

IMPLEMENTATION OF OUTCOME BASED EDUCATION (OBE) CURRICULUM ON THE QUALITY OF ACCOUNTING DIPLOMA GRADUATES AT ACEH POLYTECHNIC

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Abstract

The implementation of the Outcome-Based Education (OBE) curriculum in the D3 Accounting Study Program is an effort to prepare graduates with skills relevant to the current job market needs. This study aims to analyze the implementation of the OBE curriculum in the program, focusing on skills that support job readiness, such as critical thinking, effective communication, collaboration, and creativity. The research method used is a qualitative approach with data collection techniques through observation, interviews, and document studies. The research results indicate that the implementation of the OBE curriculum has increased the relevance of learning to the demands of the workforce, but still faces challenges such as limited resources and the need to expand collaboration with external parties. These findings indicate that the OBE curriculum is effective in equipping students with the practical skills needed in Industry 5.0, while also developing their academic and professional potential. The implications of this research are expected to serve as a reference for other educational institutions in implementing the OBE curriculum, particularly in the D3 Accounting Study Program. Abstract also written in English containing key issues, objectives, methods and results. Abstract written in a single paragraph is, no more than 200 words. (Times New Roman 11, single space, and italics).

Keywords: *Outcome Based Education (OBE), Lecturer, Student, Alumnus, Institution*

1. INTRODUCTION

Currently, higher education institutions in Indonesia are facing the challenges of globalization and intense competition. The advancement of technology and the transformation of the industrial revolution 4.0 are happening very rapidly. Higher education institutions are required to produce graduates who have high competence and competitiveness on a global scale. Curriculum is the essence of a learning program, so it needs to be designed, implemented, and evaluated in accordance with the times, the needs of Science, Technology, and Arts, as well as the competencies required by society and the users of higher education graduates. The rapid development of Science, Technology, and Arts in the 21st century is leading to the Standar Pendidikan Tinggi (SN-Dikti).

Permendikbud No. 3 of 2020, Permendikbud No. 49 of 2014, Permendikdikti No. 44 of 2015, and Permendikbud No. 49 of 2014 were the four modifications to SN-Dikti over the course of six years. These modifications were in accordance with the policy on Independent Learning - Independent Campus (MBKM) of the Ministry of Education, Culture, Research, and Technology. Permendikbud No. 53 of 2023, the new Minister of Education, Culture, Research, and Technology, addresses four aspects of Quality Assurance. This learning achievement is slightly different from the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 3 of 2020 concerning National Education Standards, which states that the CP (Learning Outcomes) of Higher Education must include: attitudes, knowledge, general skills, and specific skills. The implementation of the MBKM (Merdeka Belajar - Kampus Merdeka) in higher education can apply a learning system based on Outcome-Based Education (OBE).

Outcome-Based Education (OBE) is a learning system that produces graduates with competencies that meet the needs of the job market. This higher education can be implemented with a good learning system, aligned with the job market and industry that require graduates with competencies that are capable and reliable (Saptadi et al., 2024). The government enforces the MBKM (Merdeka Belajar - Kampus Merdeka) rules and guidelines to facilitate studying in all Indonesian higher education institutions. An Outcome Based Education (OBE) system can be used to implement the MBKM implementation policy in higher education. OBE is a learning achievement system that produces graduates with competencies that meet the needs of the business and industrial world (DUDI).

The implementation of Outcome Based Education (OBE) in higher education is established with the learning outcomes set for each study program. The accounting study program, which aims to produce accountants, has established learning outcomes set by the Directorate General of Higher Education of the Ministry of Research and Higher Education (Dirjen Dikti). The OBE (Outcome-Based Education) learning process in the accounting study program is a form of Educational Approach that emphasizes the continuity of an effective learning process, incorporates innovations, and fosters good interactions, which are important in the learning process, curriculum design, strategies and learning achievements, assessment procedures, educational ecosystems, etc., that are future-oriented to produce outcomes with better skill specifications (Muzakir & Susanto, 2023).

After completing a unit of study, which could be a course or program, learners can exhibit the knowledge, abilities, and attitudes they have mastered. This illustrates the need of an OBE-based curriculum as an integrated system that symbolizes the learning outcomes. OBE, on the other hand, aligns a number of components to support learners' learning objectives. The mentioned elements include the learning outcomes themselves, the curriculum, learning methods, learning assessments, continuous quality improvement, and all resources such as lecturers, physical facilities, information systems and governance, as well as higher education institutions and program teams that can evaluate continuously to produce outputs that align with students' expertise.

2. IMPLEMENTATION METHOD

This research uses a descriptive qualitative method to illustrate how the OBE curriculum is implemented in the D3 Accounting Study Program. The descriptive qualitative approach was chosen to gain a deep understanding of the implementation process, challenges, and outcomes of OBE implementation in the context of accounting education. This approach allows researchers to explore qualitative aspects that may be difficult to measure quantitatively (Sofwatillah et al., 2024). This research will be conducted in the D3 Accounting Study Program at Politeknik Aceh. The research participants include lecturers directly involved in the development and teaching of the OBE curriculum, students following the OBE curriculum in this study program, and graduates who are already employed.

Data were collected through several techniques, namely in-depth interviews with lecturers, students, alumni, and institutions to obtain information about experiences, views, and challenges faced in the implementation of the OBE curriculum, observations of the implementation of OBE-based learning, which includes learning design, implementation, and assessment of learning outcomes. Documentation from curriculum documents, modules, syllabi, and learning evaluation reports related to the implementation of OBE (Sobri, Ady Muh. Zainul Mustofa, 2024).

Then the data were analyzed using thematic analysis with the following steps: data reduction to filter relevant data according to the research focus, categorization and organization of themes that emerged based on interviews, observations, and documentation, and drawing conclusions to answer the research questions regarding the implementation, challenges, and impacts of OBE application in Arabic language learning (Miles et al., 2018).

3. RESULTS AND DISCUSSION

Results

Research results show that lecturers in the D3 Accounting Study Program have designed a Semester Learning Plan (RPS) that is outcome-oriented, covering aspects of knowledge, skills, and attitudes expected from students. RPS documentation indicates that learning outcomes are designed to align with graduate competencies relevant to the needs of the job market in the field of accounting. Results from an interview with one of the accounting program lecturers, Mr. RR, explained that in OBE-based learning planning, all teaching and learning activities are designed with a clear focus on the expected outcomes. He said, "Each meeting is designed with the

expected outcomes, such as the students' ability to directly engage with the subject matter and help solve the related problems. According to Mr. RR, this planning makes the learning process more focused because the lecturer has a clear guideline on the skills that students must master by the end of the course."

Based on the results of observations in the class taught by Mr. RR, it is evident that the lesson planning indeed refers to clear and measurable outcomes. Observations show that each lecture session begins with an introduction to the expected outcomes of the material to be studied. In one of the courses, for example, students were asked to create tax documents. At the end of the session, the lecturer provides formative assessment to see how far the achievement has been reached, so the evaluation is based on the measured skills, not just theoretical understanding.

The course syllabus documentation prepared by Mr. RR also shows a detailed breakdown of learning outcomes for each session. The written lesson plan emphasizes the critical and interpretative skills that students must achieve, in line with what Mr. RR conveyed in the interview. In the document, there is a list of methods used, such as group discussions and case studies, designed to support the achievement of the desired learning outcomes. Mr. MA, as a student of Mr. RR, appreciates the outcome-based learning because students can understand the problems present in the business or industrial world and can solve them using practical methods, supported by theoretical methods. Mrs. FA, as an alumnus, expressed that outcome-based learning planning gave him a clear picture of the learning objectives at each stage.

He said, "With clear goals, I know what the professors expect and what I need to achieve." This motivates me to take my studies more seriously because every assignment given has real meaning and purpose." Mrs. FA also explained that through this approach, he feels more prepared to face the working world because he has become accustomed to completing projects based on real and applicable problems. Mr. RI, as a representative of the institution's leadership, stated that Politeknik Aceh always supports government policies that will positively impact the improvement of the campus's accreditation. Politeknik Aceh continuously develops by following Permendikbud 53 of 2023.

4. CONCLUSION

This research highlights that the implementation of Outcome-Based Education (OBE) in the Accounting Study Program at Aceh Polytechnic is effective in equipping students with relevant competencies to face the workforce. Outcome-based learning planning, as outlined in the Semester Learning Plan (RPS), includes clear learning outcomes in terms of knowledge, skills, and attitudes. Interactive project-based teaching techniques, like group discussions and project-based learning, complement these accomplishments by assisting students in acquiring critical, analytical, and collaborative abilities that are crucial for their future careers.

This research also found that an outcome-based approach helps students better understand the relevance and purpose of each assigned task, thereby motivating them to take their studies more seriously. The interviewed alumni felt that the learning experience with clear objectives better prepared them for challenges in the workforce, particularly in critical thinking, communication, and teamwork skills. However, some challenges still exist in the implementation of OBE, such as the limited resources of educators and infrastructure, as well as the need for external collaboration to provide more realistic practical experiences for students. Therefore, enhancing the competence of lecturers in designing learning outcomes and providing flexible institutional policy support is essential to achieve optimal OBE implementation success.

Overall, this research supports the use of OBE in higher education as an approach capable of shaping graduates who are ready to face a competitive and dynamic job market, through project-based learning, continuous evaluation, and measurable learning objectives. Conclusion explains what is expected in the Introduction section, as well as the conclusions from the Results and Discussion sections. The conclusion can also be added to the development plan for future service implementation. Conclusion clarifies what is anticipated within the Presentation segment, as well as conclusions from the Comes about and Discourse area. Conclusions can moreover be included to the improvement arrange for the execution of future benefit.

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