

ABSTRACT**The Competency-Based Curriculum (CBC) Implementation
at Undergraduate Accounting Study Program for Improving Quality
in Higher Education Institutions**

The competency-based curriculum (CBC) is a basic concept placing more emphasis on capability development of carrying out any tasks based on certain performance standards to which the students can feel its real results in the form of certain competencies mastering. The competency is a well-blended combination of knowledge, skills, values and attitudes usually reflected in the students' mindset and behavior. The CBC represents the concept that offers an autonomy or flexibility to some study programs in developing policies fitted to their respective environmental and academic conditions necessary to improving the education quality. The main objective of the CBC is to empower the study programs in developing the necessary competencies delivered to the students in accordance with the recent environmental or working conditions. Besides the competent graduates, the CBC quality can be improved through study program reform that is generally characterized by the increased cooperation with industries in the real world, professionals community, an improvement in lecturers/instructors' professionalism, high relevant teaching materials well fitted to the industry or community's needs, as well as by continual evaluating and supervision to ensure overall quality and creating sustainable improvement processes.

The purpose of the recent research is to see how the CBC has been implemented in the undergraduate accounting study programs at three universities, namely Gajah Mada University, Surabaya University and STIE PERBANAS Surabaya with a single view of enhancing education quality in the higher education institutions. The approach employed in the research was a case study-based qualitative method in which the data were gathered on the basis of analytical unit, involving a way of determining the competency standard for the graduates, curriculum structure, teaching material development, syllabus development and teaching and learning plans necessary to support the learning activity, lecturer' roles in applying student-centered learning (SCL) method, the learning results evaluating and learning process evaluation. Furthermore, the data were collected by interview, observation and documentation. Certain criteria were arranged to interpret the findings of the research in each analytical unit, and the compare those criteria with facts/findings (in the form of data collected), and the results were elucidated narratively so that a conclusion about the CBC implementation could be drawn accordingly.

Of the brief description as mentioned above, it could be concluded that the undergraduate accounting study programs at faculty of economics of Gadjah Mada, Surabaya University and STIE PERBANAS Surabaya have implemented the competency-based curriculum. However, any improvement needs to be carried out in several curriculum aspects, involving : (1) stakeholder elements engaged in establishing the passing-competency standards, (2) some information gathered from the stakeholders, (3) syllabus and RPKPS/SAP, (4) learning method and (5) learning process evaluation.

Key words : Competency-Based Curriculum (CBC), education quality.