
Analysis of the Relevance Curriculum With the World of Work Needs and the World of Business

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ABSTRACT

This study aims to describe the level of relevance of the learning curriculum of the Accounting Education Study Program, Faculty of Economics, Makassar State University with the needs of the world of work as an employee working in the accounting field. The variables in this study are the learning curriculum of the Accounting Education Study Program and the needs of the world of work as an employee who works in the accounting field. The population in this study were all alumni of the Accounting Education Study Program, Faculty of Economics, Makassar State University who had worked as company employees in the accounting field for 2007, 2008, and 2009 who had worked in accounting as accounting staff 7 people, admin staff in finance 7 people. and 1 auditor. The sample in this study is also all alumni who work as company employees in the accounting field, with a minimum working period of six months, and domiciled in Makassar as many as 15 people who meet the sample criteria. Data was collected by using library research techniques, questionnaires, documentation and interviews. The hypothesis in this study is that the curriculum of the Accounting Education Study Program, Faculty of Economics, Makassar State University is relevant to the needs of the world of work and the business world as an employee of a company in the field of accounting. The results and discussion of the research, based on the results of data analysis, it was found that from 6 (six) indicators assessed, namely 1) the speed of alumni in obtaining jobs according to their expertise; 2) job profile; 3) position and workload; 4) ability to complete work; 5) benefits of courses programmed in lectures; and 6) graduate suggestions for improving graduate competencies, with the criteria for assessing the level of relevance according to Arikunto (2016: 246) A (relevant); B (fairly relevant); C (less relevant); and D (irrelevant), then the overall result of the answer choices is $15 \times 17 = 255$ choices. Where there are 54 total answer choices A or 21.18%, 145 total answer choices B or 56.87%, 48 total answer choices C or 18.82%, and 8 total answer choices D or 3.13% of the total answer choices. From these data, it can be concluded that the level of relevance of the Accounting Education Study Program curriculum to the needs of the world of work and the industrial world as employees at companies in the city of Makassar, based on the closed questionnaire distributed, can be stated to be quite relevant, as evidenced by the majority of respondents choosing the answer B or 56.87% of the total answer choices, so the hypothesis is declared "accepted".

Keywords: Learning Curriculum, the World of Work, World of Business.

INTRODUCTION

Education is one of the main targets of the government in order to improve the quality of human resources (Klorer & Stepan, 2015; Sh, 2018). In today's life, everyone has an interest in

the course of education because education is a place for fostering the workforce, so that they are ready and able to add jobs, and to obtain a certain status in society (Chin, 2011).

The world of education today is faced with the challenges of the times. With the progress of this

era, many aspects of life have changed and shifted (Margetts & Dunleavy, 2013). Therefore, like it or not, the paradigm and education system must be adapted to the demands of the times (Taatala, 2017). The demand to develop human resources through education is mandatory. Higher education according to Miarso (2009: 322) is a level of education after secondary education that emphasizes the development of academic abilities and professional skills as a provision to enter the world of work.

The issue of relevance is also related to the economic side, universities which every time produce graduates who are expected to be absorbed by the world of work actually produce a new phenomenon as part of the unemployment problem itself, the qualifications and competencies needed by the business world and the industrial world are not met properly by the world of work. In higher education institutions, if this gap is not immediately addressed, it will widen and create instability. Economic inability and limited resources are undeniable so that the teaching and learning process is far from expectations and does not meet the needs of the user community (Antoniucci & Marella, 2017; Mahmood et al., 2021; Thunnissen et al., 2013).

The results obtained as a form of curriculum performance are the impact of the curriculum that has been operationalized, as stated by Hasan (2008:67) "the curriculum must show the results in the form of an impact on society and on the quality of graduates after some time in the community", meaning that the curriculum must have an impact on the community (Baker, 2015). positive in people's lives, not the other way around, if what happens is that universities contribute to problems that occur in people's lives such as the very large unemployment rate of the group of college graduates, then universities should be part of the solution to reduce the increasingly high unemployment rate.

Based on the description above, the authors are interested in conducting research with the title "Analysis of the Relevance of the Learning Curriculum to the Needs of the World of Work in the Accounting Education Study Program, Faculty of Economics, Makassar State University".

LITERATURE REVIEW

Education is one of the main targets of the government in order to improve the welfare of the people. In today's life, everyone has an interest in the course of education because education is a forum for fostering the workforce, which can increase employment opportunities, as well as to obtain a certain status in society.

However, education in essence is not oriented directly to work, because humans cannot predict exactly what work he will do in the future (Desjardins & Ederer, 2015). For this reason, education is oriented to changing the mindset of humans. It is the human mindset that will prepare them to be ready to work in any field and will affect how they work (Marks & Mirvis, 2010; Schroth, 2019).

If humans work in accordance with educational backgrounds, then it means an advantage. Meanwhile, if they work not according to their educational background, what is needed is only adjustments, because education from the beginning has prepared them to be ready in various fields of work. For success in work, it comes back to the efforts of each individual (Hall & Tewdwr-Jones, 2019; Iskanto et al., 2021).

Although education is not directly oriented to work, the need for alignment between the world of education and the world of work today is very important. The phenomenon of the urgency of this alignment cannot be separated from the large gap between the number of graduates and the number of needs for the world of work, the gap between the competence of graduates and the competencies needed by the world of work, the inability of the region/local area to absorb graduates, and changes in economic conditions both locally, nationally, globally and in lead times. education. These disparities eventually gave birth to the unemployment rate which is still high in Indonesia (Aliman & Kester, 2019; James, 2013).

The relevance of education is the level of linkage between goals and program outputs in terms of normative ideal sizes supported by the accuracy of input, process, and output elements. The relevance of higher education for students is

related to graduates who will adjust to participating in the world of work later. The relevance of education is a broad concept, potentially ambitious and multi-dimensional. Relevance concerns two dimensions of life, namely life in education (school or college) and the world of work (society).

The relevance of education to the world of work can be related to the degree of suitability of education with the work of graduates. "The relevance of the curriculum to the world of work can be demonstrated through the relevance of the lecture curriculum to the work life skills of graduates and the relevance of lecture material to work" (Reddan & Rauchle, 2012; Snow, 2015). The relevance of the curriculum can be shown by the speed of alumni in getting a job, job profile, position or workload, ability to complete work, and the influence of courses in the work of graduates in the world of work.

From the statement above, it can be concluded that the relevance of the curriculum to the world of work is the level of compatibility between the lecture curriculum and the job life skills of graduates and the level of suitability of lecture material with work which can be seen from the speed of alumni in obtaining jobs according to their skills, job profile, position or workload. Ability to complete work, benefits of programmed courses in employment and graduate advice for improving graduate competencies

METHOD

The type of research used is qualitative research with exploratory descriptive method (Starman, 2013). Exploratory descriptive research provides an overview and description of the problem under study. This study was conducted to determine: the perspective of alumni who work as employees about the relevance of the learning curriculum of the Accounting Education Study Program, Faculty of Economics, Makassar State University with the world of work as an employee in all agencies and companies in the accounting department.

The population and samples in this study were all alumni of the Accounting Education

Study Program, Faculty of Economics, Makassar State University who had worked in accounting agencies and companies domiciled in Makassar. Determination of the sample in this study using non-probability sampling with a purposive sampling approach as many as 15 people. With the following criteria, Alumni from the Accounting Education Study Program, Faculty of Economics, Makassar State University class 2007, 2008, and 2009 who have worked as company employees in the city of Makassar with the following criteria: 1) Employees who work in accounting companies; 2) Minimum working period of 6 months; 3) Domiciled in Makassar.

RESULT and DISCUSSION

The Accounting Education Study Program was established based on the Decree of the Director General of Higher Education Number 65/Dikti/Akt/1984, which is part of the Accounting Education Development Program. The purpose of establishing the Accounting Education Study Program is to meet the needs of teaching staff in vocational high schools (SMK), especially in South Sulawesi. In carrying out its educational program, the Accounting Education Study Program is guided by the Makassar State University Statute which was stipulated by the Minister of Education and Culture of the Republic of Indonesia through Decree Number 0432/O/1992 of 1992.

In carrying out the Tridarma of Higher Education, the Head of the Study Program is responsible for achieving the goals and objectives of the study program, carrying out curriculum development and development, coordinating the implementation of teaching, research and community service, fostering students and motivating and building harmonious relationships between lecturers, students, and staff. teacher.

The curriculum of the Accounting Education Study Program, Faculty of Economics, Makassar State University which is valid until the end of the 2009-2010 academic year is the 2007-2010 curriculum. After experiencing the expansion from the Faculty of Economics and Social Sciences (FEIS) to the Faculty of Economics (FE), the

Accounting Education Study Program is under the auspices of the Faculty of Economics.

In the 2006/2007 academic year the learning curriculum which originally amounted to 165 credits was streamlined to 156 credits in the 2008/2009 school year. In 2011 another change was made to the number of credits of 146. This change was made in line with the issuance of the Indonesian National Qualifications Framework (KKNI) as Presidential Regulation Number 8 of 2012, and Law Number 12 of 2012 concerning Higher Education, thus encouraging all universities to conform to these conditions. KKNI is a statement of the quality of Indonesian human resources whose qualifications are based on the level of ability stated in the formulation of learning outcomes. In addition, this is also to adjust the curriculum in the context of implementing the Teacher Professional Education Program (P3G) in positions and pre-positions where the Accounting Education Study Program, Faculty of Economics, Makassar State University is one of the organizers of the study program. Therefore, since the 2011/2012 school year the 2011 curriculum applies.

In terms of revamping the curriculum of the Accounting Education Study Program, Faculty of Economics, Makassar State University, the important things that become the main considerations are:

1. Improving the curriculum must refer to the results of the evaluation of the previous curriculum implementation as well as the results of the curriculum team meeting at the level of the Faculty of Economics, Makassar State University.
2. Improving the curriculum must pay attention to the interests of development in accordance with the vision, mission, goals and objectives of the study program and must pay attention to criticism and suggestions submitted by alumni and the world of education and the business world as well as other users through feedback studies from the education world, the world businesses, and alumni.
3. Curriculum development also refers to the trend of developing the curriculum of the Accounting Education Study Program, Faculty of Economics, Makassar State University internationally through suggestions from various parties such as the IMHERE program and other institutions from outside such as through the Indonesian Accounting Education Study Program forum (APRODIKSI).

The structure of the curriculum and the number of credits for the study program (minimum for graduation) is 146 credits arranged as shown in table 1.

Table 1.
Against Indicators of Employee Performance

Type of Course	SKS	Information
(1)	(2)	(3)
Compulsory Courses	142	For these compulsory subjects, they are divided into core courses from the faculty, courses in the field of accounting education, personality and character courses and general basic courses (MKDU).
Elective courses	4	For this elective course, it is divided into 14 credits and only 4 credits are required for students to take
Total number	146	

Source: Data processed by the author, 2021

1. Overview of Respondents

The number of respondents who became the sample in this study were 15 alumni who worked

as private employees in several companies located in the city of Makassar. Before analyzing respondents' answers regarding the relevance of

the Accounting Education Study Program Curriculum to the needs of the world of work, we will first discuss the general description of the respondents themselves. The general description of the respondents is divided into five

characteristics based on gender, age, generation, position, and length of work.

Table 2. Overview of Respondents

**Table 2
 Overview of Respondents**

No	Information		Frekuensi	%
1	Gender	Male	13	86
			2	14
		Total	15	100
3	Age	21-26	15	100
		Total	15	100
4	Force	2007	3	20
		2008	10	66
		2009	2	14
		Total	15	100
5	Position	Staff Accounting	7	47
		Staff Admin	7	47
		Auditor	1	6
		Total	15	100
6	Length of Work	1-5 Tahun	15	100
		Total	15	100

Source: Source: Primary Data Processed (2014)

Based on the table data above, it can be concluded that the respondents consisting of 15 people, most of them are male, the average age of the respondents is between 21-26 years, most of the class of 2008, have positions as Accounting Staff and Admin Staff with Average length of service is 1-5 years.

An overview of the results of the closed questionnaire provides an overview of the answers of respondents who work as employees at several companies in the city of Makassar about the relevance of the learning curriculum of the Accounting Education Study Program of the Faculty of Economics to the needs of the world of work.

2. Overview of Closed Questionnaire Results

**Table 3.
 Overview of Closed Questionnaire Results**

Indicator	Answer			
	A	B	C	D
1. The speed of alumni in obtaining jobs according to their skills	19	15	6	5
2. Job Profile	12	15	3	0
3. Position or Workload	6	22	1	1
4. Ability to Complete Work	7	23	0	0
5. Benefits of Programmed Courses in Lectures	8	43	23	1
6. Graduates' Suggestions for Improvement of Graduate Competencies	2	27	15	1
Total	54	145	48	8

Source: Primary data processed (2014)

The results of respondents' answers to the questions contained in the closed questionnaire will be analyzed according to the assessment of

the level of relevance that has been made by the researcher. The level of relevance is as follows:

Table 4.
Rating Level of Relevance

ANSWER CHOICES	RELEVANCE ASSESSMENT
A	Relevant
B	Quite relevant
C	Less relevant
D	Irrelevant

Source : Arikunto (2006:246)

The first indicator is the speed of alumni in obtaining jobs according to their skills. In the first indicator there are 3 questions so that the total answer choices are $15 \times 3 = 45$ choices. In table 6, there are 19 answer choices A or 42% of the total answer choices, 15 answer choices B or 33.% of the total answer choices, 6 answer choices C or 14% of the total answer choices, and 5 answer choices D or 11 % of the total answer choices. This shows that the level of relevance of the Accounting Education Study Program curriculum to the needs of the world of work as an employee at a company in the city of Makassar in terms of the speed of alumni in obtaining jobs according to their expertise is stated to be relevant as evidenced by the majority of respondents choosing answer A, which is 42% of the total choice.

The second indicator is the job profile, in the second indicator there are 2 questions so that the total answer choices are $15 \times 2 = 30$ choices. In table 6, there are 12 answer choices A or 40% of the total answer choices, 15 answer choices B or 50% of the total answer choices, 3 answer choices C or 10% of the total answer choices, and 0 answer choices D or 0% of the total answer choices. This shows that the level of relevance of the Accounting Education Study Program curriculum to the needs of the world of work as employees at companies in the city of Makassar in terms of the speed of the job profile is stated to be relevant, as evidenced by the majority of respondents choosing answer B, which is 50% of the total choices.

The third indicator is the position or workload. In the third indicator there are 2 questions so that the total answer choices are $15 \times 2 = 30$ choices. In table 6, there are 6 answer choices A or 20% of the total answer choices, 22 answer choices B or 73.31% of the total answer choices, 1 answer choice C or 3.33% of the total answer choices, and 1 answer choice D or 3.33% of the total answer choices. This shows that the level of relevance of the Accounting Education Study Program curriculum to the needs of the world of work as an employee at a company in the city of Makassar in terms of position or workload is quite relevant, as evidenced by the majority of respondents choosing answer B, which is 73.31% of the total choice.

The fourth indicator is the ability to complete work. In the fourth indicator there are 2 questions, so the answer choices are $15 \times 2 = 30$ choices. In table 6, there are 7 answer choices A or 23.33% of the total answer choices, 23 answer choices B or 76.67% of the total answer choices, 0 answer choices C or 0% of the total answer choices, and 0 answer choices D or 0% of the total answer choices. This shows that the level of relevance of the Accounting Education Study Program curriculum to the needs of the world of work as an employee at a company in the city of Makassar in terms of ability to complete work is stated to be relevant, as evidenced by the majority of respondents choosing answer B, which is 76.67% of the total choices.

The fifth indicator is the benefits of courses programmed in lectures. In the fifth indicator there

are 5 questions so that the answer choices are $15 \times 5 = 75$ choices. In table 6, there are 8 answer choices A or 10.67% of the total answer choices, 43 answer choices B or 57.37% of the total answer choices, 23 answer choices C or 30.67% of the total answer choices, and 1 choice answer D or 1.33% of the total answer choices. This shows that the level of relevance of the Accounting Education Study Program curriculum to the needs of the world of work as an employee at a company in the city of Makassar in terms of the benefits of the courses programmed in the lecture is quite relevant, as evidenced by the majority of respondents choosing the answer B, which is 57.37 % of the total selection.

The sixth indicator is graduate suggestions for improving graduate competencies. In the sixth indicator there are 3 questions so that the answer choices are $15 \times 3 = 45$ choices. In table 6, there are 2 answer choices A or 4.44% of the total answer choices, 27 answer choices B or 60% of the total answer choices, 15 answer choices C or 33.33% of the total answer choices, and 1 answer choice D or 2.23% of the total answer choices. This shows that the level of relevance of the Accounting Education Study Program curriculum to the needs of the world of work as an employee at a company in the city of Makassar in terms of graduate suggestions for improving graduate competence is stated to be quite relevant, as evidenced by the majority of respondents choosing the answer B, which is 60% of the total choice.

Overall answer choices are $15 \times 17 = 255$ choices. In table 6, there are 54 total answer choices A or 21.18% of the total answer choices, 145 total answer choices B or 56.87% of the total answer choices, 48 total answer choices C or 18.82% of the total answer choices, 8 total answer choices D or 3.13% of the total answer choices.

Based on the results of data analysis, it was found that from 6 (six) indicators assessed, namely 1) the speed of alumni in obtaining jobs according to their expertise; 2) job profile; 3) position and workload; 4) ability to complete work; 5) benefits of courses programmed in lectures; and 6) graduate suggestions for improving graduate competencies, with the criteria for assessing the level of relevance according to

Arikunto (2016: 246) A (relevant); B (fairly relevant); C (less relevant); and D (irrelevant), then the overall result of the answer choices is $15 \times 17 = 255$ choices. Where there are 54 total answer choices A or 21.18%, 145 total answer choices B or 56.87%, 48 total answer choices C or 18.82%, and 8 total answer choices D or 3.13% of the total answer choices . From these data, it can be concluded that the level of relevance of the Accounting Education Study Program curriculum to the needs of the world of work and the industrial world as employees at companies in the city of Makassar, based on the closed questionnaire distributed, can be stated to be quite relevant, as evidenced by the majority of respondents choosing the answer B or 56.87% of the total answer choices, so the hypothesis is declared "accepted".

3. Overview of Open Questionnaire and Interview Results

An overview of the results of open questionnaires and interviews provides an overview of respondents' answers to the questions given. Respondents' answers in the interview were in the form of descriptive answers containing opinions, views, and input about the curriculum of the Accounting Education Study Program, Faculty of Economics, Makassar State University and its relevance to the needs of the world of work as an employee at a company in the city of Makassar.

The following will present some conclusions that can be drawn from the respondents' answers to the questions given.

1. Alumni need to re-learn after completing studies in the Accounting Education Study Program to re-define the material and adapt to the latest developments both in terms of lessons and learning strategies.
2. The alumni really need skills on how to make teaching materials based on information and communication systems.
3. The alumni really need skills regarding the operation of accounting applications such as Myob Accounting, Zahir for Accounting, and Excel for Accounting which are generally used by the companies where the alumni work.

4. Alumni are in dire need of foreign language skills, especially English.
5. The learning curriculum of the Accounting Education Study Program is quite relevant to the needs of an employee in the company. However, it is necessary to add material and lecture time, so that it can accommodate all the skills needed by the company.
6. The Accounting Education Study Program needs to complete the material regarding the operation of applications.

CONCLUSION

Based on the results of research that has been carried out on the level of relevance of the learning curriculum of the Accounting Education Study Program to the needs of the world of work as an employee at a company, it can be concluded as follows:

1. Based on the results of respondents' answers to the questionnaire given, the results obtained are 21.18% of respondents choose the answer category which indicates that the Accounting Education Study Program curriculum is relevant to the needs of the world of work as a company employee, 56.87% of respondents choose the answer category that indicates that the Accounting Education Study Program curriculum is quite relevant to the needs of the world of work as an employee, 18.82% of respondents chose the answer

category which indicates that the Accounting Education Study Program curriculum is less relevant to the needs of the world of work as an employee, 3.13% of respondents chose the answer category which indicates that the curriculum of the Accounting Education Study Program is not relevant to the needs of the world of work as an employee.

2. Based on the relevance of the basic accounting competencies taught in lectures with the knowledge provided in the learning curriculum of the Accounting Education Study Program, the results of the rough conformity index were 56.87%. it means that the learning curriculum of the Accounting Education Study Program is in the rough suitability categorization of 41-60% or can be said to be quite relevant.
3. Based on the results and discussion of the research, it can be concluded that the learning curriculum of the Accounting Education Study Program is "quite relevant" to the needs of the world of work as an employee at a company, so the hypothesis proposed is "it is suspected that the learning curriculum of the Accounting Education Study Program, Faculty of Economics, State University Makassar has been relevant to the needs of the world of work as an employee at the company "declared accepted.

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