

# Exploring the Implementation of “Merdeka Belajar Kampus Merdeka” in Indonesian Islamic Universities

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DOI: <http://doi.org/10.33650/al-tanzim.v8i3.8116>

Received: 31 January 2024

Revised: 20 May 2024

Accepted: 29 May 2024

## Abstract:

“Merdeka Belajar Kampus Merdeka” (MBKM) is an Indonesian government program launched to improve students’ skills and competencies, both hard and soft skills. This study aims to analyze the implementation strategy of the “Merdeka Belajar Kampus Merdeka” (MBKM) program in Islamic Religious Colleges (PTKI) in Indonesia. Using a qualitative approach and a multi-case study method, this study examines the implementation of MBKM in Islamic religious colleges in Indonesia. Data were collected through in-depth interviews, observation and documentation. Data were analyzed using multi-case analysis techniques, starting from single case analysis/individual case and continuing with cross-case analysis/cross-case analysis. After being analyzed, data validity was checked through the degree of certainty, transferability, and trustworthiness. The results of this study indicate that implementing MBKM in PTKI uses a curriculum overhaul and adaptation strategy. The curriculum overhaul is implemented through learning innovation programs, collaboration, learning opportunities, eight program learning opportunities, character education, and curriculum models. Implementing curriculum adaptation is carried out through the ease of opening new study programs, study program accreditation, and the right to study outside the program for three semesters. The MBKM program is evaluated internally through internal quality audits and externally through national and international accreditation.

**Keywords:** MBKM, Islamic Religious College, Curriculum Innovation

## Abstrak:

Merdeka Belajar Kampus Merdeka merupakan program pemerintah Indonesia yang dicanangkan sebagai salah satu upaya untuk meningkatkan keterampilan dan kompetensi mahasiswa baik hard skill maupun soft skill. Penelitian ini bertujuan untuk menganalisis strategi implementasi program Merdeka Belajar Kampus Merdeka (MBKM) di Perguruan Tinggi Keagamaan Islam (PTKI) di Indonesia. Dengan menggunakan pendekatan kualitatif dan metode studi multikasus, penelitian ini mengkaji penerapan MBKM di perguruan tinggi keagamaan Islam di Indonesia. Data dikumpulkan melalui wawancara mendalam, observasi dan dokumentasi. Data dianalisis menggunakan teknik analisis multikasus, dimulai dari analisis kasus tunggal/individual case dan dilanjutkan dengan analisis lintas kasus/cross case analysis. Setelah dianalisis, dilakukan pengecekan keabsahan data melalui derajat kepastian, ketaralihan, dan kepercayaan. Hasil penelitian ini menunjukkan bahwa implementasi MBKM di PTKI menggunakan strategi perombakan kurikulum dan adaptasi kurikulum. Implementasi perombakan kurikulum dilakukan melalui program inovasi pembelajaran, kolaborasi, kesempatan belajar, kesempatan belajar 8 program,

pendidikan karakter, dan model kurikulum. Implementasi adaptasi kurikulum dilakukan melalui kemudahan membuka prodi baru, akreditasi prodi, dan hak belajar di luar prodi selama tiga semester. Evaluasi program MBKM dilakukan secara internal melalui audit mutu internal (AMI) dan secara eksternal melalui akreditasi nasional maupun internasional.

**Kata Kunci:** *MBKM, Perguruan Tinggi Keagamaan Islam, Curriculum Innovation*

*Please cite this article in APA style as:*

Mahmud, M. E., Setyoningrum, M. U., Kholifah, Y. B. (2024). Exploring the Implementation of “Merdeka Belajar Kampus Merdeka” in Indonesian Islamic Universities. *Al-Tanzim: Jurnal Manajemen Pendidikan Islam*, 8(3), 830-845.s

## INTRODUCTION

The swift advancement of science and technology has exerted a substantial influence on nations across the globe. This influence is seen in various aspects of life, encompassing culture, politics, economics, social matters, and education. Based on the 2023 Global Talent Competitiveness Index (GTCI) survey data, which assesses a country's competitiveness by evaluating the quality of its resources, Indonesia is ranked 80th out of 134 countries (INSEAD, 2023). Indonesia is now ranked sixth among ASEAN countries, following Singapore, Brunei Darussalam, Malaysia, Vietnam, and Thailand (INSEAD, 2023). Moreover, based on the 2023 QS World University Ranking, Gajah Mada University (UGM) holds the top position as the best university in Indonesia, ranking 231st. Following closely after are the Bandung Institute of Technology (ITB) at 235th and the University of Indonesia (UI) at 248th. Religious universities have not been included in the top 1000 list of the QS World University Rankings (Rankings, 2023).

The survey results undoubtedly highlight the need for the Indonesian nation to persistently pursue transformation and innovation in enhancing the quality of human capital, particularly in higher education. Each institution must engage in global competition to effectively address problems, dangers, and changes in the current era. The resurgence of Society 5.0 has created fresh prospects for education, particularly in universities, to adjust to the evolving times. Enhancing the strategic significance of education in higher education institutions is anticipated to yield favourable advancements in the development of student capabilities. According to Eguabor and Aigbavboa (2021), college graduates will possess the necessary abilities developed throughout their studies to secure employment in the workforce promptly.

Furthermore, cultivating comprehensive college graduates necessitates incorporating spiritual and social intelligence as crucial elements (Mohamad et al., 2020). The Indonesian government has implemented the Merdeka Belajar Kampus Merdeka (MBKM) program or The Independent Learning Activity-Independent Campus to respond to this issue. This policy aims to enhance students' proficiency in technical and interpersonal skills, preparing them to enter the workforce and thrive in the period of Society 5.0 (Kholik et al., 2022). In Amon & Anggal (2021) study, Holmes defines graduate employability as a collection of accomplishments encompassing skills, knowledge, and personal attributes that enhance graduates' prospects of being hired and achieving success in their desired professions. The primary objective of the MBKM program is to facilitate students' acquisition of knowledge and competence through off-campus experiences, including

engagement with the community and direct involvement in professional settings. It is anticipated that this will enhance their preparedness to confront the ever-changing nature of advancements in the labour market (Kania, 2022).  
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Despite the passage of two years after the introduction of the MBKM policy, its execution continues to encounter numerous challenges. Not all universities, particularly Islamic ones, can effectively implement the MBKM curriculum as per the expected standards. The MBKM policy encompasses four primary components: 1) the implementation of automatic accreditation for study programs; 2) granting students the privilege to pursue studies outside their designated study program for three semesters; 3) providing universities that fulfil the necessary criteria with the autonomy to establish new study programs; and 4) granting state universities the freedom to acquire legal entity status (Amon & Anggal, 2021). The implementation of MBKM faces challenges such as variations in campus backgrounds, the shift in the competitive landscape from State Universities to State Universities with Legal Entities in line with international standards, and the integration of internships outside the study program (Arifin & Muslim, 2020; Ishak, 2021). Previous studies on MBKM have focused on various aspects such as MBKM constraints, curriculum development adaptation, MBKM policy forms and challenges, program achievement, the satisfaction of implementing partners, student perceptions, academic community participation, and implications of MBKM implementation (Puspitasari & Nugroho, 2021; Mudrikah et al., 2022; Baharuddin, 2021; Arifin & Muslim, 2020; Riyadi et al., 2022; Suastika et al., 2022; Wardhani & Katoningsih, 2022; Sintiawati et al., 2022; Sulistiyani et al., 2021). However, these studies have yet to address the implementation strategy of the MBKM program. Therefore, it is crucial to do this research promptly, given the inadequate implementation strategy of the MBKM program in higher education institutions, particularly Islamic Religious Higher Education. The study's findings are anticipated to make a valuable contribution to the implementation strategy model of the MBKM program, particularly for Islamic Religious Higher Education.

The Islamic University of Malang (UNISMA) in East Java and the Islamic University of Muhammad Arsyad Al Banjari Banjarmasin in South Kalimantan (UNISKA-MAB) are religious universities in the Java and Kalimantan regions that are recognized for their successful implementation. The Islamic University of Malang, also called UNISMA, promptly adhered to the MBKM policy. The MBKM policy was introduced in 2020, coinciding with UNISMA's curriculum reform, which occurs every four years. As a result, the independent learning curriculum was changed and promptly implemented in the same year. Similarly, UNISKA, an Islamic University in East Kalimantan, promptly responded to this regulation upon its initial issuance. Both study sites are privately owned Islamic campuses widely regarded as successful and have effectively implemented the MBKM program. These two institutions have formed several partnerships at both regional and international levels to carry out the MBKM program. They have successfully executed eight government-issued policies related to the MBKM program. Hence, academics are keen to conduct a comprehensive investigation into the

methodologies employed by the two universities in executing the MBKM program.

## RESEARCH METHODS

This study employs a qualitative methodology, explicitly utilizing a multi-case research design. This work aims to formulate a theory based on the analysis of two distinct entities, namely UNISMA and UNISKA-MAB, which possess contrasting traits and backgrounds (Bogdan, 1998). Comprehensive interviews gathered the data, documentation reviews, and observations (Creswell & Creswell, 2018). The initial interview was conducted with key informants, specifically policy makers and rectors from Islamic universities, who were selected as the research subjects. In addition, to gather more comprehensive and detailed data, the snowball sampling method was employed by including additional participants, including MBKM managers and lecturers. In addition, documentation studies were employed to enhance the findings of interviews and observations. The materials utilized included university strategic plans, curriculum documents, curriculum overhaul guidelines, and university policies or laws about implementing MBKM.

Once the data has been gathered, it undergoes a multi-case analysis technique involving individual and cross-case analysis, as Yin (2006) described. Analyzing individual case data involves applying interactive model analysis techniques at each research location. This includes reducing the data, presenting it, and verifying or forming temporary conclusions about occurrence patterns (Miles et al., 2014).

Subsequently, a cross-case analysis is conducted, explicitly involving comparing and consolidating the findings collected in each case. A cross-case proposition will be conducted at this step, leading to the ultimate findings. To verify facts, one can employ the concepts of trust, certainty, and transferability (Lincoln & Guba, 1985). Triangulating sources and data collection methods establish the level of trust. The level of certainty is determined by examining tangible evidence, such as photographs and papers acquired throughout the investigation. The transferability technique involves documenting the research outcomes through a comprehensive and detailed description.

## RESULTS AND DISCUSSIONS

### Strategy Formulation

The development of the strategy commences with the examination of the environment, encompassing both the external factors affecting the institution and the internal conditions within the institution. The development of the MBKM strategy at UNISMA commenced with the implementation of an environmental analysis. The phenomenon of globalization and the rapid advancement of technology pose obstacles in enhancing the proficiency of UNISMA graduates. In order to thrive in the very competitive field of education, UNISMA must possess distinctive advantages and cater to the specific needs of the community. The implementation of the MBKM policy further facilitates UNISMA in modifying its curriculum.



The strategies created at UNISMA are influenced by policies that originate from both external sources and internal sources inside the institution. UNISMA has regulations pertaining to character education and curricular integration, in addition to government policies regarding MBKM. The curriculum revisions at UNISMA are grounded in philosophical, psychological, social, and historical concepts. Efendi et al (2023) emphasized the significant contribution of the foundation in curriculum development. UNISMA aims to impart certain university values to its graduates, namely: 1) unwavering devotion and faith in Allah SWT; 2) adherence to the principles of Ahlussunah waljamaah An-Nadhliyah, which encompass moderate attitudes (*tawasuth*), balance (*tawazun*), tolerance (*tasamuh*), and harmony (*Al-I'tidal*).

In addition, UNISMA developed the strategy by providing a more detailed description of the institution's vision and mission. UNISMA's vision is to become a prominent global university that focuses on science, technology, and culture, with a commitment to the well-being of individuals who possess noble character, rooted in Islam Ahlussunnah waljama'ah. UNISMA is to achieve the status of a globally renowned institution and implement effective university governance, guided by the principles of Ahlussunah waljama'ah. Subsequently, this aim is further upon by specifying specific objectives and benchmarks for quality. UNISMA formulated a strategy to revamp the independent learning curriculum, resulting in the implementation of five programs.

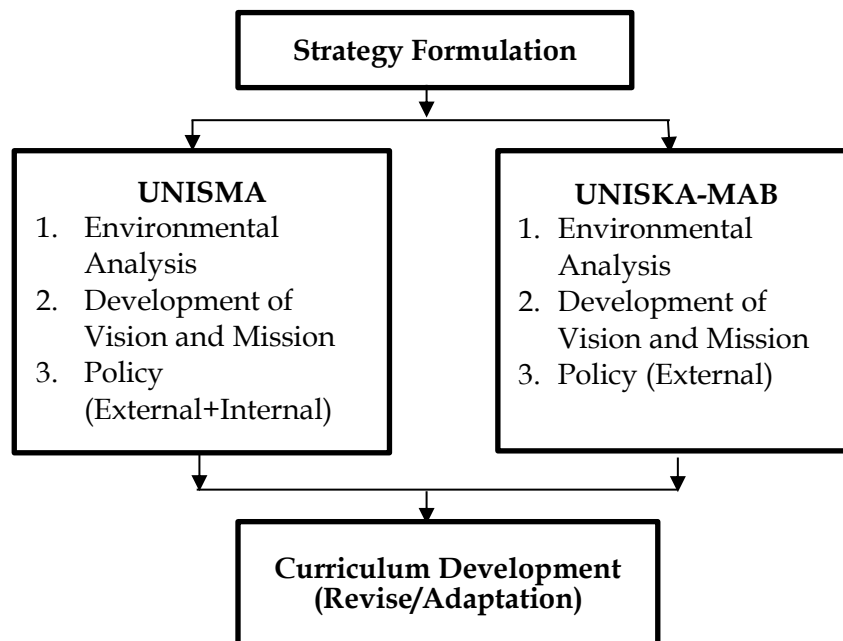
The development of the MBKM implementation strategy at the Islamic University of Kalimantan Syeikh Muhammad Arsyad Al-Banjari (UNISKA-MAB) likewise commenced with an assessment of the external factors and a detailed explanation of the institution's long-term goals and objectives. The findings of the environmental study indicate that UNISKA-MAB must effectively address the swift transformations in the current era, the varied range of student skills, and the fulfillment of societal and occupational demands. Graduates must possess a diverse range of skills and abilities in order to effectively adapt to societal changes and meet its demands.

UNISKA-MAB conducts a study of the environment and also provides an analysis and description of the institution's vision and goal. This ensures that the implementation of MBKM aligns with the institution's vision and mission. Moreover, the strategies formulated at UNISKA-MAB are solely derived from external sources, specifically the government's strategy on Independent Learning-Independent Campus as outlined in Regulation of the Minister of Education and Culture No. 3 of 2020. Furthermore, the implementation of the Independent Learning-Independent Campus policy necessitates UNISKA-MAB to make modifications to the learning process. Due to this rationale, UNISKA-MAB implemented many modifications to the existing curriculum, particularly focusing on the process requirements. Based on the findings of the environmental analysis, the description of the vision and mission, and the existing policies, UNISKA-MAB decided to adopt a curriculum adaption plan for the implementation of MBKM.

Both UNISMA and UNISKA-MAB have undergone the identical strategy formation stages when examining their strategy formulation processes. The process begins with a comprehensive analysis of both the external and internal

environment, followed by the establishment of the institution's vision and mission, and concludes with the design of the strategy. This is David's strategy formulation approach, which encompasses the creation of a vision and mission, the analysis of the organization's environment, and the selection of an appropriate strategy. In order to develop a strategy, an organization must assess both the external environment and internal factors (Nasiri et al., 2022).

The role of curriculum creation include the activities of studying, planning, and creating content and learning methods with the aim of attaining educational goals (Kranthi, 2017). Curriculum development as the process of aligning the curriculum with the educational objectives to be attained (Vreuls et al., 2022). Furthermore, curriculum creation is conducted subsequent to a curriculum evaluation procedure, which is executed in accordance with government policy and/or performed by the school to enhance the effectiveness of the established curriculum (Lucket & Shay, 2020). This facilitates educational institutions in developing curricula that align with the demands of the community, equipping students for prospective professions, and fostering their engagement as proactive members of society (Fitz & Nikolaidis, 2020; Giroux & Bosio, 2021). Curriculum development involves optimizing the application of the curriculum's learning objectives as defined by the government (Prasetyo & Hamami, 2020). This opinion suggests that curriculum development involves the implementation of a pre-existing curriculum by making necessary modifications in order to reach the desired curricular objectives. From the implementation method of MBKM in UNISMA and UNISKA-MAB, it can be inferred that Islamic Religious Higher Education can employ curriculum development strategies in implementing MBKM. Moreover, the process of curriculum development can be accomplished by either completely revamping the curriculum or making necessary adjustments to it.



**Figure 1. Formulation of MBKM Implementation Strategy for Islamic Religious Higher Education in Indonesia**

UNISMA's curriculum development extends beyond mere revisions to the government-imposed curriculum, namely the independent curriculum. UNISMA seeks a thorough overhaul of its curriculum to align with the institution's vision and mission and to apply MBKM. UNISMA modifies not only procedural standards but also objective and content/material standards. UNISMA aims to establish a clear differentiation in each study program by integrating courses that share comparable content and modifying the number of credits assigned to these courses, following the semester credit system. Within the process standards, it is important to adhere to the structure of the learning process outlined in the MBKM scheme. UNISMA also modifies the quantity of course credits and the integration of courses. At UNISKA-MAB, the focus is mostly on curriculum adaptation strategies, aimed at aligning the existing curriculum with the MBKM policy. The creation of the program focuses on process criteria that align with the desired learning process outlined by the government through the MBKM program. When adjusting the curriculum, study programs must: 1) assess the appropriateness of the credits for the eight study programs in MBKM, 2) identify alternative subjects to fulfill the requirements of the study program, 3) revise the number of credits for core courses, and 4) establish a course exchange system between study programs within and outside the university (Purwanti, 2021).

### **Strategy Implementation**

UNISMA utilized the curriculum redesign technique in five programs as part of their implementation of MBKM. *Firstly*, Innovative learning strives to ensure that students can reach optimal levels of attitude, knowledge, and abilities, while also ensuring that these components remain consistently relevant to the situations and needs of the students. This unique learning approach incorporates many technology-based contextual learning materials to enhance students' proficiency in both soft skills and hard abilities.

Secondly, the implementation of collaboration initiatives with other universities or non-university institutions through formal agreements. The objective of this collaborative program, as outlined in article 11, number 9, paragraph 1, is to cultivate learners/students who possess a comprehensive mastery of attitudes, knowledge, and abilities, as specified in the National Standards for Higher Education (2020).

Furthermore, according to Article 15 paragraph 1 of Regulation of the Minister of Education and Culture No. 3 of 2020, the learning opportunity program can be conducted both within and outside the study program. The available learning options encompass student exchange programs, internships, teaching assistantships, research projects, humanitarian initiatives, entrepreneurial activities, independent projects, and thematic lectures with practical applications. In addition, UNISMA provides students with the opportunity to acquire credits from external sources for a duration of 2 semesters (equivalent to 40 credits). Additionally, students have the opportunity to enroll in courses from other academic programs within the same university for a duration of one semester, earning a total of 20 credits. Meanwhile, the required credits in the initial study program amount to 5 semesters out of the total number of semesters to be completed.

UNISMA built the software using a learning implementation design that offered 5 different schemes. Scheme 1 involves pupils exclusively participating in the study program. In this scenario, students are afforded the chance to engage in the study program commencing from semester 1 and continuing until semester 8. In the fifth semester, students continue their studies in the study program, which consists of 20 credits. However, during this semester, students have the opportunity to take enrichment or supplementary courses that are not part of their study program. These courses are offered on one of the UNISMA campuses. Scheme 2 involves students participating in both the UNISMA study program and studying independently. In this alternative arrangement, students engage in the study program during semesters 1-4. In semester 5, students pursue studies outside the program at a different school, and subsequently, in semesters 6 to 7, they resume their studies within the program. In addition, semester 8 includes both Community Service Program and final tasks. Scheme 3 involves students engaging in both on-campus and off-campus study activities under the UNISMA program. In this program, students engage in four semesters of study and then complete an additional enrichment semester. Next, complete two semesters of coursework totaling 40 credits at a location other than the institution, specifically outside the UNISMA campus. In Scheme 4, students engage in study programs both within and beyond the UNISMA campus. Students in this scenario must complete the required number of credits within their own study program for a duration of five semesters. Additionally, they are expected to enroll in courses from other study programs offered on campus for one semester, accumulating a total of 20 credits. Furthermore, they are required to undertake courses outside the UNISMA campus for two semesters, earning a total of 40 credits. In Scheme 5, students engage in a comprehensive study program that includes both on-campus and off-campus components. The curriculum spans 7 semesters and offers accelerated learning opportunities.

Fourthly, character education encompasses moral instruction that is not limited to the realm of school, but also extends to research and community service. The objective of this character education program is to cultivate the capacity of all UNISMA residents to think, behave, and conduct themselves in a commendable manner. According to Chowdhury (2016), character education encompasses the cognitive, emotional, and behavioral dimensions of morality, including knowledge, emotions, and moral behaviors. Ghazali (2016) also emphasizes that the management of educational institutions should align with the objectives of education, specifically the cultivation of improved moral values. This aligns with the idea of curriculum change as discussed by Reich (2020) and Vandeyar (2020), which emphasizes the importance of a comprehensive strategy that addresses the social, emotional, and ethical growth of children during curriculum transition.

The fifth aspect is the Curriculum Model. The implementation strategy for the independent learning curriculum overhaul involves the utilization of the Consecutive bachelor degree program, the Integrated bachelor degree program (also known as Concurrent), the non-education bachelor degree program, professional programs, and master's and doctoral programs. Each program



involves the creation of a curriculum model, which is subsequently put into action through the learning curriculum scheme.

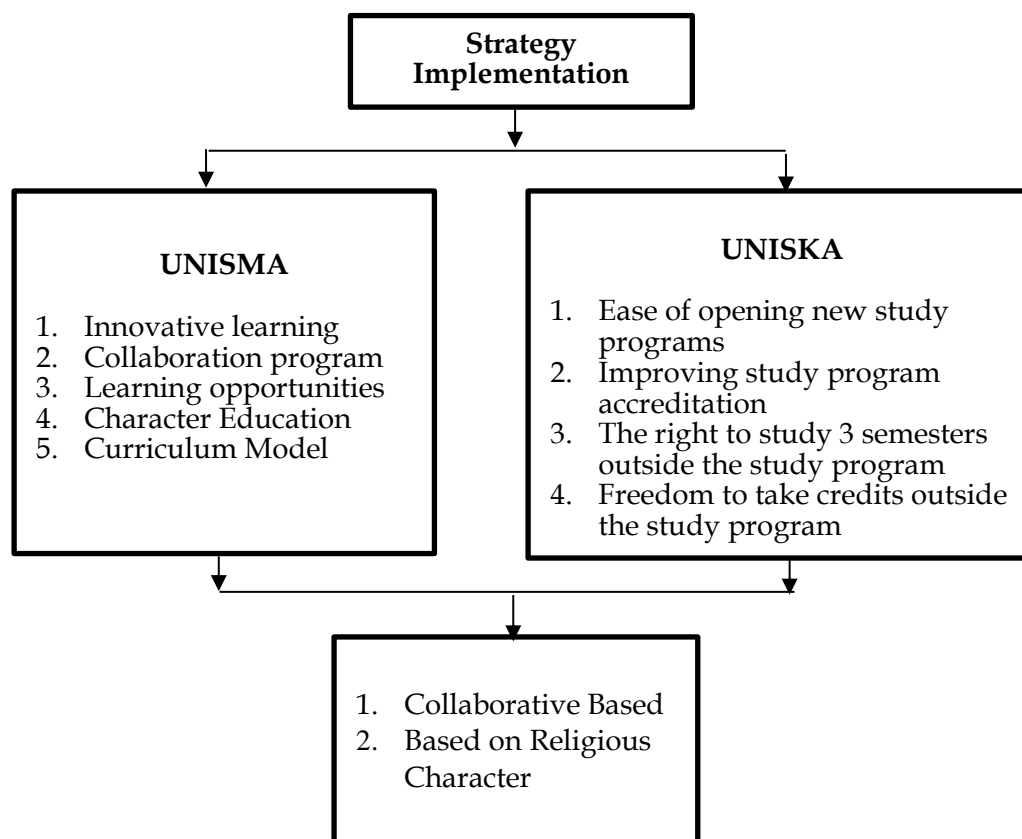
UNISKA-MAB has devised a curriculum modification plan for the implementation of Merdeka Belajar Kampus Merdeka (MBKM). This curriculum adaption technique is executed through four primary programs. Initially, facilitate the process of introducing new study programs. Furthermore, there is a need to enhance the accreditation of study programs. Furthermore, students are granted the privilege to engage in three semesters of study beyond their designated study program. This includes one semester of courses outside the study program and two semesters of learning activities outside UNISKA-MAB. Furthermore, granting students the autonomy to earn credits beyond the confines of their designated study program. The third and fourth programs are then included into educational activities using eight MBKM modules derived from the Ministry of Education and Culture. The eight programs mentioned here are identical to the ones implemented by UNISMA under the learning opportunity program, as specified in Regulation of the Minister of Education and Culture Number 03 of 2020, which outlines the National Standards for Higher Education in 2020.

The implementation of the MBKM strategy at UNISKA-MAB follows the curriculum adaptation from government policies. This means that the programs carried out align with the government's guidelines, without any additional or unique contributions from UNISKA-MAB. Nevertheless, UNISKA-MAB offers supplementary courses for MBKM as stipulated in the Chancellor's Decree. These courses encompass Leadership, Responsibility, Communication, Cooperation, Discipline, Perseverance, Initiative, Creativity, Adaptation, Curiosity, Problem Solving, Self-Management, Critical Thinking, Analytical Thinking, and New Literacy courses (Independent Learning Regulations-Independent Campus of the Islamic University of Kalimantan Muhammad Arsyad Al-Banjari Banjarmasin, 2022). Each of these courses carries a credit weight of 2.

The MBKM program approach at UNISMA and UNISKA-MAB is implemented by developing policies that align with the institution's vision and goal. This strategy involves translating the vision and mission into a more practical and operational program. Steinebach (2022). further stated that the process of strategy implementation involves converting the stages into specific policies, which consist of regulations or technical measures that are directly linked to the execution of program activities. UNISMA and UNISKA-MAB have taken the initial steps in implementing their strategy, as outlined by David. These steps include developing operational policies for program activities and assigning human resources to be responsible for implementing the MBKM program. UNISMA refers to this team as the "Pearson in Charge" (PIC). In addition, these two organizations also offer encouragement to the individuals responsible for executing the program, in order to ensure its successful implementation. The MBKM team at UNISKA is responsible for assigning people resources, finances, buildings (in the form of facilities and infrastructure), technology, and other necessary resources for the program.

From the implementation of Independent Learning-Independent Campus in both institutions, it can be inferred that Islamic Religious Higher Education

Institutions can make use of collaborative efforts and religious character development in adopting MBKM. Both higher education institutions employ MBKM tactics that are collaborative and religious in nature. These strategies are implemented through various activity programs, including as innovative learning, collaboration programs, learning opportunities, character education, and curricular models. In addition, by facilitating the establishment of new study programs, enhancing the certification of study programs, ensuring learning rights, and granting flexibility in credit accumulation.



**Figure 2. Implementation of MBKM Strategy of Islamic Religious Higher Education in Indonesia**

The MBKM implementation approach should rely on collaboration in order to ensure that the programs selected align with the demands of society and the workforce, resulting in graduates who are well-suited to satisfy these needs. By implementing this approach, the disparity between the skills possessed by graduates and the requirements of society can be reduced to a minimum (Wati et al., 2022). Partnerships between academia, industry, and government can yield reciprocal advantages. There are several benefits of partnerships for universities. One can obtain financial assistance for research, utilize it as a platform to test the practical applications of research and theory, derive insights from the research findings, acquire practical knowledge while learning, explore internship and job opportunities for students, and explore potential business prospects.

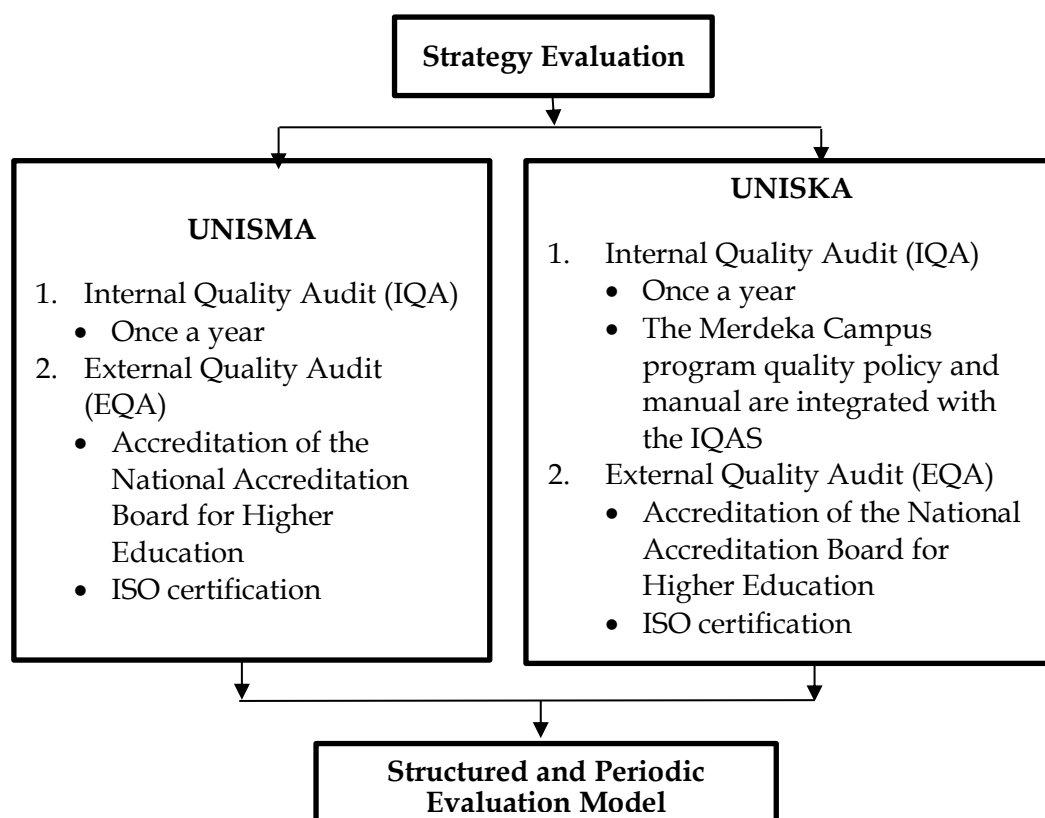
Additionally, government and industry can derive advantages by engaging in partnerships with universities. Engaging in student training through

internships allows industry and government to effectively address the demand for a skilled and industry-relevant workforce (Hardy et al., 2023). Furthermore, academic institutions' research endeavors will yield essential advancements in products that are required by the community (Khan & Ahmad, 2018; Littleton et al., 2023).

The implementation of MBKM in Islamic Religious Higher Education should prioritize the cultivation of religious character, setting it apart from non-religious colleges. The religious figure holds significant importance for graduates of Islamic Religious Higher Education in confronting the contemporary difficulties and transformations of the present era (Wati et al., 2022; Aldrin, 2024). Furthermore, an educational approach that prioritizes religious character will cultivate well-rounded individuals, who possess a seamless integration of religious and academic principles throughout their learning journey.

### Strategy Evaluation

The assessment of the MBKM strategy conducted at both UNISMA and UNISKA-MAB is a methodical and regular mechanism for strategy implementation. The assessment of MBKM using curriculum overhaul and curriculum adaption methodologies is conducted through internal and external quality audits.



**Figure 3. Evaluation of MBKM Strategy of Islamic Religious Higher Education in Indonesia**

Universitas Islam Malang (UNISMA) conducted an evaluation of the MBKM strategy through internal and external quality audits. Internal quality

audits (IQA) at UNISMA are carried out structurally by the MBKM team assisted by the QAI (Quality Assurance Institute) once a year. The team together with the QAI conduct direct audits on each study program in each faculty. Meanwhile, the faculty is assisted in preparing it by the QAU (Quality Assurance Unit) and QAG (Quality Assurance Group) teams who assist at the study program level. Meanwhile, external quality audits are carried out by the National Accreditation Agency and International Standardization Organization (ISO) 2018, which are carried out periodically according to the specified time.

The evaluation of the MBKM implementation plan at UNISKA-MAB is conducted through both internal and external audits. The process of internal review using the IQA method is conducted by the QAI in collaboration with Vice Chancellor 1, and it occurs on a yearly basis at regular intervals. Internal quality audits are a component of the organization's internal control system and enhance organizational efficiency (Toshbaevich et al., 2022). The Internal Quality Audit (IQA) is a process that is conducted to verify the compliance of higher education institutions with the requirements established by the Directorate General of Higher Education (Setyoningrum et al., 2023). The IQA implementation is founded on the MBKM program quality manual policy, which is incorporated with the Internal Quality Assurance System (IQAS) and encompasses various qualities that are assessed. These qualities include graduate competencies, implementation processes, internal and external guidance processes, facilities and infrastructure utilized, reporting of results, and assessment quality. The outcomes of this IQA will then serve as documentation that will be presented at the Management Review Meeting (MRM), and subsequently pursued for enhancement. External evaluation is conducted by means of study program and institutional accreditation initiatives.

Regardless of the quality of the strategy's design and implementation, it will lack significance without strategy evaluation. These three stages are highly interconnected in order to achieve a strategic objective. If the creation of the plan is executed proficiently, yet not implemented effectively, the attainment of goals will not yield results. The strategy is formulated and implemented effectively, but lacks proper evaluation, hindering the measurement of the success of its execution. At this evaluation step, follow-up is conducted to assess both remedial actions and performance enhancement, in addition to monitoring the executed performance (Fuertes et al., 2020).

## CONCLUSION

The Independent Learning Activity-Independent Campus (MBKM) approach for Islamic Religious Higher Education in Indonesia is formulated by developing the curriculum through an analysis of the environment, establishing a vision and mission, and implementing external and internal policies. The Independent curriculum development strategy is implemented through various collaborative and religious character-based activity programs. These programs include learning innovation programs, collaboration programs, learning opportunities (such as student exchange, internship/work practice, teaching assistance, research, humanitarian projections, entrepreneurial activities, independent projects, and thematic real work lectures), character education, and

curriculum models. In addition, by facilitating the establishment of new study programs, enhancing the accreditation of existing study programs, granting students the opportunity to study three semesters outside their designated program, and allowing students the flexibility to earn credits from courses outside their program of study.

The next stage is strategy evaluation. At this stage, it is carried out to measure the extent to which the formulated program can be implemented properly, or vice versa, namely to measure whether the implemented program is in accordance with what was formulated. Based on the evaluation results, corrective actions and follow-up improvements are then carried out. Strategy evaluation is carried out in a structured and periodic manner through internal quality audits (IQA) and through the National Accreditation Agency and International Standardization Organization (ISO) 2018. The results of this study provide implications that in the implementation of MBKM, it can be done through a curriculum overhaul and adaptation strategy. Furthermore, in order to support this implementation, Islamic Religious Colleges need to take a collaboration-based management approach and a religious character-based learning approach in order to obtain graduates expected from the MBKM objectives.

## ACKNOWLEDGEMENT

The author would like to express his deepest gratitude to the State Islamic University of Sultan Aji Muhammad Idris Samarinda for the support and facilities in this research process. We also appreciate the guidance and direction from the lecturers and academic staff of UIN Samarinda who have assisted in the implementation and completion of this research. The results of this study can significantly contribute to the development of science and improve the quality of education at UIN Samarinda, as well as be a reference for other universities in implementing the Merdeka Belajar Kampus Merdeka program.

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