



Analysis of Kurikulum Merdeka development and its application in classroom accounting learning

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ABSTRACT

Kurikulum Merdeka can not only improve the quality of education, but can also build highly competitive human resources to meet the needs of the times. This research article discusses the development of a kurikulum merdeka and its influence on accounting learning in the classroom. This research aims to give freedom to educational institutions, educators, and students in determining the learning process. In this research, the curriculum plays an important role as a learning guide and a tool to develop abilities, shape character, and improve student competencies. The curriculum is designed to prepare students to face global challenges that continue to grow and answer various educational challenges in the digital era and globalization. This research uses a qualitative descriptive method to describe the situation factually. Data was collected by conducting interviews, documentation, and literature studies. The results of this study indicate that the success in developing the kurikulum merdeka is greatly influenced by collaboration between the principal, deputy principal for curriculum, program leader, teachers, and library managers. Implementing the kurikulum merdeka in schools, which are the objects of research, shows success in curriculum development. Not only has it succeeded in developing a curriculum that meets national education standards, but it is also relevant to the world of work demands.

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ABSTRAK

Kurikulum Merdeka tidak hanya dapat meningkatkan kualitas pendidikan, tetapi juga dapat membangun sumber daya manusia yang berdaya saing tinggi untuk memenuhi kebutuhan zaman. Penelitian artikel ini membahas tentang pengembangan kurikulum merdeka dan pengaruhnya terhadap pembelajaran akuntansi di kelas. Tujuan dari penelitian ini adalah untuk memberikan kebebasan kepada institusi pendidikan, pendidik, dan peserta didik dalam menentukan proses pembelajaran. Pada penelitian ini kurikulum berperan penting sebagai panduan belajar dan alat untuk mengembangkan kemampuan, membentuk karakter, dan meningkatkan kompetensi peserta didik. Kurikulum dirancang untuk mempersiapkan peserta didik menghadapi tantangan global yang terus berkembang serta menjawab berbagai tantangan pendidikan di era digital dan globalisasi. Metode pada penelitian ini menggunakan metode deskriptif kualitatif untuk menggambarkan keadaan secara faktual. Pengumpulan data yang dilakukan dengan melakukan wawancara, studi dokumentasi, dan studi literatur. Hasil dari penelitian ini menunjukkan bahwa keberhasilan dalam pengembangan Kurikulum Merdeka sangat dipengaruhi oleh kolaborasi antara kepala sekolah, wakil kepala sekolah bidang kurikulum, ketua program, para pendidik, dan pengelola perpustakaan. Implementasi kurikulum merdeka pada sekolah yang menjadi objek penelitian menunjukkan keberhasilan dalam pengembangan kurikulum. Tidak hanya berhasil mengembangkan kurikulum yang memenuhi standar pendidikan nasional, tetapi juga relevan dengan tuntutan dunia kerja.

Kata Kunci: Kurikulum Merdeka; pembelajaran akuntansi; pengembangan kurikulum

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INTRODUCTION

Education is a learning process that provides students with knowledge and skills through teaching and training, preparing them to face life's challenges. The world of education is driven by the rapid growth of science and technology, necessitating continuous adaptation, particularly in curriculum development. The objective of the Merdeka Curriculum is to grant autonomy to educational institutions, educators, and students in determining the learning process (Susanti *et al.*, 2024). In the modern educational era, the curriculum plays a crucial role as a learning guide and a tool for developing capabilities, character, and enhancing student competence. The curriculum is designed to prepare students to face continuously evolving global challenges and address various educational hurdles in the digital and globalization era (Junyanti, 2024). An effective curriculum is vital for improving the quality of instruction, including in accounting, which prepares students to enter the business and finance world. Accounting instruction not only teaches financial reporting but also develops analytical skills, critical thinking, and in-depth understanding, ensuring students are well-prepared for future challenges.

The Merdeka Curriculum can not only enhance educational quality but also build a highly competitive human resource base to meet contemporary demands (Ledia *et al.*, 2024). Therefore, the Indonesian government continuously innovates to improve educational quality, notably through the creation of the Merdeka Curriculum, designed as a response to students' need for a learning experience that is more flexible, relevant, and adaptive to the changing times. The government actively innovates to advance Indonesian education, with one key method being the development of the Merdeka Curriculum, which is designed to provide a dynamic learning experience tailored to student needs and adapted to contemporary developments and global challenges (Syahbana *et al.*, 2024).

Although the Merdeka Curriculum is designed to be flexible and relevant, its success heavily depends on the quality of the educators. However, research indicates that the quality of educators in Indonesia still requires improvement, particularly in terms of competence and qualification (Indriawati *et al.*, 2020). The mentioned constraints suggest that the success of the Merdeka Curriculum is not solely reliant on policy but also on educators' preparedness and understanding of the curriculum. According to prior research, the main issues in implementing the Merdeka Curriculum include educators' lack of understanding regarding the curriculum structure, difficulties in preparing the Learning Implementation Plan (RPP), and adjusting instruction to align with the principle of flexibility (Damayanti *et al.*, 2023). Other challenges include facility limitations, developing teaching modules, and understanding competency-based and project-based assessment. Many educators struggle to accurately translate the Learning Outcomes (Capaian Pembelajaran), which form the core of the Merdeka Curriculum. This process requires a thorough understanding of curriculum principles and the ability to tailor teaching methods to meet the needs of students. However, inadequate training and mentorship result in the ineffective use of the RPP. This leads to aimless classroom instruction, preventing students from maximizing their potential (Hehakaya & Pollatu, 2022).

This study offers scientific novelty through its specific focus on analyzing the impact of implementing the Merdeka Curriculum on classroom instruction, particularly in accounting subjects. Although the Merdeka Curriculum has been extensively discussed in the context of general education, this research offers a fresh perspective by exploring how its application can transform teaching and learning methods in accounting. The primary focus is on how this curriculum enables accounting educators to design project-based and contextual learning that is relevant to workforce demands, while simultaneously encouraging students to develop critical and analytical thinking skills. The article addresses the challenges faced by educators and the resulting impact on developing student competence in facing the digital and global workforce. This study aims to provide an understanding of the development and application of the Merdeka Curriculum in accounting instruction, analyze its effectiveness, and identify the challenges and opportunities

encountered by educators and students during the learning process. Furthermore, this research is expected to serve as a recommendation for educators to enhance the quality of accounting instruction, making it relevant to student needs and supporting the achievement of the Merdeka Curriculum's objectives of increased flexibility and contextuality.

LITERATURE REVIEW

The Merdeka Curriculum

The curriculum is dynamic, continually adapting to meet the changing times. As civilization advances, the demand for educational quality increases. Therefore, the curriculum must continually be adjusted to the ever-changing needs of the era (Anggraini *et al.*, 2022). The Merdeka Curriculum (Independent Curriculum) is a new initiative by the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek), spearheaded by Minister Nadiem Makarim. This curriculum aims to grant students the freedom to explore their interests and talents, thereby making learning more enjoyable and inspirational. The Merdeka Curriculum was explicitly designed to address educational challenges arising from the pandemic. This curriculum empowers educators with autonomy in teaching, enabling them to innovate. This flexibility aims to allow educators to better understand their students in terms of interests, talents, needs, and even abilities (Qolbiyah *et al.*, 2022). Implementing the curriculum in 'Penggerak' schools (Driving Schools) is a challenging task. Many challenges must be overcome, but the most crucial is invigorating the school community to embrace change. As school leaders, principals must be able to encourage, direct, and inspire educators to pursue change that leads to better education. For the Merdeka Curriculum to succeed in Driving Schools, educators, principals, the local education authority, parents, and relevant stakeholders must collaborate effectively (Rahayu *et al.*, 2023).

Curriculum Development

Curriculum development is a complex process in which material, objectives, activities, and evaluation are interconnected to form a unified whole. A change in one element inevitably impacts the others (Astuti *et al.*, 2023). Historically, the curriculum was often viewed merely as a collection of subjects taught in school. However, the modern perspective sees the curriculum as a broader learning experience. The curriculum encompasses all aspects of school life, such as science, arts, sports, and social activities, all aimed at developing students' full potential and shaping their character (Muttaqin, 2021). The curriculum is structured based on the number of subjects, and students are required to master the material. Learning outcomes, whether measured quantitatively or qualitatively, serve as indicators of student success and are recorded on the diploma as proof of acquired competencies (Qolbi & Hamami, 2021).

Accounting Instruction

Accounting instruction is the in-depth process of understanding, analyzing, and applying accounting principles in various business contexts. This involves systematic learning activities, both self-directed and guided, aimed at developing proficiency in the field of accounting. For learning to proceed smoothly and achieve its objectives, every stage must be meticulously planned, encompassing planning and execution, as well as assessment and supervision. With technological advancements, the teaching-learning process should ideally become easier and more efficient (Rosyiddin *et al.*, 2023). The use of tools such as computers, videos, or learning applications can enhance the delivery methods of material. These tools are commonly known as instructional media (Sulistiani *et al.*, 2020). Furthermore, success in learning heavily relies on one's ability to comprehend their own learning style, coupled with high motivation and effective

study behavior. Highly motivated students need to develop self-reliance in learning to achieve optimal results (Khaira *et al.*, 2023; Setyowati & Rochmawati, 2021).

The Relationship Between Curriculum and the Learning Process

Curriculum and instruction are two closely intertwined concepts in education, both playing a vital role in achieving practical educational goals. The curriculum serves as a learning blueprint, encompassing the material, objectives, methods, and assessments conducted throughout the learning process (Rahayu *et al.*, 2023). As a framework of reference, the curriculum provides clear direction for educators to design appropriate learning activities aligned with educational goals. Conversely, instruction is the deliberate action taken by educators to transfer knowledge, organize, and create an environment that enables students to engage in various learning activities in diverse ways.

The learning process involves implementing the curriculum within the classroom. The curriculum serves as a means to facilitate practical learning activities and acts as the central guide for regulating the execution of the learning process (Nisa & Andaryani, 2023). Through the right approach, the curriculum can adapt to student needs and contemporary developments, ensuring that the material taught is relevant and up-to-date. This suggests that the curriculum not only covers content arrangement but also concerns the methodology used in teaching and evaluating student learning outcomes. Overall, the relationship between instruction and curriculum is interdependent. Instruction and curriculum are interconnected and inseparable, although they serve distinct roles (Mahrus, 2021). A well-designed curriculum establishes a solid foundation for an effective learning process. In contrast, a high-quality learning process ensures that the curriculum's objectives are successfully achieved, producing students who are prepared to face real-world challenges.

METHODS

The research method employed in this article is a qualitative descriptive approach, designed to portray the existing situation accurately. Qualitative research is a naturalistic data collection process designed to interpret and analyze existing phenomena in their natural context. This approach seeks to produce detailed descriptions of the language, writings, and behaviors of individuals, groups, societies, or observable organizational units. Data were gathered through interviews, documentation studies, and literature reviews. Via interviews, the researcher obtained rich qualitative data concerning the experiences and perceptions of the principal, educators, and library manager.

Documentation studies were employed to collect data in the form of documents related to the Merdeka Curriculum, including syllabi, learning plans, and student assessment results. Meanwhile, a literature review was conducted to enrich the theoretical understanding of the Merdeka Curriculum and accounting instruction. The object of this study was SMK 1 Pasundan Bandung, specifically its accounting major, to investigate the development of the Merdeka Curriculum at this school and its impact on classroom accounting instruction. The research focused on aspects of Merdeka Curriculum development, including the role of the principal, the role of educators in curriculum implementation, the role of the library in accounting instruction, and the influence of the Merdeka Curriculum on classroom accounting instruction.

RESULTS AND DISCUSSION

The Principal's Role in Merdeka Curriculum Development

As the institutional leader, the school principal occupies the highest position in the educational structure. Beyond fulfilling the duties of an educator, the principal also holds the responsibility of leadership within

the school or educational institution (Adha & Fadhila, 2023). Leadership can be defined as an individual's role within a group, providing direction and organization for the group's activities. Every organization requires the practice of leadership in its management process to achieve organizational goals (Gaol, 2020). At the school level, the principal's role as a leader encompasses providing direction, motivation, and support to educators, staff, students, and all stakeholders involved in the school environment to achieve educational objectives.

The school's educational objectives are articulated within the curriculum, as it serves as the primary guide for creating quality instruction. Consequently, the principal holds a strategic role in ensuring the school curriculum operates effectively. Furthermore, the principal plays a crucial role in developing the curriculum to ensure it aligns with national educational goals. The principal is responsible for defining curriculum objectives that align with the school's vision and mission, while adhering to national education standards. Based on the Accounting Vocational School's examination, the principal directs the curriculum to focus on shaping students' character to be faithful, pious, and morally commendable, alongside developing competencies relevant to the students' field of expertise, as reflected in their report card grades. Additionally, students must feel safe, accepted, and supported in the school environment, enabling them to develop into capable, independent, and responsible individuals. These objectives align with the aims of the Merdeka Curriculum, which prioritizes the development of student competence and character.

Because they interact directly with students in the field, educators play a crucial role in realizing these objectives. Therefore, the principal is tasked with facilitating training and professional development for educators. Based on the data obtained, the school consistently organizes In-House Training (IHT) every July and August in preparation for the start of the academic year. This training aims to enhance educator competence by providing material that encompasses the latest government policies, contemporary learning models, and the preparation of the Learning Objectives Flow (LOF), which serves as an appendix to the Driving School Curriculum (KSP). By providing this training, the principal ensures that educators possess the competence to implement the curriculum effectively and align it with educational advancements.

The principal is responsible for ensuring that the curriculum is applied correctly in practice. One method for monitoring this implementation is through routine supervision. The principal sends supervisors to visit classrooms and assess whether the instruction adheres to the objectives and guidelines stipulated in the Merdeka Curriculum. Through supervision, the principal can identify shortcomings or issues in curriculum application and undertake corrective measures. The principal plays a vital role in developing a curriculum relevant to workforce demands, especially in vocational schools. The principal facilitates collaboration with the Business and Industrial World (DUDIKA) to align the curriculum with industry needs, ensuring that students possess appropriate skills and are ready to compete in the job market. This is essential to ensure the curriculum emphasizes not only academic aspects but also the practical skills required by the industry.

The principal also holds a significant role in evaluating the curriculum implemented in the school. Evaluation is conducted to assess the extent to which the developed and implemented curriculum successfully meets the expected educational objectives. This evaluation is conducted at the beginning of each academic year to determine whether the curriculum remains relevant to contemporary developments and the evolving needs of students. Suppose any part of the curriculum is deemed irrelevant. In that case, the principal is responsible for leading the curriculum revision process in accordance with the policies and guidelines issued by the Agency for Standards, Curriculum, and Assessment in Education (BSKAP).

The Educator's Role in the Merdeka Curriculum

In implementing the Merdeka Curriculum, the educator's role is key to creating relevant instruction. Educators are tasked not only with delivering material but also with designing learning experiences that

meet student needs (Hagelin *et al.*, 2022). Furthermore, educators are responsible for identifying students' needs, adjusting materials, and tailoring teaching methods to suit students' abilities and interests more effectively. This aligns with a core advantage of the Merdeka Curriculum: granting students the space to study chosen subject matter based on their specific needs (Gea *et al.*, 2022; Hakim & Nabila, 2022). In fulfilling this role, educators face the challenge of creating a flexible learning atmosphere where students can pursue more self-directed learning. This flexibility enables students to explore more in-depth material relevant to their interests independently.

Based on the school examined, educators play a pivotal role in implementing the Merdeka Curriculum. This was revealed during an interview with Informant A, one of the accounting teachers and Head of the Program (Kepala Program – Kaprog) at SMK Pasundan 1. Informant A stated:

“Peran saya sebagai guru, sebagai Kaprog juga. Ketika peran saya sebagai seorang guru, saya merancang pembelajaran yang akan saya ajarkan kepada anak, misalnya materinya apa, kemudian caranya seperti apa, modelnya, metodenya, fasilitas dan medianya seperti apa. Dan ketika peran saya sebagai seorang Kaprog, saya menghimpun dari beberapa mata pelajaran akuntansi, baru kita runutkan mana yang sekiranya dominan untuk kita laksanakan dan yang kita perbarui. jadi nanti akan diadakan In-House Training (IHT), di mana guru merancang bersama sama”.

This explanation indicates that the educator's duties encompass detailed lesson planning, from material selection to the use of media relevant to student needs. As Kaprog, this informant is also responsible for ensuring synchronization across accounting subjects, prioritizing instruction, and adjusting content to meet the demands of the Merdeka Curriculum. The collaborative process through In-House Training (IHT) becomes a strategic step to align instruction among educators, ensuring the effective implementation of the Merdeka Curriculum. To support curriculum execution, training for educators is also provided based on specific needs. This training is conducted to ensure the suitability of teaching materials or when a new technology or application needs to be mastered. The primary focus of this training is to promote innovation and the application of new technologies that can support the learning process.

The Role of the Library in Accounting Instruction

The library plays a vital role in supporting accounting instruction, particularly by providing relevant teaching materials that meet the needs of students. The library functions as an information hub, enabling educators and students to access material aligned with the implemented curriculum (Komara & Hadiapurwa, 2023; Zein *et al.*, 2023). Based on interviews conducted with the Head Librarian and library staff at SMK Pasundan 1 Bandung, Informants B and C explained that the school library significantly supports the execution of the Merdeka Curriculum. The library provides a wide range of references highly relevant to student learning, spanning from 10th grade through 12th grade. At this school, textbooks are generally not issued to students for take-home use; however, students may borrow and use them during school hours. Accordingly, if a student needs to participate in a competition or other specific circumstances, they are permitted to borrow reference books, take them home, and return them once the activity is completed.

A key collection deemed important at the school is the latest module adjusted to the Merdeka Curriculum. Additionally, the library furnishes other books related to accounting subjects, such as accounting dictionaries and general reference books that support the accounting learning process. The school library has also established an online library, and facilities are provided to access it, namely, computers supplied by the library. Library facility utilization services must be made as accessible as possible so that all students can access a broader range of learning resources (Ikrimah *et al.*, 2023). Furthermore, the management of the library collection is systematic to ensure that all resources remain relevant and support curriculum needs. The process of updating resources is conducted in accordance with data provided by

the Vice Principal for Facilities and Infrastructure and the Head Librarian. This ensures that every resource remains relevant for reference in learning, both for educators and students.

Application of the Merdeka Curriculum to Classroom Accounting Instruction

The curriculum in Indonesia has undergone various changes, ranging from the 1947 Lesson Plan Curriculum, the 1975 Curriculum, the 1984 Curriculum, the 1994 Curriculum, the 2004 Competency-Based Curriculum, the 2006 School-Based Curriculum (KTSP), up to the 2013 Curriculum. Currently, the Merdeka Curriculum serves as the primary instructional guide. Curriculum evolution must align with advancements in science and technology and adhere to the principle of relevance, as the curriculum fundamentally needs to be adjusted to the needs and challenges of the real world. The main principle of the Merdeka Curriculum is student-centered learning (Septiani *et al.*, 2024). Based on the data examined, students study both general and vocational subjects. Upon entering the 11th and 12th grades, students are provided the opportunity to determine their professional focus by selecting one accounting subject of interest. This approach not only enhances learning motivation but also provides students with the opportunity to explore areas relevant to their future career plans.

The current Merdeka Curriculum offers greater flexibility, enabling educators to select accounting materials and pedagogical approaches tailored to students' needs and local context. Consequently, the material taught can be aligned with current situations in the professional world and industry. In the first year, students study accounting theoretically. In contrast, in the second and third years, they participate in the Field Work Practice (PKL) program to deepen their understanding of professional dynamics. This approach integrates theory and practice, producing graduates who are ready to compete in the professional world. Furthermore, technology is utilized in accounting instruction to help students navigate challenges in the digital era. One example of the technology application used in the school examined is the integration of the MYOB application in accounting instruction.

Discussion

The curriculum, defined as a plan or learning program, is known either as the potential curriculum (containing program outlines/syllabus) or the actual curriculum (encompassing students' learning experiences) (Ramadan & Tabroni, 2020). Since the curriculum serves as a guide or blueprint for instruction, it must be drafted and developed in line with contemporary advancements in education. The curriculum functions as a system comprising several interconnected components that mutually influence one another (Sukmawati, 2021). These four components are objectives, material/content, strategy/method, and evaluation (Soleman, 2020).

Consistent with the accounting vocational school examined, curriculum development requires the school to meet four main standards: the graduation standard, content standard, process standard, and assessment standard. The graduation standard defines the expected graduate profile upon completion of education. The content standard outlines the learning material to be taught to students. The process standard outlines the steps required for executing the learning process. The assessment standard aims to ensure that the material taught has been well-understood by students. Curriculum development can be undertaken by the school itself to achieve the learning objectives stipulated in the national education curriculum, thus extending beyond mere government policy (Prasetyo & Hamami, 2020). The principal, vice principal for curriculum affairs, program chair, and educators are some of the parties involved in school curriculum development.

The principal's five roles in Merdeka Curriculum development are: 1) creating cooperation among all school members; 2) establishing partnerships with external parties; 3) encouraging educators to develop

student-focused learning approaches; 4) implementing reflection after educational programs; and 5) conducting academic supervision tailored to educators' needs (Ramadina, 2021). The principal utilizes the library as a literary resource to support accounting instruction. The accounting book references available in the library are aligned with the Merdeka Curriculum or essential materials selected by educators based on necessity. An additional learning content area included in the Merdeka Curriculum for SMKs is the employability theme (kebekerjaan). This content relates to exploration that connects various knowledge domains with real-world professional experience. The principal plays a role in developing the curriculum by collaborating with external parties such as the Business and Industrial World (DUDIKA) to ensure that the subjects taught to students align with industry needs.

In the context of curriculum development, the educator's roles include planner, thinker, compiler, developer, and implementer (Fatmawati, 2021). Educators are crucial to the execution of the Merdeka Curriculum because they are the first to interact directly with their students. They are also responsible for ensuring that lessons proceed smoothly and are engaging for students. Furthermore, educators contribute to school curriculum development by adjusting subject matter to contemporary advancements. In the context of contemporary changes, educators face several challenges in implementing the Merdeka Curriculum. The current era is characterized by rapid technological advancement (Wulandari et al., 2021). The challenge confronting educators today is technological sophistication, resulting in many educators still lacking proficiency in technology (Saerang et al., 2023).

Educators are expected to integrate technology into education to produce graduates who are capable of competing in the digital era. In response to these challenges, the school organizes training for educators to implement technology into accounting instruction. Training focuses on new areas that educators have not yet mastered. In addition to digital-related training, the examined accounting vocational school also facilitates other training for educators, such as In-House Training (IHT). During the IHT, educators receive materials covering the latest government policies and contemporary learning models, and compile the ATP into the Driving School Curriculum (KSP). The IHT is led by foundation officials, education branch office representatives, school supervisors, and representatives from DUDIKA.

The curriculum implemented at the school is aligned with the Merdeka Curriculum guidelines set by the Ministry of Basic and Secondary Education of the Republic of Indonesia. The Merdeka Curriculum is designed to enable educators to focus more on student needs, adjusting instruction based on the uniqueness, interests, talents, competencies, and psychological conditions of each individual (Alfaeni & Ashbari, 2023). Material in this curriculum is concise, yet instruction is conducted in-depth. The Merdeka Curriculum grants educators the autonomy to design education appropriate for students' needs and learning environment.

The Merdeka Curriculum offers students the flexibility to choose vocational subjects of interest, allowing them to delve deeply into specific competencies and develop skills relevant to workforce needs. Subjects in the Merdeka Curriculum are divided into two groups: general subjects, which focus on character education, and vocational subjects, related to specific fields such as accounting. In addition to studying theory, SMK students receive practical training, as SMK graduates are directed toward job readiness. The Field Work Practice (PKL) program enables students to apply the knowledge and skills they have acquired in a real work environment, thereby gaining a firsthand understanding of the professional world (Alifa, 2020).

Based on the analysis above, the accounting vocational school examined has adopted three main principles of the Merdeka Curriculum in developing its school curriculum. These principles are: 1) supporting the development of student competence and character; 2) granting flexibility; and 3) emphasizing essential material. Based on the data obtained, the school successfully met its curriculum indicators, achieving a success rate of 98%. The school also successfully improved its quality, reaching a green color across all indicators in the educational report card. This success stems from the contributions

and collaboration of various stakeholders, including the principal, the vice principal for curriculum affairs, the program chair, educators, the library manager, and DUDIKA partners. To achieve optimal results, each party must fulfill its role to the maximum. Furthermore, this success is attributable to the school's continuous efforts to refine and evaluate the curriculum. Evaluation aims to assess and determine the extent to which implemented programs successfully achieve planned objectives (Ardiansah *et al.*, 2022). Educational evaluation needs to be conducted on educators to ensure that the curriculum has been implemented effectively.

CONCLUSION

The Merdeka Curriculum is designed to provide flexibility and relevance in the learning process, thereby preparing students to face global challenges in the digital era. In accounting instruction, the Merdeka Curriculum offers a novel approach that supports the development of student capabilities. Students are required to grasp knowledge both theoretically and practically to be better prepared for the workforce. Furthermore, under the Merdeka Curriculum, students have the autonomy to select vocational subjects of interest, allowing them to explore the competencies they prefer. The school has successfully developed a curriculum that not only meets national education standards but is also relevant to the demands of the workforce. This success is achieved through several key activities, including collaboration with the Business and Industrial World (DUDIKA), organizing teacher training and competency development, conducting routine curriculum evaluations, and involving all stakeholders in the curriculum development and implementation process.

Future research is recommended to broaden the scope of the research by investigating additional aspects of curriculum development, given the numerous parties involved in this process. Additionally, due to the limited number of subjects in this study, subsequent researchers are encouraged to conduct research across multiple schools to obtain more representative and comprehensive data, thereby ensuring greater accuracy in the research findings.

AUTHOR'S NOTE

The preparation process for this article involved a series of interviews with relevant stakeholders and an in-depth literature review. Through this process, the author aimed to gather diverse information from various competent informants, thereby producing a broader and deeper understanding. The author also extends gratitude to previous researchers and parties who have discussed this topic. Without their contributions, this article could not have been properly compiled.

All data and information presented are original and appropriately cited in accordance with scientific writing standards. The plagiarism check results have been attached as evidence of authenticity. Every idea or piece of data derived from external sources has been openly acknowledged, and the author declares that there is no conflict of interest in the publication of this article. We express our thanks to the informants, colleagues, and family who provided assistance.

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