



Analysis of Kurikulum Merdeka tools at SMK Bina Sarana Cendekia Bandung

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ABSTRACT

This research aims to analyse the challenges and opportunities in preparing and implementing curriculum tools based on the Kurikulum Merdeka at SMK Bina Sarana Cendekia. This study emphasizes the importance of flexible learning and character development through a project-based approach, which are key aspects of the Kurikulum Merdeka framework. Using qualitative research methods, data were collected through interviews, observations, and documentation to gain insights from teachers and staff about their views on the curriculum. The findings reveal that the development of curriculum tools requires continuous teacher training, cross-sector collaboration, and improvements in supporting facilities. Key challenges include a lack of understanding of new elements such as Learning Outcomes (CP), Learning Objectives (TP), and the Flow of Learning Objectives (ATP), as well as difficulties some educators face with technology application. In conclusion, while implementing the Kurikulum Merdeka holds significant potential to enhance the relevance of vocational education to industry needs, it also faces various challenges related to understanding and applying the new elements. Addressing these challenges through intensive teacher training, innovative project-based teaching modules, and strengthened collaboration with industry is essential for effective implementation at SMK Bina Sarana Cendekia.

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis tantangan dan peluang dalam penyusunan dan implementasi alat kurikulum berdasarkan Kurikulum Merdeka di SMK Bina Sarana Cendekia. Studi ini menekankan pentingnya pembelajaran fleksibel dan pengembangan karakter melalui pendekatan berbasis proyek, yang merupakan aspek kunci dari kerangka Kurikulum Merdeka. Menggunakan metode penelitian kualitatif, data dikumpulkan melalui wawancara, pengamatan, dan dokumentasi untuk mendapatkan wawasan dari pendidik dan staf mengenai pandangan mereka tentang kurikulum. Temuan ini mengungkapkan bahwa penyusunan alat kurikulum membutuhkan pelatihan berkelanjutan bagi pendidik, kolaborasi di berbagai sektor, dan perbaikan dalam fasilitas pendukung. Tantangan penting termasuk kurangnya pemahaman tentang elemen-elemen baru seperti Learning Outcomes (CP), Learning Objectives (TP), dan Flow of Learning Objectives (ATP), serta kesulitan dalam aplikasi teknologi yang dihadapi oleh beberapa pendidik. Sebagai kesimpulan, pelaksanaan Kurikulum Merdeka menghadirkan potensi yang signifikan untuk meningkatkan relevansi pendidikan kejuruan dengan kebutuhan industri, namun juga menghadapi berbagai tantangan terkait pemahaman dan penerapan unsur-unsur baru. Mengatasi tantangan ini melalui pelatihan pendidik intensif, modul pengajaran berbasis proyek inovatif, dan kolaborasi yang diperkuat dengan industri sangat penting untuk implementasi yang efektif di SMK Bina Sarana Cendekia.

Kata Kunci: analisis kurikulum; Kurikulum Merdeka; pengembangan kurikulum; sekolah menengah kejuruan

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INTRODUCTION

The development of curriculum instruments constitutes a crucial step in education, as they function as a blueprint for achieving practical learning goals. A well-designed curriculum ensures that the teaching-learning process is structured and systematic, and capable of meeting students' needs. In the Indonesian education context, curriculum changes, such as the transition from the 2013 Curriculum (K13) to the Merdeka Curriculum, demand significant adjustments in the preparation of teaching modules. This is vital to support the development of student competencies relevant to contemporary changes and industry demands (Marlina & Sesrita, 2023). This shift from K13 to the Merdeka Curriculum signals a fundamental transition in pedagogical approaches. Unlike K13, the Merdeka Curriculum is structured around a more flexible and adaptive philosophy, granting educators greater autonomy to develop teaching methods tailored to students' needs. This change necessitates significant adjustments in preparing teaching instruments, including an in-depth understanding of new components such as Learning Outcomes (CP – Capaian Pembelajaran) and Learning Objectives Flow (ATP – Alur Tujuan Pembelajaran) (Kuswanto *et al.*, 2024).

In terms of developing student competencies, the Merdeka Curriculum has an advantage due to its student-centered learning approach. Its focus lies in cultivating essential skills required in the modern era, such as critical thinking, collaboration, and creativity (Armini, 2024). This approach aligns with industrial demands for a workforce that is not only technically competent but also possesses strong soft skills. The Merdeka Curriculum further supports student competency development through a learning system that is more contextual and relevant to industrial needs (Tuerah & Tuerah, 2023). Through this curriculum, schools have the opportunity to design learning programs that are more responsive to technological advancements and labor market demands. This is particularly important for Vocational High School (SMK) students, who are being prepared to enter the workforce upon graduation. The preparation of curriculum instruments at SMK Bina Sarana Cendekia becomes a crucial strategic step in navigating the significant changes occurring in education, particularly with the implementation of the Merdeka Curriculum. This curriculum is designed to provide greater flexibility for educators and students in the teaching and learning process. The primary focus of this curriculum is student-centered learning and the development of skills such as critical thinking, collaboration, and creativity. Nevertheless, the implementation of this curriculum faces several significant challenges (Rosa *et al.*, 2024).

The school encounters various challenges in preparing curriculum instruments. One of the main obstacles is that many educators have not fully grasped the appropriate teaching methods for the new curriculum. Consequently, they tend to revert to less effective traditional methods (Mukhdlor *et al.*, 2024). Furthermore, there is a lack of understanding among educators regarding the new structure and components within the curriculum, such as the Learning Outcomes (CP) and Learning Objectives Flow (ATP) introduced in the Merdeka Curriculum. Many educators do not fully understand how to integrate these elements into the learning process. Additionally, the limited nature of training presents a significant issue. Inadequate training on preparing teaching instruments causes educators to struggle in designing Learning Implementation Plans (RPP – Rencana Pelaksanaan Pembelajaran) that adhere to the new standards. Finally, inadequate school facility conditions also hinder curriculum implementation, negatively affecting the quality of education students receive. The combination of these challenges creates a complex situation for the school in its efforts to develop and execute effective curriculum instruments (Ita *et al.*, 2024; Arjihan *et al.*, 2022; Musbaing, 2024).

This study offers scientific novelty by focusing on analyzing the challenges faced in preparing a curriculum that is responsive to industrial needs. Previously, much research focused on curriculum implementation without delving into the factors that hinder the development of innovative curricula. For instance, studies indicate that a lack of collaboration between schools and industry is a primary challenge in curriculum

development at SMKs, affecting the relevance of vocational education to labor market demands (Setiawan *et al.*, 2023). Moreover, the novelty of this research also lies in its emphasis on the importance of continuous training for educators in enhancing their pedagogical capacity. Other research highlights that training focused on active learning methods and authentic assessment can help educators effectively implement the new curriculum. Thus, this study not only identifies challenges but also provides strategic recommendations to improve the learning process at SMK Bina Sarana Cendekia.

The adequate preparation of curriculum instruments in vocational high schools (SMK) is a vital strategic step to ensure the quality of education remains relevant to contemporary developments. However, curriculum implementation at SMKs, especially in the context of the Merdeka Curriculum, faces numerous challenges. Several primary challenges include educators' preparedness in applying new teaching methods, limitations in educational facilities and infrastructure, and a lack of collaboration between the school, parents, and the surrounding community (Nurkholida *et al.*, 2023). While significant, these challenges present opportunities for deeper refinement in curriculum implementation at SMKs. Therefore, this article aims to provide an in-depth analysis of the challenges faced by SMK Bina Sarana Cendekia in preparing its curriculum instruments. This research also aims to guide educators and school administrators in addressing these challenges. By understanding the underlying problems, effective solutions can be developed to enhance the overall learning process and improve the quality of education. It is hoped that this article can provide practical guidance and solutions for educators and school administrators to enhance teaching effectiveness and curriculum relevance to students' needs today.

LITERATURE REVIEW

The 2013 Curriculum (K13)

The 2013 Curriculum (K13) was a new policy established by the government in 2013 in the field of education. The development of this curriculum was not merely intended to update the teaching materials from previous curricula. Instead, K13 introduced various changes to the Indonesian education system that were deemed more relevant to future needs. Notably, K13 focused on character building, aiming to shape students' attitudes more positively through character traits embedded in the curriculum. K13 also adopted a learning process approach that demands greater student activity. This learning process comprises five stages: observing, questioning, experimenting, associating (reasoning), and concluding. These five stages are designed to encourage students to develop critical thinking skills and problem-solving abilities throughout their learning (Zulaikhah *et al.*, 2020).

K13 encourages students to independently seek and develop knowledge from various sources, ensuring they are not just passive recipients of material from the educator but are also active and creative in constructing their own knowledge of learning. Furthermore, the STEM (Science, Technology, Engineering, and Mathematics) learning concept is applied in K13 to cultivate various aspects of students' attitudes, knowledge, and skills (Sartika, 2019). According to the Minister of Education and Culture Regulation Number 35 of 2018 regarding Amendments to the Minister of Education and Culture Regulation Number 58 of 2014 concerning the 2013 Curriculum, the objective of K13 was designed to prepare Indonesia's next generation to possess abilities that encompass not only the mastery of knowledge but also life skills as individuals and citizens who are faithful, productive, creative, innovative, and affective, and capable of contributing to community, national, state, and civilizational life.

The 2013 Curriculum (K13) Instruments

1. Syllabus

The Syllabus was replaced by the Learning Objectives Flow (ATP – Alur Tujuan Pembelajaran) in the Merdeka Curriculum. The Syllabus is a learning plan designed for a subject, encompassing various competency standards, core or learning materials, learning activities, indicators of competency achievement, assessment, time allocation, and utilized learning resources (Heriansyah *et al.*, 2021; Khaira *et al.*, 2023). The Syllabus is a detailed document outlining the topics, content, activities, and learning resources to be used in the teaching process, along with defined learning objectives. It relates to the competency and content standards established in the curriculum, thereby providing a clear roadmap for educators and students to follow in their learning. It aims to ensure that learning activities proceed systematically and structurally, and that it is detailed and specific in outlining learning activities and materials appropriate to students' needs (Aulia *et al.*, 2023).

2. Learning Implementation Plan (RPP – Rancangan Pelaksanaan Pembelajaran)

According to the Minister of Education and Culture Regulation Number 65 of 2013 concerning Basic and Secondary Education Process Standards, the RPP (Learning Implementation Plan) is a plan that outlines the procedures and management of learning designed by the educator to achieve the learning objectives set in the Learning Objectives/Syllabus (Vidiarti *et al.*, 2019). It functions to direct the learning process to ensure established objectives are achieved effectively. The preparation of the RPP aims to design learning experiences for students, enabling them not only to acquire knowledge but also to receive comprehensive, structured learning that aligns with their potential needs (Nasution *et al.*, 2024).

A key component of K13 implementation is the RPP, which is prepared by the subject educator and serves as a guideline for conducting learning to achieve set learning objectives. The learning implemented covers one basic competency and includes one or more indicators achieved in a single meeting. A well-constructed RPP ensures that learning can occur effectively and efficiently, starting with a clear subject identity and competence standards that align with the current curriculum, guiding the learning process. The RPP also provides clear direction for delivering material to students, enabling them to master the subject.

Competency achievement indicators must be prepared operationally and can be measured to help educators in assessing the results of learning objectives. The material provided must be in accordance with the ability to improve student development and encourage motivation. In the learning process, the allocation of study time is also detailed in the RPP so that each lesson is carried out optimally. The learning method must be carried out in accordance with the material and learning objectives so that effective learning occurs, the design in the RPP can provide students with active involvement in each lesson, the assessment of learning outcomes in the RPP must be in accordance with the objectives set, and the RPP includes varied learning resources that are also relevant in the learning process (Haqiqi, 2019).

3. Basic Competency (KD – Kompetensi Dasar)

Basic Competency is a curriculum component that clearly defines the abilities, knowledge, and attitudes required for success. It directly relates to the National Curriculum Content Standard (SIKN) and refers to the established educational process standards and educational assessment standards. Basic Competency is highly valuable for educators in planning and implementing learning, as well as for evaluating student progress and achievement throughout the learning process. Basic Competency also allows for adjustments according to the needs of each educational unit, making it more relevant and effective when applied in every class.

The establishment of basic competencies is geared towards the holistic development of student competencies, encompassing cognitive, affective, and psychomotor aspects, with implementation

primarily focused within the classroom and in direct interaction between the educator and students. Evaluation of competency achievement is conducted based on the students' ability to reach the established standards, both in terms of the expected knowledge, skills, and attitudes."

The 2013 Curriculum Policy

The curriculum emphasizes the importance of educators' ability to apply an authentic and meaningful learning process, thereby developing students' potential. K13 defines the Graduate Competency Standard (SKL – Standar Kompetensi Lulusan) as the graduate capabilities encompassing knowledge, attitudes, and skills, alongside the enhancement of both soft skills and hard skills. K13 adheres to Article 36 of Law Number 20 of 2003 concerning the National Education System, which stipulates that various aspects must be considered in curriculum design, including the enhancement of faith and piety, the development of commendable moral character, technology, the arts, religion, and contemporary developments.

K13 is complemented by the scientific approach, which involves five key stages in the learning process: observing, questioning, exploring, reasoning (associating and drawing conclusions), and communicating. This approach aims to encourage students to develop critical and creative thinking skills actively and to learn not only within the classroom but also in their surrounding environment, including the school and the natural world. The educator's role is not that of the sole source of learning, but rather as a facilitator who provides examples during instruction. Furthermore, assessment within K13 focuses on competency, where students' proficiency is measured not only by test results but also by their ability to apply knowledge and skills (Nurholis *et al.*, 2022).

The Merdeka Belajar Curriculum

Following a change in leadership, the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) introduced the latest development for the Learning Curriculum, namely the Merdeka Belajar Curriculum (Independent Learning Curriculum). The Merdeka Curriculum serves as an evaluation of the K-13 curriculum, as outlined by Minister Nadiem Makarim of Kemendikbudristek, which began implementation in 2022. The government initially prepared the Merdeka Curriculum as an Emergency Curriculum during the COVID-19 pandemic. In the Merdeka Curriculum, there is a reduction of basic competencies in each subject, refocusing instruction on the competencies essential for students to grasp core concepts. The Merdeka Curriculum offers educators flexibility in teaching the most crucial subject matter, requiring them to master the prerequisites for subsequent learning levels (Wiguna & Tristaningrat, 2022). The Merdeka Curriculum serves as a transformational policy, aiming to leverage superior human resources while cultivating the values outlined in the Pancasila Student Profile, which is applied across elementary, junior high, and senior high/vocational levels. This involved significant changes, such as replacing the National Examination (UN) with the Minimum Competency Assessment and Character Survey, focusing on developing literacy skills using effective methods identified by PISA, and implementing Pancasila values in schools, all aimed at improving educational quality (Vhalery *et al.*, 2022).

The Merdeka Curriculum introduced various significant changes, emphasizing active, project-based learning and student-centered instruction. It grants students and educators the autonomy to be creative and active in the learning process. The pedagogical approach implemented in this curriculum is project-based, aiming to study and apply concepts and skills relevant to daily life as a means of supporting the development of the Pancasila Student Profile. In this approach, the educator serves as a facilitator and guide rather than a mentor or sole source of knowledge, enabling students to explore knowledge and develop their own skills more actively.

The objective of the Pancasila Student Profile project is to strengthen the development of character and Pancasila values in students. This project is highly flexible in terms of material, scheduling, and execution. The Pancasila Student Profile is tailored to students' capabilities, allowing them to gain experiences aligned with their needs and abilities, even if the project is not directly related to the subject being taught at the time. Furthermore, the allocated learning hours for this project can be augmented to enhance the development of the Pancasila Student Profile competence (Yustina *et al.*, 2024).

The Merdeka Curriculum Instruments

1. Learning Objectives Flow

The curriculum change introduced a distinction between the Syllabus (K13) and the ATP (Learning Objectives Flow). The ATP represents the objectives intended to be achieved during the learning process, thereby ensuring that structured ATP leads to learning outcomes aligned with student abilities and needs. The ATP is not merely designed to boost student motivation but also to create a more meaningful learning experience. It further aims to assist educators in assessing student progress and refining the teaching process inherited from K13. The ATP is structured for one academic year, and its systematic approach is quite similar to K13, requiring educators to collaborate in drafting the ATP learning objectives to establish practical learning guidelines and plans (Akilla *et al.*, 2024).

2. Teaching Module

The update and transformation from K13 to the Merdeka Curriculum replaced the RPP (Learning Implementation Plan) with the Teaching Module (MA) as the primary instructional instrument. The Teaching Module, designed for the current curriculum, is mainly similar to the RPP. The module is a learning plan that supports educators in the instructional process, enabling them to deliver material effectively and in alignment with the desired objectives (Delita *et al.*, 2022). In preparing these teaching instruments, educators need to hone their creative and innovative thinking skills to produce high-quality teaching modules. Pedagogical competence must be developed by educators under the Merdeka Curriculum to enhance the effectiveness and efficiency of the learning process and achieve established indicators.

The purpose of the teaching module is to expand the range of learning tools, enabling educators to conduct instruction both inside and outside the traditional classroom setting. It also provides autonomy and flexibility to adjust materials and approaches based on student characteristics. The Merdeka Curriculum grants educators the latitude to develop and adapt the teaching modules they use, ensuring the modules meet established criteria and align with prevailing principles of learning and assessment (Maulida, 2022).

3. Learning Outcomes

The update in the Merdeka Curriculum replaced Basic Competencies (KD) with Learning Outcomes (CP). The CP refers to the curriculum components encompassing subjects deemed crucial and essential for students to master, with a greater emphasis on national standards that must be met. Thus, the Learning Outcomes function as a guideline for drafting systematic learning plans and evaluations.

However, the Merdeka Curriculum tends to be less flexible because it must adhere to nationally determined structures and mandates, resulting in an orientation toward specific subjects and requiring widespread implementation across all educational institutions in Indonesia. In this regard, the evaluation of student learning outcomes becomes the primary focus, with results emphasizing the achievement of competencies that must be mastered in each subject, providing little latitude for adjustments to more specific student needs and characteristics.

The Merdeka Curriculum Policy

The educational policy established by the government for the Merdeka Curriculum (Independent Curriculum) aims to ensure that national educational goals are achieved effectively, notably through the Merdeka Belajar policy launched by the Ministry of Education and Culture (Kemendikbud RI) at the end of 2022. This policy responds to the evolving educational dynamics and international evaluations, as reflected in the 2019 PISA results, which underscore the critical need for innovation within the education system.

The Merdeka Curriculum is articulated through several strategic policies. These include the elimination of the National Examination (UN), which was previously considered overly stressful; the delegation of the National Standard School Exam (USBN) implementation entirely to schools, granting greater flexibility in evaluation; the simplification of the Learning Implementation Plan (RPP) format to make it more practical and suitable for on-the-ground instructional needs; and the implementation of the zoning system for new student admissions, aimed at equitable distribution of educational access across all regions. The Merdeka Belajar policy is thus expected to provide space for creativity, innovation, and the development of student potential, thereby creating a more inclusive education system relevant to contemporary demands (Iqbal *et al.*, 2023).

Principles of Curriculum Development

The general principles of curriculum development encompass relevance, flexibility, and continuity, ensuring that the curriculum aligns with the needs of both students and educators, and is current with contemporary developments (Gofur *et al.*, 2022).

1. Principle of Relevance

The curriculum must maintain relevance among its components—teaching materials and learning strategies—to effectively achieve its learning objectives. Furthermore, these components must be relevant to technological advancements, students' needs, and contemporary developments. Consequently, the curriculum should not only satisfy academic standards but also meet the needs of the surrounding environment. Therefore, in designing a curriculum, it is crucial to assess local needs so that the curriculum benefits students in their future endeavors.

2. Principle of Flexibility

The Principle of Flexibility in the curriculum helps prepare students for future life. This principle provides the freedom to select educational programs aligned with students' talents. A curriculum guided by flexibility is well-structured, yet its execution remains sufficiently adaptable to students' backgrounds, conditions, time, and abilities. Under this principle, educators have the authority to design and adjust the curriculum to suit the surrounding community environment, thus providing more contextual learning experiences and allowing students to develop according to their potential.

3. Principle of Continuity

An effective curriculum must incorporate improvements or evaluations derived from previous curricula. The meaning of Continuity in the curriculum dictates an interrelation between the current curriculum and various educational levels, thereby avoiding excessive material exposure that might lead to boredom and fatigue from instruction. Accordingly, the curriculum must be designed so that educational stages are mutually complementary in achieving learning objectives. The curriculum also relates to various relevant subjects, ensuring that different study fields mutually enrich students' knowledge. Flexibility in the curriculum is vital as it fosters creativity in both students and educators.

METHODS

SMK Bina Sarana Cendekia utilizes the Merdeka Curriculum as its learning framework. As of this year, all classes at the school have implemented the curriculum. This study aims to deeply explore the implementation of the Merdeka Curriculum within the context of accounting instruction at the school level. The research focuses on understanding the experiences, challenges, and opportunities encountered by various stakeholders, including educators, facilities staff, and curriculum staff, in executing this curriculum. Using a qualitative approach, the study seeks to provide a tangible depiction of the Merdeka Curriculum's implementation process in practice. Data collection in this research employs various triangulation techniques, based on the theory presented by Sugiyono in his book *Metode Penelitian Kuantitatif*. In-depth interviews serve as the primary method for gathering primary data. Semi-structured interviews were conducted with several informants, namely the accounting subject teacher, the facilities staff, and the curriculum staff. The interview questions were designed to elicit a profound understanding of various aspects of the Merdeka Curriculum's implementation, ranging from the planning stage and classroom execution of learning to the use of active learning methods, as well as the challenges and support required throughout the implementation process.

Triangulation was executed in stages. First, data were collected through in-depth interviews to gain direct perspectives from the informants regarding their experiences and challenges. Second, participatory observation was conducted to directly observe learning practices, particularly in relation to the use of teaching media relevant to the Merdeka Curriculum. Third, documentation was used as supporting data, gathering documents such as the syllabus, learning modules, and facilities, including the accounting computer laboratory. Data obtained from these three methods were compared and verified to ensure accuracy and consistency. In addition to interviews, participatory observation was used to gather contextual data on learning practices in the field. Observation allowed the researcher to directly view the use of various teaching media supporting the Merdeka Curriculum. Documentation was also conducted to supplement the data obtained, including the syllabus, learning resource books, learning modules, as well as Learning Outcomes (CP), Learning Objectives (TP), and Learning Objectives Flow (ATP). This documentation provides a comprehensive overview of the Merdeka Curriculum implementation process at SMK Bina Sarana Cendekia.

The qualitative approach was chosen because it allows for the exploration of complex phenomena, such as the implementation of the Merdeka Curriculum. This approach enables the researcher to comprehend subjects' experiences, social dynamics, and the interactions occurring within the context of educational policy implementation. According to Moleong in his book *Metode Penelitian Kualitatif*, this methodology enables the researcher to uncover meanings and perspectives that are unattainable through quantitative approaches. The collected data were analyzed using a qualitative approach. The analysis process began with transcribing interviews, identifying key words and phrases, and subsequently grouping the data into larger categories. Finally, these categories were woven into a comprehensive narrative to provide an in-depth understanding of the research findings. To ensure the accuracy of the findings, data triangulation was performed by comparing information obtained from interviews, observation, and documentation. Based on government regulations, the Merdeka Curriculum was officially implemented nationwide in Indonesia for the 2024/2025 academic year.

RESULTS AND DISCUSSION

Based on government regulations, the Merdeka Curriculum was officially implemented nationwide in Indonesia for the 2024/2025 academic year. SMK Bina Sarana Cendekia utilizes the Merdeka Curriculum as its framework for instruction. Starting this year, all classes at SMK Bina Sarana Cendekia have adopted the curriculum.

Merdeka Curriculum Instructional Instruments

Based on our research findings from the curriculum department at SMK Bina Sarana Cendekia, the curriculum instruments they possess include the CP-TP-ATP (Learning Outcomes – Learning Objectives – Learning Objectives Flow) in the form of a Syllabus and RPP (Learning Implementation Plan) or Teaching Module.

1. CP-TP-ATP

a. Learning Outcomes (CP)

DASAR-DASAR AKUNTANSI DAN KEUANGAN LEMBAGA (SMK Kelas X) CAPAIAN PEMBELAJARAN

Elemen	Capaian Pembelajaran
Proses bisnis di bidang Akuntansi dan Keuangan Lembaga (Tahapan Proses Akuntansi)	Pada akhir fase E peserta didik mampu memahami tahapan proses akuntansi secara menyeluruh baik akuntansi pada Perusahaan Jasa, Perusahaan dagang, dan Perusahaan Manufaktur antara lain menerapkan Prinsip Praktik Profesional dalam Bekerja, Menerapkan Praktik- Praktik Kesehatan dan Keselamatan di Tempat Kerja, Memproses Entry Jurnal, Memproses Buku Besar, Menyusun Laporan Keuangan, serta Mengoperasikan Paket Program Pengolah Angka/Spreadsheet
Perkembangan teknologi di industri dan dunia kerja serta isu-isu global di bidang Akuntansi dan Keuangan Lembaga (Sejarah Akuntansi dan tantangan masa depan)	Pada akhir fase E peserta didik mampu memahami perkembangan standar akuntansi mulai dari pembukuan secara manual sampai kepada penggunaan teknologi sebagai alat bantu, serta mengikuti perkembangan aplikasi komputer akuntansi yang banyak digunakan di dunia industri dan dunia kerja.
Profil entrepreneur, peluang pekerjaan/profesi dan peluang usaha di bidang Akuntansi dan Keuangan Lembaga (Profesi Akuntansi)	Pada akhir fase E, peserta didik mampu memahami profesi Akuntansi lulusan SMK untuk mendapatkan gambaran pekerjaan pada <i>Level KKKNI 2 Teknisi Akuntansi Junior</i> serta meningkat menjadi <i>KKNI 4 Teknisi Akuntansi Muda</i> sehingga terinspirasi untuk mempelajari dengan tekun dan menumbuhkan rasa ingin tahu untuk mengikuti pembelajaran, Menerapkan Etika Profesi Akuntansi dengan baik agar mendapatkan kepercayaan dari atasan maupun kepuasan dari pengguna serta mampu membaca peluang pasar dan usaha, untuk membangun visi dan passion,

Kerja Lingkungan Hidup (K3LH)	menerapkan Merapikan area kerja, Menyiapkan dan cek peralatan kerja, Menerapkan perilaku kerja aman di area kerja, mengidentifikasi bahaya dan pengendalian resiko, Menerapkan praktik-praktik kesehatan diri dan keselamatan kerja, Memahami upaya perlindungan kerja dengan baik, sehingga selalu dalam keadaan selamat dan sehat selama melakukan pekerjaannya di tempat kerja serta penerapan budaya kerja industri (Ringkas, Rapi, Resik, Rawat, Rajin)
Etika profesi di bidang Akuntansi dan Keuangan Lembaga (Etika Profesi)	Pada akhir fase E, peserta didik mampu memahami Melakukan identifikasi pedoman, prosedur dan aturan yang berkaitan dengan industri jasa keuangan dan profesi-profesi yang ada dalam industri jasa keuangan, Melakukan pengecekan etika profesi dalam bidang akuntansi dan keuangan dalam pelaksanaan pekerjaan, Melakukan identifikasi kompetensi personal dalam bidang akuntansi dan keuangan
Prinsip-prinsip dan konsep Akuntansi Dasar dan Perbankan Dasar (Konsep dasar Akuntansi)	Pada akhir fase E, peserta didik mampu memahami pengertian akuntansi, Tujuan pencatatan akuntansi, Pihak-pihak yang membutuhkan informasi akuntansi, Prinsip-prinsip akuntansi serta Konsep Akuntansi Dasar dan Perbankan Dasar
Penggunaan aplikasi pengolah angka/spreadsheet (Spreadsheet)	Pada akhir fase E, peserta didik mampu mengoperasikan paket program pengolah angka/spreadsheet, mengolah data berdasarkan karakter, mengolah data berdasarkan rumus, mengolah data menggunakan fungsi, membuat format serta membuat diagram

Figure 1. Example of CP (Learning Outcomes)
Source: SMK Bina Sarana Cendekia

Figure 1 illustrates the Learning Outcomes (CP - Capaian Pembelajaran) utilized at SMK Bina Sarana Cendekia for the Fundamentals of Accounting and Institutional Finance subject in the 10th-grade Accounting major. The CP in the Merdeka Curriculum represents an update of the Core Competencies and Basic Competencies, specifically designed to strengthen and enhance the focus of instruction towards developing student competencies (Amiruddin & Irfan, 2020).

b. Learning Objectives (TP)

TUJUAN PEMBELAJARAN

Tujuan Pembelajaran merupakan deskripsi pencapaian tiga aspek kompetensi yakni pengetahuan, ketrampilan dan sikap yang diperoleh peserta didik dalam satu atau lebih pembelajaran yang disusun secara kronologis dari waktu ke waktu yang menjadi prasarat menuju CP. Jam pelajaran mata pelajaran Dasar Akuntansi adalah 5 jam per minggu maka tujuan pembelajar tiap elemen mata pelajaran Dasar-dasar Akuntansi dan keuangan Lembaga pada kelas X diuraikan sebagai berikut:

Pada akhir fase E peserta didik mampu memahami tahapan proses akuntansi secara menyeluruh baik akuntansi pada Perusahaan Jasa, Perusahaan dagang, dan Perusahaan Manufaktur antara lain menerapkan Prinsip Praktik Profesional dalam Bekerja, Menerapkan Praktik- Praktik Kesehatan dan Keselamatan di Tempat Kerja, Memproses Entry Jurnal, Memproses Buku Besar, Menyusun Laporan Keuangan, serta Mengoperasikan Paket Program Pengolah Angka/Spreadsheet	Siswa mampu: 1. Menjelaskan pengertian proses bisnis 2. Menjelaskan aspek utama proses bisnis 3. Menjelaskan pengertian akuntansi perusahaan jasa 4. Mengidentifikasi karakteristik perusahaan jasa 5. Memberikan contoh perusahaan jasa secara mandiri 6. Menguraikan Siklus akuntansi perusahaan jasa 7. Menjelaskan pengertian akuntansi perusahaan dagang 8. Mengidentifikasi karakteristik perusahaan dagang 9. Memberikan contoh perusahaan dagang secara mandiri 10. Menguraikan Siklus akuntansi perusahaan dagang 11. Menjelaskan pengertian akuntansi perusahaan manufaktur 12. Mengidentifikasi karakteristik perusahaan manufaktur 13. Memberikan contoh perusahaan manufaktur secara mandiri 14. Menguraikan Siklus akuntansi perusahaan manufaktur
(Tahapan Proses Akuntansi)	

masa depan)	keamanan data 7. Menerapkan penyimpanan data
Pada akhir fase E, peserta didik mampu memahami profesi Akuntansi lulusan SMK untuk mendapatkan gambaran pekerjaan pada <i>Level KKKNI 2 Teknisi Akuntansi Junior</i> serta meningkat menjadi <i>KKNI 4 Teknisi Akuntansi Muda</i> sehingga terinspirasi untuk mempelajari dengan tekun dan menumbuhkan rasa ingin tahu untuk mengikuti pembelajaran, Menerapkan Etika Profesi Akuntansi dengan baik agar mendapatkan kepercayaan dari atasan maupun kepuasan dari pengguna serta mampu membaca peluang pasar dan usaha, untuk membangun visi dan passion, serta melakukan pembelajaran berbasis proyek nyata sebagai simulasi proyek kewirausahaan (entrepreneurship)	Siswa mampu: 1. Menjelaskan jenis-jenis profesi akuntansi lulusan SMK 2. Menjelaskan pentingnya etika profesi dalam akuntansi 3. Mengidentifikasi profesi dalam akuntansi 4. Mencari (search) peluang kerja lulusan akuntansi 5. Menjelaskan beberapa syarat peluang kerja lulusan akuntansi 6. Persiapan sebelum melamar pekerjaan.
(Profesi Akuntansi)	Siswa mampu: 1. Menjelaskan siklus akuntansi jasa 2. Menjelaskan tentang macam dokumen transaksi 3. Menjelaskan pengaruh transaksi untuk menentukan Debet Kredit 4. Menjelaskan fungsi Jurnal Umum 5. Menjelaskan pencatatan transaksi kedalam Jurnal umum 6. Mengidentifikasi jurnal umum dalam menentukan banyaknya Buku besar 7. Membuat Buku besar 8. Memasukkan (input) dari
Pada akhir fase E, peserta didik mampu memahami siklus akuntansi pada perusahaan jasa, dagang dan manufaktur, baik secara manual maupun menggunakan aplikasi komputer akuntansi.	

Figure 2. Example of TP (Learning Objectives)
Source: SMK Bina Sarana Cendekia

Figure 2 is the Learning Objectives (TP – Tujuan Pembelajaran) employed at SMK Bina Sarana Cendekia for the Fundamentals of Accounting and Institutional Finance subject in the 10th-grade Accounting major. The TP describes the achievement of three competency aspects—knowledge, skills, and attitudes—acquired by students over one or more lessons, arranged chronologically to serve as a prerequisite for reaching the CP.

c. Learning Objective Flow (ATP)

ALUR TUJUAN PEMBELAJARAN

Alur Tujuan Pembelajaran adalah rangkaian tujuan pembelajaran yang disusun secara sistematis dan logis didalam fase secara utuh dan sesuai urutan pembelajaran sejak awal hingga akhir suatu fase. Alur ini disusun secara linier sebagaimana urutan kegiatan pembelajaran yang dilakukan dari hari ke hari untuk mengukur CP. Alur Tujuan Pembelajaran mata pelajaran Dasar-dasar Akuntansi dan Keuangan Lembaga diuraikan sebagai berikut :

Semester 1

Siswa mampu:	
Proses bisnis di bidang Akuntansi dan Keuangan Lembaga	<ol style="list-style-type: none"> 1. Menjelaskan pengertian proses bisnis 2. Menjelaskan aspek utama proses bisnis 3. Menjelaskan pengertian perusahaan jasa 4. Mengidentifikasi karakteristik perusahaan jasa 5. Memberikan contoh perusahaan jasa secara mandiri 6. Menguraikan proses bisnis perusahaan jasa 7. Menjelaskan pengertian akuntansi perusahaan dagang 8. Mengidentifikasi karakteristik perusahaan dagang 9. Memberikan contoh tahapan perusahaan dagang secara mandiri 10. Menguraikan proses bisnis perusahaan dagang 11. Menjelaskan pengertian akuntansi perusahaan manufaktur 12. Mengidentifikasi karakteristik perusahaan manufaktur 13. Memberikan contoh tahapan perusahaan manufaktur mandiri 14. Menjelaskan proses bisnis perusahaan Manufaktur
Profesi Akuntansi	<ol style="list-style-type: none"> 1. Menjelaskan jenis-jenis profesi akuntansi lulusan SMK 2. Menjelaskan pentingnya etika profesi dalam akuntansi 3. Mengidentifikasi profesi dalam akuntansi 4. Mencari (search) peluang kerja lulusan akuntansi 5. Menjelaskan beberapa syarat peluang kerja lulusan akuntansi 6. Persiapan sebelum melamar pekerjaan.
K3LH	<ol style="list-style-type: none"> 1. Menjelaskan budaya kerja 2. Menjelaskan manfaat budaya kerja 3. Menguraikan fungsi dari 5S/5R 4. Strategi menerapkan 5S/5R

	<ol style="list-style-type: none"> 6. Mengidentifikasi kode etik profesi 7. Menjelaskan fungsi kode etik profesi 8. Menjelaskan prinsip kode etik menurut IAI
Konsep Dasar Akuntansi	<ol style="list-style-type: none"> 1. Mendefinisikan pengertian akuntansi 2. Menjelaskan kegiatan akuntansi 3. Menjelaskan tujuan utama akuntansi 4. Mengidentifikasi peran akuntansi 5. Mengidentifikasi pihak-pihak yang membutuhkan informasi akuntansi 6. Mengidentifikasi prinsip dasar akuntansi 7. Mengidentifikasi konsep dasar akuntansi

Semester 2

Siswa mampu:	
Siklus Akuntansi	<ol style="list-style-type: none"> 1. Menjelaskan siklus akuntansi jasa 2. Menjelaskan tentang macam dokumen transaksi 3. Menjelaskan pengaruh transaksi untuk menentukan Debet Kredit 4. Menjelaskan fungsi Jurnal Umum 5. Menjelaskan pencatatan transaksi kedalam Jurnal umum 6. Mengidentifikasi jurnal umum dalam menentukan banyaknya Buku besar 7. Membuat Buku besar 8. Memasukkan (posting) dari Jurnal ke buku besar 9. Menyusun Neraca Saldo 10. Membuat Jurnal penyesuaian 11. Membuat Neraca Lajur 12. Menyusun Laporan Keuangan 13. Membuat Jurnal Penutup 14. Menutup Buku besar 15. Menyusun Neraca Saldo sesudah Penutupan 16. Mengidentifikasi jenis perusahaan dagang 17. Menjelaskan persediaan barang dagangan 18. Membuat Jurnal khusus perusahaan dagang 19. Menjelaskan akun-akun yang muncul pada perusahaan dagang 20. Syarat penyerahan barang 21. Syarat pembayaran 22. Membuat Jurnal penyesuaian dengan membuka akun

Figure 3. Example of ATP (Learning Objective Flow)
Source: SMK Bina Sarana Cendekia

Figure 3 displays the Learning Objectives Flow (ATP – Alur Tujuan Pembelajaran) utilized at SMK Bina Sarana Cendekia for the Fundamentals of Accounting and Institutional Finance subject in the 10th-grade Accounting major. The ATP is a sequence of learning objectives systematically and logically arranged within a complete phase, following the daily instructional order from the beginning to the end of that phase. This flow is structured linearly to measure the CP.

2. Module/Lesson Plan

The second curriculum instrument is the Teaching Module (Modul Ajar – MA), which serves as a replacement for the RPP (Learning Implementation Plan) and is developed independently by the educator. The purpose of this teaching module is to guide and serve as a benchmark for the subsequent learning process in the classroom. This necessitates creative and innovative thinking from educators to manage classroom instruction, ensuring the learning process is both engaging and enjoyable.

The Teaching Module minimally encompasses learning objectives, learning steps (including the media to be used), assessment, essential information, and other supporting references that aid the educator in the teaching process. The components within the Teaching Module can be adjusted or supplemented based on the specific subject and needs. Educators have the autonomy to develop the module's content according to the environmental context and the students' learning needs (Salsabilla *et al.*, 2023). Examples of one such module used in the accounting major at SMK BSC are shown in Figures 4 and 5.

with other educators who were not part of the development team. Finally, it is actualized in each class through the educators. Curriculum development is carried out when the curriculum changes and is further refined at the start of every new academic year.

SMK Bina Sarana Cendekia has the following vision and mission: Vision: To become a vocational education institution excelling in producing highly competitive, morally sound graduates capable of meeting the demands of the modern workforce. Mission: To organize competency-based vocational education aligned with industrial needs; to integrate moral, spiritual, and ethical values into the learning process; to enhance student skills through field work practice and internship programs; to equip students with relevant information technology capabilities; and to build partnership networks with the business and industrial world. Based on this vision and mission, SMK Bina Sarana Cendekia implements daily routine practices, including Dhuha prayer, reading the Quran, and literacy activities, such as reading books, creating summaries of the books read, and subsequently retelling the content. These literacy activities at school can enhance students' literacy skills, particularly in comprehending and interpreting learning material (Komara & Hadiapurwa, 2023).

Field practice varies by major. For example, the Light Vehicle Engineering (TKR) major conducts visits to companies like Axioo in Jakarta; the accounting major typically visits various companies in their finance departments, such as pharmaceutical companies and factories. These industrial visits are conducted once during the 12th grade. The school also equips students through educator briefings, such as seminars on the accounting world (e.g., for accounting majors). The outcomes of these seminars significantly provide students with innovations and new experiences, demonstrating that the accounting world is evolving, particularly in technology, such as the development of innovative applications for calculating daily cash flow and managing daily finances.

Implementation of the Merdeka Curriculum

In its implementation, the Merdeka Curriculum presents subtle changes and differences compared to the K13 curriculum. At SMK Bina Sarana Cendekia, we identified four significant distinctions. Firstly, students are not mandated to study all subjects, but rather those for which they are capable; thus, educators do not coerce students into studying subjects for which they are not suited. Educators select essential materials from a subject. For instance, if the previous curriculum required teaching 10 chapters, the educator had to cover all 10. In contrast, under the Merdeka Curriculum, if only three chapters are feasible, only those three are studied. This curriculum emphasizes the achievement of core concepts. Teachers are also given the autonomy to select which chapter to teach first, and this choice is often deferred to the students; therefore, sequential learning is not required, provided the intended material is mastered. Secondly, there is a change in subject structure. Several previous subjects in the accounting major, such as Business Economics and Basic Banking, have been consolidated into a single unit called Vocational Concentration Subjects (MKK – Mata Pelajaran Konsentrasi Kejuruan). Thus, one MKK subject comprises a combination of several subjects from the previous curriculum. The MKK itself carries a significant weight, accounting for approximately 18–24 hours per week. Thirdly, under K13, educators primarily employed the lecture method, resulting in a teacher-centered learning process. The Merdeka Curriculum, however, is the reverse, where students are more active than the educators, who serve only as facilitators in the classroom. Students are responsible for seeking information from A to Z, and the educator merely provides the learning resources. Once all information gathering is complete, it is discussed collectively with the educator. Additionally, the Merdeka Curriculum heavily emphasizes project-based learning; therefore, when students conclude a lesson, there must be a resultant product (usually in the form of a creation or work). Fourthly, the Merdeka Curriculum includes P5 (Projek Penguatan Profil Pelajar Pancasila), which

is integrated into several subjects and involves scheduled facilitators. Each facilitator manages a specific theme for their class, such as the type of product to be created. This P5 activity is allocated one meeting per week, lasting approximately two hours. The system involves creating a product aligned with the assigned theme. The school first selects the themes (e.g., three themes), followed by the selection and formation of the facilitators, and subsequently scheduling them for each class. The P5 assessment utilizes a separate report card that does not use numerical grades, but rather narrative descriptions such as 'not yet developed,' 'developing,' 'less developed,' and so forth.

Overall, the Merdeka Curriculum is structured to meet the needs of students. Given the diverse characteristics of students in the classroom—some active and others less so—educators determine the appropriate teaching methods. For example, in the Indonesian Language subject, where students are required to recite poetry in front of the class, if a student struggles with recitation due to shyness and inability to 'show up,' the educator assigns an alternative, yet relevant, task such as writing a poem. Educators at SMK Bina Sarana Cendekia also employ a blended learning method, occasionally using lectures for theoretical material but consistently incorporating practice to prevent student boredom and enhance material comprehension. Furthermore, the school frequently implements problem-based learning or case studies, for example, in the accounting major regarding the current fluctuating tax cases, including the practice of calculating taxes and understanding their legal basis. Students who excel in a subject can become assistant educators, helping peers with practical tasks such as using MYOB, working with spreadsheets, or using other computerized applications. The school assesses student attainment through the Final Semester Summative Assessment (ASAS) (or final exam), P5, and individual and group assignments. Since ASAS is one of the criteria for success, if a student fails to meet the standard, remedial or enrichment instruction is applied, typically conducted by the subject educator. The Merdeka Curriculum is characterized by the imperative that all students must pass and advance to the next grade; thus, the school must ensure students' successful attainment by whatever means necessary, including remedial or enrichment programs.

SMK Bina Sarana Cendekia faces several challenges in preparing and implementing the Merdeka Curriculum. These originate from the curriculum development staff itself, where misunderstandings occasionally arise among stakeholders, necessitating clarification to prevent prolonged errors. Furthermore, there are educators, particularly those of advanced age, who may not be highly proficient with technology and struggle to apply available technology effectively. The enhancement of supporting facilities, especially the library section, also requires improvement. However, other facilities such as the computer lab, sports field, and practical training areas for students are deemed adequate.

Discussion

Based on the completed research, we found that the preparation of curriculum instruments at SMK Bina Sarana Cendekia is carried out through structured stages, ranging from the reception of curriculum-related information to its implementation in the classroom. This process involves gathering data from various sources, such as the principal, supervisors, and training programs organized by the education authority. The received information is then analyzed to align the curriculum with the needs of students, the school environment, and the institutional vision and mission. Following the completion of the design phase, socialization is conducted with the curriculum development team and educators to ensure uniform understanding prior to realization in the classroom.

The Merdeka Curriculum at this SMK is designed to be flexible, focusing on essential learning, a project-based approach, and granting students autonomy in prioritizing material. Innovations such as the Vocational Concentration Subjects (MKK), alongside the implementation of literacy activities, Dhuha prayer, and field practice, enrich the students' learning experience, while simultaneously supporting the

school's vision of producing graduates who are competent and relevant to the demands of the modern workforce. The use of active learning methods and authentic assessment within the Merdeka Curriculum is vital for enhancing educational quality, especially for educators and students. Educators can apply the 4Cs (critical thinking, creativity, collaboration, and communication) through active learning methods (Khasanah *et al.*, 2023). Assessment can be task-based, utilizing portfolios, simulations, or presentations. These approaches help students grasp the relevance of learning to the real world, aid students in 'learning how to learn,' rather than merely mastering content, and train students to gauge their own progress through reflection and self-assessment (Syafila, 2024). In its preparation, SMK Bina Sarana Cendekia encounters several challenges. These include misunderstandings arising among curriculum development staff, educators' lack of technological proficiency, inadequate school library facilities, and the high cost associated with preparing a responsive curriculum, especially for teacher training, facility procurement, and industry collaboration. Inadequate library facilities render library services ineffective and can impact the quality of students' knowledge acquisition (Ardiansah *et al.*, 2022; Zein *et al.*, 2023).

To mitigate these challenges, the school can rectify and re-discuss curriculum updates with all relevant stakeholders. Continuous training for educators is crucial for enhancing their pedagogical capacity. Training focused on active learning methods and authentic assessment will improve educators' ability to implement the new curriculum effectively (Azraeny *et al.*, 2023). This ongoing professional development enables educators to evolve continually, enhance the relevance of education, and deliver meaningful learning experiences to students. Improving educational facilities and infrastructure must also be a priority, requiring the government to increase investment to ensure schools possess adequate facilities to support optimal learning processes. Furthermore, establishing a closer collaboration between the school, parents, and the community is essential to create a more supportive learning environment (Putri *et al.*, 2024).

Strengthening collaboration with the industrial sector, including through discussion forums, joint training, and partnership programs, is vital. Industry partners can actively contribute by providing information on essential required skills, enabling educational institutions to adjust their curriculum to produce workforce-ready graduates (Baitiyah *et al.*, 2024). These efforts must be supported by the government, educational institutions, and the private sector to foster a dynamic and responsive education system.

The school can reinforce its branding and promotion. The school should effectively utilize its students to create digital content for branding and promotion, while simultaneously providing students with unique experiences. The advancing digital era offers an opportunity to introduce the school's brand to the public, supporting the school in promoting its programs, extracurricular activities, or disseminating comprehensive information about the institution (Nalbant & Aydın, 2023; Yu *et al.*, 2022). The school can explore alternative funding sources, such as corporate CSR funds or industry partnerships, to share facilities or secure financial support through international cooperation. The possibility of obtaining additional funding from the private sector through partnerships or CSR programs offers a potential alternative for reducing dependence on government funding (Siagian *et al.*, 2024). The entire process illustrates how the elements of curriculum preparation, learning implementation, and evaluation are interconnected, providing a guide for enhancing the effectiveness of the Merdeka Curriculum in the future.

CONCLUSION

The research findings indicate several primary challenges encountered: A lack of comprehensive understanding among educators regarding new curriculum elements such as Learning Outcomes (CP), Learning Objectives (TP), and Learning Objectives Flow (ATP). Limited training for educators, particularly concerning active learning methods and educational technology. Inadequate school facility conditions, specifically the library and instructional media. Moreover, insufficient cross-sector collaboration, especially with the industry, results in a gap between school instruction and workforce demands. However, the study

also found that the Merdeka Curriculum presents a significant opportunity to enhance educational quality, provided these challenges are addressed. Furthermore, the preparation and implementation of curriculum instruments based on the Merdeka Curriculum at SMK Bina Sarana Cendekia offer various positive opportunities that educators, the school, and students can leverage. The Merdeka Curriculum provides educators and students with the flexibility to implement project-based learning, emphasizing creativity, collaboration, and character development in students, thereby aligning with industrial needs.

As strategic solutions, this study recommends: Continuous training for educators to improve their understanding of the curriculum and pedagogical skills. The development of innovative teaching modules that support project-based learning. Closer collaboration between the school and industry to ensure instructional relevance. Enhancement of educational facilities and infrastructure, particularly in supporting resources such as laboratories and the library. Moreover, strengthening school promotion and branding. With these measures, the Merdeka Curriculum is expected to be implemented effectively, resulting in vocational education that is more responsive to labor market needs and producing graduates who are competent and adaptable.

AUTHOR'S NOTE

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