



## Challenges in curriculum implementation and development at SMK Profita Bandung

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### ABSTRACT

This research analyzes the implementation of the Kurikulum Merdeka at SMK Profita Bandung, focusing on the flexibility of the curriculum to meet the needs of students and industry. Data were collected through observations and interviews to identify curriculum development challenges and provide insights for improving vocational education practices. The study explores issues related to creating and implementing the curriculum at SMK Profita Bandung, particularly concerning the application of the Kurikulum Merdeka. It investigates how a flexible curriculum can meet students' needs and industry demands and the effectiveness of technology use in learning. Conducted descriptively qualitatively, the research gathered data through observations, document analysis, and semi-structured interviews. The findings indicate that the main challenges in curriculum development include limited resources, resistance to change among educators, and the need for ongoing teacher training. Furthermore, although the Kurikulum Merdeka offers flexibility, its implementation still faces obstacles, especially in collaboration between teachers, school principals, and other stakeholders. This research is expected to provide insights for improving curriculum development practices in vocational schools and support enhancing educational quality in Indonesia.

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### ABSTRAK

Penelitian ini menganalisis penerapan Kurikulum Merdeka di SMK Profita Bandung, fokus pada fleksibilitas kurikulum untuk memenuhi kebutuhan peserta didik dan industri. Data dikumpulkan melalui observasi dan wawancara untuk mengidentifikasi tantangan dalam pengembangan kurikulum, dengan tujuan memberikan wawasan untuk perbaikan praktik pendidikan vokasi. Penelitian ini bertujuan untuk mempelajari masalah yang terkait dengan pembuatan dan pelaksanaan kurikulum di SMK Profita Bandung, terutama dalam hal penerapan Kurikulum Merdeka. Penelitian ini dilakukan untuk mengetahui bagaimana kurikulum yang fleksibel dapat memenuhi kebutuhan peserta didik dan tuntutan industri serta seberapa efektif penggunaan teknologi dalam pembelajaran. Penelitian ini dilakukan secara deskriptif kualitatif, data dikumpulkan melalui observasi, analisis dokumen, dan wawancara semi-terstruktur. Hasil penelitian menunjukkan bahwa tantangan utama dalam pengembangan kurikulum meliputi keterbatasan sumber daya, resistensi terhadap perubahan di kalangan pengajar, serta kebutuhan pelatihan berkelanjutan untuk pendidik. Selain itu, meskipun Kurikulum Merdeka menawarkan fleksibilitas, implementasinya di lapangan masih menghadapi kendala, terutama dalam hal kolaborasi antara pendidik, kepala sekolah, dan pemangku kepentingan lainnya. Temuan ini diharapkan dapat memberikan wawasan bagi perbaikan praktik pengembangan kurikulum di SMK dan mendukung peningkatan kualitas pendidikan di Indonesia.

**Kata Kunci:** implementasi kurikulum; Kurikulum Merdeka; pengembangan kurikulum

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## INTRODUCTION

Education plays a highly crucial role in preparing the younger generation to face various challenges and opportunities in the professional world. The education undertaken by students represents hope for the nation's future advancement (Kholiq & Syamsudin, 2022). In an era of education that is continually transforming, curriculum development becomes a fundamental element in creating a quality and relevant learning experience for students (Sholeh *et al.*, 2023). The development of a quality curriculum is not without its challenges. A dynamic curriculum has the potential to be continually modified and developed in response to the demands of industry and societal needs (Kumar & Rewari, 2022).

Previous literature studies indicate that curriculum development in Indonesia is often hindered by a misalignment between the implemented curriculum and the demands of the workforce (Rahmi, 2021). Therefore, it is essential to emphasize the importance of collaboration among educators, industry, and the government in creating a curriculum that meets contemporary needs (Nurcahyono *et al.*, 2020; Sobari *et al.*, 2023). The use of technology in the learning process is crucial for enhancing the quality of education in the era of Industry 4.0 (Fitria & Rohayati, 2024). The integration of information and communication technology is also essential in learning to enhance the effectiveness and efficiency of the educational process (Putriani & Hudaidah, 2021).

The Kurikulum Merdeka is one form of response to the demands of industry and societal needs. Kurikulum Merdeka is a new approach within the Indonesian education system that aims to provide greater autonomy to schools in managing learning (Agustang, 2023). The implementation of the Kurikulum Merdeka emphasizes learning freedom for students to develop their competencies, interests, and talents (Al Munawar *et al.*, 2025). This curriculum emphasizes not only the mastery of material but also the development of students' character and independence. The implementation of Merdeka Belajar as an effort to advance national education aims to produce students and learners who possess strong and critical thinking abilities (Oktavia & Qudsiyah, 2023). The Kurikulum Merdeka is also expected to produce graduates who possess skills aligned with the current industry needs (Salamah & Listiyani, 2024). This aligns with the needs of Sekolah Menengah Kejuruan, which focuses on skills.

Sekolah Menengah Kejuruan (SMK) has a special responsibility to provide practical skills and knowledge relevant to the industry's needs. SMK, which focuses on practical knowledge and skills for the industrial sector, is also adapting to curriculum changes, specifically the implementation of the Kurikulum Merdeka. Similarly, SMK Profita Bandung, which is committed to enhancing the quality of education with a focus on the field of accounting, is designed to provide practical knowledge and skills relevant to careers in finance, banking, and corporate accounting. SMK Profita has taken a strategic step by implementing the Kurikulum Merdeka.

This research aims to conduct an in-depth examination of curriculum development at SMK Profita Bandung. In this context, the study focuses on the curriculum development procedures at SMK Profita Bandung, the challenges encountered during their implementation, and the efforts that can be undertaken within the vocational education sector to address these obstacles. The advancement of technology that is transforming learning methods is also a focus of this research, wherein the integration of technology in learning, such as the use of Mind on Your Own Business (MYOB) accounting software, is examined within this study.

Furthermore, the role of library staff is also considered in developing the curriculum at SMK Profita. In addition, the evaluation process of the implemented curriculum's effectiveness constitutes an important aspect in ensuring that the curriculum genuinely meets the needs of students and the demands of the industry. The proposed hypothesis is that integrating technology in learning and receiving support from educational stakeholders can enhance the effectiveness of the Kurikulum Merdeka implementation at SMK

Profita Bandung. Consequently, this analysis is expected to provide a comprehensive overview of best practices in curriculum development at SMK, as well as its contribution to improving the quality of education in Indonesia. This research is expected to enhance understanding in the field of accounting, specifically concerning the implementation of the Kurikulum Merdeka in SMK and how it can be optimized to meet the needs of both industry and students. The Kurikulum Merdeka is designed to provide schools with the flexibility to develop learning programs that are tailored to the local context and the needs of students. Through the Kurikulum Merdeka, education in Indonesia is progressing toward a more profound understanding of the student's role in the learning process, which can shape highly competitive future leaders.

## LITERATURE REVIEW

### Curriculum

The operation of an education system must be founded on a principle or possess a strong foundation. The curriculum serves as a crucial element in the education system, enabling effective learning. A curriculum can be deemed ineffective when it is not utilized as a guideline in the learning process (Pendi *et al.*, 2024). The curriculum serves as a guide for implementing teaching and learning activities at both the school and institutional levels. The curriculum serves as a reference for determining learning objectives, content or subject matter, learning activity schedules, and even the evaluation of learning (Casmudi & Prasetya, 2021).

In accordance with its function, the presence of a curriculum makes the learning process more structured and meaningful. A structured learning process enables educators to be thoroughly prepared in conducting the instructional process. Meaningful learning is achieved when students can integrate newly acquired knowledge into their existing knowledge structures (Fitria & Rohayati, 2024). This leads students to receive material that aligns with their needs. The evaluation process can be conducted objectively, thereby providing students with constructive feedback.

### Curriculum Development in the Accounting Learning Process

The curriculum continually evolves in response to the increasing number of needs. For both educators and students, in carrying out the learning process, they are currently required to learn many things in the Era of Industry 4.0. This means that to support learning, facilities and learning resources must be available to help achieve the learning objectives (Fitria & Rohayati, 2024). One approach involves utilizing technology in the learning process. Technological advancements are progressing so rapidly that they necessitate educators to begin learning about technology in order to create engaging and non-monotonous instruction (Rosyiddin *et al.*, 2023).

Technological development provides an opportunity for the education sector to improve its quality through educational innovation. There is a connection between education and the Industrial Revolution 4.0, particularly in the utilization of technology in the learning process, such as e-learning, which enables online learning processes (Putriani & Hudaidah, 2021). The development of technology-based learning processes can facilitate both educators and students, particularly in accounting education. The use of application-based learning media is more effective and specific as it provides information related to the material and application procedures.

Through this digitalization, educators can create learning media tailored to students' needs and aligned with contemporary developments. This presents new challenges for accounting teachers in developing a quality curriculum. Technology serves as a tool that can assist all people worldwide and functions as a

medium for daily human activities, both in work and education (Maritsa *et al.*, 2021). The rapid advancement of technology in the era of Industry 4.0 has brought significant changes to the field of accounting. The use of information and communication technology (ICT) in accounting education facilitates the understanding of complex concepts and enhances the efficiency of the teaching and learning process. Furthermore, the automation of accounting processes through specialized software enables routine tasks to be completed more quickly and accurately, allowing educators and students to focus on more in-depth data analysis and interpretation.

The integration of technology in accounting education also presents challenges, including the need to develop relevant curricula and enhance digital skills for both educators and students. Furthermore, technology offers a variety of learning media that can help students understand instructional material. Learning media itself can influence academic achievement in accounting subjects on a large scale (Khaira *et al.*, 2023; Sabila, 2021). Therefore, adaptation to these changes becomes crucial for creating an effective accounting education that aligns with the demands of the era.

### **Implementation of Kurikulum Merdeka Learning**

Kurikulum Merdeka emerges as a new solution to changing times. Kurikulum Merdeka encourages every student to develop strong capabilities in thinking, acting, and adapting. Critical thinking for problem-solving, taking initiative in actions, and possessing mature readiness for collaboration within an environment. In the era of the Industrial Revolution 4.0, perspectives on education have evolved to emphasize three primary competencies: thinking competence, behavioral competence, and the competence to navigate life in the world (Putriani & Hudaidah, 2021).

Kurikulum Merdeka provides learning tailored to what students require. However, the learning process must still consider the individual needs and potential of each student. In accounting education, one application involves the utilization of digital technology. Digital technology significantly supports student learning through the various conveniences it provides. Digital technology facilitates students in preparing financial reports, which were previously created manually but are now developed using software applications (Hariyani *et al.*, 2023). In the context of accounting education, one application commonly used is MYOB software. Furthermore, teaching materials have transitioned mainly to e-books. Technology-based teaching materials employed in accounting instruction include e-books (Fitria & Rohayati, 2024).

### **Challenges in the Development and Implementation of Kurikulum Merdeka**

The implementation of Kurikulum Merdeka in schools represents an effort to address the gap in Indonesia's education system compared to other countries. The curriculum consistently drives changes in educational development (Wulandari *et al.*, 2024). This indicates that in its implementation, this curriculum has the potential to deliver innovation. Currently, the process of implementing the Kurikulum Merdeka is not without its challenges. Every educational institution implementing the Kurikulum Merdeka will not always experience smooth progress, with common problems often relating to the management of the Kurikulum Merdeka in schools (Yahya *et al.*, 2024). Furthermore, schools face challenges in their efforts to enhance learning based on the Kurikulum Merdeka.

## **METHODS**

The research employs a qualitative descriptive research method that describes and analyzes social phenomena without altering variables. Through this approach, the study can generate information with specific utility and purpose, enabling a better understanding of the investigated phenomena and supporting

more targeted problem-solving efforts. Furthermore, qualitative descriptive data is used to understand the relationships between attitudes, activities, perspectives, and processes occurring within a phenomenon, to portray the object or subject based on reality. This approach focuses on providing a deep and comprehensive description of the phenomenon under investigation. It emphasizes outcomes that are applicable to address specific problems encountered.

Primary data was collected through semi-structured interviews, while secondary data originated from publications such as books and journals. Observation and document analysis also served as additional methods for data collection. The results offer a comprehensive and nuanced portrayal of the phenomenon. This study utilized three informants from SMK Profita Bandung: the Vice Principal for Curriculum Wakil (Kepala Sekolah bidang Kurikulum/WS), an Accounting Teacher (Guru Akuntansi/GA), and a Library Staff member (Staf Perpustakaan/SP). Data collection focused on gathering information related to curriculum and learning development, as well as challenges in curriculum design at SMK Profita Bandung concerning the teaching and learning activities in the vocational secondary school (Sekolah Menengah Kejuruan).

## RESULTS AND DISCUSSION

### Relevance of Kurikulum Merdeka at SMK Profita

Interviews conducted with the Vice Principal for Curriculum Wakil (Kepala Sekolah bidang Kurikulum/WS), an Accounting Teacher (Guru Akuntansi/GA), and a Library Staff member (Staf Perpustakaan/SP) of SMK Profita Bandung indicate that the curriculum is a key element in the education system that influences teaching and learning methods in schools. At SMK Profita Bandung, selecting the appropriate curriculum is crucial for preparing students to face an ever-changing world. In recent years, this school has adapted to changes in national education policy, including the adoption of the Kurikulum Merdeka. Based on the interview results, it is known that SMK Profita has been implementing the Kurikulum Merdeka for three years.

*“Kurikulum ini dipilih karena fleksibilitasnya, memungkinkan peserta didik belajar sesuai minat dan kemampuan, serta mendukung pengembangan karakter dan keterampilan abad 21. Pendekatan ini diyakini dapat meningkatkan motivasi, keterlibatan, dan kesiapan peserta didik untuk menjadi generasi adaptif dan inovatif di masa depan.” (WS, 2024)*

Based on the interview results, it is understood that the selection of the Kurikulum Merdeka as the curriculum at SMK Profita resulted from considerations regarding its relevance to the current needs of vocational education. In this regard, the informants concur that the Kurikulum Merdeka provides students with the opportunity to explore knowledge in a broad manner. The Kurikulum Merdeka does not merely replace the Kurikulum 2013, but is also designed to provide greater flexibility in the learning process. The Kurikulum Merdeka offers student-centered learning freedom, supporting 21st-century skills such as creativity and critical thinking (Cholilah *et al.*, 2023). At SMK Profita Bandung, this approach is implemented through the Kurikulum Operasional Satuan Pendidikan (KOSP), which tailors learning to meet the needs of students and their environment. This process incorporates input from various stakeholders to ensure curriculum relevance.

In the current era of globalization, technological advancements and industry trends have a significant impact on various fields, including accounting. Digital development is expected to provide significant convenience and benefits for education in Indonesia, enabling better access to various information, the development of media and learning aids, and is anticipated to become an integral part of educational advancement in Indonesia today (Fadhillah & Khairani, 2024). At SMK Profita Bandung, adapting the accounting curriculum becomes critically important to ensure that students receive an education that is relevant and aligned with workforce demands.

*“Kurikulum akuntansi di SMK Profita Bandung menggabungkan praktik manual dan teknologi untuk mengikuti perkembangan tren di bidang akuntansi. Meski masih menggunakan perangkat lunak MYOB, sekolah berkomitmen memperbaiki pembelajaran sesuai kemajuan teknologi. Pendekatan ini memastikan peserta didik memahami dasar akuntansi sekaligus menguasai keterampilan digital, mempersiapkan mereka untuk bersaing di pasar kerja modern.” (GA, 2024)*

The accounting curriculum must not only encompass fundamental theories but must also integrate the use of current technology and best practices in modern accounting. One approach involves utilizing the Mind Your Own Business (MYOB) application, a supplementary tool for financial management designed explicitly for accounting practices. The use of MYOB software in the accounting department aligns with the perspective that technology integration in learning enhances students' practical skills, in accordance with industry needs (Negara *et al.*, 2023). By adapting the curriculum to these changes, SMK Profita aims to prepare students to compete in an increasingly competitive job market. Therefore, it is crucial to understand how educational curricula, particularly at the vocational high school (Sekolah Menengah Kejuruan) level, can be adapted to technological advancements and the latest trends in their vocational fields, as well as the impact this has on students' ability to enter the professional world (Spöttl & Windelband, 2021). Similarly, SMK Profita Bandung, which specializes in accounting, must ensure that its technology-integrated curriculum remains relevant to the contemporary accounting field.

### **Curriculum Development in the Accounting Learning Process**

The curriculum holds a key role in education. In the learning process, the curriculum serves as a crucial reference for establishing objectives in teaching and learning activities (Aprilia, 2020). Effective curriculum development must meet the criteria of being relevant, flexible, sustainable, practice-oriented, and effective in fulfilling the demands and learning needs (Xie, 2021). Interview results indicate that curriculum development and revision are vital aspects of the education system, ensuring the learning process remains relevant and practical. At SMK Profita Bandung, curriculum development is conducted in a planned and periodic manner, typically at the beginning of the academic year, to align with the evolving needs of students and the demands of the professional world. This process involves close collaboration among various parties, including educators, school principals, and other stakeholders.

*“Pengembangan kurikulum di SMK Profita dilakukan secara berkala di awal tahun ajaran melalui kolaborasi tim pengembang yang melibatkan pendidik, kepala sekolah, dan pemangku kepentingan lainnya. Proses ini dimulai dengan penyusunan Kerangka Operasional Sekolah (KOSP) yang mengacu pada kebutuhan peserta didik, visi-misi sekolah, serta masukan dari orang tua dan komunitas. Evaluasi dan revisi rutin dilakukan berdasarkan umpan balik pelaksanaan di lapangan, memastikan kurikulum tetap relevan, dinamis, dan responsif terhadap perkembangan pendidikan dan masyarakat” (WS, 2024)*

Through collaboration within the development team, each team member can provide input based on their experience and expertise, enabling the resulting curriculum to reflect the school's vision and mission while comprehensively addressing the needs of students. Therefore, educators must understand when and how this curriculum development and revision process is conducted, and indeed, participate in every stage of this development (Vreuls *et al.*, 2022). Furthermore, another important aspect is the involvement of each party in designing an effective and high-quality curriculum.

Subsequently, prior to undertaking the curriculum development process, SMK Profita provides a service for conveying feedback to the school, which is crucial for implementation. The school provides an accessible complaint channel for instructors and students, specifically a suggestion box intended for the Principal (Kepala Sekolah). The involvement of stakeholders, students, and educators in the curriculum development process is one of the essential elements for creating a quality curriculum, thereby enhancing

the quality of education concurrently (Vreuls *et al.*, 2022). This is also useful for enhancing the effectiveness of the information system. Furthermore, it helps prevent dissatisfaction with the school's management system.

The objective of Merdeka Belajar is to enhance graduates' capabilities in both soft skills and hard skills, thereby making them better prepared and more relevant to meet the demands of the contemporary world. Based on this, curriculum updates are necessary to maintain relevance with current industry needs (Fatimah, 2021). Similarly, updating the accounting curriculum is an important process to ensure that the material taught remains relevant and aligned with the latest developments in the accounting field. Curriculum updates must be conducted periodically to meet the needs of students and labor market demands, given the rapid changes in technology and industry practices.

*“Pendidik di SMK Profita Bandung menyusun kurikulum berbasis peminatan untuk peserta didik dengan tingkat pemahaman yang berbeda. Selama satu bulan, peserta didik mengikuti ujian untuk menentukan jurusan yang sesuai dengan kemampuan dan minat mereka, dengan penilaian dari tes psikotes dan materi dasar akuntansi. Pendekatan pembelajaran diferensiasi digunakan agar materi disampaikan sesuai kebutuhan peserta didik, membantu mereka menemukan jurusan yang tepat dan pengalaman belajar yang optimal. (Guru Akuntansi SMK Profita Bandung)*

The frequency of these updates depends not only on the school's internal developments but also on national education policy directives and feedback from stakeholders, including educators and industry. Therefore, it is important to investigate how frequently the accounting curriculum at SMK Profita Bandung is updated. Furthermore, attention must be given to how the curriculum update process is conducted to enhance educational quality and equip students with the skills required in the workforce. Curriculum development relies on various sources, including official documents such as the Kurikulum Nasional and SKKNI, books available in the library, and current information from the internet, including journals and industry trends. The curriculum is adjusted to meet market needs through input from industry partners, alumni, and employers. The requirement for multiple sources in this curriculum development has resulted in SMK Profita needing information specialists, namely the library. Therefore, in this curriculum development process, SMK Profita involves the library, particularly in providing reference sources to develop a more relevant curriculum.

*“Dalam pengembangan kurikulum di SMK Profita Bandung, kami memanfaatkan berbagai sumber referensi, seperti internet, termasuk Google, serta koleksi buku yang tersedia di perpustakaan sekolah. Buku-buku ini disediakan khusus untuk mendukung kebutuhan kurikulum, memastikan relevansi dengan standar nasional, perkembangan teknologi, dan kebutuhan dunia kerja” (SP, 2024)*

The library staff at SMK Profita Bandung actively collaborates with the curriculum department to support curriculum development and understand what needs to be provided. This collaboration enables library staff to align their collection of books and references with relevant topics that meet curriculum standards by providing access to information in various formats. By utilizing these diverse sources, the library staff can enhance the teaching materials available in the library and ensure that students and educators consistently receive relevant and up-to-date information. This aligns with the responsibilities of librarians, particularly teacher-librarians, who hold three key roles in education: within the curriculum, as information specialists, and as managers of information services (Komara & Hadiapurwa, 2023; Silvana & Setiani, 2018).

Focusing on the effectiveness of the curriculum implemented each year, SMK Profita conducts curriculum evaluation. Based on interview results, it is known that curriculum evaluation at SMK Profita is conducted annually and systematically through yearly educational meetings. The assessment indicators in this curriculum evaluation are conducted through surveys such as AMBK, by reviewing student satisfaction, examination results, and knowledge application. Curriculum evaluation is a crucial step in ensuring that

the school's learning process remains relevant and practical for students (Safitri *et al.*, 2023). At SMK Profita Bandung, evaluations of curriculum effectiveness are conducted annually to identify strengths and weaknesses in the implementation of the applied curriculum. This process not only focuses on student learning outcomes but also encompasses feedback from various parties, including educators and students, to obtain a comprehensive picture of educational quality. From the curriculum evaluation results, the school administration obtains considerations for improvements, enhancements, and developments related to the implemented learning curriculum indicators (Ekayana & Ratnaya, 2022).

### Challenges in Implementing the Kurikulum Merdeka

The implementation of the Kurikulum Merdeka at SMK Profita Bandung faces several challenges that impact the effectiveness and quality of the learning process. Several main challenges have been encountered, including changes in the assessment system, the integration of the Penguatan Profil Pelajar Pancasila (P5) program, the utilization of digital technology, curriculum alignment with industrial developments, collaboration among various stakeholders, distractions from social media, and educator readiness to confront these changes.

*“SMK Profita Bandung menghadapi beberapa tantangan dalam pengembangan kurikulum, seperti perubahan sistem penilaian dan penerapan Program Penguatan Profil Pelajar Pancasila (P5), yang memerlukan integrasi pembelajaran bertema. Tantangan terbesar adalah adaptasi terhadap platform Merdeka Belajar, yang wajib digunakan oleh semua pengajar, termasuk yang belum terbiasa dengan teknologi digital. Pelatihan dan dukungan teknis sangat dibutuhkan agar pengajaran dapat maksimal. Selain itu, kolaborasi yang lebih erat antara pendidik, kepala sekolah, dan pihak terkait penting untuk memastikan materi ajar dan metode pengajaran selaras dengan tujuan pendidikan. SMK Profita terus berupaya meningkatkan kualitas dan relevansi kurikulum yang diterapkan.” (WS, 2024)*

The implementation of the Kurikulum Merdeka at SMK Profita Bandung presents challenges in educational administration adjustment. Educators must adapt to new frameworks such as Learning Outcomes (Capaian Pembelajaran/CP), Learning Objectives (Tujuan Pembelajaran/TP), and Learning Activities (Aktivitas Pembelajaran/ATP). This change requires transforming documents from RPP (Rencana Pelaksanaan Pembelajaran) into more structured teaching modules. This challenge increases the workload for educators, particularly in designing teaching tools that align with the new standards. The P5 program integrated into the Kurikulum Merdeka requires the design of project-based learning activities relevant to specific themes. Educators face the challenge of ensuring this program is implemented effectively, integrated with student activities, and supports the strengthening of their character and competencies.

At SMK Profita Bandung, the integration of technology and new learning methods faces various obstacles. Although the school has provided adequate facilities, such as laboratories and the latest software, challenges remain in ensuring that all students and educators can utilize this technology to its maximum potential. These challenges include limited technological understanding among some instructors, as well as the need for curriculum renewal to keep pace with rapid technological developments. On the other hand, technological skills for SMK educators have become one of the current demands. SMK educators must be capable of implementing and practicing technology in learning to produce creative graduates who can effectively operate science and technology to compete in today's workforce (Tridiana & Rizal, 2020).

In addition to the challenge of possessing technological skills, SMK Profita Bandung also faces various other challenges in developing a relevant and practical curriculum. These challenges can stem from changes in educational policy to adjustments to rapid industrial developments. Furthermore, educators must ensure that the developed curriculum can accommodate the diverse needs and interests of students.

*“Pendidik di SMK Profita menghadapi tantangan dalam mengadaptasi kurikulum baru, seperti perubahan dari silabus tradisional ke kerangka Capaian Pembelajaran (CP), Tujuan Pembelajaran (TP), dan Aktivitas Pembelajaran (ATP). Perubahan ini memaksa pendidik menyesuaikan metode pengajaran dan penilaian, serta mengganti RPP dengan modul ajar yang lebih kompleks. Meskipun jurusan akuntansi tidak terlalu terpengaruh secara konten, karena materi tetap fokus pada konsep dan aplikasi praktis, pendidik tetap harus beradaptasi dengan pendekatan baru dalam proses pembelajaran.” (GA, 2024)*

Aligning the curriculum with industry demands presents a significant challenge. In the Accounting department, although the foundational material still focuses on mastering concepts and practical applications, curriculum development that remains consistently relevant to industrial and technological advancements needs to be conducted periodically. Furthermore, by considering industry needs and involving the industry, students not only comprehend theory but are also prepared to face challenges in the continuously evolving professional world (Sobari *et al.*, 2023).

In curriculum development, particularly in considerations for integrating and implementing technology within it, educator readiness becomes a crucial matter. Specifically, the readiness of educators to confront and adapt to such changes. This is to ensure that students will subsequently receive learning that aligns with contemporary demands (Suryaningsih & Purnomo, 2023). Given the continuous changes in educational policy, educators require training and support to effectively implement new curricula (Setioyuliani & Andaryani, 2023). Without thorough preparation, the implementation of the Kurikulum Merdeka will be hindered, and the quality of learning may decline.

When examining the challenges faced by SMK Profita Bandung, at least three main challenges and obstacles are encountered: relevance to industry needs, integration of technology into learning, and adaptation of learning activities to the new curriculum. These obstacles hinder the implementation of more creative and contextual curriculum approaches, which ultimately impacts the quality of education (Fatimatuzzahrah *et al.*, 2024). Based on these challenges, the efforts that schools can undertake, particularly in the context of SMK, within this curriculum change can be examined.

First, involving the industry in curriculum development. Essentially, involving industry in curriculum development activities is crucial. This can occur in various forms, such as in the development of teaching materials, instructional content, and even the development of RPP. This involvement can help educational institutions align their education with the actual needs of industry and the job market (Ralston, 2021). In this regard, the industry can participate in curriculum evaluation and provide opportunities for students to apply their knowledge through various programs, such as internships and PKL, among others (Sobari *et al.*, 2023).

Second, technological training for educators. The rapid development of technology naturally demands that educators possess technological skills. On the other hand, previous research indicates that educators face difficulties in adapting to the current technological era (Aulia *et al.*, 2024). Therefore, digital literacy learning and training in technology operation are required for educators, both to create learning media and to facilitate their work (Muin *et al.*, 2023).

One example of an activity implemented in the Kurikulum Merdeka is the Application of the Program for Strengthening the Profile of Pancasila Students (P5). P5 is a type of project activity within the independent curriculum that enables students to become more active and directly involved in learning, problem-solving, initiative, innovation, and other areas, thereby fostering independent learning behaviors among students (Prasetyarini *et al.*, 2025). The implementation of the Program for Strengthening the Profile of Pancasila Students (P5), which is separate yet must be integrated into the daily curriculum, also presents a significant challenge. Training in the development of P5 teaching modules (Proyek Penguatan Profil Pelajar Pancasila) is a crucial activity that enhances educators' competence in preparing teaching materials aligned with the curriculum and student needs (Ferdiansyah & Kaltsum, 2023). This program requires

project-based teaching that is relevant to students' character and competencies, which can be challenging to implement comprehensively. For P5 activities to run smoothly, educators must also be capable of innovating and creating a more interactive and enjoyable learning atmosphere. Therefore, educators need to be creative in designing activities that integrate aspects of character strengthening with academic achievement, which often requires coordination across subjects and other stakeholders (Abdullah, 2017).

Overall, SMK Profita Bandung needs to address these challenges through collaborative approaches, continuous training, and curriculum renewal integrated with technology and industry needs. In this manner, the school can enhance the quality of education and ensure that the Kurikulum Merdeka can be implemented effectively, in accordance with contemporary demands and student needs.

## CONCLUSION

The implementation of the Kurikulum Merdeka in accounting education has a significant impact on the development of student competencies. This research aims to examine how an adaptive and responsive curriculum, tailored to technological advancements and industry needs, can enhance the quality of education while simultaneously preparing students to face workforce challenges. The research results indicate that the Kurikulum Merdeka offers flexibility, allowing students to learn according to their interests and abilities, thereby enhancing motivation and engagement in the learning process. Furthermore, curriculum development that involves collaboration among educators, school principals, library staff, and other relevant parties ensures that the resulting curriculum remains relevant and of high quality.

This research also reveals several challenges in implementing the Kurikulum Merdeka, including changes to the assessment system, integrating technology, and aligning the curriculum with industry needs. Educator readiness and support through continuous training become key factors in overcoming these obstacles. Thus, the hypothesis that the implementation of the Kurikulum Merdeka can enhance the quality of education at SMK Profita Bandung is proven valid. This research recommends the necessity of a collaborative approach and continuous training programs to ensure that the implemented curriculum not only complies with national education standards but also remains relevant to the dynamic demands of the workforce. This step is expected to produce graduates with both theoretical knowledge and practical skills required to compete in the global job market.

## AUTHOR'S NOTE

The author declares that there are no conflicts of interest regarding the publication of this article. All data and information presented are the results of research conducted independently and objectively. The author also affirms that this article is free from plagiarism and has adhered to prevailing research ethics standards.

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