Hipkin Journal of Educational Research
http://ejournal-hipkin.or.id/index.php/hipkin-jer/
HJER

Curriculum implementation in accounting major at SMK Pajajaran Bandung

Muhammad Adi Wicaksono[1], Khaila Nur Salsabila[2], Zahrah Salsabila[3], Maya[4]
[1,2,3,4] Universitas Pendidikan Indonesia, Bandung, Indonesia
adidanwicak03@upi.edu[1], khailans03@upi.edu[2], zahrahsalsabila30@upi.edu[3], maya17@upi.edu[4]

ABSTRACT

The curriculum is a learning guideline that includes objectives, content, methods, and evaluations to achieve the expected competencies. This study examines the implementation of the accounting curriculum at SMK Pajajaran Bandung, focusing on the use of technology, alignment of skills with workforce demands, the effectiveness of teaching approaches, and curriculum evaluation. The aim is to explore how the accounting curriculum is applied, considering its relevance to the skills required in the job market, teaching methods, technology integration, and curriculum evaluation. The research employs a qualitative method, collecting data through interviews, observations, and document analysis. Findings reveal that the accounting curriculum at SMK Pajajaran Bandung is well-designed to enhance students' competencies for workforce demands. It integrates technical skills, soft skills, and technology, such as accounting software, and relevant taxation and financial management knowledge. Teaching methods like lectures, hands-on practice, and case studies improve theoretical understanding and analytical skills. Lastly, ongoing curriculum evaluation ensures its relevance to industry needs and technological advancements, making teaching more adaptive and preparing students to be job-ready and adaptable to technological changes.

ARTICLE INFO

Article History:
Received: 22 Nov 2024
Revised: 21 Feb 2025
Accepted: 1 Mar 2025
Available online: 8 Mar 2025
Publish: 30 Apr 2025

Keywords:
accounting curriculum; educational technology; implementation curriculum; Kurikulum Merdeka

Open access
Hipkin Journal of Educational Research is a peer-reviewed open-access journal.

ABSTRAK

Kurikulum merupakan pedoman pembelajaran yang mencakup tujuan, isi, metode, dan evaluasi untuk mencapai kompetensi yang diharapkan. Penelitian ini mengkaji implementasi kurikulum akuntansi di SMK Pajajaran Bandung, dengan fokus pembahasan pada penggunaan teknologi, kesesuaian keterampilan dengan kebutuhan dunia kerja, efektivitas pendekatan pembelajaran, serta evaluasi kurikulum. Tujuan penelitian ini adalah mengeksplorasi bagaimana implementasi kurikulum pembelajaran pada jurusan akuntansi di SMK Pajajaran Bandung dilaksanakan, dengan memperhatikan beberapa aspek yaitu kesesuaian kurikulum dengan keterampilan yang diperlukan dalam dunia kerja, pendekatan pembelajaran, penggunaan teknologi dalam pembelajaran, serta evaluasi kurikulum. Penelitian ini menggunakan metode kualitatif, dengan data yang dikumpulkan melalui wawancara, observasi, dan analisis dokumen. Hasil penelitian menunjukkan bahwa kurikulum akuntansi di SMK Pajajaran Bandung dirancang dengan baik untuk meningkatkan kompetensi siswa dalam menghadapi tuntutan dunia kerja. Implementasi pembelajaran pada kurikulum yang digunakan memadukan keterampilan teknis, *soft skills*, dan integrasi teknologi, yaitu penggunaan perangkat lunak akuntansi dan pengetahuan yang relevan seperti perpajakan dan pengelolaan data keuangan. Pendekatan pembelajaran, seperti ceramah, praktik, dan studi kasus, terbukti efektif dalam meningkatkan pemahaman teori dan keterampilan siswa, sekaligus mengembangkan kemampuan analisis. Terakhir, evaluasi kurikulum dilakukan untuk memastikan kurikulum tetap relevan dengan kebutuhan industri dan perkembangan teknologi. Evaluasi ini memungkinkan pengajaran yang lebih adaptif, memastikan siswa tidak hanya siap untuk dunia kerja, tetapi juga mampu beradaptasi dengan perkembangan teknologi.

Kata Kunci: *implementasi kurikulum; kurikulum akuntansi; Kurikulum Merdeka; teknologi pendidikan*

How to cite (APA 7)
Wicaksono, M. A., Salsabila, K. N., Salsabila, Z., & Maya, M. (2025). Curriculum implementation in accounting major at SMK Pajajaran Bandung. *Hipkin Journal of Educational Research, 2*(1), 1-22.

Peer review
This article has been peer-reviewed through the journal's standard double-blind peer review, where both the reviewers and authors are anonymised during review.

INTRODUCTION

Vocational High Schools (SMK – Sekolah Menengah Kejuruan) play a crucial role in producing skilled labor prepared to compete in the industry (Junjunan, 2022). The accounting major at SMK Pajajaran Bandung, like those at other vocational schools, is designed to equip students with the practical knowledge and skills necessary for a career in accounting. The curriculum serves as a learning guideline, encompassing goals, content, methods, and evaluation, designed to achieve the expected competencies (Fatmawati, 2021). In vocational education, such as SMKs, the curriculum is designed to integrate theory and practice, ensuring that students possess the knowledge and skills aligned with the needs of the Business and Industrial World (DUDI – Dunia Usaha dan Dunia Industri) (Sutianah, 2021). Therefore, curriculum implementation during classroom learning must not flow aimlessly but must effectively equip students with the capabilities demanded by the industry post-graduation (Pramesti *et al*., 2024).

The industrial world, particularly the accounting sector, is undergoing rapid development, making a curriculum that is relevant and aligned with industry-required skills a paramount concern. The operation of the curriculum in SMKs necessitates collaboration between the school and DUDI as the absorbers of labor. A mutually beneficial partnership between SMKs and DUDI will enhance several aspects of student competency, making it essential to ensure that the education program meets industrial needs (Bidol, 2024). Accounting competencies have undergone significant changes during the era of rapid technological advancement, now encompassing various aspects of technical and non-technical skills (Romadhoni & Pratama, 2024). Curriculum alignment with industrial needs has become a central focus in various Indonesian education policies and curriculum development programs, ensuring that student competencies are relevant to industrial requirements and resulting in a high absorption rate of SMK graduates by the industry (Pramesti *et al*., 2024).

The utilization of accounting software in education is also crucial in the digital era, given that this technology has become an essential part of professional accounting practice. The development of Accounting Information Systems (AIS) and auditing processes, resulting from advancements in IT and the evolution of accounting, will create opportunities for accountants (Fauzi *et al*., 2022). Consequently, the digitalization of accounting is vital, as it enables increased accuracy in navigating high levels of uncertainty in competitive markets. It also provides another reason for the high speed of data processing, which can impact customer service (Saputri & Fauziyyah, 2023). To survive in the modern digital economy, accountants must understand how information technology supports the accounting sector itself (Rahayu *et al*., 2024).

Learning methods that combine theory, practice, and case studies are essential for equipping students with skills relevant to the professional world. In Vocational High Schools, particularly in the accounting major, the ideal learning method requires careful consideration of the balance between theory (providing the foundation), practice (training technical skills), and case studies (honing analytical abilities) so that students can confidently face real-life situations (Andriany, 2024). For instance, in accounting instruction, students need to understand the theory of financial statement preparation while simultaneously analyzing it in a business context using real case studies, as the current workforce highly values individuals capable of analyzing and solving real problems through an effective combination of theory, practice, and case studies (Wardoyo & Nuris, 2023). In addition to helping teachers identify shortcomings in their teaching methods, evaluation also ensures equality in learning by giving special attention to students who require additional assistance (Gultom *et al*., 2024). With this approach, the learning experience becomes relevant, dynamic, and oriented toward developing critical, creative, and communicative skills as demanded by the times.

The rigid nature of the 2013 Curriculum is still being partially implemented in many vocational high schools, including SMK Pajajaran Bandung (Makaborang, 2019). This raises our concern as to whether this curriculum is capable of keeping pace with the continuously changing demands of the industry, such as the emergence of new technologies, automation, and the need for digital-based work skills. For example, many industries now prioritize data analysis capabilities, basic programming, and the use of up-to-date accounting software—aspects often not fully covered in traditional curricula like the 2013 Curriculum (Janah *et al*., 2023). The curriculum's inability to adapt to these changes may result in SMK graduates struggling to compete in the job market or requiring additional training after graduation (Sobari *et al*., 2023). Therefore, evaluating classroom curriculum practices is highly necessary to ensure the relevance of students' skills to the general development of the industrial world.

Several previous studies have examined the implementation of the 2013 Curriculum in accounting learning at the Vocational High School (SMK) level. Teachers experienced difficulties implementing the 2013 Curriculum in accounting instruction at SMK Negeri 3 Surakarta. Three main aspects—planning, implementation, and assessment of learning—were the constraints faced by teachers in implementing the curriculum (Kusumastuti *et al*., 2016). Meanwhile, the implementation of the 2013 Curriculum in accounting learning ranges from the preparation of learning plans to their execution. However, given that the Independent Curriculum has been implemented since 2024, there is a need to research curriculum implementation that is more relevant to current conditions (Suyatmini, 2017).

Based on research conducted on the synchronization of the accounting curriculum with financial institutions, the findings indicated that the community service activities carried out at SMK Karya Guna Bhakti II aimed to synchronize the accounting and financial institution curriculum with the needs of the industrial world, as well as to provide education and mentoring to teachers to enhance the quality and competence of students. Through methods such as lectures, tutorials, discussions, and practice, participants gained an understanding of aligning the accounting curriculum with the Indonesian National Qualification Framework (KKNI) Level 2. The outcome of these activities was an increased awareness among educators and students about the importance of curriculum alignment with industrial needs, and students' readiness to face the Business and Industrial World (DUDI), which ultimately enhances their competence in accounting and institutional finance (Taufiq, 2020).

Several studies have also examined the implementation of the Independent Curriculum at the higher education level. Factors influencing the understanding of Financial Accounting Standards (SAK) within the Independent Curriculum in higher education were investigated. The research results indicated that an accounting education background does not always guarantee a better understanding of SAK compared to non-accounting students (Diyani & Oktapriana, 2023). Another study by Satiti et al. Evaluated the implementation of the accounting curriculum in the Merdeka Belajar Kampus Merdeka (MBKM) program and showed that the planning and execution processes of the MBKM program have proceeded well (Satiti *et al*., 2023). However, research specifically addressing the implementation of the Independent Curriculum at the vocational high school (SMK) level remains limited. Sasmitha et al. Suggested the importance of further study on the current implementation of the curriculum in the accounting major at the vocational high school level. This indicates a research gap regarding the implementation of the Independent Curriculum in SMKs, particularly in the accounting major, which necessitates more in-depth study (Sasmitha *et al*., 2023).

This study focuses on the scientific novelty related to the implementation of the Curriculum in accounting learning at Vocational High Schools (SMK), specifically at SMK Pajajaran Bandung. This research will review the extent to which the learning in the accounting major aligns with the needs of the professional world, given that the professional world, particularly accounting, is undergoing rapid development, making a curriculum that is relevant and aligned with industry-required skills highly essential (Jayanti *et al*., 2020). Furthermore, this study will examine the utilization of accounting software technology in the learning

process, considering that this technology has become an integral part of professional accounting practice (Suparmun *et al*., 2022). Subsequently, the research will assess the effectiveness of learning approaches based on theory, practice, and case studies in equipping students with the necessary skills. Finally, this study will review how the curriculum evaluation and updating process is conducted, and the role of continuous evaluation in ensuring curriculum conformity with industry standards.

The objective of this study is to explore how the curriculum implementation for accounting learning in the accounting major at SMK Pajajaran Bandung is executed, by considering several aspects: the curriculum's alignment with the skills required in the professional world, the learning approaches, the use of technology in learning, and curriculum evaluation. This research is expected to contribute to developing an accounting curriculum that is more relevant to industrial needs and enhances students' preparedness for entering the workforce in the digital era.

LITERATURE REVIEW

In the world of education, particularly in the field of accounting, a curriculum that keeps pace with contemporary developments is essential for preparing competent graduates ready to meet the challenges of the workforce. Various literature reviews indicate that the accounting curriculum must not only accommodate foundational knowledge but also develop the skills required by industrial needs. Furthermore, the rapid advancement of technology also influences how accounting instruction is conducted. Therefore, it is important for educators to comprehend the utilization of technology in the learning process, as well as pedagogical approaches that can enhance the quality of education in this field (Nurmalasari, 2019). Equally important, the continuous evaluation and enhancement of the accounting curriculum are crucial steps to ensure that the curriculum remains relevant and effective in preparing students to navigate the dynamics of the professional world (Arofah, 2021).

Accounting Curriculum and Skills Required in the Professional World

The accounting curriculum serves as a guideline for the learning process aimed at achieving educational objectives. This curriculum contains a series of learning plans encompassing the knowledge, skills, and attitudes designed to prepare students for the field of accounting. The professional world continually demands diverse competencies, yet accounting graduates continue to be employed. The existing accounting curriculum needs to be aligned with the needs of the accounting profession market, and accounting graduates must be equipped with technological knowledge in addition to the core accounting material provided (Divyashree *et al*., 2023). Relevant tools that are already aligned with industry-established standards will minimize the technology and competency gap with the professional world and can serve as a standard for educational quality assurance (Wardina *et al*., 2019).

In an increasingly complex and competitive professional world, an accountant requires more than just technical knowledge. The required skills for an accountant encompass not only the ability to process figures, analyze financial data, and apply accounting principles but also effective communication skills, critical thinking ability, and the capacity to adapt to technological changes. Technical skills such as proficiency in accounting software, data analysis, and financial modeling are also highly essential. Furthermore, soft skills such as teamwork ability, problem-solving capacity, and professional ethics are key to an accountant's success in navigating the challenges of the professional world. The accounting curriculum must increasingly integrate technology to prepare for future market demands and address technological disruption (Adrian & Dewayanto, 2024).

Learning Approaches in the Accounting Curriculum

The learning approach within the accounting curriculum is a set of methods designed to equip students with technical and critical thinking skills through collaborative practice relevant to the accounting profession. With a competency-based approach and direct experience using technology, this instruction will encompass the mastery of accounting principles, financial analysis, communication, and preparedness for the demands of the professional world. Through this approach, students are expected to be able to apply theory to practice, work in teams, and utilize technology in accounting, making them more prepared and skilled for the accounting profession. Several learning methods implemented include:

1. Lecture Model (Model pembelajaran ceramah)
   The lecture model is a common approach in education, including in accounting subjects, where the teacher delivers information orally to students. This method allows teachers to convey a large amount of information in a short time and emphasize important parts of the material being studied. Conversely, this method has drawbacks, such as rendering students passive listeners. Furthermore, this method risks causing boredom during learning and minimizes interaction because the instruction is one-way. A teaching method dominated by lectures makes students passive and less enthusiastic, even when discussions and Q&A sessions are incorporated. The teacher's dominance in learning leads to suboptimal student learning outcomes. Therefore, it is essential for educators to combine lectures with other techniques, such as discussions or case studies, to ensure students are more actively engaged and comprehend the material more effectively (Wirabumi, 2020).
2. Case Study Method (Metode Study in Case)
   The case-based learning approach, as introduced by Harvard University, is a method that encourages deep reflection. In this approach, students are given real-life cases relevant to daily life, thereby training them to think creatively and solve accounting-related problems. This method also helps students develop composure and decision-making skills appropriate for the situations encountered. If students are able to apply this learning in their daily lives, their problem-solving abilities will be further honed and developed. This is because the problem-solving learning model can help students develop critical thinking, communication skills, and the ability to solve problems actively and creatively (Ashari *et al*., 2021). Overall, the case study method provides significant benefits, such as enabling students to gain direct experience in handling various accounting problems, increasing their motivation and participation in the learning process, and strengthening their ability to integrate various learned conceptsMetode (Fitri & Patriana, 2022).
3. *Direct Instruction*

   Accounting instruction for Vocational High School students should preferably use the direct practice method because it is relevant to real-world needs and helps students master competencies more deeply. The process of posting journal entries to the ledger, although seemingly simple, requires expertise in handling various types of ledger formats (two, three, or four columns) as well as purchase and sales notes that have different formats. This expertise is crucial for preparing students for the workforce, as errors in recording can lead to imbalances in financial statements and prolong the correction time. In accounting, every stage affects the subsequent accounting stages, from start to finish. With nine stages of accounting, an error in the third stage can have long-lasting consequences. Therefore, the direct practice method serves as an effective solution to ensure students accurately understand and master every accounting process (Woleka, 2023).

Innovation and Technology in the Accounting Curriculum

Innovation is defined as a new and deliberate change intended to achieve systemic goals (Khotima & Ismail, 2024). Educational innovation encompasses a wide range of elements, such as the application of information and communication technology (ICT) in the teaching-learning process, the use of online learning platforms, and the creation of interactive and engaging teaching materials. Educators can utilize digital technology to make education more enjoyable and effective (Rudianti *et al*., 2024).

Innovation in the field of accounting has undergone a significant transformation as a result of technological advancements (Mahmuda *et al*., 2021). One approach to accounting digitalization is the use of accounting information systems (Fauziyyah, 2022). Digitized accounting information systems not only assist in financial recording and reporting but also provide strategic insight and competitive advantage (Tan *et al*., 2024). Therefore, a curriculum covering big data analytics, data visualization, and data automation is necessary (Satata *et al*., 2024). The integration of data analytics technology, blockchain, and artificial intelligence into the accounting curriculum impacts student competence (Andiola *et al*., 2020). These changes not only enhance operational efficiency but also improve the transparency and accuracy of financial reports (Sugito, 2024). Consequently, digital transformation and accounting innovation are not merely ways to increase operational efficiency but are also crucial strategies for maintaining business competitiveness in the digital era (Citra, 2024).

Given these technological developments, educators, regulatory bodies, and professional organizations need to prepare students, regulations, and professionals to meet the challenges of the future technological world (Hasan, 2021). Concrete actions are required, such as readjusting the Accounting curriculum, formulating revolutionary policies, and implementing changes in the development and training processes for professionals (Hasan, 2021). Therefore, adaptation to technological advancements like blockchain will transform how accounting is performed, necessitating changes in educational systems and regulations to adjust to these shifts (Juliyani *et al*., 2024).

Evaluation and Enhancement of the Accounting Curriculum

Curriculum evaluation is defined as the systematic study conducted to ascertain the utility, suitability, effectiveness, and efficiency of a curriculum. In other words, curriculum evaluation is the process of applying academic methods to collect reliable and valid data used to assess a curriculum that is either ongoing or has been completed. This curriculum evaluation may encompass the curriculum as a whole or only individual components, such as the goals, objectives, or teaching strategies included within that curriculum (Arofah, 2021).

Curriculum evaluation is also an integral step in curriculum development. Curriculum development is the process of designing and creating more effective learning tools based on the evaluation of the curriculum currently being implemented. Its primary goal is to establish better teaching and learning conditions. Put differently, curriculum development involves a series of steps to formulate a new curriculum, which is grounded in the results of assessment and reflection over a specific period (Setiyadi *et al*., 2020).

According to Oemar Hamaik in his book Manajemen Pengembangan Kurikulum (Curriculum Development Management), the function of curriculum evaluation is categorized into four main areas:

1. Educative Function: To assess the effectiveness and success of the curriculum in achieving educational goals.
2. Instructional Function: To evaluate the application and execution of the curriculum within the learning process.
3. Diagnostic Function: To obtain information or input useful for the purpose of curriculum improvement.

4. Administrative Function: To acquire information necessary for the management of learning activities.Fungsi Edukatif: untuk menilai efektivitas dan keberhasilan kurikulum dalam mencapai tujuan pendidikan.

Evaluation of the curriculum can enhance the effectiveness of the ongoing curriculum. Systematically conducted, data-driven evaluation provides a clear picture of the extent to which the curriculum is effective in achieving educational objectives (Arofah, 2021). Furthermore, curriculum evaluation, particularly in the field of accounting, also needs to assess the readiness of the SMK Accounting Major curriculum to accommodate the implementation of International Financial Reporting Standards (IFRS) as the international accounting standard (Deviarti & Kurniawati, 2012).

METHODS

This study employs a qualitative method. The qualitative research method is an approach used to gain an in-depth understanding by examining objects in their natural conditions, where the researcher serves as the primary instrument of data collection. The qualitative data collection and analysis techniques emphasize meaning rather than numerical data. This method does not utilize numerical data but rather descriptive data obtained from interviews, observation, and document analysis. In the context of this study, a qualitative method is employed to explore how the learning curriculum is implemented in the accounting major at SMK Pajajaran Bandung, focusing on the learning approach, curriculum evaluation, technology utilization, and the alignment of the curriculum with the skills required in the professional world. The research aims to gather accurate information on how the curriculum is implemented and received by teachers and school management.

There are two primary key informants in this study: the Accounting Subject Teacher and the Vice Principal for Curriculum Affairs. The initial step in this research involves identifying the problem and formulating specific questions, followed by a literature review to understand the context of the problem and identify existing research gaps. Subsequently, the research objectives are established to guide data collection and analysis. The selection of the research location and subjects is also carried out meticulously to ensure data relevance.

Data were collected through in-depth interviews, observation, and document analysis, conducted rigorously to maintain information accuracy. Once the data were gathered, the analysis involved matching the research questions with the obtained answers. The research findings are compiled into a report, which includes an introduction, literature review, results and discussion, conclusion, and recommendations for future research at SMK Pajajaran. The researcher also reflects on the research process to evaluate the challenges encountered and lessons learned for future studies. By following these steps, the qualitative research is expected to yield accurate and beneficial findings that advance knowledge and educational practice.

RESULTS AND DISCUSSION

Accounting Curriculum and Skills Required in the Professional World

The accounting curriculum implemented at SMK Pajajaran Bandung equips students with basic technical skills in accounting that are relevant to the professional world (see **Table 1**). Generally, basic technical skills in accounting are the most needed competencies to meet the demands expected by the workforce. This capability encompasses a foundational understanding of technical knowledge, proficiency in accounting software, and basic computer skills (Dwiharyadi *et al*., 2021). Enhancing the quality and

competence of human resources is crucial for a country, including in the field of taxation, as taxes constitute the nation's primary source of revenue (Ratnasari & Chamalinda, 2024). Consequently, basic technical skills related to taxation and financial data management are also among the most highly demanded by the industry. Possessing an in-depth understanding of Indonesian tax regulations and the taxation software provided by the Directorate General of Taxes (DJP) should be a primary focus of the curriculum in the field of taxation.

Table 1. Interview Findings on Accounting Curriculum and Skills Required in the Professional World

No	Question	Answer
1	Based on your experience, what skill is most frequently demanded by companies from Accounting major graduates of Vocational High Schools (SMK)?	Based on my observations, the most sought-after skill in the working world, especially in cooperatives, is related to **taxation**. This is a skill frequently sought by companies and institutions where the students are employed.
2	Does the curriculum material currently taught cover competencies such as in-depth financial data management and financial statement analysis?	In-depth financial statement analysis is not yet a specific subject taught. Here, we focus more on administrative skills such as financial administration or cashier duties, manual bookkeeping, and inventory card management. The skill most frequently used by students during their field work practice (PKL) in cooperatives is stock opname and inventory card management.
3	Does the current curriculum prepare students in technical aspects, such as the preparation of financial statements in accordance with Financial Accounting Standards (SAK) or other international standards?	Yes, the current Merdeka Curriculum prepares students for the preparation of financial statements. In 10th grade, students already learn to create financial statements from transaction evidence, journalize, post to the general ledger, and prepare the trial balance. Thus, they are familiar with and taught how to prepare financial statements.
4	Are there specific modules that equip students with skills in using accounting applications, such as ERP software or digital bookkeeping software?	Yes, we have modules that teach students the use of accounting software.
5	How does the current learning process support the development of soft skills such as professional communication and time management, which are often required in the workplace?	The learning process in our school does not only focus on technical accounting skills but also strives to develop students' soft skills. One way this is done is by assigning group tasks and presentations, which helps students hone their professional communication abilities. Furthermore, during the field work practice (PKL), students are exposed to real situations where they must manage their time well, collaborate with a team, and communicate effectively with colleagues and superiors. Activities like this are designed to ensure students are ready to meet the demands for soft skills in the workplace.

Source: 2024 Research

The majority of companies and institutions expect Accounting Vocational High School (SMK) graduates to possess foundational knowledge in financial administration management, including bookkeeping and preparing financial statements. These skills are already covered in the implemented curriculum, although a deeper focus on financial statement analysis and international accounting standards is not yet heavily introduced. Furthermore, the utilization of accounting software, encompassing both ERP (Enterprise Resource Planning) and digital bookkeeping software, is also a crucial skill in the professional world. Interview results indicate that the implemented curriculum already includes training on the use of accounting software, which is expected to facilitate students in preparing to work with more complex digital systems (Pelipa & Marganingsih, 2020).

The development of soft skills such as communication, time management, and teamwork ability is also a focus of the learning process. Soft skills are essential because many companies or agencies are not merely seeking employees who are intelligent and capable of completing assigned tasks (Suarjana *et al*., 2022). Learning does not solely focus on technical abilities but also on aspects supporting social interaction and work management. The learning process at SMK Pajajaran Bandung utilizes group assignments and presentations aimed at honing students' communication skills, while field work practice (PKL) provides direct experience working within the industry. By executing field work practice (PKL) within the industry, supported by facilities and technical training, students' competency will be enhanced. This enables students to acquire sufficient preparation and become competitive in the workforce (Munthe & Mataputun, 2021).

Innovation and Technology in the Accounting Curriculum

The integration of technology, such as accounting software, into the educational curriculum is a strategic step to prepare students for the demands of the professional world, as indicated by the interview results presented in **Table 2**. By utilizing MYOB, students can hone practical skills in managing financial transactions, deepen their understanding of accounting concepts, and develop analytical capabilities in preparing financial statements (Anggono & Lubis, 2020). This aligns with the specific modules designed to train their skills in leveraging accounting technology like MYOB. The outcome of these activities is an increase in students' skills in preparing trading company financial statements using MYOB Accounting. Students experience the benefits of using MYOB, finding that preparing financial statements with MYOB Accounting is faster, more accurate, and efficient (Syarif & Prasetio, 2021). Through the MYOB program, students gain a better understanding of accounting, and even when facing difficulties, they overcome them by collaborating with peers. Furthermore, this program can serve as a learning resource because it successfully achieves learning objectives and specific competencies (Mudmainnah *et al*., 2018).

Table 2. Interview Findings on Innovation and Technology in the Accounting Curriculum

No	Question	Answer
1	To what extent has accounting software technology (e.g., Accurate, MYOB) been integrated into the curriculum, and what is your evaluation of its use in teaching and learning?	At our school, we utilize MYOB as a supportive tool so that students can become familiar with the computerized accounting technology required in the professional world. The use of this software is highly beneficial in helping students understand how computer-based accounting works.
2	Does the curriculum provide specific modules for understanding technology-based accounting information systems?	Yes, we provide specific modules designed to teach students about technology-based accounting information systems. This module covers the use of accounting software such as MYOB and other applications relevant to the working world. The module aims to ensure students understand how technology is used to process financial data and generate reports efficiently.
3	How do you address the challenges of introducing new technology in the classroom, for example, regarding equipment, teacher training, or student readiness?	The challenges we face are typically related to the availability of equipment and the readiness of both students and teachers. To address this, we collaborate with software providers to conduct training for teachers, enabling them to teach more effectively. Additionally, we ensure that students have adequate access to equipment, such as computers in the school laboratory. We also provide extra guidance for students who may struggle with mastering new technology.
4	Is there a periodic evaluation of the use of accounting software to ensure	Yes, we conduct periodic evaluations of the use of accounting software in the classroom. This evaluation assesses the effectiveness of the software used and whether students are

No	Question	Answer
	students acquire skills relevant to the latest technology?	mastering the skills required by the industry. We also adjust the curriculum to keep pace with the latest developments in accounting technology, including introducing more up-to-date applications if necessary.
5	In your opinion, how can the curriculum be more adaptive to technological advancements in the accounting industry?	Yes, that is correct. The current curriculum, especially the Merdeka Curriculum, is considered more effective in keeping up with technological advancements present in the industrial world, including technology in the field of accounting.

Source: 2024 Research

The implementation of this technology in the classroom presents several challenges. The availability of equipment, teacher training, and student preparedness are key constraints that must be addressed. In the continuously evolving digital era, adapting to technology becomes a pressing necessity for teachers. Teacher adaptation to the digital era is a crucial step in meeting the increasingly complex demands of the times. Education is the foundation of shaping the future. In an environment where digital technology has transformed nearly every aspect of our lives, teachers need to serve as skillful navigators in a rapidly changing digital world (Husna *et al*., 2023). Teachers with digital capabilities can become an alternative for digital-era learning, aiming to produce a young generation that is critical, adaptive, and possesses social intelligence to meet industry demands. Fundraising strategies and partnerships with external parties, such as donors, government, and technology companies, become crucial to support digital transformation efforts (Munir & Su'ada, 2024). Involving software providers to deliver training also strengthens technological proficiency among educators, enabling them to convey material more effectively to students.

Based on the results of periodic evaluations, it can be concluded that the use of accounting software in the classroom is reasonably practical in helping students acquire the skills demanded by the industry. Educators must evaluate the learning process to determine whether learning objectives have been achieved, indicating that students are following a good learning process, as evidenced by the learning evaluation results, which allow educators to assess the effectiveness of student absorption capacity (Khaira *et al*., 2023; Tedjasuksmana *et al*., 2022). This evaluation not only measures the extent to which students can master the features and functions of the software but also monitors the effectiveness of the software in enhancing their understanding of accounting concepts. To ensure that students possess skills relevant and aligned with industry needs, routine evaluation of accounting software usage is crucial. Curriculum adjustments in response to the latest technological advancements, such as the incorporation of more sophisticated applications as needed, demonstrate that the education system can adapt to industrial changes. This aligns with the goal of the Merdeka Curriculum, which is to be more flexible and adaptive to technological progress. This curriculum is designed to offer greater flexibility for students and teachers in the learning process, fostering the development of competencies relevant to the 21st century. With advancements in information technology, the learning process is facilitated and occurs through online learning facilities utilizing electronic and online tools (Kurniati *et al*., 2022; Rosyiddin *et al*., 2023).

The accounting education curriculum must continually evolve to prepare students to compete with developing industry technology. One approach considered effective in achieving this goal is the Merdeka Curriculum, according to Wisudariani et al. In their book Perencanaan Pembelajaran Kurikulum Merdeka Belajar (Merdeka Belajar Curriculum Learning Planning), the Merdeka Curriculum is a learning model valued for providing flexibility and autonomy to educators, allowing them to adjust the learning process to meet the needs and characteristics of students. The Merdeka Curriculum allows students to learn about the latest technological developments, including accounting, which is increasingly influenced by advancements in information technology.

Learning Approaches in the Accounting Curriculum

SMK Pajajaran Bandung employs a learning approach designed to build students' competence, preparing them to meet the demands of the professional world (see **Table 3**). The implemented curriculum integrates elements of theory and practice by employing various teaching methods, including lectures, case studies, and projects. This strategy aims to reinforce students' conceptual understanding, hone technical skills, and develop the analytical capabilities required in the fields of accounting and management. Based on our observations, the varied lecture method applied at SMK Pajajaran Bandung proved effective in teaching technical accounting concepts, such as the accounting cycle and financial statement preparation. This method combines oral delivery of material with the use of supplementary techniques, such as question-and-answer sessions, small group discussions, assignment giving, and various activities designed to enhance learning effectiveness. In other words, the varied lecture method does not solely focus on verbal information delivery but also involves interactive approaches that encourage active participation between the instructor and students. This approach aims to create a more dynamic learning atmosphere, enabling students to grasp the material more deeply (Susanti & Supardi, 2019).

Table 3. Interview Findings on Learning Approaches in the Accounting Curriculum

No	Question	Answer
1	What learning methods do you use to explain technical concepts, such as the accounting cycle and financial statement preparation, practically?	I utilize a combination of lecture and practical approaches. Technically, students are taught to analyze transaction evidence, fill out transaction documents such as notes, invoices, and receipts, and then process them together during the lesson. For instance, I provide transaction evidence, such as a note, and students are then asked to document the note after receiving the instruction. Students need to know how to fill out these documents correctly, as this forms the basis for journalizing. The transaction evidence collected over a month is then sequenced from the earliest to the latest date and processed into journal entries.
2	How often do you implement case-based learning or business simulations to help students understand the real-world application of accounting theory?	Quite frequently. If we obtain a case from a reference book, students are immediately asked to perform a practical exercise. Before starting the practice, students are always provided with the theory first. I explain the theory by giving relevant examples to keep the students engaged and help them understand the material more easily.
3	In terms of project-based learning, are students required to create a financial project or audit simulation as part of developing practical accounting skills?	Yes, for some subjects, students are required to produce financial statements as a final project. They are also involved in simple simulations that cover petty cash audits or inventory stock verification. This project helps them understand the auditing process as well as the importance of diligence and accuracy in accounting.
4	How does the current teaching approach handle differences in students' abilities, especially in	Our approach is to discuss all the material together. Students who grasp the concepts more quickly will be able to assist their peers through group discussions. We also implement a cooperative

No	Question	Answer
	understanding the technical and analytical aspects of accounting?	learning method, where students who have mastered the material can help their classmates.
5	What is your approach when a student struggles to understand complex accounting material? What solutions are provided?	If a student is struggling, I usually provide additional guidance outside of class hours. I also try to simplify complex concepts by offering easy-to-understand analogies and conducting repeated simulations until the student truly comprehends the material. Furthermore, I form small study groups so students can help each other.

Source: 2024 Research

In addition to the lecture method, SMK Pajajaran Bandung also implements case-based learning to connect theory with real-world situations that commonly occur. This approach can help enhance students' comprehension of accounting instruction. This method aligns with the research findings by Yessi Fitri and Ela Patriana at UIN Jakarta, which demonstrated that the 'learning by the case' method has a positive influence on the effectiveness of accounting learning, particularly in improving comprehension and analytical skills. Thus, case-based learning proves to be an effective and relevant learning strategy, which can boost preparedness for facing challenges in the professional world (Fitri & Patriana, 2022). To support the learning process, as the accounting teacher at SMK Pajajaran Bandung, the educator needs to optimize the existing curriculum. One approach taken is to assign simple projects related to finance and business simulation, such as preparing financial statements and other simulation activities, including petty cash audits and inventory stock verification. The implementation of this project-based learning is significantly influenced by the teaching skills possessed by the teacher. As an educator, a teacher must have the ability to manage and facilitate learning so that they can provide students with relevant, practical experiences (Rahmawati & Suranto, 2024).

The project-based learning method is deemed effective because it enables teachers to assess the extent to which students understand the material being taught. Furthermore, this method can also increase student motivation, as they feel more confident and actively engaged in the learning process. This positive impact contributes to students' emotional well-being, as they feel more recognized for their efforts. This perspective aligns with the ideas of Wiggins and McTighe, as presented in one article, which suggests that project-based learning offers a memorable experience for students, enabling them to apply learned theories in a real-world context. The final project implemented also helps students understand the importance of meticulousness, accuracy, and consistency in financial recording and reporting (Amidu *et al*., 2024). In instruction, educators frequently encounter differences in students' ability to comprehend the material. Therefore, SMK Pajajaran Bandung implements a cooperative learning approach as a strategy to enhance learning effectiveness. Cooperative learning aims to provide students with positive learning experiences, offer equal learning opportunities alongside their peers, and foster a more inclusive social environment. Through this approach, students can mutually support and collaborate to gain a deeper understanding of the material, thereby enhancing their overall comprehension (Mujazi, 2020).

The cooperative learning approach is considered highly suitable for implementation at SMK Pajajaran Bandung, given the relatively small number of students in the accounting major. This allows teachers and students to assist one another through discussions on material that is mutually deemed difficult. Consistent with the views of Johnson and Johnson, cooperative learning fosters beneficial social interaction, where students assist one another within discussion groups. In the context of accounting instruction, students who grasp the material more quickly can assist their peers, enabling the faster learners to deepen their understanding. In comparison, the slower learners receive the necessary support. This approach not only enhances material comprehension but also builds a sense of mutual support among students (Suryani, 2023).

In addressing other issues, such as students experiencing difficulties in accounting instruction, the accounting teacher at SMK Pajajaran Bandung provides additional guidance outside of class hours. Furthermore, the teacher strives to simplify the material by using easily understandable analogies, thereby making it easier for students to grasp concepts that are often considered complex. This action mirrors the approach taken by a Grade 1 teacher at SDN Sandana in overcoming students' reading difficulties through three main steps: providing additional tutoring for students who are not yet fluent, assigning picture-based homework to be done at home and discussed in class, and offering continuous motivation to encourage the spirit of learning to read (Saugadi *et al*., 2021).

Evaluation and Enhancement of the Accounting Education Curriculum

Beyond the four primary planned points, the interviews also revealed several important supplementary pieces of information from both key informants. In total, 10 additional pieces of information were obtained that were not initially included in the planned points. These supplementary data encompass various aspects supporting our analysis of the curriculum implementation for accounting instruction at SMK Pajajaran Bandung. The details of this information are presented in **Table 4**.

Table 4. Interview Findings on the Evaluation and Enhancement of the Accounting Education Curriculum

No	Question	Answer
1	What is the mechanism for the evaluation of the accounting curriculum at SMKS Pajajaran Bandung, and how often is this evaluation conducted?	The evaluation mechanism is conducted through the Mid-Term Examination (UTS) and the Final Semester Examination (UAS). Additionally, we utilize the Google Scholar platform to search for relevant supporting materials and academic references, aligning the curriculum with current needs.
2	Is there a process of benchmarking or curriculum comparison with other schools or industry standards to ensure relevance and competitive advantage?	Yes, we conduct benchmarking with several schools that have accounting majors, and we compare our curriculum with industry standards set by professional accounting associations. This is done to ensure that our graduates possess the competencies required by the industry.
3	Has the current curriculum undergone revision or adjustment based on input from the industry or professional accounting associations?	Yes, we routinely receive input from the industry, particularly from partner companies that host students for the Field Work Practice (PKL) program. Based on this input, we continually adjust the curriculum to better meet industry needs, for instance, by incorporating material related to taxation and the latest accounting technologies.
4	How are the results of these evaluations used in developing and improving existing modules?	The evaluation results are used to review and update the learning modules. For example, suppose specific material is deemed less relevant or too challenging to understand. In that case, we conduct revisions to simplify it or replace it with more current topics in accordance with industry needs.
5	How significant is the role of teachers in the curriculum planning and evaluation process, specifically in determining technical topics that are appropriate for real-world application?	Teachers play a significant role in curriculum planning and evaluation. We are actively involved in curriculum development meetings, providing input based on our classroom experience. Furthermore, we also provide input on technical topics that should be added or updated in accordance with the latest developments in the accounting industry.

Source: 2024 Research

Vocational education at SMK Pajajaran Bandung prioritizes practical experience while still acknowledging the importance of academic knowledge, as indicated in the supplementary interview information presented in **Table 5**. This demonstrates the application of the Competency-Based Education (CBE) concept, which emphasizes the development of practical skills relevant to the professional world, while simultaneously

ensuring that students possess sufficient foundational knowledge to pursue further studies or adapt to industrial changes (Qurtubi *et al*., 2023). This approach aligns with Paulo Freire's theory of praxis, which suggests that education should not only focus on theoretical aspects but also integrate practical experience from students' real lives. Consequently, students are not only prepared for the workforce but also for lifelong learning, recognizing the importance of adapting to the continually evolving professional landscape (Aisyah *et al*., 2022).

Table 5. Supplementary Interview Information

No	Question	Answer
1	What is the difference between teaching manual accounting and computerized accounting (MYOB)?	There is a significant difference. Interviewee YN primarily teaches fundamental accounting concepts, such as the accounting cycle and manual recording. In contrast, I teach the technical aspects of using MYOB software, such as setting up linked accounts and managing taxation. Manual instruction focuses on conceptual understanding, while MYOB is more technical.
2	Who teaches using the manual and computerized methods?	I teach the 11th grade using computerized media (MYOB), while Interviewee YN teaches both 10th and 11th grades using the manual method (paper-based).
3	What learning method is used to teach accounting?	I use the lecture method. In my opinion, the lecture method is the most suitable for an accounting subject. After lecturing, I provide a learning module that allows students to explore the material independently. If they face difficulties, I am available to assist them.
4	How are daily assessments (ulangan harian) conducted at SMK Pajajaran?	Daily assessments are conducted frequently and are typically practical in nature. Since each subject has several Basic Competencies (KD) or Learning Outcomes (CP), we design daily assessments in accordance with the CP covered in each meeting.
5	Are student evaluations like UTS, UAS, and daily assessments only in the form of practical exams?	No, we also administer multiple-choice questions. The use of MYOB software requires a technical understanding that needs to be assessed through multiple-choice questions to ensure students grasp the specific details of using the software.
6	How is the curriculum implemented in 10th grade and 11th grade?	In the 10th grade, we use the Merdeka Curriculum, whereas the 11th grade uses the 2013 Curriculum (K-13). Despite the difference in curriculum, the teaching pattern remains similar, using a lecture and direct practice approach.
7	What learning resources are used to teach accounting?	I obtain modules and learning resources from the internet. This helps me to present material that is more current and relevant to modern accounting developments.
8	How do teachers handle students who fail the exam?	For 10th grade under the Merdeka Curriculum, there are no traditional pass/fail exams, unlike in the K-13 system. The final grade is an accumulation of attendance, activeness, and exams. For 11th grade under the K-13 system, if a student scores below the Minimum Completeness Criteria (KKM), they typically undergo remedial sessions. Besides the exam score, other aspects, such as attitude and activity, are also considered.
9	How is the lesson plan developed at SMK Pajajaran?	Lesson plans are developed collaboratively among teachers related to the subject, especially those who teach accounting. We typically hold group discussions to draft lesson plans, allowing each teacher to share ideas and ensure that learning aligns with the curriculum objectives. For specific curricula, the principal also provides input;

No	Question	Answer
		however, the lesson plans are primarily developed by the subject teachers.
10	Has the curriculum at SMK Pajajaran ever been revised?	For the 2013 Curriculum, there have been no revisions so far because the curriculum is already standardized. However, the Merdeka Curriculum grants teachers the flexibility to determine their own learning activities. Nevertheless, no comprehensive revision has been carried out yet. Any curriculum revision must be implemented comprehensively, not partially.

Source: 2024 Research

Curriculum evaluation at SMK Pajajaran Bandung is conducted through Midterm Exams (UTS), Final Exams (UAS), and Daily Quizzes, which combine formative and summative assessments. Formative assessment, carried out during the learning process, helps monitor student progress and provides feedback for improvement. In contrast, summative assessments, such as UTS and UAS, function to measure students' achievement of final competencies. This exam-based assessment reflects the principles of learning evaluation outlined by Bloom's Taxonomy, which emphasizes the importance of measuring students' levels of understanding and application of material, ranging from foundational knowledge to higher-order skills. Consequently, this evaluation not only focuses on theoretical exam results but also integrates direct practice, which is part of a competency-based evaluation to ensure students are ready to enter the workforce (Ulfah & Arifudin, 2023).

This evaluation process also demonstrates the school's effort to align the curriculum with industrial developments, forming part of the concept of an adaptive curriculum. According to Tyler's curriculum theory, the curriculum must be flexible and adjustable to the needs of the times and the demands of the job market. Benchmarking conducted with other schools and accounting industry standards reinforces the relevance of the curriculum taught, ensuring that graduates possess competencies aligned with industry standards and can compete in the job market (Syafi'i & Rosyidah, 2022). This labor market-based curriculum aims to prepare students with skills that meet professional requirements, aligning with the competency-based work theory emphasized by the ILO (International Labour Organization) (Sulistyanto *et al*., 2021).

Input from the industry, especially from companies hosting Field Work Practice (PKL), is vital in adjusting the curriculum. This curriculum adjustment reflects the principle of collaboration between education and industry, where the curriculum is designed by involving direct feedback from the industry sector. This collaboration offers the education sector the opportunity to stay informed about and adapt to the latest technological and regulatory developments in the industrial world, including the integration of material on taxation and current accounting technology (Munthe & Mataputun, 2021). This aligns with the theory of market-responsive education developed by Schomburg in the context of vocational education, where the curriculum is continually viewed as needing to follow the dynamics and changing demands of the labor market.

The evaluation results are utilized to update learning modules, ensuring that the material delivered remains relevant to the needs of students and the industry. These flexible modules, updated based on evaluation outcomes, reflect the principles of competency-based learning and the needs-based curriculum approach (Warta *et al*., 2023). Constructivist learning theory, developed by Vygotsky, is also relevant here, emphasizing the importance of adapting teaching materials based on students' real experiences and the continually evolving context of the professional world (Suparlan, 2019). Thus, the continually updated material provides an advantage for students, as they receive content that is more focused, easily comprehensible, and applicable within the professional context.

The teacher's role in curriculum planning and evaluation is equally important. Teachers involved in curriculum drafting not only act as instructors but also as curriculum designers who are responsive to professional developments. This refers to Schön's theory of professional learning, which emphasizes the critical role of teachers as practitioners who continually learn and evolve in response to the changing demands of the professional world. The participation of teachers in this curriculum evaluation and planning process demonstrates that they are involved not only in implementation but also in curriculum development that continually adapts to the needs of students and the industry (Abdullah *et al*., 2023).

Regarding the handling of students who fail the exam, SMK Pajajaran Bandung implements differing approaches based on the curriculum used. For 10th-grade classes utilizing the Merdeka Curriculum, assessment is conducted more holistically, encompassing the accumulation of attendance, activeness, and exams. In this curriculum, there are no specific exams, unlike those in the 2013 Curriculum, which emphasized exams as the primary indicator of competency achievement. The Merdeka Curriculum grants teachers autonomy to determine learning activities, allowing for more process-based assessment and project-based learning, which is consistent with the principles of active and competency-based learning emphasized in this curriculum (Ndruru, 2024). This aligns with constructivist learning theory, which stresses the active role of students in constructing their knowledge through direct experience, discussion, and collaboration (Suparlan, 2019).

Conversely, for 11th-grade classes still using the 2013 Curriculum, students who do not achieve the Minimum Mastery Criteria (KKM) value are required to undergo remedial instruction. This remedial approach is part of a more traditional evaluation system, where exams and final scores play a primary role in student assessment. According to the theory of learning evaluation, remediation is a method that assists students who have not yet reached the established standard, providing an opportunity to improve their understanding and achieve an adequate score. The remedial process also serves as a form of monitoring and ensuring compliance with the competency standards outlined in the national curriculum (Papadogiannis *et al*., 2023).

Furthermore, in both curricula, the aspect of student attitude and activeness in class is also an essential part of the assessment. This is consistent with the authentic assessment approach, which measures more than just exam results but also includes non-cognitive aspects such as student motivation, activeness, and attitude. This authentic assessment seeks to measure students' abilities in a real-world context, rather than solely in formal test situations. In the context of accounting, this assessment may encompass students' ability to collaborate, solve problems, and apply accounting concepts in more practical scenarios (Aini & Anwar, 2023).

Regarding curriculum revision, no revisions have been carried out to date for the 2013 Curriculum, as it is standardized and implemented nationally. Curriculum revision is typically conducted at the national policy level, rather than at the school level. However, for the Merdeka Curriculum, there is greater flexibility for teachers to design and adjust learning activities according to the needs of students and industrial developments. This flexibility enables teachers to adapt material that is more relevant and current, aligning with the local context and labor market demands. This concept is consistent with the theory of competency-based curriculum, which prioritizes alignment between the curriculum and the needs of the professional world, as well as technological and industrial advancements (Wardina *et al*., 2019).

Despite the autonomy provided by the Merdeka Curriculum, informant AD noted that no revisions have been implemented to date. This suggests that even with the flexibility, the school may still be in the stages of evaluating and adapting to the curriculum's implementation. Should a curriculum revision occur, the change must be implemented comprehensively, not partially. This reflects the principles of adaptive and continuous learning, where any change in the curriculum must involve all elements within the education

system, from teachers and principals to students, to ensure that the change can be implemented effectively and successfully.

CONCLUSION

Based on the analysis results, it can be concluded that the accounting curriculum at SMK Pajajaran Bandung has been well-designed to enhance student competence in meeting the demands of the professional world. The curriculum's implementation integrates technical skills, soft skills, and technology, specifically through the utilization of accounting software and relevant knowledge such as taxation and financial data management. The learning approaches, including varied lectures, direct practice, and case studies, proved effective in strengthening students' theoretical understanding and technical skills, while simultaneously developing their analytical capabilities. Finally, curriculum evaluation is routinely conducted to ensure its continued relevance to industry needs and technological advancements. This evaluation enables a more adaptive instruction, ensuring that students are not only prepared for the workforce but are also capable of adapting to technological evolution.

However, despite SMK Pajajaran Bandung's excellence in curriculum design and pedagogical methods, the low student enrollment remains a concern. With fewer than 50 students enrolled, the school warrants greater attention from the Bandung City Education Department (Dinas Pendidikan Kota Bandung) to boost its attractiveness. Further research is recommended to explore the specific factors contributing to this low enrollment and to propose concrete steps that can assist SMK Pajajaran Bandung in optimally increasing student participation and utilizing its accreditation.

AUTHOR'S NOTE

The author declares that there is no conflict of interest influencing the authorship and publication of this article. The author further affirms that the entirety of the content, including the data and information presented, is an original work and is free from plagiarism. The author extends profound gratitude to Mrs. YN and Mr. AD, the key informants, for their willingness and time dedicated to this interview. The valuable insights and information they provided have made a significant contribution to the preparation of this article.

REFERENCES

Abdullah, A. A., Ahid, N., Fawzi, T., & Muhtadin, M. A. (2023). Peran guru dalam pengembangan kurikulum pembelajaran. *Tsaqofah*, *3*(1), 23-38.

Adrian, F. H., & Dewayanto, T. (2024). Integrasi blockchain dan artificial intelligence pada kurikulum akuntansi: Systematic literature review. *Diponegoro Journal of Accounting*, *13*(3), 1-13.

Aini, F. N., & Anwar, K. (2023). Implementasi asesmen diagnostik dalam pembelajaran IPS kurikulum merdeka belajar pada aspek penilaian berpikir kritis siswa SMPN 1 Kejajar Wonosobo. *Journal of Indonesian Social Studies Education*, *1*(2), 180-187.

Aisyah, L., Rizqiqa, F. N. R., Putri, F. D., & Nulhaq, S. (2022). Kurikulum merdeka dalam perspektif pemikiran pendidikan Paulo Freire. *At-Ta'lim: Jurnal Pendidikan*, *8*(2), 162-172.

Amidu, A. R., Levy, D., Liman, H. S., & Gray, J. S. (2024). Writing effective narrative valuation reports: The storytelling imperative. *Journal of Property Research, 41*(2), 166-191.

Andiola, L. M., Masters, E., & Norman, C. (2020). Integrating technology and data analytic skills into the accounting curriculum: Accounting department leaders' experiences and insights. *Journal of Accounting Education*, *50*, 1-18.

Andriany, D. (2024). Integrasi teori dan praktik dalam matakuliah auditing: Pendekatan pembelajaran untuk mahasiswa akuntansi politeknik negeri ambon. *Journal of Applied Accounting*, *3*(2), 86-90.

Anggono, A., & Lubis, E. A. (2020). Pengaruh media pembelajaran audio visual video MYOB terhadap hasil belajar MYOB. *Jesya (Jurnal Ekonomi dan Ekonomi Syariah)*, *3*(2), 1-8.

Arofah, E. F. (2021). Evaluasi kurikulum pendidikan. *Jurnal Tawadhu, 5*(2), 218-229.

Ashari, A., & Ahiri, J. (2021). Model pembelajaran problem solving dalam meningkatkan hasil belajar akuntansi. *Accounting: Jurnal Pendidikan Akuntansi*, *1*(1), 9-15.

Bidol, S. (2024). Analisis ketersediaan sumber daya dan proses pengembangan kurikulum terhadap kebutuhan industri dimediasi oleh mutu pendidikan di SMK Negeri 8 Samarinda Provinsi Kalimantan Timur. *Jurnal Ekonomi dan Manajemen (JEM)*, *6*(1), 1-3.

Citra, C. (2024). Inovasi dalam akuntansi: Transformasi digital dan sistem informasi terintegrasi. *Jurnal Ilmu Data*, *4*(3), 1-26.

Deviarti, H., & Kurniawati, H. (2012). Evaluasi kurikulum sekolah menengah jurusan akuntansi menjelang IFRS. *Binus Business Review*, *3*(1), 42-51.

Divyashree, M. S., N Abhishek, D., Kulal, Dr. A., & Kanchan, Mr. S. G. (2023). Time to bridge the gap between accounting and technology through improving the accounting curriculum: A perceptional view. *SSRN, 21*(12), 1054-1061.

Diyani, L. A., & Oktapriana, C. (2023). Edukasi akuntansi bagi siswa non akuntansi sebagai salah satu persiapan kurikulum merdeka. *Panrita Abdi-Jurnal Pengabdian pada Masyarakat*, *7*(1), 110-125.

Dwiharyadi, A., Asrina, N., & Rosalina, E. (2021). Analisis kebutuhan kompetensi lulusan akuntansi. *Akuntansi dan Manajemen*, *16*(2), 22-32.

Fatmawati, I. (2021). Peran guru dalam pengembangan kurikulum dan pembelajaran. *Revorma: Jurnal Pendidikan dan Pemikiran*, *1*(1), 20-37.

Fauzi, E., Sinatrya, M. V., Ramdhani, N. D., Ramadhan, R., & Safari, Z. M. R. (2022). Pengaruh kemajuan teknologi informasi terhadap perkembangan akuntansi. *Jurnal riset pendidikan ekonom*i, *7*(2), 189-197.

Fauziyyah, N. (2022). Efek digitalisasi terhadap akuntansi manajemen. *Jurnal Akuntansi Keuangan dan Bisnis*, *15*(1), 381-390.

Fitri, Y., & Patriana, E. (2022). Penerapan learning by the case method terhadap efektivitas pembelajaran mahasiswa akuntansi UIN Jakarta. *Akuntabilitas*, *15*(1), 1-18.

Gultom, Y. M., Syahputra, F., & Syahrial, S. (2024). Pengaruh evaluasi pembelajaran terhadap kualitas pembelajaran guru di sekolah dasar. *Jurnal Pendidikan Guru Sekolah Dasa*r, *1*(3), 8-8.

Hasan, A. R. (2021). Artificial intelligence (AI) in accounting & auditing: A literature review. *Open Journal of Business and Management*, *10*(1), 440-465.

Husna, K., Fadhilah, F., Harahap, U. H. S., Fahrezi, M. A., Manik, K. S., Ardiansyah, M. Y., & Nasution, I. (2023). Transformasi peran guru di era digital: tantangan dan peluang. *Perspektif: Jurnal Pendidikan dan Ilmu Bahasa*, *1*(4), 154-167.

Janah, A. M., Kusumah, R. M., & Yasin, M. (2023). Pola industri sekarang dan pola industri lama. *Jurnal Kajian dan Penelitian Umum*, *1*(3), 152-156.

Jayanti, G., Achmadi, A., & Okianna, O. (2020). Relevansi program keahlian lulusan SMK dengan dunia kerja di Kota Pontianak. *Jurnal Pendidikan dan Pembelajaran Khatulistiwa (JPPK)*, *9*(10), 1-9.

Juliyani, E., Rahmadani, H. N., Berliandes, W., & Azmi, Z. (2024). Blokchain dan AI technology: Pembawa perubahan baru dalam perspektif akuntansi. *Akuntansi*, *3*(1), 159-173.

Junjunan, M. I., Yudhanti, A. L., Jannah, B. S., Aripratiwi, R. A., Nufaisa, N., & Nawangsari, A. T. (2022). Penguatan kapasitas keterampilan akuntansi berbasis SAK-ETAP. *Wikrama Parahita: Jurnal Pengabdian Masyarakat*, *6*(1), 62-66.

Khaira, H. S., Al Hafizh, M. F., Darmansyah, P. S. A., Nugraha, H., & Komara, D. A. (2023). Analysis of needs and teachers' perception towards business teaching materials at SMA Labschool UPI. *Curricula: Journal of Curriculum Development, 2*(2), 299-314.

Khotima, H., & Ismail, F. (2024). Karakteristik dan strategi inovasi pendidikan. *Al-muaddib: Jurnal Kajian Ilmu Kependidikan*, *6*(3), 627-638.

Kurniati, P., Kelmaskouw, A. L., Deing, A., Bonin, B., & Haryanto, B. A. (2022). Model proses inovasi kurikulum merdeka implikasinya bagi siswa dan guru abad 21. *Jurnal Citizenship Virtues*, *2*(2), 408-423.

Kusumastuti, A., & Octoria, D. (2016). Faktor-faktor penghambat guru dalam melaksanakan kurikulum 2013 pada pembelajaran akuntansi di SMK Negeri 3 Surakarta. *Tata Arta: Jurnal Pendidikan Akuntansi*, *2*(1), 118-133.

Mahmuda, S., Sucipto, A., & Setiawansyah, S. (2021). Pengembangan sistem informasi pengolahan data Tunjangan Karyawan Bulog (TKB) (studi kasus: Perum Bulog divisi Regional Lampung). *Jurnal Ilmiah Sistem Informasi Akuntansi*, *1*(1), 14-23.

Makaborang, Y. (2019). Evaluasi implementasi kurikulum 2013 mata pelajaran biologi di SMA negeri. *Kelola: Jurnal Manajemen Pendidikan*, *6*(2), 130-145.

Mudmainnah, N. F., Deskoni, D., & Rusmin, A. R. (2018). Pengaruh software MYOB accounting terhadap hasil belajar akuntansi siswa di SMA Muhammadiyah 6 Palembang. *Jurnal Profit: Kajian Pendidikan Ekonomi dan Ilmu Ekonomi, 4*(1), 43-51.

Mujazi, M. (2020). Penggunaan metode pembelajaran kooperatif tipe STAD untuk meningkatkan aktivitas dan hasil belajar siswa. *Jurnal Indonesia Sosial Sains*, *1*(5), 448–457.

Munir, M., & Su'ada, I. Z. (2024). Manajemen pendidikan Islam di era digital: Transformasi dan tantangan implementasi teknologi pendidikan. *Jiem: Journal of Islamic Education and Management*, *5*(1), 1–13.

Munthe, F., & Mataputun, Y. (2021). Analisis kerjasama sekolah dengan dunia usaha dan dunia industri dalam meningkatkan mutu lulusan sekolah menengah kejuruan. *JPPI (Jurnal Penelitian Pendidikan Indonesia)*, *7*(4), 586-593.

Ndruru, F. (2024). Tantangan dan peluang implementasi kurikulum merdeka dalam pembelajaran akuntansi di SMK Markus 1 Medan. *Akuntanomics*, *1*(1), 23-30.

Nurmalasari, N. (2019). Pendekatan dalam pengelolaan kelas. *Jurnal Pendidikan Islam Al-Ilmi*, *2*(1), 1-10.

Papadogiannis, I., Wallace, M., Poulopoulos, V., Vassilakis, C., Lepouras, G., & Platis, N. (2023). An assessment of the effectiveness of the remedial teaching education policy. *Knowledge, 3*(3), 349-363.

Pelipa, E. D., & Marganingsih, A. (2020). Membangun jiwa wirausahawan (entrepreneurship) menjadi mahasiswa pengusaha (entrepreneur student) sebagai modal untuk menjadi pelaku usaha baru. *Jurnal Pendidikan Ekonomi (JURKAMI)*, *5*(2), 125-136

Pramesti, K. D., Meisya, N. I., & Amrillah, R. (2024). Relevansi lulusan perguruan tinggi dengan dunia kerja. *An Najah (Jurnal Pendidikan Islam dan Sosial Keagamaan)*, *3*(4), 236-243.

Qurtubi, A., Rukiyanto, B. A., Rusmayani, N. G. A. L., Hita, I. P. A. D., Nurzaima, N., & Ismaya, R. (2023). Pengembangan metode penilaian kinerja guru berbasis kompetensi untuk meningkatkan mutu pendidikan tinggi. *Jurnal Review Pendidikan dan Pengajaran (JRPP)*, *6*(4), 3051-3061.

Rahayu, R., Aulia, R., Atriani, E., Nurhayati, N., Arni, A., & Arsal, M. (2024). Transformasi digital terhadap peran akuntan sebagai konsultan digital: Dampak sosial dan ekonomi terhadap pengembangan industri dan ekonomi digital. *IJMA (Indonesian Journal of Management and Accounting)*, *5*(2), 285-293.

Rahmawati, U. T., & Suranto, S. (2024). Mengeksplorasi tantangan dalam implementasi pembelajaran berbasis proyek pada pendidikan akuntansi dasar SMK di Surakarta. *Ideguru: Jurnal Karya Ilmiah Guru*, *9*(3), 1208-1217.

Ratnasari, D., & Chamalinda, K. N. L. (2024). Peran program relawan pajak, pelatihan pajak dan pengembangan diri dalam menentukan minat karir mahasiswa di bidang perpajakan. *Jurnal Riset Mahasiswa Akuntansi*, *12*(2), 164-173.

Romadhoni, M. F., & Pratama, B. (2024). Analisis kesenjangan kompetensi mahasiswa akuntansi UNESA dengan kebutuhan industri 4.0. *Jurnal Media Akademik (JMA)*, *2*(12), 1-7.

Rosyiddin, A. A. Z., Fiqih, A., Hadiapurwa, A., Nugraha, H., & Komara, D. A. (2023). The effect of interactive PowerPoint media design on student learning interests. *Edcomtech: Jurnal Kajian Teknologi Pendidikan, 8*(1), 12-24.

Rudianti, S. R., Yanti, S. D., & Rustini, T. (2024). Inovasi pendidikan. *Dirasah: Jurnal Studi Ilmu dan Manajemen Pendidikan Islam, 7*(2), 732-741.

Saputri, A., & Fauziyyah, N. (2023). Transisi akuntansi menuju digitalisasi. *Mizania: Jurnal Ekonomi dan Akuntansi*, *3*(1), 300-310.

Sasmitha, W., Utomo, S. W., & Yusdita, E. E. (2023). Implementasi kurikulum merdeka pada mata pelajaran akuntansi keuangan dan lembaga di SMK PGRI Wonoasri. *Jurnal Pendidikan Akuntansi Indonesia*, *21*(2), 62-70.

Satata, D. P. I., Dewi, T. P., & Prajanto, A. (2024). Peningkatan kompetensi akuntan melalui integrasi teknologi data, blockchain dan artificial intellegence dalam kurikulum akuntansi untuk menghadapi revolusi industri 5.0. *Accounting Global Journal*, *8*(2), 95-110.

Satiti, A. D. R., Suhardjanto, D., Widarjo, W., Honggowati, S., & Setiorini, K. R. (2023). Institutional theory perspective in disclosing occupational safety risks in Indonesia*. Kurdish Studies, 11*(2), 5356-5375.

Saugadi, S., Malik, A. R., & Burhan, B. (2021). Analisis upaya guru dalam mengatasi kesulitan belajar membaca siswa. *Jurnal KIBASP (Kajian Bahasa, Sastra dan Pengajaran)*, *4*(2), 118-126.

Setiyadi, B., Revyta, R., & Fadhilah, A. (2020). Prinsip-prinsip pengembangan kurikulum. *Khazanah Pendidikan*, *14*(1), 173-184.

siswa melalui penerapan model pembelajaran kooperatif tipe Student Teams Achivement Divison (STAD) dalam pembelajaran akuntansi kelas X. *Accounting*: *Jurnal Pendidikan Akuntansi*, *1*(3), 86-97.

Sobari, M., Wahyudin, D., & Dewi, L. (2023). Keterlibatan industri dalam pengembangan kurikulum pada tingkat SMK. *Jurnal Education and Development*, *11*(3), 230-238.

Suarjana, A. A. G. M., Wahyuni, L. M., & Putra, I. K. M. (2022). Pengaruh kompetensi terhadap kinerja dalam upaya mewujudkan integrasi kompetensi hard skill, soft skill lulusan akuntansi. *Jurnal Bisnis dan Kewirausahaan*, *18*(2), 125-137.

Sugito, S. (2024). Dampak inovasi teknologi pada pelaporan keuangan di bidang akuntansi korporat. *Jurnal Review Pendidikan dan Pengajaran (JRPP)*, *7*(1), 3087-3096.

Sulistyanto, S., Mutohhari, F., Kurniawan, A., & Ratnawati, D. (2021). Kebutuhan kompetensi dalam pasar tenaga kerja di era revolusi industri 4.0. *Jurnal Pendidikan Bisnis dan Manajemen (JPBM)*, *7*(1), 1-9.

Suparlan, S. (2019). Teori konstruktivisme dalam pembelajaran. *Islamika*, *1*(2), 79-88.

Suparmun, H., Rudyanto, A., & Sutrisno, P. (2022). Peran software akuntansi dalam membantu guru-guru akuntansi menghadapi era industri 4.0. *E-Dimas: Jurnal Pengabdian kepada Masyarakat*, *13*(1), 80-85.

Suryani, E. (2023). Upaya peningkatan motivasi belajar akuntansi siswa SMKN 1 Tebo melalui model kooperatif tipe think pair share. *Paedagogy: Jurnal Ilmu Pendidikan dan Psikologi, 3*(1), 55-61.

Susanti, T., & Supardi, S. (2019). Improving learning outcomes of economic subject learners with the use of lecture methods varies. *Neraca: Jurnal Pendidikan Ekonomi*, *4*(2), 12-17.

Sutianah, C. (2021). Peningkatan kompetensi kerja berbasis integrasi *soft skills*, hard skills dan entrepreneur skills program keahlian kuliner melalui penerapan teaching factory SMK. *Jurnal Ekonomi, Sosial & Humaniora, 2*(08), 152-167.

Suyatmini, S. (2017). Implementasi kurikulum 2013 pada pelaksanaan pembelajaran akuntansi di sekolah menengah kejuruan. *Jurnal Pendidikan Ilmu Sosial*, *27*(1), 60-68.

Syafi'i, I., & Rosyidah, L. (2022). Model pengembangan kurikulum adaptif pada sekolah inklusif. *Jurnal Penelitian Medan Agama*, *13*(2), 67-72.

Syarif, A., Prasetio, T., & Hariyani, R. (2021). Peningkatan keterampilan dalam penggunaan MYOB accounting untuk menyusun laporan keuangan bagi siswa SMK Muhammadiyah 9 Jakarta. *Jurnal Abdimas Ekonomi dan Bisnis*, *1*(2), 51-57.

Tan, A. W., Ambouw, N. E. B., & Kustiwi, I. A. (2024). Digitalisasi ekonomi SIA: Transformasi sistem informasi akuntansi dalam meningkatkan efisiensi dan inovasi bisnis. *Jurnal Mutiara Ilmu Akuntansi*, *2*(2), 332-341.

Taufiq, E. T. E. (2020). Sinkronisasi kurikulum jurusan akuntansi dan lembaga keuangan di SMK Karya Guna Bhakti II. *Jurnal Pengabdian Masyarakat Tri Pamas*, *2*(2), 72-78.

Tedjasuksmana, B., Lindrawati, L., & Sari, D. P. (2022). Evaluasi pembelajaran akuntansi dasar usaha dagang pada siswa SMA ABC di Surabaya. *Jurnal Pengabdian Masyarakat (Abdira)*, *2*(3), 68-77.

Ulfah, U., & Arifudin, O. (2023). Analisis teori taksonomi bloom pada pendidikan di Indonesia. *Jurnal Al-Amar: Ekonomi Syariah, Perbankan Syariah, Agama Islam, Manajemen dan Pendidikan*, *4*(1), 13-22.

Wardina, U. V., Jalinus, N., & Asnur, L. (2019). Kurikulum pendidikan vokasi pada era revolusi industri 4.0. *Jurnal Pendidikan*, *20*(1), 82-90.

Wardoyo, C., & Nuris, D. M. R. (2023). Pelatihan pembuatan evaluasi pembelajaran berbasis TIK bagi guru akuntansi. *Community Development Journal: Jurnal Pengabdian Masyarakat*, *4*(1), 308-313

Warta, W., Setiawan, I., Mahpudin, A., & Rifai, M. (2023). Implementasi kurikulum merdeka belajar pada sekolah menengah kejuruan dalam meningkatkan kompetensi lulusan peserta didik di SMKN 7 Baleendah. *Al-afkar, Journal For Islamic Studies*, *6*(2), 578-584.

Wirabumi, R. (2020). Metode pembelajaran ceramah. *Annual Conference on Islamic Education and Thought (ACIET), 1*(1), 105-113.

Woleka, A. P. (2023). Meningkatkan hasil belajar akuntansi siswa kelas xi dengan metode pembelajaran praktek langsung di SMK Negeri 1 Waingapu. *Jurnal Literasi: Pendidikan dan Humaniora*, *8*(1), 1-11.