

## Conference Paper

# Reform of Higher Education Curriculum of Vocational Accounting Studies Based on SNIKTI

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## Abstract

This study examined reform of higher education curriculum of vocational accounting studies based on the Standard of National Education. This study used literature review and a questionnaire by combining quantitative and qualitative research methods. This study only evaluates the implementation in the first-year curriculum in 2016. It found significant changes in the previous curriculum. The application of curriculum 2016 for the 1st year run effectively and increase of the understanding of the theory (*knowledge*) and technical ability (*skill*) as measured through assessment courses.

**Keywords:** curriculum, theory, practice

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## 1. Introduction

Changes in the concept of higher education curriculum in Indonesia began in 1994 when education in Indonesia adopted the National Curriculum (KurNas) regulated in Law No.056/U/1994. KurNas prioritize mastery of Science and Technology (Science and Technology), and the ability to formulate kurNas not be possessed by graduates of a course of study. KurNas sets the required number of courses out of the total course. KurNas referred to as IPTEKS-based Curriculum (KBI). Years later developed in 2000/2002 known as the Competency Based Curriculum (CBC). KBK divides the curriculum into the Core Curriculum and Institutional Curriculum, regulated in Law no. 232/U/2000 and 045/U/2002. KBK prioritize the achievement of competence, but in the KBK, learning outcome do not set limits of knowledge that must be mastered. Determination of the main competencies of the results of similar study program agreements.

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Then out a presidential decree 8 of 2012 concerning the Indonesian National Qualifications Framework (KKNI) which is a competence and qualifications framework hierarchy to reconcile, and integrate equalizes between education and job training field and work experience in order to award the work in accordance with the recognition of the competence of the occupational structure in various sectors. KKNI consists of 9 levels of qualification, starting from qualification 1 as the lowest qualification and qualification 9 as the highest qualification. Level qualification is the learning achievement levels agreed nationally, compiled based on the size of the outcomes of education and/or training acquired through formal education, non-formal, informal or work experience. In KKNI the achievement of learning consists of attitudes and values, work skills, scientific mastery, authority and responsibility. Thus, the Competency Based Curriculum is aligned with KKNI into KBK KKNI.

Then came the N 0.12 Act of 2012 on Higher Education were lowered into permenristekdikti 44 Year 2015 regarding the National Standards for Higher Education (SNDIKTI), In SNDIKTI set competency standards containing the learning outcomes that have adopted KKNI. SNDIKTI set up a curriculum called Higher Education Curriculum (KPT) which is valid until now. KPT prioritizes the equality of learning achievement (quality) of graduates or so-called minimum learning achievement. Formulation of learning achievement consists of attitudes, knowledge, special skills and general skills. Minimum learning achievement is the result of a similar study program and approved in a ministerial decree. This is done considering the existence of disparities or variations that exist in every level of higher education.

The state of education in Indonesia that exists today was not clear discrimination between types of academic-vocational education-profession, disparity of quality of graduate programs of study in the same level of education, and inequality a Learning outcomes for the same study program. So that the learning outcomes are expected with the implementation of the minimum specified, is expected to reduce the variation that exists in every course in the same level, the realignment of higher education quality by leveling graduate qualifications and achievements adjustment pembelajaran for similar Prodi.

Under Law No .12 In 2012, the preparation of the current curriculum is the right college, but in article 35 paragraph 1 must be said that based on national standards. Based on this rule curriculum becomes standardized, curriculum is otomoni colleges, which set ad ne educational standards include competency standards, content standards, process standards, assessment standards, standards of faculty and staff, the

standard of infrastructure, management standards and standards funding. The most important in this standard is the standard 1 is the standard Kompetensi Graduates (SKL).

Based on the guidance of National Accreditation Board of Higher Education (BAN PT) the composition of practice and theory for the diploma program is 60:40. So in compilation of curriculum component comparison of theory and practice become important thing. This research wanted to test the reform of KPT based on SNI/DIKTI conducted by Accounting Study Program of Vocational Education Program UI. How has the reform done by UI vocational program accounting study program and how its implementation in semester 1, and semester 2 which is running from student's point of view.

## 2. Literature Review

Under Law No.12 of 2012 article 21 states that the diploma program aims to prepare students to become skilled practitioners to enter the workforce according to their area of expertise. Article 35 paragraph 2 states that the curriculum of higher education developed by each college refers to the national standard of higher education for each study program that includes the development of intellectual intelligence, noble character and skills. Article 29 paragraph 2 states that the Indonesian National Qualification Framework (KKNI) becomes the main reference in determining the competence of academic education graduates, vocational education and professional education. Based on *permenristekdikti* No.44 of 2015 declared the curriculum is a set of regulatory plans regarding graduate learning achievements, study materials, processes and assessment used as guidelines for the conduct of the study program. Student learning activities are expressed in the form of SKS. 1 credits lecture is 50 minutes of face-to-face activities, 60 minutes of structured activities and 60 minutes of independent activities. While the lectures in the form of practicum as much as 170 minutes per SKS.

Cheng (2007) found that one problem in accounting education today is the design and content of the curriculum. Balance must be found between the theoretical and practical components of accounting learning (Amernic and Craig, 2014). Chisholm (2005) the amount of learning in the classroom has an impact on the quality of learning to be received. Clovey & Oladipo (2008) says that current accounting graduates do not quite meet the high standards set by potential employers. Accounting practitioners are not always satisfied with the ability of accounting graduates [3]. Albrecht and Sack (2000) and Clovey and Oladipo, (2008) say that learning methods at universities are less creative and too much one-way teaching and too dependent on books, the university does not develop the ability of its students to develop skills, and the curriculum is too

Many restrictions, sometimes outdated and irrelevant and more glued to the interests of the faculty and unnecessary needs in the industry.

### 3. Methodology

Litian Pene uses literature *review* and test it empirically. This study used a questionnaire with qualitative and quantitative research methods. This research uses case studies for curriculum applicable in Accounting Study Program of Vocational Education Program of University Indonesia. The curriculum used in this study is the curriculum of 2016 with the concept of 3: 2: 1 curriculum implementation. But the curriculum to be evaluated is the curriculum for semesters 1 and 2 that are running. Curriculum in other semesters has not been implemented so that the research is limited by the implementation of curriculum in semesters 1 and 2.

### 4. Discussion

Accounting Studies Program, University of Indonesia Vocational Education Program has been using KPT based SNDIKTI began to force in 2016. The curriculum has been developed to implement the national learning achievement that has been prepared together with similar study program forum which then added UI accounting vocational characteristic. If the minimum learning outcomes are met accreditation B, thus accounting courses vocational education program UI must be above the minimum learning outcomes to obtain maximum value level of level 5.

Furthermore, the curriculum follows the 3: 2: 1 pattern, that is, 3 semesters of learning on campus (college lecture), 2 semesters of learning in industry (industry lecture) and 1 semester internship and final work. This concept has had a tremendous impact on the current curriculum.

The respondents numbered 46 students equal to 30% of the total population of the 2016 class of 150 students. Of the total respondents 26% were male and 74% were female. Student input/1 65% from invitation path and 35% from SIMAK UI (UI entrance selection test). Originally vocational schools BC A 2% and 96%. Seventy percent of students understand the number of hours on the theory and practice skills. This study finds that the application of the proportion of theory and practice in student perceptions is balanced, the addition of the number of credits and hours of practice adds knowledge and skills, with the curriculum of 2016 students feel more familiar with the teaching materials and practical skills. However, the number

TABLE 1: The paradigm shift of the old curriculum into a new curriculum has undergone significant changes.

	Before	After
Curriculum Reference	KBK KKNi	KPT
Lesson Learned	Determined by the Study Program itself	The minimum CP by the Forum of Similar Study Program is attributed to the PS of Vocational Accounting UI
Goal Targets	Prodi competence	Outcomes of learning and passing the ACCA certification exam, IAPI, and LSP
Practice Hours/credits	50 minutes	170 minutes
Naming Courses	As per the National Curriculum	The name of the course is tailored to the content of the course
Theory Composition: Practice	40%: 60% of learning hours	40%: 60 of the SKS or equivalent to 18%: 80% of the total number of hours

of lectures is considered a bit heavy. Changing the learning paradigm in the new curriculum is necessary. Sixty-seven percent of students assume that 1 year of industry learning is required. Preparation of the curriculum has involved industry, associations and forums of similar programs

The implementation of the new curriculum in the 1st half is considered very good. Graduation rate of students in the course and average good grades. Evaluation of lecturers by students (EDOM) also showed a significant increase in value and the test results show the student questionnaires good level of understanding of accounting theory and practice are significant. The same thing happened in semester 2. But the lecture with the new curriculum is still felt heavily by students because of the burden of lecture hours wrinkled than usual, especially on practicum courses. The number of hours of lectures that dense cause students less able to develop interest and talent and other activities.

## 5. Conclusion and Suggestion

Curriculum reform in 2016 compared to the previous curriculum changes are very significant, in terms of structure, the name of the course, target, and particularly on the number of credits and hours of learning in practicum courses. The implementation of the curriculum in the 1st year, namely in semester 1 and 2 rated very good, this proved

of value for students, Edomites, and the students' perceptions of the curriculum in 2016. Namun times less dense allowing students attend other activities.

This research uses primary and secondary data. This study only discusses semesters 1 and 2 because it is the current semester. This study provides benefits to those who play a role in the field of education to continue to make improvements to the curriculum with a more measurable indicator keshassilan. Subsequent research can examine more in the application of curriculum based on DTL covering the entire semester. And the achievement of program achievement indicators.

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