

Factors that Influence Student Interest in Participating in the Independent Program to Learn an Independent Campus (MBKM) (Study on The Accounting Department of the Faculty of Economics and Business, University of Mataram)

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ARTICLE INFO

Keywords: MBKM, Program, Campus

Received : 26, June

Revised : 06, July

Accepted: 07, August

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ABSTRACT

Finding out what influences students' desire to take part in the Merdeka Belajar-Kampus Merdeka (MBKM) program is the aim of this study. This study employs a descriptive research design and a qualitative methodology. Observational interviews and the distribution of Google Forms surveys served as the methods for gathering data. Through the processes of data reduction, presentation, and conclusion drawing, the data analysis employed descriptive storytelling methodologies. According to the findings, 1) internal characteristics, such as students' knowledge level and desire and motivation for the MBKM program, have an impact on their interest in enrolling in the program. Students' desire to engage in MBKM is influenced by external factors such as peer pressure and the social environment. 3) Pleasurable feelings are a result of emotional components that lead to interest and satisfaction. The survey's findings demonstrate how enthusiastic students are about the MBKM program.

INTRODUCTION

Link and match the business world with the workplace, as well as the passing of time, which quickly motivates top educators to design and carry out innovative teaching processes so that students can reach learning objectives that address critical thinking, comprehension, and behavior in an optimal and consistently relevant manner. In order for students to be able to adapt to changes in society, culture, and the workplace as well as the rapid advancement of technology, their competencies must be evaluated to ensure that they are more in line with real-world needs (Anonim, 2020).

Kampus Merdeka is a flexible and otonomous teaching method used in traditional schools to provide innovative, non-conformist, and student-centered learning experiences. Permendikbud Number 3 of 2020 concerning National Standards for Higher Education explains that it gives students the right to study for 3 semesters outside their study program, such as the Independent Learning Policy - Independent Campus (Anonymous, 2020).

Encountering the realities and dynamics of the field—such as ability requirements, real problems, social interaction, collaboration, self-management, performance demands, targets, and achievements—while pursuing knowledge through learning at Merdeka Campus offers both challenges and opportunities for the development of creativity, capacity, personality, and student needs. Universities must create and execute an innovative learning approach in accordance with the Apprentissage indépendant-Campus indépendant strategy in order to ensure that students receive the best possible education. If colleges and students agree, the policy can be put into effect.

One of the academic programs offered by the University of Mataram is the S1 Accounting Department in the Faculty of Economics and Business. In 2020, the Department of Accounting, Faculty of Economics and Business, University of Mataram started preparing itself by taking part in the Study Program Assistance Program Implementing MBKM Curriculum Cooperation, which was first issued by Mr. Nadiem Makarim, the Minister of Education and Culture at that time. The Ministry of Education and Culture completes the study program support program implementing the MBKM curriculum partnership, and one of the study programs that receives the program is the Department of Accounting, Faculty of Economics and Business, University of Mataram. The Department of Accounting, Faculty of Economics and Business, University of Mataram prepared all the necessary resources to implement the MBKM program, including curriculum, implementation guidelines, standard operating procedures (SOPs), and most importantly, MBKM partners. The program began with the assistance program.

In the first semester of the 2020-2021 academic year, the Department of Accounting, Faculty of Economics and Business, University of Mataram, started implementing the MBKM program. Batch 2 will be implemented in 2022, the even semester of the 2021-2022 academic year. The many MBKM learning activities that are available include constructing communities, thematic KKN, student exchange, internships, and entrepreneurial endeavors. In batch 1, there were 85 students enrolled in the sixth semester of 2018 who took part in the

MBKM program; in batch 2, there were 93 participants. 2019 class members took part in the second batch of the MBKM program. If we examine attentively, 37.2% of students in each batch—which consists of about 250 people—participate in the MBKM program. Considering how many instructors are unaccepted and how difficult it is to recruit MBKM partners, the 37.2% result for the Department of Accounting at Mataram University's Faculty of Economics and Business is rather high. Put another way, there is a good amount of interest from Mataram University's Department of Accounting, Faculty of Economics and Business, for students to take part in the MBKM program. This interest changes and expands in accordance with the variables that affect it.

There are not many studies related to the MBKM program in Indonesia. These studies look at the implementation of the MBKM program based on student perceptions. No research discusses student interest in joining the MBKM program, so this research will later test and provide evidence of the factors that influence student interest in joining the MBKM program. These factors include internal factors, social factors (external), and emotional factors.

Research Problem

Based on the background stated earlier, the main problems in this study are:

1. Do internal factors affect student interest in joining the MBKM program?
2. Do social (external) factors affect student interest in joining the MBKM program?
3. Do emotional factors affect student interest in joining the MBKM program?

Research Objectives

The objectives of this study are:

1. To determine the effect of internal factors on student interest in joining the MBKM program.
2. To determine the influence of external factors on student interest in joining the MBKM program.
3. To determine the influence of emotion factors on student interest in joining the MBKM program.

Benefits of Research

The benefits of this research are as follows:

- a. Theoretical Benefits
This research provides benefits in developing the concept of student-centered learning.
- b. Practical Benefits
- c. This research provides information to lecturers and students about the MBKM program.
- d. Policy Benefits

This research can later become a policy recommendation for managers of the Accounting Department, Faculty of Economics and Business, University of Mataram in implementing the MBKM program.

Research Urgency

The Merdeka Campus is a form of learning in universities that is autonomous and flexible to create a learning culture that is innovative, non-restrictive, and by student needs. The Merdeka Belajar-Kampus Merdeka program is expected to answer the challenges of higher education to produce graduates who are, by the times, advances in science and technology, the demands of the business world and the industrial world, and the dynamics of society. Therefore, the sustainability of the MBKM policy in the Department of Accounting, Faculty of Economics and Business, Mataram University requires feedback from all parties involved, namely faculty leaders, lecturers, students, education personnel, and industry partners, as well as study programs that have collaborated with the Department of Accounting, Faculty of Economics and Business, Mataram University in the even semester 2020/2021 and even semester 2021/2022. Evaluation is needed for a follow-up plan in implementing the MBKM program in the following year.

THEORETICAL REVIEW

Previous Research

There is not much research related to the MBKM program in Indonesia. These studies include:

- a. (Baltar et al., 2021) explained that the obstacles experienced by students during the BKP Learning Exchange program, namely lectures that are still online, cause a lack of communication with lecturers and students, dwindling quotas, students' difficulties in adapting to a new environment, and not to forget also related to the Covid-19 pandemic period, which has not ended until now. This indirectly becomes an obstacle in the process of implementing the Student Exchange MBKM, which causes a lack of student interest in participating in learning activities presented by the study program. However, with online lectures, there is a slight savings when compared to offline lectures because, when done online, students do not need to pay transportation costs.
- b. (Ischak & Murwonugroho, 2022) explained that students' understanding of MBKM is still small, but 60.87% expressed interest in participating in the program. The three MBKM programs that students are interested in are student exchanges, internships/work practices, and entrepreneurship. Students assess the implications of implementing this MBKM on skills to solve complex problems, broaden perspectives, provision for work after graduation, increase soft skills, and prepare for post-campus life.
- c. (Kholik et al., 2022) provides information that the barriers to the implementation of the MBKM curriculum have four main things,

namely; curriculum adjustment, funding, partner exploration, and academic information system adjustment. Therefore, the implications of the implementation of MBKM need to be planned, implemented, and evaluated jointly by both the government and the study program as the frontline in implementing the MBKM curriculum.

These studies examine how the MBKM program is being implemented from the perspectives of both instructors and students. Research that discusses the factors that influence student interest in participating in the MBKM program does not yet exist, so this research will later test and provide empirical evidence of the factors that influence student interest in participating in the MBKM program. These factors include internal factors, social factors (external), and emotional factors.

Interests

a. Definition of Interest

Interest, according to Chaplin (in Anna Rufaidah et al., 2015) is a continuing attitude that polarizes a person's attention and causes him to be selective regarding things of interest as well as sentiments indicating that a certain activity, occupation, or object is important or relevant to the person.

Based on this understanding, interest is a rather persistent tendency as a source of motivation that encourages a person to feel interested in a certain field, feel happy to engage in activities related to that field, and choose freely when these fields are profitable and bring satisfaction.

b. Variety of Interests

According to Chaplin (in (Annisa Ayunandri & Syariah, 2018) divides interest as follows:

1. Recreational interests, including playing and exercising, relaxing, traveling, collecting objects, listening to the radio or tapes, watching television, playing games, daydreaming, and developing hobbies.
2. Social interests, including partying, drinking, conversing, helping others, studying politics and world events, expressing criticism and suggestions for reform.
3. Personal interests include personal appearance, dress, achievement, independence, and money.
4. Educational interests, including lessons that will be useful in the chosen field of work through schools and courses, teachers and their teaching methods, education that is suitable for certain jobs.
5. Interest in religion, including discussion of religious issues, religious lessons at school, visiting places of worship, and participating in various religious ceremonies.

6. Interest in status symbols, including higher socio-economic status, achievement, being a member of an accepted group, and near-adult status in society.
7. Interest in occupations, including preferred occupations.

c. *Factors Affecting Interest*

Interest can be influenced by the following factors according to Chaplin (in Annisa Ayunandri & Syariah, 2018)

1. Encouragement factors from within (intenal)
a desire that originates inside and is unaffected by outside factors, leading to the impulse to take action to satisfy that need.
2. Social factors (external)
A desire that if the desire can be achieved will get or get approval and can be accepted by the environment.
3. Emotional factors
Closely related to feelings of pleasure or displeasure, satisfaction or dissatisfaction. If a desire is achieved or successful, it will cause pleasure and strengthen interest. Conversely, if the desire fails, it will eliminate the interest itself.

Independent Campus Learning Program

a. *General Requirements*

The "right to study three semesters outside the study program" is one of the general conditions that students and universities must adhere to in order to execute the Merdeka Belajar-Kampus Merdeka policy. These requirements include the following:

1. Students come from an accredited study program.
2. Active students who are registered with PDDikti. Universities are expected to develop and facilitate the implementation of the Merdeka Belajar program by making academic guidelines. The programs implemented should be compiled and agreed upon between universities and partners. The merdeka Belajar program can be a national program prepared by the Ministry or a program prepared by universities registered in the Higher Education Database.

b. *Implementation*

Role of Relevant Parties

1. Higher Education

- a) In accordance with Permendikbud Number 3 of 2020, which relates to National Higher Education Standards, universities must enable students to:
 - 1) Take courses outside of their institution for up to two semesters or the equivalent of forty credits, whether they are taken or not.
 - 2) Able to transfer credits for up to 20 credits or one semester across various study programs at the same university.

- b) Create rules or regulations for the classroom to support learning beyond the study program.
- c) Work with partners to create cooperation papers (MoU/SPK).

2. Faculty

- a) Create a list of faculty-level courses that students from different study programs can take.
- b) Work with pertinent partners to draft cooperation documents (MoU/SPK).

3. Study Program

- a) Create or modify the curriculum using the paradigm of independent campus implementation.
- b) Assist students enrolled in higher education cross-program learning.
- c) Provide prerequisites for courses that students can take both inside and outside of the College and outside of the study program.
- d) Carrying out course equivalencies with educational endeavors outside of study programs and the College.
- e) Alternative online courses are produced in case there are courses or credits that need to be completed for learning activities conducted outside of the study program and the College.

4. Students

- a) Make plans for courses or programs that will be taken outside of the study program with academic supervisors.
- b) Enroll in extracurricular activities beyond the educational schedule. 3) Fulfill the prerequisites for extracurricular activities, such as taking part in any selections. 4) Adhere to the rules of the current academic standards when participating in the extracurricular activities outside of the study schedule.

5. Partner

- a) Create memorandums of understanding (MoU/SPK) with academic departments, schools, and programs.
- b) Implement extracurricular program activities in compliance with the terms outlined in the collaboration agreement (MoU/SPK).

b. Forms of Learning Activities

The following are examples of learning activities that can be carried out both inside and outside of a study program, in compliance with Permendikbud No. 3 of 2020 Article 15 paragraph 1: student exchange, internships, teaching support in educational units, research,

humanitarian projects, entrepreneurial endeavors, independent studies, and building villages/thematic KKN.

Research Roadmap for Research Groups in Science

The accounting expertise group is an expertise group that oversees research in the field of accounting, including financial accounting, management accounting, public accounting, sharia accounting, banking accounting, cooperative accounting, auditing, accounting education, and accounting information systems, which are part of the Research and Community Service Institute of Mataram University. The superior topic or field of study that is the flagship of the accounting expertise group is based on the superior research umbrella of Mataram University, namely "**Sustainable Development of Small Island Areas**," with a social humanities cluster consisting of:

- Food Safety and Security.
- New and Renewable Energy
- Poverty Alleviation
- Human Development and Competitiveness (Human Development and Competitiveness)
- Infrastructure, Transportation, and Information Technology (Infrastructure, Transportation, and Information Technology)
- Climate Change and Biodiversity
- Health, Tropical Diseases, Nutrition, and Medicine Diseases, Nutrition, and Medicine)
- Disaster Mitigation and Management

Specifically on human development and national competitiveness and information technology, this research follows the second-year research roadmap, namely governance. This 2022 research will test and provide empirical evidence of the factors that influence student interest in joining the MBKM program. The results of the research are expected to become policy recommendations in the implementation of the MBKM program so that in the fourth year (2024) it will be continued with innovative research that produces outputs in the form of breakthroughs to improve the MBKM program according to student needs.

The roadmap of this research can be seen in Figure 2.1 below:



Figure 2.1 Research Roadmap

This study is still in the public institutional management stage, according to the roadmap. The Accounting Department under the Faculty of Economics and Business at Mataram University is the public institution that is the subject of this study. Potential MBKM partners have been mapped out through research relevant to the program's information needs. The current study assesses the MBKM program's implementation at the University of Mataram's Department of Accounting, Faculty of Economics and Business. Subsequently, the investigation proceeds to the innovation phase, which encompasses an array of procedures, customs, guidelines, regulations, and establishments that impact an institution's orientation, oversight, and governance throughout the optimal execution of MBKM. Innovations in the development of the MBKM program's execution will be made possible by the research's findings.

METHODOLOGY

Research Type

Because the qualitative method is a research paradigm to describe events, people's behavior, or a scenario in a particular area in detail and in-depth in the form of a story, this sort of study is descriptive with a qualitative approach. What will be observed in this study is students' interest in enrolling in the MBKM program.

Research Location

This research was conducted at the Department of Accounting, Faculty of Economics and Business, Mataram University.

Research Data Type

Schematic, narrative, and descriptive data were employed in this study, together with informant interpretations of the data and written and spoken document data. Another source of data used to compile the study's findings

is the conduct of the individuals that were observed in the field. The types of data are:

1. Audio and Video Recordings
Researchers recorded interviews with several students who were deemed necessary and then collected the data and based on the data will be described in the form of interview transcripts.
2. Field Notes
Researchers carried out procedures by recording all events that actually occurred in the research field, this revolved around the content of field notes, models and forms of field notes, the process of writing field notes.
3. Documentation
Researchers collected data through various written sources, both related to the issue of objective conditions, as well as other supporting data.

Source of Research Data

1. The human element as a key instrument, namely researchers who are directly involved in participant observation, the informant element, namely students.
2. Non-human elements as supporting data for research

Instruments of Research

The main research instruments in this study were the researchers themselves, informants, and questionnaires as supporting instruments. Informants were obtained using purposive sampling, snowball sampling, and triangulation techniques.

Data Collection Technique

Data were collected through participant observation, interviews, focus group discussions, and documentation studies.

Data Analysis Technique

Using descriptive narrative approaches, data reduction, data presentation, and conclusion drawing/verification were all part of the data analysis process.

Validity of Data

Credibility testing was used to determine the validity of the study data, and it was done in a few different ways:

1. Increasing the scope of the observation
2. Boost your perseverance
3. Using three sources
4. Peer review
5. Analyzing negative cases
6. Verification of members

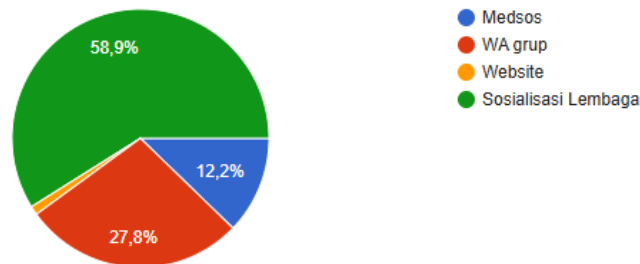
RESULTS AND DISCUSSION

This research was conducted at the University of Mataram S1 Accounting Study Program. The subjects in this study were undergraduate accounting students. The purpose of this study is to determine the factors that influence student interest in participating in the Merdeka Belajar-Kampus Merdeka (MBKM) program. The research data was obtained by conducting interviews with all students majoring in accounting and distributing questionnaires in the form of Google Forms, which were distributed twice in the 2021/2022 academic year with as many as 90 respondents and in the 2022/2023 academic year with as many as 177 student respondents who filled out the questionnaire.

The MBKM program was introduced by the Department of Accounting, Faculty of Economics and Business, University of Mataram, during the even semester of the 2020–2021 academic year. and batch 2 will be implemented in 2022, the even semester of the 2021–2022 school year.

Initially, the accounting department conducted socialization related to the independent campus learning program so that students had initial knowledge regarding the MBKM program and had the motivation to participate directly in the independent campus activity program.

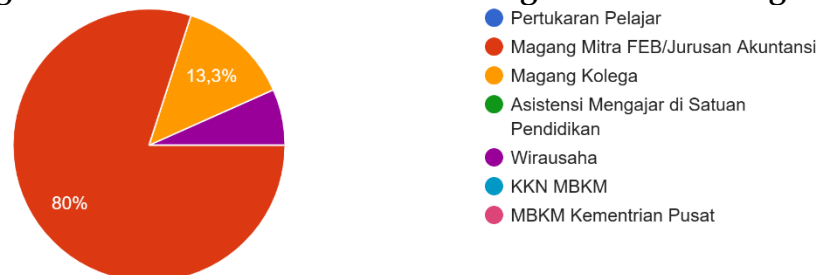
Figure 2.2 MBKM Program Information Media for Students



Source processed, 2022

This can be seen from the students who participated in the socialization conducted by the accounting department. Figure 2.2 shows that 58.9% of students attended the socialization organized by the accounting department and the rest of the information related to the MBKM program was known through WhatsApp groups and social media. Knowing and having an initial understanding related to the MBKM program has an impact on student interest and participation in participating in the MBKM program; this is an opportunity for students to gain experience outside their study program.

Figure 2.3 Student Interest in Choosing the MBKM Program

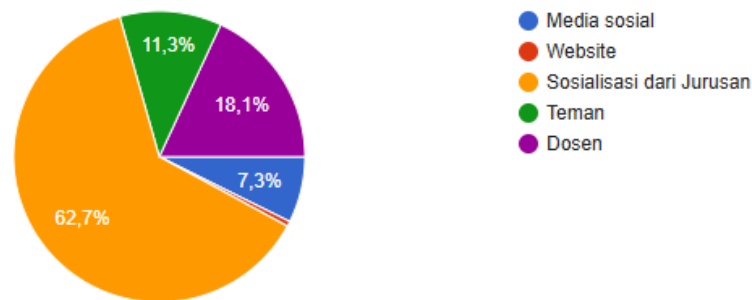


Source processed, 2022

The figure above is data obtained from distributing questionnaires via Google form to students who register for MBKM. Up to 80% of students select partner internships offered by the accounting department to carry out the MBKM batch 2 program for the 2021–2022 academic year, making the internship MBKM the most popular program. The remaining 13.3% of students select colleague internships, and 6.7% select the entrepreneurial MBKM program.

In the new academic year 2022/2023, the accounting department again held socialization for all students majoring in accounting regarding the Merdeka Belajar-Kampus Merdeka program.

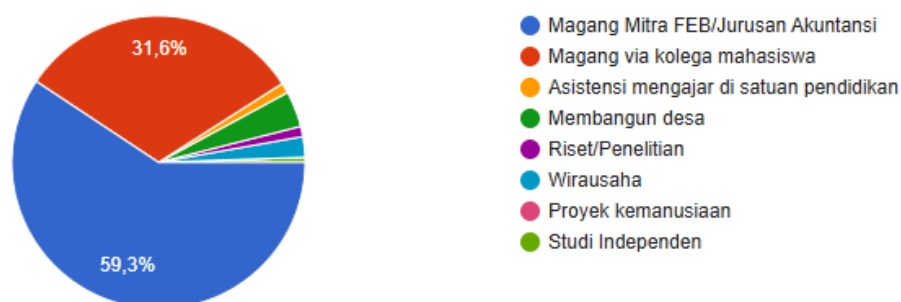
Figure 2.4 MBKM Program Information Media for Students



Data processed, 2023

The data shows an increase in interest from students who want to take part in the MBKM program, seeing greater participation, namely 62.7% participating in this activity. This proves the enthusiasm of students for the MBKM program so it is very important to equip students with aspects of understanding in running the MBKM program. According to (Rotgens & Schmidt, 2017) in research (Aditya et al., n.d.) the depth of knowledge related to MBKM is very important because it shows a relationship with students. Student interest is influenced by the level of motivation. This means that the higher the level of motivation of a student, the higher their interest in participating in the MBKM program (Pratama & Astuti, 2023). Interest is one of the emotional elements that a person has that can cause a feeling of liking something.

Figure 2.3 Student Interest in Choosing the MBKM Program



Data processed, 2023

Compared to the previous academic year, there was a rise in student interest in the MBKM program in the 2023–2024 academic year. The MBKM Internship program, with 90.9% of enthusiasts interested, is the most popular MBKM program. Village Building, with 4% of enthusiasts interested, is next, followed by the Entrepreneurship program with 2.3% of enthusiasts, the Independent Study program with 0.6% of enthusiasts interested, and Teaching Assistance in Education Units and Research/Research with 1.1% of enthusiasts interested. Students who have a high interest in MBKM programs such as most students majoring in accounting who have the most interest in taking MBKM internship programs will have a high level of involvement (Darajatun & Ramdhany, 2021).

In this one-year research, it can be concluded that several factors influence students' interest in participating in the MBKM program, namely internal factors, external factors, and emotional factors.

This internal factor is influenced by the variables of knowledge and willingness and motivation of students. Students who have good knowledge and understanding of the concept and purpose of the MBKM program can see it as an opportunity to improve the quality of their education. If students assess that the program can provide them with opportunities to hone personal skills, explore interests, or gain practical experience that is valuable to them, this can increase their interest in participating in the MBKM program (Pratama & Astuti, 2023). The higher the level of knowledge of students related to MBKM, the higher their interest in joining the MBKM program (Aditya et al., n.d.). In addition, the impetus that plays an important role is the willingness and personal motivation of students in the decision to join the MBKM program. Internal motivation such as the desire to develop themselves, broaden their horizons can be a major factor influencing student participation in the MBKM program.

This is in accordance with the results of interviews with all students majoring in accounting obtained as follows:

"I am very interested in participating in this program; in my opinion, it really supports us students in terms of developing ourselves and being able to explore things that have not previously been obtained from lecture activities. In addition, activities outside the campus where these activities will still be recognized as 'lecture activities, so I think this is a good opportunity and must be utilized to develop or improve my quality as a student "

"To add new knowledge from outside the study program and expand relationships and experience"

The results of these interviews obtained that all students who participated in the MBKM program on average answered that they wanted to have experience outside the campus in order to develop themselves, add experience, improve skills and be able to develop their soft skills. This is a good opportunity for students to develop themselves in the future.

External factors are influenced by environmental variables. The social environment can also affect students' interest in joining the MBKM program, such as the current condition of the job market. If students see that the MBKM program can provide a competitive advantage in finding a job or preparing for a

career, then students will be more interested in registering, because students believe that joining the MBKM program will provide a better understanding of the world of work. Through the MBKM program, students have the opportunity to develop their competence in their field of interest, both on and off campus.

Based on the results of the interview, it was found that in terms of external factors, students have reasons why they join the MBKM program, many of whom answered that they were able to develop their careers and prepare themselves for the world of work. This is a good opportunity for students to develop themselves into graduates needed by the current job market. Because the main problem of most universities is the difficulty of getting job opportunities. Thus, the MBKM program is expected to be a solution to the problem of the low quality of university graduates (Leha et al., 2024). The results of the interviews conducted are as follows:

"Add insight and experience by contributing directly to the real world of work"

"I want to hone my skills to be ready to work when I graduate from university"

In addition, the factors that influence student interest in participating in the MBKM program also come from friend factors. If students see friends or people around them interested and benefit from the MBKM program, then students will be motivated to participate. This is in line with Ahmad's research (2007: 197) in research (Meta Oktri Astuti et al., 2018) that peers among students have an important role in academic activity, interest and achievement.

Student satisfaction with the advantages of participation in MBKM influences emotional aspects. When anything is motivated by interest, emotional elements indicate that interest is strongly correlated with feelings or emotions in order to elicit pleasurable experiences and maybe pique curiosity. Based on the results of interviews, many students expect this MBKM program to be more widely known by other students. It can be concluded that students are interested and feel happy with this MBKM program and can foster and enlarge interest in students.

The interview results are as follows:

"I hope that more students will be interested in joining the MBKM program because the facilities provided by this program are also very good for the future"

"I hope that more students will be interested in joining the MBKM program because the benefits obtained by joining this program are very many. this is a good opportunity to develop yourself to be better and apply the knowledge that has been obtained in lectures.

The results of interviews that have been conducted previously found that students have high enthusiasm and interest in this MBKM program. This can help them develop themselves, achieve personal goals, and provide emotional satisfaction so that students will tend to be interested and involved in participating in the program. Strong emotional involvement can be a factor that affects interest if students feel emotionally connected to the goals and values of

the MBKM program, then students will be motivated to get involved and take part in it.

CONCLUSIONS AND RECOMMENDATIONS

The purpose of this study is to determine the factors that influence student interest in participating in the Merdeka Belajar-Kampus Merdeka (MBKM) program. Based on data analysis and discussion, it is concluded that the factors that influence students' interest in participating in MBKM are (1) the interest/willingness of the students themselves and the need for knowledge and understanding of the concepts and objectives of the MBKM program. If students already have an understanding, students can judge for themselves that this MBKM program will allow them to be able to explore their interests or gain practical experience when participating in these activities. (2) The social environment also influences students' interests, such as being a graduate who is ready to work and being a graduate who is by the times. By participating in the MBKM program, students hope to have the opportunity to develop their competence in their field of interest. Friends are also a factor that influences student interest. Friends can be a motivation, support, and inspiration for students to take part in the MBKM program. Therefore, the influence of friends, social environment, and job market conditions can play an important role in influencing students' interest in joining the MBKM program. (3) The influence of emotions also plays an important role in motivating students. Emotional factors such as enthusiasm, desire for achievement, or interest in new experiences can motivate students to participate in the MBKM program.

Students' enthusiasm for participating in Merdeka Belajar Kampus Merdeka activities is very large, and students have MBKM programs that they are interested in participating in. In order to ensure that all students majoring in accounting have a thorough comprehension of the MBKM program and that the material they get is dispersed equally, it is intended that the accounting department will continue to interact with all of these students.

FURTHER STUDY

The limitation of this research is that researchers only focus on the interests of undergraduate accounting students. Researchers hope that further research can be carried out with a wider scope.

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