



***Merdeka Belajar - Kampus Merdeka* Policy: How Does It Affect the Sustainability on Accounting Education in Indonesia?**

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Abstract

This study attempts to conduct an analysis of *Merdeka Belajar - Kampus Merdeka's* policy on how does it affect the sustainability of accounting education in Indonesia. A Semi-systematic Descriptive Literature Method analysis was used in this paper to map research areas, synthesize conditions of information, establish the direction for further research, and to classify areas where further research is required. The results of the study show this policy is expected to have better skilled and strong character students. They are expected to have more experience, knowledge, and become more competitive graduates. Despite those advantages, this policy also has potential weaknesses, namely the large number of studies taken might distract the direction of the path of study, this policy does not affect educational-based studies that are geared towards producing teachers, and regularly changing policies by every new minister pays less attention to the sustainability aspects. This paper research implies the policymakers to pay more attention to the sustainability of accounting education by considering the required aspects.

How to Cite

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INTRODUCTION

This research took a preliminary assessment on how the accounting education sustainability affected by a new policy implemented by the Ministry of Education and Culture, that fundamentally affected learning processes in higher education institution. As an educational institution, higher education plays a major role in efforts to improve human capital and enhance the productivity of the country. The human capital of higher education must have advanced qualities that are defined as innovative, inventive, and efficient for this strategic and major role to be properly carried out. The Industrial Revolution 4.0 was marked by massive changes in various sectors with technology-based industries as a measure of progress. This change has also affected education to produce competitive college graduates.

The future challenges of education are increasingly complex. The future education system faces different challenges which demand a variety of approaches in the administration of higher education. The challenges will no longer competition for knowledge but competition for creativity, competition for imagination, competition for learning, competition for free thinking. The situation in the future is also faced with many conditions of Volatility, Uncertainty, Complexity, and Ambiguity (VUCA). In the end, students must be able to adapt to every change, every condition, and remain an independent person. The Ministry of Education and Culture has responded to this matter by launching several new policies on January 24th, 2020, including the policy of *Merdeka Belajar – Kampus Merdeka*. In this new policy, students are given the right to determine their choice of learning patterns, so that students are more agile in dealing with the surrounding conditions which are always changing, full of uncertainty and complexity of the problems.

Student competencies must be more relevant to face social changes, culture, working life, and advanced rapid technology. Link and match not only with the industrial world

and the working life but also with a rapidly changing future. Innovative learning processes need to be developed and adopted by higher education institutions so that students can attain learning outcomes, including facets of personality, understanding, and related skills. The response to these criteria is expected to be the solution. *Merdeka Belajar-Kampus Merdeka* is an independent and versatile mode of higher education learning designed to create a non-restrictive, creative learning community that meets the needs of students.

The major *Merdeka Belajar - Kampus Merdeka* policy programs are: ease of opening new research programs, improvements in the accreditation scheme for higher education, ease of state universities being officially integrated state universities, and the freedom of students to study beyond the study program for three semesters. Students are granted the freedom to take classes outside the curriculum, three semesters in the form of a 1-semester chance to take classes outside the curriculum, and two semesters to carry out non-university study activities.

Various types of beyond university learning activities, including apprenticeships (work practices in business or other workplaces), community service projects in villages, teaching in school units, engaging in student exchanges, doing research, performing entrepreneurship activities, conducting academic studies/projects, and participating in humanitarian services. With the instruction of the lecturers, all of these tasks must be carried out. Hopefully, *Merdeka Belajar-Kampus Merdeka* can have contextual field opportunities that will strengthen student abilities as a whole, be prepared to work or to build new careers.

The learning process is one of the important embodiments of student-centered learning in the *Merdeka Belajar- Kampus Merdeka*. Learning in *Merdeka Belajar- Kampus Merdeka* offers challenges and opportunities to develop innovation, creativity, capacity, personality, and student needs, as well as to grow independence in exploring and discovering information through complexities of rea-

lity and fields such as capability requirements, real issues, social experiences, partnership, self-management, success demands, aims at hard and soft skills of the students can be deeply influenced by an individual learning curriculum that is well planned and applied.

The issue of sustainability related to the *Merdeka Belajar – Kampus Merdeka* policy is in the spotlight of the authors because this policy has a very broad fundamental impact on the sustainability of education in general. Faced with this issue, the authors try to explore how this policy affects the sustainability of accounting education in Indonesia. As an interdisciplinary concept, sustainability considers sustainable development as "growth that meets the needs of the present without undermining future generations' ability to meet their own needs" (Brundtland 1987).

Educational sustainability is becoming increasingly critical for the next generation, who are subject to a wide variety of sustainability challenges. Relevant sustainability education strategies are promoted by educational organizations around the world, with the assistance of the United Nations, to foster sustainable growth in the next century. Such a sustainability education strategy should be adopted in formal strategies and processes by tertiary education institutions and through academic disciplines and is important to strengthen sustainability efforts (Leal et al. 2018).

Sustainability problems are interdisciplinary and require the reformulation of public policies from multiple backgrounds and professionals to work together to address these issues. Similarly, educational institutions need to adopt strategies to encourage the need for an interdisciplinary approach to sustainable education, since unsustainability-related topics are intertwined across various disciplines. In seeking ways to enhance sustainability, it is important to uphold sustainability education as a study that is not limited to a particular sector. It will require concerted efforts and interdisciplinary expertise from a broad-based business field to science and technology appli-

cations like accounting, finance, management, and operations. The next generation needs to leverage technical creativity to overcome problems in building a more sustainable economy for the future (Ashford & Hall 2011).

Sustainability education also requires practical experience through interrelated fields to understand the underlying issues as well as mitigate steps and solutions as possible. Sustainability education needs to accept such interdisciplinary real-world problems. Since these sustainability-related concerns apply to educational programs in different disciplines, similar institutional learning outcomes should be adopted in particular by providers in tertiary education as policies that concentrate on such concerns (Ng. 2019).

Higher education institutions should incorporate learning outcomes that help to strengthen the sustainability skills of their students (Hill and Wang 2018). It is possible to introduce such formalization of learning outcomes and priorities into institutional, instructional, and content levels. Such collaborative, results-based learning, as seen in a case study, would enable environmental education and related ethical knowledge to be more effectively integrated into undergraduate research programs (Ng et al. 2017). A higher education institution plays an important role in connecting its students with other local partners by coordinated community-sharing programs, such as board meetings, conferences, and forums, to learn about environmental challenges and future mitigation actions (Ng et al., 2018).

Higher education institutions are now seen as a crucial element in fostering sustainable education for the younger generation (Clugston and Calder 1999; Cebrian et al. 2013). The leadership of higher education institutions has to revisit their present mission and policy and implement environmental concerns into their program and pedagogical strategies and rules before undergoing such a major change (Tilbury 2011). *Merdeka Belajar-Kampus Merdeka* policy proposing apprenticeships, promoting community service initiatives in communities, teaching in educational

units, engaging in student exchanges, performing research, undertaking entrepreneurship ventures, undertaking individual studies/projects, and participating in humanitarian programs. This curriculum is categorized as experiential learning, a systematic learning process model, and a multilinear adult development model, all of which are consistent with what we know about how individuals learn, adapt, and improve to represent the fundamental role that experience plays in the learning process (Kolb 1999).

The Experiential Learning Theory (ELT) defines learning as the mechanism by which knowledge is generated through the transformation of experience, resulting from the combination of experience grasping and transforming” (Kolb 1984). The ELT paradigm illustrates two methods of recognizing experience related to dialectics - Concrete Experience (CE) and Abstract Conceptualization (AC) - and two methods of shaping experience related to dialectics - Reflective Observation (RO) and Active Experimentation (AE). According to the four-stage learning cycle, the perceptions and thoughts are based on immediate or particular interactions. These thoughts are assimilated and distilled into abstract values from which new conclusions for intervention can be drawn. These effects should be actively analyzed and used as a reference for the creation of new interactions (Kolb 1999).

The ELT draws on the work of leading 20th century scientists, including John Dewey, Kurt Lewin, Jean Piaget, William James, Carl James, Paulo Freire, Carl Rogers, among others who have given experience a critical role in their theories of human learning and growth to construct a systematic model of experiential learning and a multilinear model of adult development (Kolb, 1984). The center of the theory is the six concepts that these researchers share.

In resolving urgent problems of ethics and professionalism, accounting education is currently considered inadequate and has received a lot of criticism (Ferguson et al., 2005).

Issues that arise are that accounting education is considered too technically based (Paisey and Paisey, 2000), driven by neo-classical economics (Lewis et al., 1992), ethically inadequate (Gray et al., 1994), and professionally inadequate (Wyatt, 2004), and in recent years it has received many critical comments from various accounting researchers themselves (Collison et al., 2000). Albrecht and Sack (2000) suggested that both developing the critical reasoning capabilities of accounting students and promoting ‘values, integrity and fairness’ have suffered in accounting education. Bebbington (1995), on the other hand, suggests that the approach of accounting instruction overemphasizes the theoretical dimensions of accounting expertise and claims that while it does not, it functions neutrally.

It can be seen that most of the criticisms focus on the vocational essence underlying accounting education (Paisey and Paisey, 2000). Social and environmental accounting, on the other hand, advocates a somewhat wider concept of accounting (Gray et al., 1996), which promotes a theory in the decision-making process of a business that explicitly describes social costs and social gains (Linowes, 1972). Seidler (1975) and Bloom and Heymann (1986) propose that the idea of social and environmental accounting responsibility is partly due to the growing tendency to criticize the current social order and to increase awareness of environmental destruction.

Awareness in disclosure of corporate social activities has grown in recent years, the emphasis on accounting education has not been well achieved (Gibson, 1997). Lockhart and Mathews (2000) argue that the improvements needed in accounting education to complement environmental accounting growth have not been strong enough. Stevenson (2002) argues that “with the relatively high attention paid to social and environmental issues over the past ten years, the weighting of social and environmental accounting courses inherent in the university curriculum can be seen as an illustration of the extent to which accounting teaching reflects changes in so-

ciety". As a result, many authors now urge the accounting profession to develop and meet the changing needs of society. Accounting reform is not only to advance disclosure of corporate social activities as a topic for inclusion in the accounting discipline, but also to advance the ethical and critical academic content of general education (Stevenson, 2002).

Traditional accounting frameworks and policies are based on the paradigm of classical free-market economic theory, with a strong focus on the position of private ownership and the use of market processes to distribute individual values (Gray et al., 1996). Therefore, accounting is subject to the needs of business entity investors. Accounting will produce market data that will support options to optimize investor income. In short, the main objective of the traditional model is to increase the wealth of investors on the secondary assumption that there will also be benefits for the wider community. Short-term financial benefits are allocated long before their effects on citizens, communities, and the environment. Cooper and Sherer (1984) argue that traditional accounting is a political and social mechanism that produces a social reality that limits all potential relationships between companies and society. Although the theory of decision-making and transparency considers the role of financial reporting as a decision-making tool for various parties along with a mechanism to monitor corporate social performance, the literature on the usefulness of decision making generally applies only to the needs of shareholders and creditors (Mathews and Perera, 1996).

Firm policies require the use of publicly available products, such as air and water, as an essential aspect of a free market economy, where externalities are environmental effects rather than internal business costs (Gray et al., 1996). Economists assume that the externalities in question are the consequences of an economic operation that are not reflected in the costs paid by the entity or company benefiting from the activity (Crowther, 2000). Accounting facilitates, among other things, a role

in calculating and refining profit-seeking activities and maximizing cash flow. Accounting is guilty of not fully reporting the actual situation without taking into account, for example, air and water pollution, which may be caused by certain economic activities.

Since accounting is rooted in the philosophy of classical liberalism, accounting inevitably includes only the evaluation and reporting of events that impact individual businesses. Any corporate action outside the business is deemed unattractive to the company. Moreover, the free-market system makes any concern by the company about the act of its externalities meaningless. As a result, these actions are not considered a risk to be accounted for (Crowther, 2000). The combined effect of fundamental concepts, meanings and standards and the technical nature of accounting makes it difficult to consider the consequences of business decisions on individuals and society and to identify environmental impacts by externalities (Mathews, 1994).

METHODS

A Semi-systematic Descriptive Literature Method analysis was used in this paper to map research areas, synthesize conditions of information, and establish the direction for further research, and to classify areas where further research is required. This style of study may help recognize trends, contextual viewpoints, or general issues in a given research discipline or approach, or in identifying components of theoretical principles (Ward, House, & Hamer, 2009). In general, the literature review can be described as a systematic method of collecting and synthesizing previous studies (Baumeister & Leary, 1997; Tranfield, Denyer, & Smart, 2003). A well-done study offers a good base for scientific development and theoretical advancement (Webster & Watson, 2002). A literature review can address research questions with benefits that a single study cannot by integrating findings and perspectives from several observational reviews. It will also serve to describe fields where study is dif-

ferent and interdisciplinary.

These are the basic steps involved in conducting a literature review using 4 stages: (1) planning a review, (2) conducting a review, (3) analyzing, and (4) writing a review. The steps are structured based on experience and are a synthesis of various guidelines and rules recommended for the literature (Tranfield et al., 2003).

The role of sustainability education in university accounting courses has been a controversial concern, with a substantial discrepancy between what is presented as best practice and what is learned worldwide (Hazelton and Haigh, 2010). Sustainable education is an important task in the sense of the new field of ecological economics and its current understanding of the value of business and the role of society. Training in accounting is the key precondition for successfully addressing these obstacles. The purpose of the paper, which is to examine the situation about the sustainability aspects of accounting education, may therefore be viewed as an acceptable input for a detailed understanding of the topic of education.

RESULT AND DISCUSSION

There are technical challenges as well as opportunities for the learning activities outside of universities from *Merdeka Belajar – Kampus Merdeka* policy that university must anticipate, namely: First; increasing the cooperation between higher education institutions. Second; students who want to study outside the study program must have a plan related to the main competencies and supporting competencies they want to achieve so that it becomes a benchmark for the study program to be able to accept it. Third; academic requirements for students who wish to study outside their university, including standard Grade Point Average (GPA), supporting academic and non-academic abilities, as well as through a rigorous internal selection mechanism, as a form of academic quality assurance of students who will take the learning activities outside of uni-

versities. Fourth; students who want to study outside the study program/university strongly recommended making their research plan at the end of the study, so that there is an obligation for student research collaboration under the guidance of lecturers between study programs (Latuconsina, 2020).

The policy of *Merdeka Belajar – Kampus Merdeka* released by the Ministry of Education and Culture certainly received varied reactions from higher education. In general, the positive responses come from universities already established in the Higher Education Tridharma. They consider this new policy in line with the internal campus policies that have been developed so far, so it is easy to collaborate with new policies that the Ministry of Education and Culture has released.

On the other hand, negative responses generally come from small universities, where this policy is considered to have some difficulties because of the very burdensome requirements for opening new study programs, where collaboration with study programs from well-known universities (the top hundred in the world) is mandatory to support the study program's *Tridharma* performance. The accreditation system is quite burdensome concerning the accreditation assessment, which is measured by the number of students who must not decrease from year to year, and there should be no negative reports from users regarding the performance of study programs and institutions of higher education (Latuconsina, 2020).

The *Merdeka Belajar - Kampus Merdeka* policy package is obliged to grant students the right to volunteer, to be able to take 2-semester credits (activity hours) outside the university (equivalent to 40 credits) and be able to take credits within the university (equivalent to 20 credits) in a 1-semester study program. In other words, 5 semesters are the number of credits to be taken in the original study program, and the remaining 3 semesters are taken outside the study program. Outside of their original study curriculum, student course activities that can be carried out through the *Merdeka*

Belajar - Kampus Merdeka program include: internships/work practices, village ventures, school teaching, student exchanges, science, entrepreneurship activities, independent studies/projects, and projects for humanity.

One of the *Merdeka Belajar - Kampus Merdeka* policy packages for students may be implemented through the "Student Exchange" between institutions of higher education. At the implementation level, this policy will place students as "strategic consumers" who want to find the best educational services to increase the knowledge, skills, and experience they have not yet optimally obtained in their original program of study. Students who have participated in this program optimally are expected to have better skills and strong character, so they are expected to have more experience and knowledge and they can become more competitive graduates. Moreover, this policy also has potential weaknesses, namely the large number of studies that can distract the direction of the path of study and not getting enough of the study taken.

The policy of *Merdeka Belajar - Kam-*

pus Merdeka has made various fundamental improvements for the Accounting Education curriculum. This made higher education institutions reformulate the learning outcomes of the study. In line with that, improvements are made to the course structure and graduate profile, which is directed at providing competency provisions to students to have readiness as (1) prospective accounting teachers for senior and vocational high schools, (2) prospective accounting and finance instructors in government institutions/agencies and private sector, (3) research assistants, and (4) independent entrepreneur candidates.

Moreover, education institution that expands field or apprenticeship programs will only affect technical areas and conventional majors that have broad industrial space opportunities. As Indonesia's most popular study program, this policy does not affect educational-based studies that are geared towards producing teachers. This is not in line with the *Tridharma* which is still a foothold at present. Related to the teaching and education, Higher Education Law Number 12 of 2012 specifies

Table 1. The Graduates Profile of Accounting Education Study Program

Profile	Profile Description
(1) Prospective Accounting and Finance Teacher	(1) Accounting and finance teacher for senior/vocational high schools. Having mastery of the material in accounting and finance, mastery of didactic and methodical principles in accounting, and finance learning in schools. (2) Instructors in government/private agencies/institutions that provide training in accounting and finance. Having the ability to conduct training effectively in accounting and finance.
(2) Research assistant in accounting and finance education	Work in a research team that examines education, accounting, and financial issues. Having the ability to carry out research, data collection, and processing, presentation, and publication of research reports.
(3) Financial Manager	Employees who have the technical ability to manage finances, record transactions, and prepare financial reports, both for companies and non-profit government agencies/institutions.
(4) Entrepreneurs in accounting and finance education	Work in a proprietorship business alone or in collaboration with others. Able to independently produce innovative, creative products in the field of accounting learning, which can provide income for themselves and jobs for others

Source: Processed Secondary Data (2020)

that education is a deliberate and planned attempt to build a learning environment that encourages students to successfully improve their capacity for religious-spiritual strength, self-control, personality, intelligence, noble character, and skills required by themselves, community, nation, and state. Meanwhile, the *Merdeka Belajar-Kampus Merdeka* program has not yet discussed attempts to improve the standard of education, which is also troublesome (Fajriyani, 2020).

Accounting practitioners should guarantee that financial and non-financial information is analyzed correctly and ensure its accuracy and express the correct information in the study. Information technology has increasingly evolved, new fields of expertise have arisen, topics such as ethics, international norms, corporate responsibility accounting, and collaborative reporting have created new paradigms of accounting functions. Such innovations raise the aspirations of the group to a high level, particularly of employers, experienced accountants, and accountants. This development illustrates the need to shape the idea of sustainability in accounting education and to shape accounting education within the context of this teaching.

In the process of determining the information to be used in the sustainability reports of corporations, accounting and accounting professionals as actors who play major roles in generating corporate business information serve and play a role in obtaining the requisite evidence to ensure faith in the information produced with the assistance of knowledge in the audit field.

This research designed the key aspects of the sustainability of accounting education, namely academic, social, and environmental, as illustrated in the following figure. Academic aspects are related to learning activities within the academic environment performed by students. It includes the background of education, the performance of students in the class, and the role of teachers/lecturers. Social refers to the ongoing physical sense in which

individuals exist or something occurs or evolves. This includes the community in which the individual was raised, or lived in and the individuals and organizations they associate with. Environmental elements are parts of the operations, goods, and services of a company that can communicate with the environment.

The members of the accounting profession do not need to study only the method of registration in accounting when pursuing accounting education to be able to make this reflection possible. In accounting education, financial and non-financial tables need to be prepared and taught how to view these tables, as well as how to teach the registration process.

Every new Minister has the same tendency during the initial term of office to change the direction of policy. Their reason is to adjust the direction of a variety of life's development. However, the policy change should be to improve policies that are no longer relevant, or as a complement to policies that are not entirely consistent with the current situation. This causes policies that often change directions and pay less attention to the sustainability aspects of these education policies. Gray and Collison (2002) propose that the program should address opportunities to raise the public interest and include environmental protection as a goal of the accounting profession while planning for a new generation in accounting. Education needs to be focused on the academic improvement of students and not on trivial technical abilities to do this. Student intellectual growth-based learning is valuable for making accounting students mindful that in the future they will make choices that will affect the interests of different people, so that as they become professionals, it will enable them to instill these principles (Gray et al, 1994).

In the accounting philosophy course, Gordon (1998) included the theme of sustainable accounting. A list of chosen seminar readings is offered to students, who are then debated in the class to figure out if the expect-

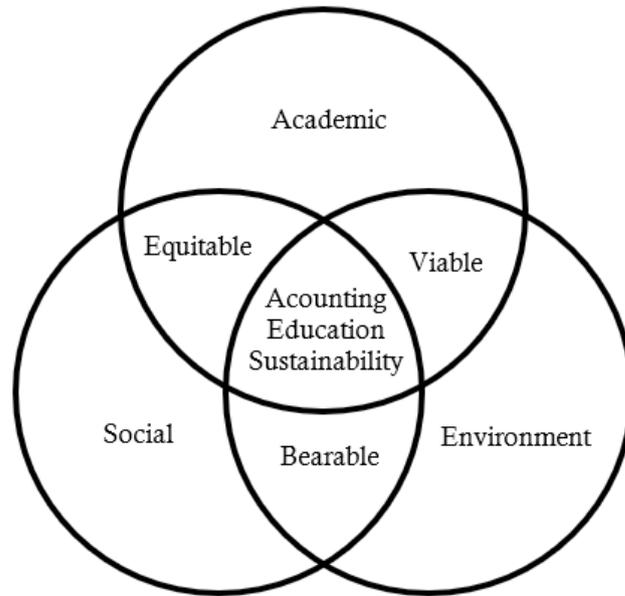


Figure 1. Accounting Education Sustainability
Source: Processed Primary Data (2020)

tations of students have changed. The authors further conclude that teachers can lead to experiences with social progress through this form of teaching. The learning method in some subjects, themes, and debates about sustainable accounting should be used as content for student discussion, but these resources can also be used by students even though they are not specifically accessible.

The study by Coulson and Thomson (2006) includes a sustainability accounting course using dialogical pedagogy by presenting the material of the course in-depth, which is intended to illustrate the implications of a dialogical approach with teachers as accounting education facilitators. If the teacher acts as a facilitator to educate the next generation of accountants, and if the teacher's knowledge and outcomes as academics help sustainability accounting education, the teacher will be able to promote the creation of student grade scales and thus, lead favorably (O'Dwyer, 2003). Thanks to their direct participation in changing the values of future generations of accountants, continuing education is one of the contributions of teacher-researchers to the issue of sustainable accounting (Owen, 2008).

CONCLUSION

The policy of *Merdeka Belajar – Kampus Merdeka*, has made various fundamental improvements for the Accounting Education curriculum, this made higher education institutions reformulate the learning outcomes of the study. This policy program is expected to have better skilled and strong character students, so they are expected to have more experience and knowledge and they can become more competitive graduates. Despite those advantages, this policy also has potential weaknesses, namely the large number of studies that taken might distract the direction of the path of study and not getting enough of the study taken. This policy does not affect educational-based studies that are geared towards producing teachers and often changes policies by every new minister that pay less attention to the sustainability aspects. The research has some limitations, each of which opens up avenues for future research. First, the study focuses on doing a preliminary assessment of available literature to demonstrate evidence at a meta-level and to identify areas where more research is needed. To provide more compre-

hensive data, future research should interview some main stakeholders who are impacted by the policy.

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