

Evaluation Of Learning Process Based On Outcomes-Based Education (Obe) In Study Program Of Accounting Faculty Of Economics And Business UPN "Veteran" Yogyakarta

Sri Astuti, Zuhrohtun, Kunti Sunaryo

Universitas Pembangunan Nasional Veteran Yogyakarta
Email address Sri_astuti@upnyk.ac.id

Abstract

This study aims to evaluate the success of the learning process in the Accounting Study Program at UPN "Veteran" Yogyakarta. The success of the learning process can be seen from the learning outcomes. This study was conducted in order to prepare an educational curriculum using the OBE approach. This study is survey research conducted on students of the Accounting Study Program at UPN "Veteran" Yogyakarta. The number of respondents is 106. The instrument used in exploring the depth of the survey results is the Learning Outcomes (LO) which will be used in the preparation of the new curriculum "Merdeka Belajar – Kampus Merdeka". The questionnaire instrument will be used as a basis for measuring the success of the LO which is formulated in the Curriculum Guide for Accounting Study Program of UPN "Veteran" Yogyakarta. LO is the ability to communicate and write; problem-solving skills; ethical reasoning skills; ability to work with teams; the soul of defending the country. Based on the survey results, the following results were obtained: the students' communication and writing skills are still lacking; the ability to solve the problem of the students is still lacking; students' ethical reasoning skills are quite good; the ability to work with the team is still lacking; the spirit of defending the country is still lacking. The results of this survey can be used as an input in developing the MBKM curriculum.

Keywords: Learning Outcomes; MBKM



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I. INTRODUCTION

The development of technology has an impact on the demands of the industrial world on its resources. The Industrial Revolution 4.0 then encourages educational institutions to renew the existing curriculum, to be immediately adapted to the market needs. Higher education is required to be able to prepare graduate students who are strong in facing the social, culture, the world of work, and technology that are increasingly developing in the era of revolution 4.0. In the era of IR 4.0, it is necessary to have a link and match between higher education graduates not only with the business world and industrial world but also with the future that is rapidly changing.

The existence of the Industrial Revolution 4.0 will encourage educational institutions to be able to adjust the existing curriculum to be revised to suit the needs of the era. The curriculum adjustment will lead to the absorption of labor in accordance with the market demand. The challenge is how ready educational institutions, especially at the higher education level, are able to adjust and how ready higher education is to be a mouthpiece for the creation of individual who brings the industrial revolution 4.0 to be widely useful for students, universities, industrial sector, business sector, as well as wider community (Siregar dkk, 2020).

The educational approach will be transformed into OBE. OBE is an educational process that focuses on the ability of students to do something or the quality they have after undergoing the educational process. Based on OBE, the course structure and curriculum are designed to achieve capability or quality. The structure of courses and curriculum is a set of graduate learning designs, study materials, and an assessment process that is used as a guideline for the implementation of study programs (Dikti, 2015) that the university wants to achieve. Capability achievement is defined as learning outcomes. Capability is the content that is accommodated in a container where the contents of the container are related to quality and quantity (Sutomo, 2017).

OBE-based learning emphasizes more to the importance of input and process as well as focuses on outcome measurement. OBE learning is oriented more on how students are able to learn well without having to always follow instructions from lecturers (Purwanto, 2020). OBE requires students to demonstrate the capabilities they get from the learning process.

OBE is the basis for developing KBK (Competency-Based Curriculum) and KKNI-based Curriculum. Accounting Study Program of UPN "Veteran" Yogyakarta is using the KKNI-based Curriculum. The KKNI curriculum is one of the national references to improve the quality and competitiveness of Indonesian in the human resource sector through the achievement of qualifications for Indonesian human resources produced by the national education system and job training system, as well as the learning outcome equivalence system. Improvement of the quality and competitiveness of the nation will simultaneously strengthen the identity of the Indonesian.

To adjust to OBE Curriculum, the Accounting Study Program of UPN "Veteran" Yogyakarta needs to evaluate the implementation of KKNI curriculum that is being done. Therefore, the problem to be studied in this study is the extent to which the success of the learning process in the Accounting Study Program of UPN "Veteran" Yogyakarta according to Outcome-Based Education (OBE).

II. LITERATURE REVIEW

II.1. Education in the Era of Industrial Revolution 4.0

The fourth Industrial Revolution occurred in the 21st century, during this time there was a very rapid development of technology. The development of this technology is also a big concern. The inhabitants of the Earth feel worried in their work because when these technological advances continue to be developing according to the eras, their jobs will be replaced by the technological sophistication. (Fonna, 2018).

The rapid development of information and technology cannot be avoided and becomes an important part of education and learning. Therefore, teachers must be able to balance the learning system and technology that is increasingly developing. Here, the teachers must be able to innovate learning from the classic to modernization. Combining learning methods with technology is to help students to understand that education and technology must be compatible and able to create learning activities in any situation.

Learning innovation 4.0 emphasizes mastery of learning methods by educators, their application in the classroom, and their development in learning. Learning innovation takes advantage of all existing potential including mastery of technology and its application in learning. Learning innovation 4.0 can be done in various ways. Educators certainly master the learning methods that have been applied. Adopting and developing existing learning methods with a variety of creativities alone is the first step that can be done in learning 4.0 (Pratiwi, 2019).

II.2. Outcomes-Based Education (OBE)

OBE is a learning approach to correct the weakness of the traditional educational approach. A traditional educational approach is an educational approach that is currently occurring, and traditional learning system only focuses on input and process, while the weakness of the traditional educational approach is as follows:

1. The learning environment that pays less attention to the student learning outcome. This is because, in the traditional educational approach, the students only focus on what the lecturer teaches and the existing curriculum that is without paying attention to what students want to achieve.
2. Students tend to be oriented towards subject scores and GPA. Most students are only oriented to the score of the courses, GPA is used as the reference of success in achieving the learning. Whereas the real achievement is the balance between theoretical score achieved and soft skills that students have.
3. Graduates are not ready to enter the workforce. Because the traditional education approach only focuses on input and process, many students are not ready when they go to the field due to the lack of soft skills.
4. Lack of attention to soft skills required for working, including communication skills, interpersonal skills, analytical skills, work attitudes. This traditional educational approach only focuses on the theory so that the soft skills training for students becomes less.

To anticipate those weaknesses, OBE focuses more on (1) student abilities. Students are expected to be able to use attitudes, knowledge, and skills to solve real problems. (2) The way to help students to get the skills they need. The ability of students can be achieved with an appropriate curriculum and a student-centered learning system for both short and long-term outcomes. (3) The way to know that students already have the necessary abilities. Student ability can be identified by viewing the student achievement through exams, tests, assignments, and graduate analysis and feedback when students graduate. (4) Intervention to make improvements. Intervention is needed to achieve a curriculum design according to

LO and compatibility between which system the lecturers need to do and what students need so that they can produce graduates who are ready to enter the world of work.

OBE learning process is designed to focus on learning outcomes with a curriculum design that is in accordance with the needs of the industrial world, the implementation of learning, assessment, benchmarking is applied to prepare graduates who are relevant to the industrial world and stakeholders. OBE learning process becomes a follow-up and the improvement of educational quality so that it can achieve appropriate learning that can harmonize the development of the industrial world.

III. RESEARCH METHODOLOGY

This study uses a quantitative approach, using a survey method. The reason for using the survey method is to obtain complete data. The survey method that will be applied is the descriptive survey method. Usually, the surveys that are carried out tend to be simpler (descriptive statistics) because they are only used to describe the population to be studied. The focus of this descriptive survey focuses on the behavior that occurs.

The population and sample in this study are students of the Accounting Study Program of UPN "Veteran" Yogyakarta who had taken courses in the Accounting Study Program of UPN "Veteran" Yogyakarta for at least two semesters.

This study examines the accuracy of the learning outcome measurement instrument for the Accounting Study Program at UPN "Veteran" Yogyakarta. The Learning Outcomes are as follows: communication and writing skills, ability to solve problems, ethical reasoning ability, ability to work together in a team, Jiwa Bela Negara.

The data obtained from the survey results will be processed using descriptive statistics to describe the sharpness of the instrument for measuring the success of learning outcomes in the Accounting Study Program of UPN "Veteran" Yogyakarta

IV. FINDING AND DISCUSSION

IV.1. Communication and Writing Skills

Writing can be considered as a way of communicating. Written communication is a skill that requires persistence and practice to master it. Writing activities can be interpreted as transferring brilliant ideas in order to remain productive and to increase the intelligence of creative thinking as a manifestation of new insights that are interesting to be read by others so that the author gets optimal results in developing self-potential, training themselves in organizing logically structured ideas, responding to various inputs that come as unlimited learning motivation so that the basic potential for communication mastering can be achieved.

Written communication has a documentation function. As we know, the public accounting profession is closely related to written documents and written reportings. In addition, public accountants work closely with the analysis of information. Sources of information can be written or oral. As an example, an auditor, his/her job is closely related to reading, analyzing

information, and then compiling it into information in the form of an auditor's report which will be communicated to interested parties. The ability of auditors to read, analyze problems, and write this information will support the success in communicating the results of their work related to parties. In addition, the auditor's communication skills with the auditee and related parties will greatly determine the success of the assignment. The results of the survey in the Accounting Study Program of UPN "Veteran" Yogyakarta on the learning outcomes of students' communication and writing skills were still low, which only reached 48.93%. This can be an input for the Accounting Study Program of UPN "Veteran" Yogyakarta in the learning process by updating the curriculum content.

IV.2. The Ability to Solve Problems

Students will enter the world of work. There are several characteristics that they must fulfill, namely work ethics, curiosity, trustworthiness, self-discipline, honesty, commitment, responsibility, respect for themselves and others, tolerance, hard work, good work, relationships, integrity, good behavior, communication persistence, high work motivation, good cooperation, initiative, moral encouragement, diligence, adaptability, self-control, fast learner, desire to learn new things, ability to learn, flexibility, and entrepreneurship. In the learning process, student achievement is assessed from three aspects, namely cognitive, affective, and psychomotor.

To fulfill some of these aspects, students must be able to analyze and solve a problem. This requires a relevant learning strategy, which is Lesson Study-based learning by developing and applying the Problem Based Learning method. This strategy is an effective way to improve the learning process.

The learning strategy in the Accounting Study Program in terms of problem-solving is strong. This can be seen from the answers to the questionnaire which were 62.4%. Learning strategies in Accounting Study Program use a lot of problem-solving for cases both in books and real cases in the field. An example of a learning strategy in the Forensic Accounting course is that students are given the task of looking for fraud cases in Indonesia and analyzing these problems. In addition, students are given a final project to make a video of fraud case resolving. This requires the ability of intelligence to solve problems in a team. Through these assignments, learning outcomes through the internalization of knowledge, attitudes, skills, competencies, and accumulated work experiences will be achieved.

II.3. Ethical Reasoning Ability

The accountant profession is faced with many ethical problems. Therefore, this profession has provisions of professional ethics. Its purpose, among others, is to become a guideline for accountants in carrying out their assignments. Professional accountants interact with many parties, this will create conflicts and problems. Therefore, the behavior ethics of professional accountants are very important to be upheld to build public trust and credibility of the accounting profession.

Cases of ethical violations can be prevented if every accountant has the knowledge, understanding, and willingness to adequately apply moral and ethical values in carrying out

her/his professional work. The world of accounting education has a great influence on the ethical behavior of accountants. This statement implies that accountants' ethical attitudes and behaviors can be learned and formed through a formal education process that can be applied in higher education and applied when becoming a professional accountant.

Based on the results of distributed questionnaires, 80.7% of respondents answered that students were able to understand strong ethical reasoning in the learning process. Accounting Study Program of UPN "Veteran" Yogyakarta has its own courses in learning. Apart from being a separate subject, ethical principles are also included in the content of other courses. This ethical understanding is the attitude of students in dealing with the problems at hand. This student attitude is the goal of learning outcomes in the college curriculum.

IV.4. Ability to Work with Teams

Cooperation skills are important skills that will continue to increase in importance for future success. This implies that cooperation skills are basic skills that every student needs to master in solving problems that are observed, both personal and group problems as well as social problems or public interests.

The learning process in the Study Programs of UPN "Veteran" Yogyakarta involves many students in conducting discussions. And based on the survey, it indicated a value of 57.95% of learning outcomes for team collaboration. This has been categorized as a strong achievement. However, there is still a need to develop the learning process again. Through the MBKM curriculum, namely through the application of 8 learning methods in the MBKM curriculum, the percentage of learning outcomes will increase. This is to train students' critical abilities and build a harmonious spirit of community, in the form of teamwork skills. These skills include willingness to take responsibility and group assignments, respect for other people's work, willingness to help friends who need help, leadership skills, skills in providing guidance to group members, pay attention to difficulties experienced by group members, and skills to resolve conflicts wisely.

II.5. Spirit of Defending the Country

Higher education has a very important role in developing individual abilities to be more insightful in science, technology, and the formation of good character. The learning model by optimizing hard skills and soft skills will be more effective in meeting the learning outcome, namely forming accountants who are professional, honest, ethical, trustworthy, and have high integrity.

Producing accounting graduates who have the character of defending the country is very important. This is because all agencies in both public and private sectors need accountants as financial managers with high integrity, honesty, and trustworthiness. Educators have the responsibility to make three contributions to their students, namely, knowledge, skills, and attitude, so that in addition to having good and competitive knowledge and skills, students must also have a good attitude and have the character of defending the country.

The character of defending the country can be implemented by applying the five values of state defense into the curriculum and academic atmosphere. The five values are love for the country, awareness of the nation and state, belief in Pancasila as the state ideology, willingness to sacrifice for the nation and state, and having psychological and physical readiness. Accounting Study Program of UPN "Veteran" Yogyakarta has done this by opening the WidyaMatyasa course, and this course is a University course because State Defense is an insight of UPN "Veteran" Yogyakarta in developing Tridharma of Higher Education. Therefore, in creating graduates who have five national values, a learning model is needed in the accounting study program by optimizing the hard skill and soft skill components. It is believed that soft skills can support hard skills, meaning that it is not enough to only produce accountants who have accounting scientific competence but also have several skills, such as communication, emotional, language, group, ethics and morals, politeness, and spiritual skills.

The results of the survey on state defense learning in the Accounting Study Program of UPN "Veteran" Yogyakarta showed the learning outcomes of 57.98%. This has been categorized as a strong achievement. However, there is still a need to develop the learning process again. Through the MBKM curriculum, namely through the application of 8 learning methods in the MBKM curriculum, the percentage of learning outcomes will increase.

V. CONCLUSION AND FURTHER RESEARCH

The success of education in higher education is highly dependent on the curriculum used and its implementation. The curriculum for Higher Education is a blueprint, which greatly determines the direction of policy to achieve goals. The curriculum must continue to be developed in accordance with the demands of world development, especially the industrial revolution and technology. The educational approach will be transformed into OBE.

The UPN "Veteran" Yogyakarta Accounting Study Program is preparing a curriculum using the OBE approach. There are 5 LO formulated by UPN "Veteran" Yogyakarta Accounting Study Program. The five Los must have an instrument to measure the success of LO. Based on the survey results, the students' ethical reasoning instrument was good enough, but for the other four instruments, they are still in the average threshold.

LO of graduate study programs is not only a formulation of learning objectives to be achieved and must be owned by all graduates, it is also a statement of the quality of graduates. Therefore, the study program is obliged to have a LO formulation that can be accounted for in terms of content, completeness of the description in accordance with the provisions in the SN DIKTI, as well as the equivalence of its qualification level with the Indonesian National Qualification Framework (KKNI). Because it is a formulation of educational objectives and a statement of the quality of graduates, the formulation of LO is an integral part of the curriculum development of the study program. The benefits of LO are in addition to directing study program managers to achieve the target quality of graduates, it also provides information to the public about the quality statements of study program graduates in higher education.

To review the resulting LO formulas, these indicators can be used as a reference: the completeness of the description elements, suitability with qualification levels, clarity of the boundaries of the scientific field/study program expertise, the level of mastery, depth and breadth of study materials that must be mastered; reference to similar study programs as a comparison, the clarity of the formulation, the similarity in meaning when read by laymen/stakeholders.

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