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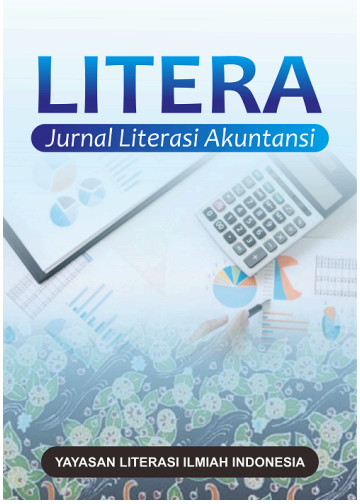
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ENHANCING ACCOUNTING LEARNING OUTCOMES THROUGH BLOOM'S TAXONOMY-DESIGNED OUTCOME-BASED EDUCATION CURRICULUM

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ABSTRACT

***Purpose**: This study aims to analyze the effectiveness of implementing the Outcome-Based Education (OBE) curriculum in accounting education by examining the influence of OBE regulations on learning performance in higher education institutions.*

***Method**: This study uses a quantitative approach involving 100 respondents, consisting of lecturers and students from accounting study programs in Palembang that have implemented the OBE curriculum. Data were collected through questionnaires and analyzed using Structural Equation Modeling (SEM) with SmartPLS to test the hypotheses and relationships among variables.*

***Finding**: The results indicate that the implementation of the OBE curriculum has a positive and significant impact on accounting learning performance. These findings confirm that strong regulations, consistent implementation, and OBE based quality assurance are essential factors in the successful application of the curriculum.*

***Novelty**: The novelty of this study lies in its specific focus on evaluating the implementation of the OBE curriculum within accounting education in Palembang using a Structural Equation Modeling (SEM-PLS) approach, providing comprehensive empirical evidence on how OBE regulations and quality assurance directly drive academic and learning performance.*

INTRODUCTION

The adoption of the Outcome-Based Education (OBE) curriculum in higher education represents a strategic response to global developments and the rapidly shifting demands of the labor market. OBE places measurable learning outcomes at the center of the educational process, shifting the emphasis from what is taught to what learners are able to demonstrate upon completing their studies. This approach aims to ensure that graduates possess relevant, applicable, and industry-aligned competencies that meet societal expectations.

The implementation of OBE in Indonesia is supported by three key regulatory foundations. First, (Law No. 12 of 2012 on Higher Education, which grants universities autonomy to design their curricula while adhering to the National Standards for Higher Education, 2012). The law mandates the inclusion of essential national courses and emphasizes character development, scientific advancement, creativity, responsibility, and the integration of the Tri Dharma of Higher Education, education, research, and community service. It also underscores the importance of internal and external quality assurance systems to maintain academic accountability and ensure continuous institutional improvement.

Second, (Presidential Regulation No. 8 of 2012 on the Indonesian National Qualifications Framework (KKNI), 2012). This framework serves as the main reference for developing learning outcomes across nine levels of competency. KKNI integrates formal education, training, and work experience to ensure that an individual's competencies are recognized nationally and internationally.

Within higher education, KKNI guides institutions in designing competency-based curricula that match industry requirements and global expectations, ensuring graduates possess the knowledge, skills, and professional attitudes required in their respective fields.

Third, (Ministerial Regulation No. 53 of 2023 on Higher Education Quality Assurance, which reinforces quality assurance through the PPEPP cycle (setting, implementing, evaluating, controlling, and improving standards), 2023). This regulation establishes OBE as a mandatory foundation for accreditation processes and curriculum development. It emphasizes the integration of internal and external quality assurance systems while providing universities with the flexibility to innovate beyond the national standards in alignment with the Merdeka Belajar Kampus Merdeka policy.

The shift toward OBE is driven by several factors: a paradigm shift from process-oriented to result-oriented education; increasing demands from industries for graduates with practical and adaptive skills; the pursuit of higher accreditation standards; and the integration of competency-based learning that aligns with practical skills and public sector accountability, where structural educational designs must integrate professional competency standards to meet contemporary industry demands (Mutiara Maimunah, 2025), and research evidence showing that OBE improves student performance, motivation, and retention.

Several in addition, studies focusing on operational and business sectors highlight that structured accounting regulations and standards significantly improve performance and financial management quality, particularly within MSMEs (Mutiara Maimunah dkk., 2026). Furthermore previous studies literature confirmed that Outcome-Based Education (OBE) plays a crucial role in developing learners' foundational knowledge, problem-solving abilities, research skills, technical competencies, social skills, ethical values, communication abilities, project management skills, and lifelong learning capacities, all of which have a significant impact on an individual's career development. (Raihan, M. Z., 2023) proposed a conceptual model demonstrating that student learning outcomes contribute significantly to the primary objective of higher education, namely employability, with mediating effects influencing this relationship.

As stated by (Mufanti dkk., 2024) found that although most teachers expressed confidence in their understanding of OBE, their comprehension remained incomplete. Educators implementing OBE encountered substantial challenges, particularly those related to personal factors, such as adherence to traditional teacher-centered instructional approaches, heavy workloads, limited awareness of OBE, and insufficient commitment and willingness to apply the approach. Additionally, they experienced difficulties in designing appropriate learning outcomes, teaching strategies, learning materials, and assessment tools. Strong commitment from university leadership was identified as the most critical factor for the successful implementation of OBE.

According to (Mahrishi dkk., 2025) provided in-depth evidence that OBE aligns closely with the United Nations Sustainable Development Goals (SDGs), particularly the goal of quality education. The study also emphasized that the limited number of publications on OBE has hindered its implementation across all university program levels, thereby restricting the development of skilled human resources capable of addressing future challenges. Furthermore, the findings offer valuable insights for Latin American (LATAM) countries, supporting educational policy reforms and the adoption of OBE across higher education institutions to promote quality education. Notably, this study may be among the first to demonstrate that the majority of academic articles analyzed are aligned with the United Nations SDGs.

In the view of (Royani dkk., 2025) revealed that countries with well-established OBE practices tend to produce graduates who are more competitive in the global labor market. Key factors contributing to successful OBE implementation include curriculum flexibility aligned with industry demands, competency-based assessment, and strong collaboration between higher education

institutions and the workforce. In contrast, Indonesia faces several challenges in implementing OBE, such as limited infrastructure, insufficient educator training, and a mismatch between higher education outcomes and industry requirements. Consequently, more structured strategies are required, including curriculum reform, enhancement of teaching quality, and strengthening partnerships with the industrial sector. This study provides valuable insights for policymakers and educational institutions seeking to optimize OBE practices to enhance graduate competitiveness in the era of globalization.

THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Grand Theory

The OBE approach is grounded in several educational theories, one of which is Bloom's Taxonomy. This taxonomy provides a structured framework for designing learning outcomes by measuring student abilities from lower to higher cognitive levels across the cognitive, affective, and psychomotor domains. The revision by (Anderson, 2009) offers a strong theoretical foundation for developing an outcome-focused learning system. In OBE, learning outcomes serve as the core of the educational process; therefore, all instructional strategies, learning activities, and assessment methods must align with the intended outcomes. The learning process is not merely about transferring knowledge, but also about fostering students' ability to think across various cognitive levels.

Two key dimensions guide the development of learning objectives, the Cognitive Process Dimension and the Knowledge Dimension. The cognitive process dimension includes six levels, starting with remembering as the ability to recall basic information, followed by understanding to interpret meaning from content, and applying to use knowledge in new situations. It further progresses to analyzing by breaking information into parts and understanding relationships, evaluating to make judgments based on criteria, and finally creating to generate new ideas or products.

The knowledge dimension consists of four categories, factual knowledge, which includes essential information, conceptual knowledge, focusing on understanding relationships among concepts; procedural knowledge, concerning how to carry out processes or methods, and metacognitive knowledge, involving awareness and regulation of one's own thinking processes. Together, these dimensions allow educators to formulate measurable learning outcomes through the use of appropriate action verbs that represent specific cognitive levels. This ensures that each outcome can be observed and assessed objectively.

This taxonomy is crucial in OBE because the approach requires each outcome to be specific, measurable, relevant, and competency-oriented. The principle of constructive alignment emphasizes that learning outcomes, instructional activities, and assessments must be interconnected. When a learning outcome requires analytical skills, both the teaching methods and assessment tools must be designed to measure analysis rather than rote memorization. Beyond the cognitive domain, OBE also highlights the affective (values and attitudes) and psychomotor (skills) domains. These three domains collectively form comprehensive competencies knowledge, skills, and attitudes (KSA). Thus, learning is evaluated not only through intellectual performance but also through behavior and the application of knowledge in real contexts. This taxonomy helps educators design structured and sequential learning objectives that cultivate both lower-order and higher-order thinking skills (HOTS).

Several previous studies serve as references for this research. (Saha dkk., 2023)confirmed that OBE plays a significant role in developing essential competencies such as foundational knowledge, problem-solving abilities, research skills, technical proficiency, social skills, ethical values, communication skills, project management capabilities, and lifelong learning habits which collectively contribute to students' career advancement. According to (Raihan, M. Z., 2023), the

proposed conceptual model shows that student learning outcomes significantly influence the primary objective of university education employability with certain mediating effects. Findings from Mufanti et al. (2024), indicate that although most teachers feel confident about their understanding of OBE, their comprehension is not yet comprehensive. Teachers implementing OBE face considerable challenges, particularly personal factors such as traditional teacher-centered teaching perspectives, high workloads, limited awareness of OBE, and low commitment to applying OBE principles. They also encounter difficulties in formulating learning outcomes, instructional strategies, teaching materials, and assessment tools. The strong commitment of university leaders is identified as a crucial factor in the successful implementation of OBE.

The study by (Mahrishi dkk., 2025), provides strong evidence that OBE aligns with the United Nations Sustainable Development Goals (SDGs), especially the goal of quality education. The study highlights that the scarcity of academic publications on OBE has slowed its implementation across university programs. It also offers valuable insights for Latin American countries to reform their educational policies and adopt OBE across higher education institutions to promote quality education.

According to (Royani dkk., 2025), countries with well-established OBE practices tend to produce graduates who are more competitive in the global labor market. Key factors contributing to OBE success include curriculum flexibility aligned with industry demands, competency-based assessments, and robust collaboration between higher education institutions and industry. In contrast, Indonesia still faces challenges such as limited infrastructure, insufficient educator training, and a mismatch between higher education and industry needs. Therefore, structured strategies involving curriculum reform, improved teaching quality, and strengthened industry partnerships are necessary to enhance graduate competitiveness in the era of globalization.

Functions and Uses of accounting in life

According to (Weygandt, Jerry J. dkk., 2020), accounting is a branch of economics that provides financial information about an entity's activities. Within the economic context, accounting serves as a tool for measuring, recording, and communicating relevant economic information to various stakeholders. Such information helps users understand an organization's financial condition and supports economic decision-making. Therefore, accounting is often referred to as the language of business, linking economic activities with decision-making processes.

The Indonesian Institute of Accountants (Ikatan Akuntan Indonesia, 2020), states that the primary purpose of accounting is to produce financial reports that assist users in assessing an entity's performance, financial position, and changes in economic resources. Accounting delivers information that is relevant, reliable, comparable, and understandable so that management, investors, creditors, and regulators can make informed decisions. These principles form the foundation of the Conceptual Framework for Financial Reporting and guide the development of standards such as PSAK 1.

Based on (Garrison dkk., 2021), highlight that in everyday life, accounting functions as a tool to manage and control financial activities at both individual and organizational levels. For individuals, accounting principles support budgeting, tracking expenses, managing savings, and planning investments. Within organizations, accounting helps evaluate operational efficiency, measure profitability, formulate business strategies, and meet tax obligations. Thus, accounting plays a crucial role in fostering order and accountability across various economic activities.

Accounting Study Program Profile

The Musi Palembang Foundation was established on September 20, 1990, serving as the foundation for what would later become the Catholic University of Musi Charitas. On June 1, 1992, Musi School of Engineering (STT Musi) was founded, offering Architecture and Industrial Engineering programs. In 1993, Musi School of Economics (STIE Musi) opened the Accounting and

Management programs and officially received its establishment decree from the Ministry of Education and Culture on April 26, 1993. Between 2004 and 2006, STT Musi gained approval to open Informatics Engineering and Information Systems programs.

In 2014, three institutions STT Musi, STIE Musi, and Perdhaki Charitas School of Health Sciences merged to form Musi Charitas Catholic University (UKMC) in Palembang. In 2015, STIE Musi was officially renamed the Faculty of Business and Accounting (FBA) UKMC, and two new programs English Education and Elementary School Teacher Education were added.

In 2018, the Accounting Study Program adopted the Indonesian National Qualifications Framework (KKNI) curriculum for students starting in the 2018/2019 academic year, and the structure remained in use through 2024. In 2021, UKMC incorporated the Merdeka Belajar Kampus Merdeka (MBKM) policy into the KKNI curriculum, with implementation scheduled gradually from 2021 to 2026. Internal workshops also emphasized developing OBE and MBKM-based course syllabi (RPS). As a result, FBA currently uses a combined KKNI 2018 and MBKM curriculum. In 2025, the Accounting Study Program began implementing an Outcome-Based Education (OBE) curriculum.

According to the (Universitas Katolik Musi Charitas, 2025) the vision of the Accounting Study Program is to become an excellent and morally grounded Accounting Study Program, while its mission is to foster integrity among accounting students, deliver effective and participatory learning utilizing information technology, conduct research that contributes to the development of accounting knowledge, and engage in community service through the application of accounting expertise.

Hypothesis Development

Bloom's Taxonomy is a conceptual framework used to classify learning objectives into six levels of cognitive abilities: remembering, understanding, applying, analyzing, evaluating, and creating. This hierarchical structure assists educators in designing measurable learning outcomes that progress gradually from lower-order thinking skills to higher-order thinking skills. In the context of an Outcome-Based Education (OBE) curriculum, Bloom's Taxonomy serves as an essential foundation, as OBE emphasizes the achievement of student competencies across various cognitive levels. Therefore, Bloom's Taxonomy is employed as the theoretical basis for developing hypotheses related to the effectiveness of OBE implementation in accounting education.

The OBE curriculum requires constructive alignment, which refers to the alignment among program learning outcomes, course competencies, teaching and learning strategies, and assessment methods. This principle is closely aligned with Bloom's Taxonomy, as each cognitive level requires different forms of assessment. In accounting education, the development of analytical, evaluative, and creative skills is crucial, not only for understanding concepts but also for solving real-world problems in finance, auditing, taxation, and cost management. Consequently, the better the implementation of OBE, the higher the students' achievement in more complex cognitive domains as described in Bloom's Taxonomy.

Numerous studies have demonstrated that the implementation of an OBE curriculum has a positive impact on learning outcomes. For instance, (Apriana dkk., 2025)reported significant improvements in students' knowledge, skills, and attitudes following the adoption of OBE. Similar findings were presented by (Edwin & Susanta, 2025), who found that OBE enhances critical thinking and communication skills. In addition, (Saha dkk., 2023) confirmed that OBE contributes to improved student performance in business-related courses. These findings strengthen the argument that OBE is effective in enhancing students' cognitive abilities at the intermediate to higher levels of Bloom's Taxonomy.

Based on previous studies and the theoretical framework of Bloom's Taxonomy, the following hypothesis is proposed In addition to cognitive development through Bloom's Taxonomy, student

career orientation such as the low interest of accounting students in a career as an auditor is also an important aspect influenced by several factors, including financial rewards, the work environment, and gender. Research indicates that financial reward is the most dominant factor driving students to choose the auditing profession, while the work environment may not show a significant influence, and gender plays a role due to the high level of accuracy required in the profession. Therefore, structured learning and curriculum effectiveness are essential to bridge these professional expectations and enhance career motivation (Mutiara Maimunah, 2024). "The Outcome-Based Education curriculum has a positive effect on the effectiveness of accounting learning in accounting programs at higher education institutions".

METHODS

Types of Research

This study employs a quantitative research method. According to (Creswell & Creswell, 2023), quantitative research is an approach focused on collecting and analyzing numerical data to test hypotheses, identify patterns, and explain relationships between variables in an objective and measurable manner. This approach is used to examine the relationship between the independent variable (OBE Curriculum Learning) and the dependent variable (Effectiveness of Accounting Learning), as well as to evaluate the effectiveness of OBE curriculum implementation in accounting education.

Population and Sample

According to (Creswell & Creswell, 2023), a population refers to all individuals, objects, or units of analysis that share specific characteristics and are the focus of a study. A sample, on the other hand, is a subset of the population selected for investigation, with the intention that the research findings can be generalized back to the larger population. In this study, the population and sample consist of all Accounting Study Programs at universities in Palembang City. The respondents include accounting lecturers who have implemented the OBE curriculum in their teaching, as well as accounting students who are engaged in learning activities using the OBE curriculum.

Data Type

This study employs primary data, collected directly from respondents using a structured questionnaire. The questionnaire consists of four key dimensions, starting with curriculum planning and design which includes the development of learning outcomes (CPL) and course syllabi (RPS), followed by learning processes and teaching methods assessing how instructional activities are carried out based on OBE principles, then assessment and evaluation referring to the methods used to measure students' achievement of learning outcomes, and finally graduate outcomes and readiness which evaluates the extent to which the OBE curriculum enhances students' competencies and preparedness as future graduates.

Data Collection Technique

The data collection technique in this study was carried out using a Google Form questionnaire. The questionnaire link was distributed via WhatsApp and email to the South Sumatra chapter of the Indonesian Institute of Accountants (IAI). Additionally, enumerators consisting of Accounting students from UKMC assisted in disseminating the questionnaire to accounting students at other higher education institutions.

Table I. Questionnaire Distribution Plan

No.	University Name	Number of Lecturers	Number of Students	Total	Percentage
1	Musi Charitas Catholic University	2	6	8	8,00%
2	Bina Adhikara Institute Palembang	2	6	8	8,00%
3	Multi Data University Palembang	2	7	9	9,00%
4	Bina Darma University	2	6	8	8,00%

No.	University Name	Number of Lecturers	Number of Students	Total	Percentage
5	Sriwijaya University	2	7	9	9,00%
6	Tridinanti University	2	6	8	8,00%
7	Bina Nusantara University	2	6	8	8,00%
8	Muhammadiyah University Palembang	2	7	9	9,00%
9	Sjakhyakirti University	2	6	8	8,00%
10	Indo Global Mandiri University	2	6	8	8,00%
11	University of Palembang	2	6	8	8,00%
12	Sriwijaya State Polytechnic	2	6	8	8,00%
				Total	**100%**

Data Analysis Techniques

This study employs the Structural Equation Modeling (SEM) method with the Partial Least Square (PLS) approach using the SmartPLS software. SEM is an advanced set of statistical techniques designed to analyze complex relationships among variables, both direct and indirect, which cannot be adequately addressed using simple linear regression models. The method essentially integrates regression analysis and factor analysis, enabling researchers to test theoretical models involving latent constructs. In addition, SEM includes techniques such as Path Analysis and Confirmatory Factor Analysis (CFA), both of which are essential components in evaluating research models.

Through PLS-based SEM, researchers can perform three analytical processes simultaneously. First, the assessment of validity and reliability of the instrument through CFA to ensure that each indicator accurately represents the construct it is intended to measure. Second, the evaluation of causal relationships among latent variables through path analysis, which aims to determine the strength, direction, and significance of the effects among variables based on the proposed hypotheses. Third, the development of a predictive model through structural model analysis to generate a model capable of explaining and predicting the studied phenomenon more accurately.

Overall, an SEM model consists of two main components, the measurement model and the structural (or causal) model. The measurement model is used to evaluate the quality of the indicators, including convergent validity, discriminant validity, and construct reliability. Meanwhile, the structural model illustrates the theoretically proposed relationships among latent constructs, allowing researchers to determine whether the hypotheses are supported by the empirical data.

The use of SmartPLS in this study is justified by its advantages in handling data with non-normal distributions, relatively small sample sizes, and complex theoretical models. Additionally, SmartPLS offers an intuitive interface, fast estimation procedures, and comprehensive analytical outputs. Thus, the software facilitates the SEM analysis process efficiently and systematically, producing strong and reliable empirical findings. The main purpose of employing the Partial Least Square (PLS) approach is to predict the relationships among constructs. In the PLS method, the analytical procedures conducted are as follows:

Outer Model Analysis

(Hussein, Ananda Sabil, 2015) explains that the analysis of the outer model is conducted to ensure that the measurement used is appropriate, valid, and reliable. This analysis specifies the relationship between latent variables and their indicators. The evaluation of the outer model can be assessed through several indicators.

Convergent Validity, this indicator is evaluated based on the correlation between the item score/component score and the construct score, which can be observed through the standardized loading factor. The loading factor reflects the magnitude of the correlation between each

measurement item or indicator and its corresponding construct. An individual reflective indicator is considered to have good convergent validity if it shows a loading value greater than 0.7.

Dicriminant Validity, this aspect of the measurement model is assessed through the comparison of cross-loadings of each indicator with its construct. If the correlation between a construct and its indicators is higher than the correlation with indicators of other constructs, it indicates that the measurement block performs better than other blocks. Another method commonly used to evaluate discriminant validity is by comparing the square root of the Average Variance Extracted (AVE) for each construct.

Composite Reliability, this indicator measures the reliability of a construct based on the latent variable coefficients. The evaluation of composite reliability typically uses two metrics: internal consistency and Cronbach's alpha. A construct is considered highly reliable if the composite reliability value exceeds 0.70. Cronbach's alpha serves as an additional measure of reliability, and a construct is regarded as reliable when its Cronbach's alpha value is greater than 0.70.

The tests described above are specifically applied to reflective indicators in the outer model. For formative indicators, different set of assessments is required (Hussein, 2015), significance of Weights, the weighting coefficient of each formative indicator must be statistically significant to confirm its contribution to the construct.

Multicollinearity Test, this test evaluates the relationship among formative indicators to determine whether multicollinearity is present. The Variance Inflation Factor (VIF) is used for this purpose. A VIF value between 5 and 10 indicates the presence of multicollinearity among the indicators.

Inner Model Analysis

Inner model analysis, which includes inner relations, the structural model, and substantive theory, is used to describe the relationships among latent variables based on the underlying theoretical framework. In assessing the inner model using the Partial Least Square (PLS) approach, the first step is to evaluate the R-square value for each dependent latent variable. The interpretation of R-square in PLS is similar to that in linear regression, where a higher value indicates a stronger ability of the model to explain the dependent variable. Changes in R-square values can also be used to determine the extent to which independent latent variables exert substantive influence on dependent latent variables.

Hypothesis Testing

According to(Hussein, Ananda Sabil, 2015), statistical testing at this stage can be conducted by examining the t-statistic value and the probability value (p-value). In hypothesis testing with a significance level (alpha) of 5%, the threshold for the t-statistic is 1.96. Therefore, the acceptance criterion for a hypothesis states that the alternative hypothesis (Ha) is accepted and the null hypothesis (H0) is rejected when the p-value is less than 0.05.

Furthermore, to determine whether an effect is statistically significant, the t-statistic must exceed 1.96. If the t-statistic surpasses this value, the relationship between the variables is considered significant at the 95% confidence level. In other words, both a p-value below 0.05 and a t-statistic greater than 1.96 indicate that the alternative hypothesis (Ha) can be accepted.

RESULTS

Data Collection Technique

Respondent Characteristics, The characteristics of the respondents are categorized based on status, semester, duration of teaching using the OBE curriculum, and university affiliation. The explanation of each category is presented as follows.

Tabel II. Respondent Status

No.	Information	Number of Respondents	
		Number	Percentage
1.	Lecturer	30	30%
2.	Student	70	70%
	TOTAL	**100**	**100%**

Source : Primary data, 2026

Based on the table presented, it is clearly shown that students constitute the largest proportion of respondents, with a total of 100 individuals, representing 100% of the overall sample. This dominant percentage highlights the central role that students play within the Outcome-Based Education (OBE) curriculum. Their substantial representation indicates that the implementation of OBE is closely tied to student involvement, as they are the primary beneficiaries of curriculum design, learning outcomes, and instructional strategies. The high number of student respondents also suggests that they have considerable exposure to, and experience with, the OBE framework, making their perspectives essential for evaluating the effectiveness of the curriculum.

On the other hand, lecturers account for 30 respondents, or 31% of the total. Although this figure is lower than the student representation, it still reflects a meaningful and noteworthy level of participation. Lecturers serve as key stakeholders in the implementation of OBE, as they are responsible for translating curriculum objectives into teaching activities, assessments, and learning experiences. Their involvement in the study demonstrates their critical contribution to ensuring that OBE principles are applied consistently and effectively in the classroom. The presence of both groups students and lecturers provides a balanced and comprehensive foundation for assessing the success and challenges of OBE implementation within the academic environment.

Tabel III. Respondent Semester

No.	Semester	Number of Respondents	
		Number	Percentage
1.	5	20	28,6%
2.	7	50	71,4%
	TOTAL	**70**	**100%**

Source : Primary data, 2026

Based on Table III, which presents the distribution of student respondents by semester, the data reveal two main groups participating in this study: students in the 5th semester and those in the 7th semester. The total number of student respondents is 70. The largest proportion of respondents is from the 7th semester, with 50 students, representing 71,4% of the total student sample. This dominant percentage suggests that most of the participants are students at the advanced stage of their academic journey. Seventh-semester students generally have completed most of their coursework and have substantial exposure to various components of Outcome-Based Education (OBE), such as competency-based assessments, project-based learning, and outcome-driven evaluations. Their perspectives are therefore highly valuable, as they have experienced the curriculum more comprehensively and can provide informed reflections on the implementation and effectiveness of OBE.

Meanwhile, 20 students, or 28,6%, come from the 5th semester. These students are in the mid-stage of their studies, where they have already completed foundational accounting courses and are progressing through core subjects. Although their number is smaller than that of the seventh-semester students, their responses remain significant. Their experiences offer insight into the effectiveness of OBE at the intermediate level, including exposure to learning outcomes, assessment rubrics, and competency development, which are crucial elements of the OBE framework. Overall,

the distribution captures feedback from both advanced and intermediate-level students, enabling a comprehensive evaluation of the OBE curriculum across different stages of the accounting program.

Tabel IV. Respondent Lenght of Teaching OBE Curriculum

No.	Long Time Teaching	Number of Respondents	
		Number	Percentage
1.	> 1 year	8	26,7%
2.	1-3 year	12	40,0%
3.	< 3 year	10	33,3%
	TOTAL	**30**	**100%**

Source : Primary data, 2026

Table IV illustrates the distribution of respondents based on their teaching experience with the Outcome-Based Education (OBE) curriculum. A total of 30 lecturers participated in this category. The classification of teaching experience is intended to capture how long lecturers have been applying OBE principles in their instruction, as teaching experience plays an essential role in shaping their understanding and effectiveness in curriculum implementation.

The largest group consists of lecturers with 1 to 3 years of experience, totaling 12 respondents, or 40,0% of all lecturer participants. This proportion indicates that a significant portion of lecturers have developed considerable familiarity with OBE. Having taught OBE for this duration allows lecturers to internalize key components of the curriculum, including the formulation of learning outcomes, the development of assessment rubrics, and the use of competency-based evaluation strategies.

Meanwhile, 10 respondents, or 33,3%, have been teaching under the OBE framework for more than 3 years (> 3 years). This suggests that a notable portion of lecturers are experienced educators who help stabilize and enhance OBE implementation. Additionally, 8 respondents, or 26,7%, have teaching experience of less than 1 year (< 1 year). Although this group is smaller, they represent the initial adaptation stage in which lecturers are shifting from traditional curriculum models to a more outcome-driven approach.

Overall, the distribution of teaching experience demonstrates that the implementation of the OBE curriculum involves lecturers across varying levels of expertise. This diversity provides a comprehensive view of how OBE is practiced in the academic environment. Experienced lecturers contribute to stabilizing and enhancing OBE implementation, while lecturers with fewer years of experience illustrate the continuing adaptation and learning process within higher education institutions.

Table V. Respondent Univesity

No.	University	Number of Respondent	
		Number	Persentage
1.	Musi Charitas Catholic University	10	10,0%
2.	Bina Adhikara Institute Palembang	8	8,0%
3.	Multi Data University Palembang	9	9,0%
4.	Bina Darma University	8	8,0%
5.	Sriwijaya University	12	12,0%
6.	Tridinanti University	8	8,0%
7.	Bina Nusantara University	6	6,0%
8.	Muhammadiyah University Palembang	9	9,0%
9.	Sjakhyakirti University	7	7,0%
10.	Indo Global Mandiri University	8	8,0%

No.	University	Number of Respondent	
		Number	Persentage
11.	University of Palembang	7	7,0%
12.	Sriwijaya State Polytechnic	8	8,0%
TOTAL		**100**	**100%**

Source : Primary data, 2026

Table V presents the categorization of respondents based on their respective universities. A total of 100 respondents participated in this study, representing twelve higher education institutions located in Palembang and the surrounding areas. The diversity of institutional backgrounds provides a comprehensive overview of how the Outcome-Based Education (OBE) curriculum has been implemented across different academic settings, particularly within accounting study programs.

The table indicates that Sriwijaya University contributes the largest number of respondents, namely 12 individuals (12,0%). As one of the major public universities in South Sumatra, its representation is important for understanding how OBE is applied in a large-scale, complex academic environment. Meanwhile, Musi Charitas Catholic University contributes the second-highest number of respondents, with 10 individuals (10,0%). This substantial proportion suggests that the implementation of the OBE curriculum at this institution is relatively active and well-established, allowing for broader involvement from both students and lecturers.

Several private universities also show notable levels of participation. Multi Data University Palembang and Universitas Muhammadiyah Palembang each contribute 9 respondents (9,0%). In addition, institutions such as Bina Darma University, Universitas Tridinanti, Indo Global Mandiri University, Bina Adhikara Institute Palembang, and Sriwijaya State Polytechnic each contribute 8 respondents (8,0%). These findings indicate that private institutions are actively involved in adopting and implementing the OBE curriculum, despite variations in institutional capacity and internal policy structures.

Further contributions come from Sjakhyakirti University and University of Palembang, each with 7 respondents (7,0%). Although these institutions provide slightly fewer respondents, their participation remains valuable, as it offers insights into the varied implementation of OBE across different types of academic entities. Finally, Bina Nusantara University contributes 6 respondents (6,0%), representing the smallest proportion in the table. Despite its smaller representation, this institution's involvement enriches the dataset, particularly given its modern, digitally integrated learning environment that may approach OBE differently from traditional institutions.

Overall, the distribution of respondents across a wide range of institutions public and private universities, polytechnics, and technologically oriented institutions demonstrates that OBE implementation in Palembang is not limited to a specific type of institution. This diversity enhances the quality of the study by illustrating the varying levels of readiness, internal policies, and instructional approaches related to OBE. Consequently, the findings obtained from these respondents provide a broader and more accurate understanding of the effectiveness of OBE implementation within accounting education in the region.

Outer Model Analysis Test Results

In analyzing data using SmartPLS, several criteria are applied to evaluate the outer model or measurement model. These criteria include convergent validity, discriminant validity, and consistency reliability (Hair, 2010).

Convergent Validity

The initial step involves assessing the degree to which indicators that measure the same construct are positively correlated. This assessment is carried out by examining the loading factor values obtained from the data processing results. For preliminary research and the early stage of

measurement scale development, a minimum loading value of 0.7 is recommended. Once the loading factor threshold of 0.7 is established, the next step is to analyze the processed data using SmartPLS, as presented in the subsequent output.

Table VI. Outer Loading Result Data

	Implementation of the OBE Curriculum	Accounting Learning
ε_1	**0.940**	
ε_2	**0.894**	
ε_3	**0.812**	
ε_4	**0.811**	
η_1		**0.821**
η_2		**0.887**
η_3		**0.924**

Source: Data processed by smartPLS, 2026

Based on Table VI, all seven indicators are declared valid as they successfully achieved a loading factor value well above the 0.7 threshold. Within the Implementation of the OBE Curriculum construct, indicators ε_1 (0.940), ε_2 (0.894), ε_3 (0.812), ε_4 (0.811) showed very strong correlation and validity. Similarly, all indicators in the Accounting Learning construct namely η_1 (0.821), η_2 (0.887), η_3 (0.924) also proved to be valid. These high values indicate that all questionnaire items effectively and consistently measure the intended latent variables. Therefore, all seven indicators

Table VIII. Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Implementation of the OBE Curriculum	0.771
Accounting Learning	0.750

Source: Data processed by smartPLS, 2026

Based on the table presented, the AVE (average variance extracted) values for all constructs in the model exceed the threshold of 0.6. This result indicates that each construct in the study meets the required criteria for convergent validity, demonstrating that the latent variables adequately explain the variance of their respective indicators. The combined evaluation of outer loadings and AVE values confirms that the measurement model achieves satisfactory convergent validity. Consequently, all constructs are deemed appropriate and meet the necessary criteria to proceed to the subsequent stages of analysis within the structural model.

Discriminant Validity

Discriminant validity testing is conducted to determine whether the indicators within each research variable possess unique characteristics and are strongly associated only with the construct they are intended to measure, rather than showing higher correlations with indicators from other variables. This test ensures that each indicator distinctively represents its respective construct.

To verify whether the research model achieves adequate discriminant validity, two primary procedures must be examined: the cross-loading results and the Fornell-Larcker Criterion. These methods are essential for assessing the degree to which each construct is empirically distinct from other constructs in the model. The cross-loading results obtained through SmartPLS processing in this study are presented as follows.

Table IX. Cross Loadings Results

	Implementation of the OBE Curriculum	Accounting Learning
ε_1	0.940	0.936
ε_3	0,811	0.818
ε_2	0,812	0.796
ε_4	0,894	0,814
η_1	0,910	0.924
η_2	0,786	0,821
η_3	0,865	0,887

Source: Data processed by smartPLS, 2026

Based on the table above, the method used to assess discriminant validity begins with evaluating cross loadings. The cross-loading results must demonstrate that each indicator has a higher loading value on its respective construct than on any other construct. This condition confirms that the indicators accurately represent their intended constructs.

The next stage involves applying the Fornell-Larcker Criterion. To establish adequate discriminant validity within a research model, the square root of the AVE (average variance extracted) for each construct must exceed the correlations between that construct and other latent variables. This indicates that the construct is empirically distinct and possesses discriminant validity. The Fornell-Larcker Criterion results obtained in this study are presented in the following table.

Table X. Fornell Larcker Criterion Results

	Implementation of the OBE Curriculum	Accounting Learning
Implementation of the OBE Curriculum	0.878	
Accounting Learning	0.974	0.866

Source: Data processed by smartPLS, 2026

Based on the table, the square root of the Average Variance Extracted (AVE) for the Implementation of the OBE Curriculum construct is 0.878, while for the Accounting Learning construct it is 0.866. The correlation value between the two constructs is 0.974.

According to the Fornell–Larcker Criterion, a construct is considered to have good discriminant validity when the square root of its AVE is greater than its correlation with other constructs. However, the results in the table show that the correlation between the two constructs (0.974) exceeds the square root of AVE for both the Implementation of the OBE Curriculum (0.878) and Accounting Learning (0.866). Consequently, the Fornell-Larcker criterion is not fully satisfied in this model, indicating a high degree of shared variance between the constructs. To complement this evaluation and ensure robust measurement quality, discriminant validity is further supported by the cross-loading results, which confirm that each indicator loads more strongly onto its intended latent variable than onto any other construct.

Composite Realibility

According to Hair (2014), an acceptable Composite Reliability (CR) value for research purposes typically ranges between 0,70 and 0,80. A construct is considered to have high reliability if its CR value is 0.70 or above. Therefore, Composite Reliability serves as a crucial indicator for assessing the internal consistency of a construct within the research model. The composite reliability values obtained in this study are presented in the following table:

Table XI. Composite Realibility

	Cronbach's Alpha	rho_A	Composite Realibility
Implementation of the OBE Curriculum	0,887	0,894	0,910
Accounting Learning	0,850	0,857	0,923

Source: Data processed by smartPLS, 2026

Based on the table above, it can be concluded that all constructs in the model demonstrate adequate reliability. Both the composite reliability and cronbach's alpha values exceed the threshold of 0.70, indicating that each variable possesses satisfactory internal consistency reliability.

Inner Model Analysis Test Results

The analysis of research data using the Structural Model (Inner Model) aims to determine the relationships among constructs, the significance levels, and the R-square values within the research model. This model is evaluated by examining the R-square values of the dependent constructs, as well as the t-test results and the significance levels of the structural path coefficients.

In the PLS approach, the model evaluation process begins by assessing the R-square values for each dependent latent variable. The R-square values indicate the extent to which the independent variables explain the dependent variables in the model. Higher R-square values reflect a stronger explanatory power of the model. The table below presents the estimated R-square values obtained through the PLS method.

Table XII. R Square Value

	R Square
Accounting Learning	0.949

Source: Data processed by smartPLS, 2026

Based on the table above, the R-Square value of 0.949 indicates that 94,9% of the variance in accounting learning can be explained by the implementation of the OBE curriculum. This relatively high value in social research demonstrates that OBE is a dominant factor in improving the quality of learning. The remaining 5,1% is influenced by other variables not included in this study, such as lecturers' pedagogical competence, learning facilities, students' learning motivation, individual characteristics, and institutional policy support.

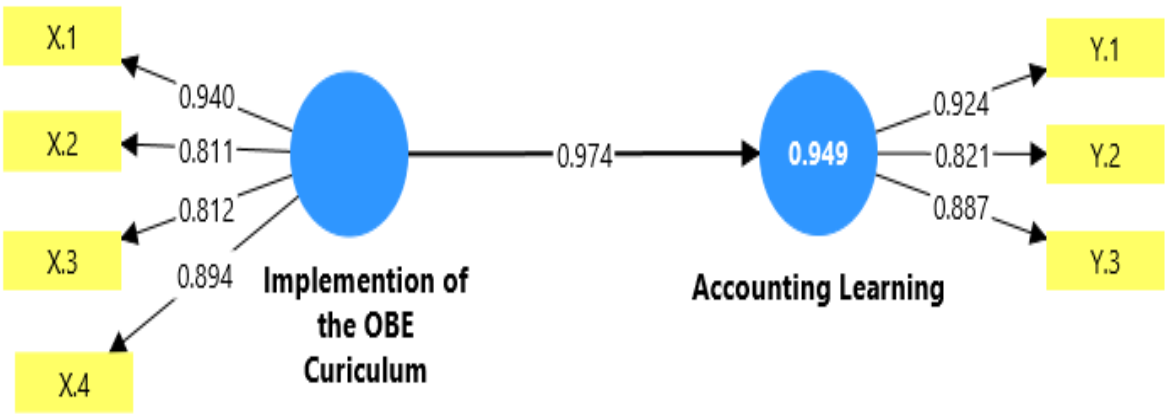


Figure I. Structural Model of Algorithm Investigation

Source: Data processed by smartPLS, 2026

Hypothesis Testing Results

Table XII. Hypothesis Testing Result Data

Variable	Original Sample	T-value	P-value	Hypothesis
Implementation of the OBE Curriculum	0,974	194,089	0,000	Accepted

Source: Data processed by smartPLS, 2026

Based on the table above, the p-value obtained is 0.000, while the t-value is 194,089. Since the p-value is less than 0.05 and the t-value exceeds the criticmeal threshold of 1.96, it can be concluded that the implementation of the OBE curriculum has a significant effect on OBE-based accounting learning. Therefore, the hypothesis stating that the implementation of the OBE curriculum significantly influences learning outcomes is accepted.

DISCUSSION

Curriculum Implementation

Outcome-Based Education (OBE) in accounting education offers both strengths and weaknesses. This approach emphasizes the learning outcomes that students are expected to achieve rather than focusing solely on the instructional process. Advantages of Implementing an OBE Curriculum in Accounting Education.

Second, OBE enhances practical skills through the use of active learning strategies, including case studies, simulations, and project-based learning. These methods enable students to directly apply accounting concepts in real-world contexts. Third, OBE supports flexible learning by accommodating diverse teaching approaches tailored to students' learning styles, thereby improving learning effectiveness and personalization.

Fourth, OBE promotes comprehensive curriculum alignment by ensuring consistency among learning outcomes, instructional strategies, course content, and assessment methods. Fifth, OBE improves assessment transparency. Clearly defined learning outcomes help students understand performance expectations, while structured evaluation systems allow for more accurate measurement of learning achievements. Finally, OBE contributes to improved graduate quality. Empirical studies suggest that OBE enhances student motivation and self-confidence, which positively influences academic achievement and professional readiness.

Limitations of Implementing an OBE Curriculum in Accounting Education

Despite its advantages, OBE also presents several challenges. A strong focus on measurable outcomes may reduce holistic learning, as education risks becoming overly mechanistic and centered only on observable achievements.

Additionally, OBE requires a significant paradigm shift among educators and institutions. Lecturers must transition from content delivery to facilitation roles that support students in achieving targeted outcomes. Another major challenge concerns educator readiness and competence. Not all lecturers possess sufficient training in designing and implementing OBE-based curricula, highlighting the need for continuous professional development. OBE implementation also demands substantial resources, including time, infrastructure, and stakeholder collaboration. Institutions with limited resources may encounter difficulties during adoption. Furthermore, assessment complexity remains a challenge, as developing effective rubrics for each learning outcome requires careful design and consistency. Lastly, if poorly implemented, OBE may lead to declining academic standards, as emphasis may shift toward completion rather than deep conceptual understanding. Overall, OBE can significantly enhance accounting education when supported by adequate preparation, institutional commitment, and resource allocation.

Backgraound of the Emergence of Outcome-Based Education (OBE)

The emergence of Outcome-Based Education (OBE) is a response to global challenges in education and employment. Unlike traditional content-based approaches, OBE focuses on competencies, knowledge, and skills that are relevant to industry and societal needs.

One major driving factor is the gap between education and employment. Rapid technological advancement has widened the mismatch between graduates' competencies and labor market requirements. Studies indicate that OBE-based frameworks, including OBE-MBKM, have strong potential to enhance graduate employability, provided that improvements in faculty capacity, infrastructure, and stakeholder collaboration are addressed(Muhammad Sobri dkk., 2025). According to (Hasibuan & Harahap, 2024) found that there were no significant challenges encountered in implementing the OBE framework, which was adapted to align with the expected learning outcomes of the study program. Students demonstrated enthusiasm toward the OBE model, as it promoted an innovative and engaging learning environment. The evaluation process utilized the PDCA (Plan–Do–Check–Act) cycle to identify areas for improvement and to standardize effective methods. Continuous Quality Improvement (CQI) was achieved by revisiting the planning stage to refine and enhance the process. The integration of the OBE framework facilitated outcome-based learning and ensured alignment with professional demands.

Globalization further intensifies the demand for internationally competitive graduates. Educational institutions must align curricula with global standards and accreditation requirements. Research demonstrates that curriculum flexibility, competency-based assessment, and strong industry collaboration are critical success factors of OBE (Royani dkk., 2025). According to (Asim dkk., 2021) identified five key factors from the literature that influence student learning outcomes, including assessment strategies, learning objectives based on levels of complexity, students' preferred learning styles, English language proficiency, and employer requirements. However, the study also reported methodological limitations and provided recommendations for future research. (Ali dkk., 2024) concluded that, based on their findings, Outcome-Based Education (OBE) plays a beneficial role in teaching practices at the university level. Therefore, the study recommended that all universities in Pakistan adopt outcome-based approaches in their teaching activities.

OBE also reflects a paradigm shift in education from teaching-oriented approaches to learning-outcome-oriented systems. Rooted in William Spady's ideas, OBE emphasizes student-centered learning and higher-order competencies. Bibliometric studies reveal the continuous evolution of OBE research and its growing relevance across disciplines (Joseph dkk., 2024). According to Setyowati (2023), project-based assessment aligned with the principles of Outcome-Based Education (OBE) significantly improves students' research writing skills and enhances their academic performance throughout the research process. The integration of project-based assessment within OBE-oriented courses has strong potential to improve the academic performance of postgraduate students enrolled in proposal writing courses. (Muzakir & Susanto, 2023) identified twelve challenges in the implementation of Outcome-Based Education (OBE), including challenges related to the acceptance of OBE, paradigm shifts, maintaining educational quality, restructuring learning outcomes and assessment techniques, positioning OBE as a top priority, the application of the design-down approach, impacts on students with special needs, the role of teachers, learning responsibility, breaking traditional typecasts, waves of opposition, and the perceptions of both students and teachers.

In Indonesia, the adoption of OBE is supported by national regulations, including Law No. 12 of 2012, Presidential Regulation No. 8 of 2012 on the Indonesian National Qualifications Framework (KKNI), and guidelines issued by the Ministry of Education. These policies provide a legal foundation for higher education institutions to implement OBE-based curricula. (Wicaksono dkk., 2024) reported that the Bauran system successfully implemented all ten stages (100%) of curriculum design in accordance with the curriculum design guideline. However, the system applied only eight

out of nine stages (89%) in the OBE curriculum workflow. These findings not only provide recommendations for future feature development of the Bauran system and other higher education curriculum management systems, but also highlight the system's potential for further enhancement. (Sriyanto dkk., 2024) concluded that Moodle is a powerful tool for improving language learning, with its effectiveness being maximized when learning activities are designed to meet the specific needs of each competency. These findings have significant implications for educators and curriculum designers, emphasizing the need for differentiated approaches in utilizing Moodle for language education. (Kavitha dkk., 2023) demonstrated that dynamic adaptation of teaching–learning methods and assessment during lectures, based on assessments of students' abilities, leads to improved performance. The study proposed several system changes to achieve optimal OBE implementation. Specifically, course outcome (CO) targets for the current semester should be determined based on the achievement of COs from previous-semester courses within the same cohort, rather than relying on traditional target-setting methods. Additionally, micro-level analysis of final examination scores and student feedback using a 5:1 ratio may be considered to calculate overall CO attainment at the end of the course.

Implementation of the OBE Curriculum

The implementation of Outcome-Based Education (OBE) is a systematic process that restructures the curriculum, teaching and learning activities, and assessment mechanisms to ensure the achievement of predefined learning outcomes, this implementation involves several key stages.

Curriculum Design (Outcome-Based Curriculum), Determination of Graduate Profile: The curriculum development team of the study program collaborates with relevant stakeholders, particularly industry representatives and graduate users, to define the graduate profile required by the labor market, formulation of Program Learning Outcomes (PLOs): Based on the defined graduate profile, PLOs are formulated in accordance with the National Standards for Higher Education (SN-Dikti), encompassing knowledge, skills, and attitudes, development of Course Structure and Content: The curriculum team designs the areas of study, which are then organized into courses to ensure the attainment of each PLO.

Learning Implementation (Outcome-Based Learning), Student-Centered Learning Methods: Lecturers focus on instructional strategies that support students in achieving competencies rather than merely completing course content. Learning activities are designed to be innovative, effective, and interactive, promotion of Independent Learning Activities: Students are encouraged to actively construct their own understanding, moving beyond passive knowledge reception from lecturers, curriculum Flexibility: Syllabi and teaching materials may be adjusted in response to advancements in science and technology without altering the established learning outcomes.

Assessment and Evaluation (Outcome-Based Assessment and Evaluation), outcome-Oriented Assessment: Assessment focuses on the extent to which students achieve the intended learning outcomes, rather than on rote memorization. Assessment methods may include projects, rubric-based evaluations, and measurable assignments, continuous Feedback: Assessment results are used to provide ongoing feedback to students and serve as a basis for continuous improvement in teaching and learning quality, gap Analysis: Assessment outcomes are analyzed to identify gaps between graduate competencies and industry requirements, which subsequently inform revisions and improvements in future curriculum development.

This study provides a comprehensive picture of the effectiveness of the implementation of the Outcome-Based Education (OBE) curriculum in accounting education in higher education institutions. Based on the Structural Equation Modeling (SEM) analysis using the Partial Least Square (PLS) approach, the findings show that the implementation of the OBE curriculum has a strong, positive, and significant effect on the quality of accounting learning. This is indicated by a path coefficient of 0.974, a t-statistic value of 194.089, and a p-value of 0.000, which is far below

the significance threshold of 0.05. These results confirm that the research hypothesis is accepted, namely that better implementation of OBE leads to higher effectiveness of accounting learning. The R-square value of 0.949 indicates that 94,9% of the variance in accounting learning can be explained by the implementation of the OBE curriculum. This relatively high value in social research demonstrates that OBE is a dominant factor in improving the quality of learning. The remaining 35.1% is influenced by other variables not included in this study, such as lecturers' pedagogical competence, learning facilities, students' learning motivation, individual characteristics, and institutional policy support.

Conceptually, these findings strengthen the core principles of Outcome-Based Education, which emphasize learning outcomes as the central focus of the educational process. OBE requires constructive alignment between Program Learning Outcomes (PLOs), Course Learning Outcomes (CLOs), teaching and learning activities, and assessment methods. In the context of accounting education, this approach encourages lecturers not only to transfer knowledge but also to develop students' analytical skills, problem-solving abilities, and their capacity to apply accounting concepts in real-world situations. The outer model analysis showed that the valid indicators of OBE implementation and accounting learning had high loading factor values, indicating that the research instrument accurately represented the constructs under study. The Average Variance Extracted (AVE) values above 0.6 and composite reliability values above 0.7 confirm that the constructs have good validity and reliability. This strengthens the credibility and robustness of the research findings.

Based on respondent characteristics, most respondents were students (70%), and the majority were in the seventh semester (71,4%). This is an important contribution because senior students have experienced more OBE-based courses and therefore can provide more objective evaluations regarding the effectiveness of curriculum implementation. In addition, the lecturers involved in this study had varying lengths of experience in implementing OBE, so the perspectives gathered reflect real implementation conditions from both implementers (lecturers) and beneficiaries (students). The results of this study are in line with previous research that found that OBE implementation improves learning processes and outcomes. Previous studies have shown that OBE enhances student engagement, critical thinking skills, and graduates' readiness for employment. In the context of accounting education in Palembang, OBE has been proven to promote more active, systematic, and industry-relevant learning processes.

Nevertheless, this study also reveals several challenges in the implementation of OBE. These challenges include lecturers' workload in developing OBE-based learning tools, such as syllabi, lesson plans, assessment rubrics, and authentic assessments. There are also limitations in comprehensive understanding of OBE, particularly in designing performance indicators and ensuring alignment between learning outcomes and assessment methods. Differences in readiness levels across institutions also affect the consistency of OBE implementation. Therefore, this study emphasizes the importance of strengthening lecturers' capacity through continuous training and workshops on OBE, reinforcing internal quality assurance systems, and ensuring consistent policy support from institutional leaders. With these supports, the implementation of OBE can be more optimal and sustainable.

In conclusion, this discussion demonstrates that the OBE curriculum is not merely a curricular policy, but a powerful learning approach that can significantly improve the quality of accounting education, both in terms of learning processes and learning outcomes. OBE encourages more meaningful, measurable, and labor market-relevant learning experiences.

CONCLUSION AND RECOMMENDATION

Based on the results and discussions presented in this study, several main conclusions can be drawn. The implementation of the Outcome-Based Education (OBE) curriculum has been proven to have a positive and significant effect on the effectiveness of accounting learning in higher education

institutions. This is demonstrated by the high path coefficient and statistically significant test results. The application of the OBE curriculum improves the quality of the learning process, particularly in terms of clarity of learning outcomes, alignment between objectives, learning activities, and assessments, and the strengthening of student competencies. Students become more focused in understanding the competencies they are expected to achieve, while lecturers are encouraged to design more systematic and performance-based learning experiences.

The relatively high R-square value indicates that OBE implementation is a key factor in improving the quality of accounting learning, although other factors also influence learning outcomes. Therefore, efforts to improve the quality of education should not rely solely on curriculum reform but should also be supported by improvements in human resources, infrastructure, and institutional governance.

In conclusion, the OBE curriculum can be recommended as an effective and relevant approach for accounting education in higher education. Consistent implementation of OBE supported by strong quality assurance systems is expected to produce graduates who are competent, professional, and well-prepared to compete in the professional world.

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