INTRODUCTION

The world in the face of Covid-19 is making many changes, because basically inevitably there must be changes in order to adapt to all circumstances. The closure of social access including education causes reforms in the education system (Seah et al., 2021; Cleland, 2020; Ohannessian, 2020; Pearce, 2020). Almost all countries in the world are suffering from school closures due to the pandemic (Piwko, 2021; Irawati et al., 2022). The curriculum as one of the regulations in the education system must be rethought on how to deal with the Covid-19 situation and how to deal with if such a situation recurs (Hadjigeorgiou, 2021; Pokhrel, 2021; Saadat, 2020), as was done in Pakistan which rethought how the curriculum in the face of this outbreak (Gul & Khiiji, 2021; Ullah, 2020) and other countries around the world as well as in the southern African region on how to learn before the outbreak with technology and after Covid-19 (Ramrathan, 2021; Blignaut, 2020). How the curriculum as the essence and core of all educational systems can be re-conceptualized for the post-Covid-19 era (Aktan, 2021; Sumner, 2020; OECD, 2020b; OECD, 2020a) so that in the future there is no need to experience adverse adaptations due to the unpreparedness of the world of education in facing this condition. As we know that technology that helps education can adapt again after...
the presence of COVID-19, but because it does not have a suitable system, the results are not optimal (Aslan et al., 2021; Adarkwah, 2020; Almaiah, 2020; Blankenberger, 2020; Code, 2020; Cutri, 2020; Daniel, 2020). The response of all countries to this case is different, in Indonesia a new curriculum called the Merdeka Curriculum has emerged which is still running, of course this policy applies to all levels of education, including higher education (Rizaldi & Fatimah, 2022; Restu et al., 2022).

The latest education policy, Permendikbud No. 3 of 2020, introduces the "Freedom to Learn" and "Independent Campus" concepts in response to the Covid-19 pandemic. It emphasizes higher education autonomy, re-accreditation programs for public and private universities, and the freedom for state universities and agencies to become State Higher Education Legal Entities. A key component is the right for students to study outside their program for three semesters, allowing them to adapt to rapid social, cultural, and technological changes. This policy is grounded in legal foundations such as the National Education System Law No. 20/2003, Higher Education Law No. 12/2014, Government Regulation No. 04/2014 on Higher Education, and Presidential Regulation No. 8/2012 on the Indonesian National Qualifications Framework (Abidah, 2020; Amalia, 2021; Santri, 2022).

Furthermore, the executive underpinning for this program includes ministerial rules, such as Regulation of the Minister of Villages, Disadvantaged Regions, and Transmigration Number 11 of 2019 on Priorities for the Use of Village Funds in 2020. Furthermore, Ministerial Regulation No. 16/2019 on Village Deliberation, Ministerial Regulation No. 17/2019 on General Guidelines for Village Community Development and Empowerment, and Ministerial Regulation No. 18/2019 on General Guidelines for Village Community Assistance serve as the legal foundation for the program's implementation. By outlining this legal foundation, it is envisaged that the Three Semester Study Rights program outside of the Study Program can be executed in line with applicable legal laws and give maximum benefits to program participants.

In the Regulation of the Minister of Education and Culture of Republic of Indonesia Number 3 of 2020 Article 15 concerning National Higher Education Standards states: are process of learning is carried out within the study program and outside the study program and the process of learning outside the study program. Meanwhile, the MBKLM objective is to increase the competence of graduates (Rodiyah, 2021; Restu et al., 2022), both soft skills and hard skills, so they are more prepared and relevant to the needs of the times, preparing graduates as the future leaders of the nation who are superior and have personality. This goal is included in the three-semester study rights program outside the study program. The form of learning activities refers to the Regulation of the Minister of Education and Culture No. 3 of 2020 Article 15 Paragraph 1. It states that it can be carried out in eight forms of programs which include: (1) Student Exchange (Faiz, 2021), (2) Internship/Work Practice (Santri, 2022), (3) Teaching assistance in educational units, (4) Research, (5) Humanitarian Projects, (6) Entrepreneurial Activities, (7) Independent Studies/Projects; (8) Building Villages/Thematic Real Work Classes. This research will be more focused on the last program, namely Building Villages / Thematic Real Work Lectures.

The KKNT program, as described by Fahrudin (2016), focuses on experiential learning for students in community living, problem-solving, and development. The program, lasting 6-12 months, aims to assist in program planning, prioritize development issues, design infrastructure, empower communities, and provide professional development experiences for students (Aini, 2021). The four Ministry of Education and Culture-established KKNT schemes include Extended KKNT, Village Development and Empowerment KKNT, KKNT Teaching Model in the Village, and Free Form of KKNT Model. Notably, the implementation of MBKLM at UIN Sunan Kalijaga introduces flexibility in program duration (6-12 months) and credit allocation (up to 20 credits per semester), posing challenges for implementation and credit conversion (Aini, 2021). The Descrepancy model is identified as suitable for further study to analyze the misalignment between standards and implementation at UIN Sunan Kalijaga.
This evaluation research uses the Discrepancy Evaluation Model (DEM). The word discrepancy means gap. The discrepancy evaluation model developed by Malcolm Provus (1971) is a model that highlights gaps in program implementation, so the evaluations carried out by program evaluators can measure the size of the gaps that exist in each component (Arikunto, 2009). The discrepancy evaluation model as a process for agreeing on program standards, determining whether there are differences between some aspects of the program and the standards and using gap information to identify program weaknesses (Alter, 1998). The discrepancy evaluation serves to determine the level of conformity between the standards (criteria) that have been set and the actual performance of the program. Furthermore, the gap evaluation is a method to identify the differences or gaps between the specific goals set and the actual performances (Magdalena et al., 2020).

The discrepancy model, as outlined by (Muryadi, 2017), evaluates the alignment between established standards and the performance of a program. The evaluation process involves agreeing on standards, identifying differences between program aspects and set standards, and using this information to decide on program improvement, maintenance, or cessation (Alter, 1998). The evaluation steps encompass program design, installation, data collection, product measurement, and program comparison. In this context, the research aims to identify standards for MBKM Thematic KKN, assess its implementation at UIN Sunan Kalijaga, and determine any gaps between standards and implementation. The study intends to provide recommendations for stakeholders involved in implementing the Thematic KKN policy.

**RESEARCH METHOD**

This evaluation research uses a qualitative approach, in which qualitative methods emphasize more on observing phenomena and examining more into the substance of the meaning of these phenomena. The analysis and acumen of qualitative research are greatly affected by the strength of the words and sentences used. Therefore, Basri (2014) concluded that the focus of qualitative research is on the process and the meaning of the results. The attention of qualitative research is more focused on human elements, objects, and institutions, as well as the relationships or interactions between these elements, in an effort to understand an event, behavior, or phenomenon (Mohamed, 2010).

This research approach uses a descriptive qualitative approach, which uses data collection techniques of documentation interviews, observation and open questionnaires.

<table>
<thead>
<tr>
<th>Source</th>
<th>Interests</th>
<th>Number/People</th>
<th>Type of data source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Head of PPM UIN Sunan Kalijaga</td>
<td>Campus Policy Makers</td>
<td>1</td>
<td>Interview</td>
</tr>
<tr>
<td>Field Supervisor (DPL)</td>
<td>Program advisor</td>
<td>2</td>
<td>Interview</td>
</tr>
<tr>
<td>Head of study program</td>
<td>Derivative Stakeholders</td>
<td>2</td>
<td>Interview</td>
</tr>
<tr>
<td>Student</td>
<td>Program implementers</td>
<td>35</td>
<td>2 Interviews and 33 respondents, Open Questionnaire</td>
</tr>
</tbody>
</table>

As explained Table 1 that the data sources in this study at the interview stage there are 7 resource persons, namely: Head of PPM UIN Sunan Kalijaga as a campus policy maker who is closely related to KKNT, 2 lecturers who become Supervisors or known as DPL in the KKNT process, 2 heads of Study Programs as derivative policy makers and 2 students who take the program. In addition, to complete the data, there are 33 students as respondents on an open questionnaire instrument, which aims to be complementary data as well as a tool to confirm various statements from resource persons at the interview stage. Observation and
documentation are also important data source instruments. The content validity of the open questionnaire in this study obtained a value of 0.958, this value was obtained with 5 experts.

The Discrepancy evaluation model, as outlined by Fernandes (1984), involves comparing standards (S) with performance (P) to identify any gaps, where standards represent desired characteristics and performance reflects actual characteristics.

The Discrepancy evaluation model consists of 5 stages (Fernandes, 1984), namely: (a) design, is the first stage of the discrepancy evaluation model. Activities related to this stage are program objectives, data sources such as students, employees or related people, (b) Installation, this second stage looks at the alignment of the program with its planning, (c) Process, at this stage the evaluator examines the achievement of program objectives, (d) Product, this stage focuses on the question about has the program reached its final goal? (e) Program Comparison, which is the final stage of the Discrepancy evaluation model that examines the Cost Benefit Analysis (CBA) of programs that have been completed with other programs. The following is a picture of the Discrepancy evaluation model.

In the context of developing the Knowledge, Innovation, and Technology Village (KKNT), the researcher follows a multidimensional journey. The design phase focuses on aligning the village development with Ministry of Education and Culture criteria and identifying key data sources. The installation stage ensures the KKNT program fits into existing plans at UIN Sunan Kalijaga. Subsequently, the process phase involves evaluating the program's achievement of objectives, and the product phase assesses whether the program has fulfilled its goals. This comprehensive approach provides a thorough assessment of the KKNT program's viability and contribution to UIN Sunan Kalijaga's overarching goals.

**FINDINGS AND DISCUSSION**

**Findings**

The implementation of the Merdeka Learning (MBKM) policy introduces challenges in executing the Knowledge, Innovation, and Technology Village (KKNT) program, a derivative of MBKM, at UIN Sunan Kalijaga. The institution has responded with a noteworthy policy, the Conversion KKN, initiated in 2022 in alignment with the Thematic Real Work Lecture/Village Building program under MBKM. As documented by the Institute for Research and Community Development (LPPM). Table 1 illustrates the proactive response to the MBKM initiative.

![Figure 1](image_url)  
*Figure 1*. The number of students who have participated in the Conversion KKN
From the data obtained and analyzed, the document data from LPPM UIN Sunan Kalijaga in Figure 2 shows that of the 83 students who participated in the Conversion KKN consisting of 8 different faculties, the largest number of students participating in the Conversion KKN was the faculty of Da'wah and Communication. The themes taken by students in carrying out KKN Conversion vary, from the latest data there are 10 major themes that have been implemented, including the following Figure 3.

**Figure 2. The faculty of the students of conversion KKN**

Discussion

As explained in the previous reference, there are 5 stages that must be passed in a discrepancy evaluation research. The first stage is Design. At this stage, the researcher determines the standards that will be measured as well as criteria for the success of a program. According to the references from the Ministry of Education and Culture, standards are determined based on the objectives of Village Building/KKNT, benefits, and 4 KKNT schemes. At this stage, it also determines the data sources that affect the standards that have been determined. In the second installation stage, the researchers saw the alignment of the Village Building/KKNT program with existing planning at UIN Sunan Kalijaga. As a result,
there is harmony between the main policies and derivative policies that are adapted to the circumstances and conditions at UIN Sunan Kalijaga. It is evidenced by the following figure 4:

**Figure 4.** The conversion KKN program flow based on the guidebook of LPPM UIN Sunan Kalijaga.

**Figure 5.** The flow of the Thematic Community Service / Village Development Program based on the Ministry of Education and Culture's guidebook.
From the two flowcharts Figure 5, they have perfect conceptual alignment. The difference is that the Conversion KKN flow referred to by UIN Sunan Kalijaga is the result of adoption of the MBKM policy itself.

In the third stage, namely process, the evaluator examines the standard achievement of this program. The first is the purpose of the KKNT program. The standards related to the goals used as a reference by the evaluator are the objectives of the KKNT program itself, where there are 2 big goals. The first goal is the student attendance for 6-12 months can assist program planning, based on the implementation results at UIN Sunan Kalijaga: In terms of study, preparation, design and others are appropriate, but each student may not be suitable for 6-12 months, namely 2-6 months, but there is a minimum time of 256 hours delivered. This policy implemented, so the study program accepts the students to carry out KKNT, but it does not interfere with the lectures. To overcome these differences, PPM overcomes it by continuing to carry out Thematic KKN with the time needed by partners but replaced by the student participants. The second objective is to provide professional experience to the students. Based on the results obtained, the students feel it. One of the research informants said that they gain experience of living in a community and can develop and apply academic knowledge by honing soft skills and leadership in managing development programs in rural areas.

Other standards are also from the Scheme for Building Villages/Thematic Real Work Lectures (KKNT) determined by the Ministry of Education and Culture. First, the Extended KKNT Scheme results in KKN Conversion KKN can be extended, but according to the needs of partners and mentoring lecturers, the students can be replaced with others. Because the conversion KKN only provides 4 credits, there are several study program policies that also provide other credits. However, only 4 credits have been socialized and are mandatory. The second scheme of the Village Development and Empowerment KKNT Model, in this Conversion KKn In accordance with Thematic KKN which is in accordance with the MBKM standard, the Conversion standard works with partners in carrying out the Village Building/Village Development and Empowerment KKNT program based on village opportunities/conditions in the form of competency/development packages RPJMDes that will be obtained by the students in implementing the KKNT. The number participating in the Conversion KKN also varies. There are up to 20 students in 1 project. There are also only 1 person according to the needs of the village. It has been carried out in various forms, such as village development in the field of tourism: Tourism Village Development Education, Green Integration-Interconnection: Ficus for water and life in Sewon Village, Tambi Tourism Village Waste Management, even in the Conversion KKN there is one student who seeks to enter the international network village and many other themes. The third scheme of the KKNT Teaching model in the Village, according to the results of the KKN Conversion that has been carried out, of all the existing KKNT schemes there must be a teaching program. Besides the teaching according to the theme of the KKN Conversion that has been carried out, as a student of UIN Sunan Kalijaga, they must teach at the TPA. The latest scheme is thee Free Form KKNT model. At UIN Sunan Kalijaga, KKN Conversion has already implemented this, even because there are free ideas from the students, there are several forms of individual Conversion KKN and looking for supervisors and then submitting them to LPPM. As an example of PTSP Ministry Digitalization Services Religion, which only consists of 1 member, it also includes an Internet network in villages that only carry out Conversion KKN itself.
The product as the fourth stage in this study, the evaluator asks whether the program has achieved its goals? The objectives of the Conversion KKN are in accordance with those conceptualized by the KKNT MBKM. The Community Service Conversion Community Service activities are carried out as a form of answering the objectives of the MBKM KKN. Even according to the Convert KKN evaluator, it is explained in more detail. The objectives of the Conversion KKN that have been carried out include: Community Learning, Assistance to the Community, Advocacy, Economic Empowerment, Service to the Community, Trial, adaptation, and application of Appropriate Technology (TTG) based on science and technology and Charitative social activities, such as assistance for victims of natural and social disasters.

The fifth stage of this research is Comparison: the final stage of this DEM compares the standards and implementation so that it can recommend whether the village development program/KKNT can be continued or given input according to the data that has been obtained. This stage is the key stage of this evaluation model, based on the results described figure 6. All standards that have been determined from the MBKM Policy, one of which is the program to build villages/KKNT, are in accordance as a whole, so it can be said that the form of
implementation of this policy is good and is carried out with various considerations and efforts that are adjusted without burdening various parties, of course there are differences in the implementation process, there are 2 differences. Namely: (1) If in Building Villages/KKNT it takes 6-12 months in KKN Conversion it only takes 2-6 months with a minimum time of 256 hours. With a solution if partners still need students to continue the program, KKN is still running but replaced by other students with the same theme. Not by forcing students to run KKNT if the problem has not been resolved (2) KKNT/building villages can convert up to 20 credits but in the Conversion KKN only 4 credits in accordance with the credits of KKN but can be done at anytime, this is adjusted to the opinions of various heads of study programs who feel there is a mismatch if directly converted as much as 20 credits without seeing the alignment between implementation in the field and what theory should be obtained. So that if there are study programs participating in the Conversion KKN that have compiled a curriculum of various courses that can be converted, then it is permitted in accordance with the provisions of the study program.

The policy derived from the Conversion KKN at UIN Sunan Kalijaga is different from the form of implementation of Tarumanagara University, which implements Thematic KKN/Village Development in accordance with what is determined by the Ministry of Education and Research, except that there is a policy of implementing Thematic KKN in semester 6, which means that the form of implementation is only related to time flexibility (Loisa et al., 2022). The implementation of the Tanumanagara University method can be interpreted that the way universities respond to the MBKM Thematic KKN policy is different, it is just adjusted to the existing problems and needs. As with the implementation of the MBKM Thematic KKN at Kanjuruhan University Malang, which prioritizes the content of building villages with digital creativity (Firdaus et al., 2022), similarly, the implementation of the MBKM Thematic KKN at Muhammadiyah University Enrekang also prioritizes economic-related content with a derivative policy called E-KKN (Samad, 2021). The form of response to the MBKM Thematic KKN at UNS is the development of an Evaluation Information System for the Thematic KKN MBKM Program Builds UNS Village Based on Geographic Information System (GIS), where this program is to find out how the implementation of MBKM itself (Cahya, 2023). From 4 different campuses, the implementation certainly has various forms of adaptation. Starting from how the SKS conversion process is carried out, determining scientific content or even the evaluation system that is built, in essence how government policies will be implemented with the needs and situations that exist, without reducing the objectives of the program.

After the evaluator reviewed the standards, the results from data sources found that KKN Conversion was a solution for implementing KKNT/Developing Villages. The existence of this program is the motivation to implement it on various campuses. If the government policies in general cannot be implemented raw, they can be processed and adapted according to the conditions that exist in each agency. This Conversion KKN is recommended to continue even to be developed more optimally and finally if all people can accept it, it can be implemented in its entirety in accordance with the policy of developing the MBKM village/KKNT itself. The KKN Conversion program has also been designed very carefully, through a questionnaire that the evaluators distributed, female students learned about this policy from various media, starting from lecturer socialization, leaflets, the LPPM website, bureaucrats for each faculty and study
program also via WhatsApp distributions as well as Instagram uploads. The benefits of Conversion KKN are not only pointed out by partners and students but also lecturers and LPPM who reduce LPPM's duties as before. This is because the free idea is also the existing lecturer program helping LPPM in preparing the KKN concept every period.

CONCLUSION

The Village Development Policy/KKNT or MBKM, which in this case was interpreted as a new policy at UIN Sunan Kalijaga, became Conversion KKN, which has been known by various elements through various media. The objectives of the KKN Conversion are aligned with the KKNT, but there are various details of policies that have been changed according to the situation and conditions of UIN Sunan Kalijaga. The obstacle to this policy is only from the administration. Because it is new, so it needs adaptation especially with a rigid administrative situation. The evaluator decides that this KKN Conversion is beneficial for all elements in accordance with the general objectives of the MBKM KKNT itself, so that this Conversion KKN policy should be an example for other tertiary institutions if they find it difficult to carry out the MBKM itself. The evaluator also recommended that this Conversion KKN be continued through various improvements, so it becomes a good stage for implementing MBKM.

Based on the results of the evaluator's analysis, the Village Building Policy / KKNT on MBKM can be implemented in all universities in Indonesia, but of course an adaptation process is needed, which in this case is adjusted to the circumstances and needs of each university. UIN Sunan Kalijaga has a derivative policy, namely KKN Conversion, this derivative policy is very interesting, where the university, in this case LPPM, does not only implement the policy of Building Villages / KKNT MBKM directly, but pays attention to all parties whether they are ready or not, the process of adapting a policy does not mean not wanting to implement the program, this process is proof that each higher education institution has intellectual property in holding derivative policies, besides that it is also proof that the policy of Building Villages / KKNT MBKM is good and can be implemented. The KKN Conversion derivative policy can be used as an example for universities that need references in implementing the Village Building/KKNT MBKM policy in accordance with the circumstances and needs of each university itself.

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