mobility program to friends.
5. The Kampus Merdeka student mobility program is the most popular.

### 4. Results and Discussion

#### 4.1 Results

After the questionnaires were distributed to 129 respondents, the following are the respondents' answers to questions related to the accounting student's perspective on student mobility at Kampus Merdeka:

1. 60% of students answered that they already knew about the availability of curriculum, guidelines, and procedures. to participate in student mobility at the Kampus Merdeka. There are 40% of students who are not fully aware of the availability of curriculum, guidelines, and procedures to participate in student mobility at the Kampus Merdeka.
2. As many as 66% of students know that the accounting Department has carried out student mobility activities prior to the Kampus Merdeka program. There are 34% of students who do not know that student mobility activities have been carried out by accounting Departments, such as student exchanges across Departments, internships, and independent studies.
3. As many as 40% of students know about the Kampus Merdeka student mobility program through outreach activities carried out by universities. As many as 60% of students learned from various other sources such as websites, friends, outreach conducted by the ministry, and others.
4. As many as 62% of students are worried about financing while participating in the Kampus Merdeka student mobility program. There were 13% who answered that there was less support from universities to join the program. The rest, feel they are not worried about the student mobility program at Kampus Merdeka
5. As many as 67% of students feel they can complete their studies on time even though they participate in the student mobility program at Kampus Merdeka. 12% of students feel that the study period will be longer if they join the Kampus Merdeka student mobility program.
6. 56% of students feel that participating in the Kampus Merdeka student mobility program is very beneficial for them. 44% of students feel that they do not know the benefits of participating in the Kampus Merdeka student mobility program.

After answering questions about the perspective of the Kampus Merdeka student mobility program, students then answered questions about the Kampus Merdeka student mobility program that they were interested in. The answers from 129 respondents regarding this matter are as follows:

1. As many as 35% of students know that the accounting Department has conducted internships as a form of student mobility in the curriculum offered. As many as 65% know other forms of activity besides internships which are divided into seven other programs.
2. As many as 80% of students believe that participating in the Kampus Merdeka student mobility program will broaden their perspectives and provide additional competencies needed. As many as 20% of students still do not know the benefits of participating in the Kampus Merdeka student mobility program.
3. As many as 52% of students are aware that there has been an increase in soft-skills after participating in the Kampus Merdeka student mobility program. Students feel that improving soft-skills is very useful in developing competence to get a job. There were no respondents who answered that there was no improvement at all, and 40% of students answered that there was a very good improvement in soft-skills.
4. As many as 61% of students are interested in recommending the Kampus Merdeka student mobility program to friends. As many as 39% are not interested in recommending this program to other students.
5. As many as 64% of accounting students choose internships as the student mobility program at the Kampus Merdeka is the most popular. As many as 36% are spread over seven other programs, and none of the accounting students choose teaching assistantship.

## 2.2 Discussion

The results regarding students' perspectives on the Kampus Merdeka student mobility program show that basically students have a good perspective on the Kampus Merdeka student mobility program. This is indicated by the majority of respondents or on average 60% of students know this program and do not have any objections to joining this program. A good perspective is also shown in the statement that students feel they can still complete their studies on time by joining this program. Students also feel that the Kampus Merdeka student mobility program provides benefits for them. However, efforts are still needed to improve the perspective of accounting students in order to achieve the most optimal number. One of the most effective measures is wider socialization of universities [7], [9], [17].

In the aspect of the interest of accounting students, it was found that internships were the most desirable program for accounting students. This shows that field practice is the most effective means for accounting students to hone the soft skills needed in the world of work. In addition, students are also interested in recommending this program to friends, as a form of disseminating information that contains positive content and is useful for others. However, it is still necessary to increase the interest of accounting students to participate in the Kampus Merdeka student mobility program, in order to achieve the most optimal interest rate [3], [5], [16].

## 5. Conclusion

This study succeeded in identifying the perspectives and interests of accounting students in the Kampus Merdeka student mobility program. Thus, it can be concluded that the perspectives and interests of accounting students towards the Kampus Merdeka student mobility program are in the good category. Efforts to increase the perspective and interest of higher education stakeholders need to be carried out so that the benefits of this program can be obtained optimally.

## 6. Acknowledgment

This research is part of the funding assistance program for the independent campus learning policy research program and community service based on research results and PTS prototypes funded by the secretariat of the Directorate General of Higher Education, Research and Technology; directorate general of higher education, research and technology; Ministry of Education, Culture, Research and Technology.

## References

- i. M. R. Baharuddin, "Adaptasi Kurikulum Merdeka Belajar Kampus Merdeka (Fokus: Model MBKM Program Studi)," *J. Studi Guru Dan Pembelajaran*, vol. 4, no. 1, pp. 195–205, 2021.
- ii. A. Amroni, D. L. Purnamasari, M. Asfi, S. Pranata, and K. Kusnadi, "Bakti Sosial Sinergisitas TNI, POLRI, PEMKOT, ORMAS dan Mahasiswa UCIC Dalam Rangka Sumpah Pemuda dan Pelaksanaan Kampus Merdeka," *PaKMas J. Pengabd. Kpd. Masy.*, vol. 1, no. 2, pp. 128–133, 2021.
- iii. K. Krishnapatria, "Merdeka Belajar-Kampus Merdeka (MBKM) Curriculum in English Studies Program: Challenges and Opportunities," *ELT Focus*, vol. 4, no. 1, pp. 12–19, 2021.
- iv. R. Rochana, R. Darajatun, and M. A. Ramdhany, "Pengaruh Implementasi Kebijakan Kampus Merdeka terhadap Minat dan Keterlibatan Mahasiswa," *J. Bus. Manag. Educ. JBME*, vol. 6, no. 3, pp. 11–21.
- v. I. Rohiyatussakinah, "Implementation of MBKM and the Relationship of Curriculum Policy based on a Case of EFL Education in Japan," *J. Engl. Lang. Teach. Lit. JELTL*, vol. 4, no. 2, pp. 39–50, 2021.
- vi. I. Cahya Kusuma, M. Afif, R. Gunawan, N. Mukmin, and M. Humaira, "Cooperative Success Based On Entrepreneurship, Capital, Accounting Knowledge And Participation Members," *Int. J. Sci. Technol. Res.*, vol. 8, no. 10, 2019.
- vii. A. Malik, D. McBain, T. O. Wiedmann, M. Lenzen, and J. Murray, "Advancements in input-output models and indicators for consumption-based accounting," *J. Ind. Ecol.*, vol. 23, no. 2, pp. 300–312, 2019.

- viii. M. Restaino, M. P. Vitale, and I. Primerano, "Analysing international student mobility flows in higher education: A comparative study on European Countries," *Soc. Indic. Res.*, vol. 149, no. 3, pp. 947–965, 2020.
- ix. W. Peng, "Construction and Application of Accounting Computerization Skills Teaching Resource Database under the Background of," *Curric. Teach. Methodol.*, vol. 2, no. 1, pp. 1–4, 2019.
- x. H. Aldamen, H. Alkhateeb, K. Kercher, K. Duncan, and J. Hollindale, "Core competencies for the global workplace: A cross-cultural and skill-based simulation project in accounting," *Account. Educ.*, pp. 1–28, 2021.
- xi. M. M. ElShaabany, "Does Accounting and Finance Courses Enable Soft Skill Learning? A Mediation Study.," *World J. Educ.*, vol. 11, no. 1, pp. 42–50, 2021.
- xii. A. B. Perdana, S. N. Indah, Y. W. Kusumo, and K. Ayu, "How Does the Diffusion of Kampus Merdeka Innovation Work at the University?," 2021, pp. 469–476.
- xiii. K. H. Mok, W. Xiong, G. Ke, and J. O. W. Cheung, "Impact of COVID-19 pandemic on international higher education and student mobility: Student perspectives from mainland China and Hong Kong," *Int. J. Educ. Res.*, vol. 105, p. 101718, 2021.
- xiv. A. Asfarian, D. A. Ramadhan, and F. Ardiansyah, "Integrating Humanitarian Technology in Computer Science Education to Internalize Independent Campus Policy: A Case in IPB University," 2020, pp. 1–6.
- xv. T. França and B. Padilla, "South–South Student Mobility: International Students from Portuguese-Speaking Africa in Brazil," *Palgrave Handb. Youth Mobil. Educ. Migr.*, p. 235, 2021.
- xvi. S. Andari, A. C. S. Windasari, A. C. Setiawan, and A. Rifqi, "Student Exchange Program Of Merdeka Belajar-Kampus Merdeka (MBKM) In Covid-19 Pandemic," *JPP J. Pendidik. Dan Pembelajaran*, vol. 28, no. 1, pp. 30–37, 2021.
- xvii. L. Wyness and F. Dalton, "The value of problem-based learning in learning for sustainability: Undergraduate accounting student perspectives," *J. Account. Educ.*, vol. 45, pp. 1–19, 2018.
- xviii. A. V. Oleksiyenko, S.-J. Chan, S. K. Kim, W. Y. W. Lo, and K. D. Manning, "World class universities and international student mobility: Repositioning strategies in the Asian Tigers," *Res. Comp. Int. Educ.*, vol. 16, no. 3, pp. 295–317, 2021.