



Enhancing accounting learning with curriculum and library support at SMK Daarut Tauhiid

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ABSTRACT

The curriculum functions as a tool to achieve educational goals, a good curriculum must be carefully designed to meet the needs of students and society. This research discusses the implementation of the Kurikulum Merdeka at Daarut Tauhiid Vocational School to improve students' accounting skills through In-House Training (IHT), supporting facilities, and project-based learning (PBL) methods. This research aims to analyze the implementation of the Kurikulum Merdeka, identify opportunities and challenges, provide recommendations for optimizing the curriculum, and evaluate the effectiveness of IHT and PBL learning methods in improving student competence. The research used descriptive qualitative methods with data obtained through interviews with deputy principals, accounting teachers, and library staff. The research results show that Daarut Tauhiid Vocational School implements the Kurikulum Merdeka and the foundation curriculum. Teachers and staff receive adequate training so that they can implement learning effectively. The school also provides adequate facilities to support student access to the latest education. Although there are several challenges. Daarut Tauhiid Vocational School has successfully implemented the Kurikulum Merdeka effectively with the support of teacher training, adequate facilities and project-based learning methods. To overcome challenges in implementation, researchers recommend practical optimization of the curriculum to prepare students for the world of work.

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ABSTRAK

Kurikulum berfungsi sebagai alat untuk mencapai tujuan pendidikan, kurikulum yang baik harus dirancang dengan cermat untuk memenuhi kebutuhan peserta didik dan masyarakat. Penelitian ini membahas implementasi Kurikulum Merdeka di SMK Daarut Tauhiid untuk meningkatkan kemampuan akuntansi peserta didik melalui In-House Training (IHT), fasilitas pendukung, dan metode pembelajaran berbasis proyek (PBL). Penelitian ini bertujuan untuk menganalisis implementasi Kurikulum Merdeka, mengidentifikasi peluang dan tantangan, memberikan rekomendasi optimalisasi kurikulum, dan mengevaluasi efektivitas metode pembelajaran IHT serta PBL dalam meningkatkan kompetensi peserta didik. Penelitian menggunakan metode kualitatif deskriptif dengan data diperoleh melalui wawancara dengan wakil kepala sekolah, guru akuntansi, dan staf perpustakaan. Hasil Penelitian menunjukkan bahwa SMK Daarut Tauhiid mengimplementasikan Kurikulum Merdeka bersama kurikulum yaysan. Guru dan staf mendapat pelatihan yang memadai sehingga dapat mengimplementasikan pembelajaran dengan efektif. Sekolah juga menyediakan fasilitas yang memadai untuk mendukung akses peserta didik terhadap keterbaruan pendidikan. Meski terdapat beberapa tantangan. SMK Daarut Tauhiid berhasil menerapkan Kurikulum Merdeka secara efektif dengan dukungan pelatihan guru, fasilitas memadai, dan metode pembelajaran berbasis proyek. Untuk mengatasi tantangan dalam implementasi, peneliti merekomendasikan optimalisasi praktis kurikulum guna mempersiapkan peserta didik menghadapi dunia kerja.

Kata Kunci: fasilitas pendidikan; in-house training (IHT); Kurikulum Merdeka; optimalisasi kurikulum; project-based learning (PBL)

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INTRODUCTION

Education is a conscious and planned effort to build an environment and learning process that allows students to actively develop their potential. Through education, students are encouraged to develop spiritual strength and faith, self-control skills, a good personality, intelligence, noble morals, and the skills necessary for personal life, society, and the country (Abidin, 2021). Thus, education plays a crucial role in shaping individuals who possess integrity, are competent, and can contribute positively in various aspects of life. Education is defined as an effort to enhance human dignity and produce higher-quality individuals (Khaira *et al.*, 2023). Improving the quality of education requires improving the quality and welfare of educators and other educational personnel. (Rofifah *et al.*, 2021).

Effective human resources management significantly impacts the success of national development. Appropriate education and training can help educational institutions achieve their goals (Ashary & Komara, 2022). With strong human resources, it is hoped that high-quality education can be achieved (Awaluddin, 2021). Therefore, improving the quality of human resources must be a top priority in every aspect of educational development. This is often a crucial point for continuous curriculum changes to adapt to developments and human resource needs. These changes must have a strong foundation and be planned to adapt to the times, including political and educational orientations. (Diman & Syah, 2023).

The Kurikulum Merdeka, which is currently being implemented in national education, is defined as a learning approach that allows students to learn in a relaxed, enjoyable, and stress-free manner, enabling them to demonstrate their natural abilities. The Kurikulum Merdeka empowers students to participate in and take ownership of the learning process, enabling them to develop their own abilities. It has been found that this curriculum offers educators flexibility and enables students to learn according to their interests and talents. The Kurikulum Merdeka also allows them to improve basic skills such as numeracy and literacy (Komara & Hadiapurwa, 2023). The Kurikulum Merdeka is implemented in all vocational school subjects, including Financial Accounting and institutional programs.

Decree of the Minister of Education and Culture of the Republic of Indonesia Number 7L9/P/2020, Guidelines for Implementing the Curriculum in Special Circumstances in 2020, concerning the Basic Framework and Structure of the Vocational School Curriculum, divides the vocational school/MAK curriculum into two parts. The curriculum comprises intracurricular learning and projects designed to enhance the profile of Pancasila students, each of which receives a designated amount of extracurricular time. This change has a direct impact on financial and institutional accounting education, especially in relation to the subject matter. Accounting teachers must develop a curriculum in collaboration with other educators or educational institutions to avoid knowledge loss. This curriculum must be aligned and reflect learning adaptations in line with learning objectives (Sasmitha *et al.*, 2023).

The curriculum serves as a tool for achieving educational goals. A well-designed curriculum must be carefully crafted to meet the needs of both students and the community. If the curriculum is considered merely a document without effective implementation, the quality of education will be compromised (Nasir, 2024). Kurikulum merupakan komponen penting yang sering diabaikan dalam pendidikan sehingga untuk The curriculum is an important component that is often overlooked in education. Therefore, to achieve optimal educational goals, a deep understanding and effective implementation of the curriculum are necessary. The curriculum serves as both the primary foundation and the ultimate goal in the educational process. The curriculum needs to be regularly evaluated, innovatively adjusted, and progressively developed to remain relevant to the changing needs of the times.

The public needs to acquire the skills and knowledge necessary to keep pace with developments in science and technology as the times change and technology advances. To prepare the next generation to compete in a more advanced world, the education sector must equip itself to face the changes and

developments that lie ahead (Cholilah *et al.*, 2023). The curriculum, as part of the teaching and learning process, is continually updated and improved due to various factors that influence it, including global developments in technology, knowledge, and education (Muhammedi, 2016). Therefore, in order to continuously improve the quality of learning, the curriculum used must be adapted to the subject matter and regional capabilities. Effective curriculum development means that it is relevant, flexible, sustainable, practice-oriented, and effective. (Indarta *et al.*, 2022).

Good facilities and infrastructure are crucial to support the learning process, enabling students to achieve their educational goals in the most effective way possible (Syam *et al.*, 2021). School libraries are a vital component of educational facilities, as they not only store books but also serve as a space for teaching and developing literacy skills (Ikrimah *et al.*, 2023; Syukri & Wahyuni, 2024; Zein *et al.*, 2023). School libraries, which have collections of books, digital media, and other relevant information sources, are responsible for providing learning services that support students and educators (Budiarto, 2023). With continuously updated collections, libraries can help students access the latest information, expand their knowledge, and support learning. (Komara & Hadiapurwa, 2023; Mansyur, 2021).

Libraries also help school communities become users and think critically in the digital age. Information literacy, technology training, and instruction on how to search for, disseminate, and utilize information wisely are crucial. Libraries not only provide physical books but also offer access to e-books, online scientific journals, software guides, and educational applications (Sanjiwani *et al.*, 2024). Libraries play a crucial strategic role in creating a modern learning environment that is interactive, collaborative, and focused on skill development. (Ardiansah *et al.*, 2022).

A study on the implementation of accounting learning using the Student Facilitatory and Explaining (SFAE) learning model reveals that this method provides a clear picture of student learning activities, encompassing group dynamics, discussion methods for problem-solving, and decision-making (Sitompul *et al.*, 2021). This method also encourages students to be more active in expressing their opinions, creating an interactive learning environment, and improving communication and critical thinking skills. Other studies highlight the success of accounting learning within the context of the Kurikulum Merdeka, provided it is carried out through three main stages: the initial stage (planning), the teaching stage (implementation), and the assessment stage (evaluation). At each stage, educators are expected to be able to integrate innovative approaches, such as Project-Based Learning (PBL), and intensive training, like In-House Training (IHT), to enhance student competence. (Sasmitha *et al.*, 2023).

However, there is a lack of literature discussing the role of libraries as a supporting component in the implementation of the Kurikulum Merdeka, particularly in accounting education. In fact, libraries play a strategic role in providing relevant learning resources and supporting students and educators in achieving learning objectives. This study aims to highlight the role of libraries in improving accounting learning at SMK Daarut Tauhiid. In addition to discussing the implementation of the Kurikulum Merdeka in accounting learning, this study also identifies the opportunities and challenges faced. Furthermore, this study provides recommendations for optimizing the curriculum and evaluates the effectiveness of learning methods in enhancing student competence, both academically and practically, in alignment with industry needs. Thus, the curriculum in this study serves as the aspect being researched to analyze its implementation, opportunities, and challenges. Additionally, the curriculum serves as a tool to enhance accounting learning, which is achieved through optimization recommendations based on research results.

LITERATURE REVIEW

The Kurikulum Merdeka

The Kurikulum Merdeka is a transformation of education in Indonesia, aiming to create a flexible, learner-centered learning system that focuses on developing holistic competencies through an approach that considers the needs of learners. The Merdeka learning curriculum helps to spread education in Indonesia evenly in accordance with the government's affirmative policy towards students in disadvantaged, frontier, and outermost (3T) areas (Yusuf, 2021). This curriculum also changes the way learning is typically done in the classroom to learning outside the classroom, providing better opportunities for learning beyond the traditional classroom setting. Conceptually, this curriculum emphasizes the freedom of students to learn using methods that encourage creativity and critical thinking, which are expected to increase student motivation and independence. The benefits of the Kurikulum Merdeka, as explained by the Ministry of Education and Culture, focus on essential material and the development of student skills at each stage, allowing students to learn more deeply, meaningfully, and enjoyably without rushing.

Educators must be prepared to replace the old learning paradigm with the new paradigm of the Kurikulum Merdeka philosophy, which emphasizes the development of creative, critical, collaborative, and communicative learners (Saputra et al., 2024). Methodologically, this curriculum encourages educators to act as facilitators, allowing students to explore their interests and talents independently. Educators become motivators when they give students the freedom to innovate, learn independently, and be creative (Sherly et al., 2021). The Kurikulum Merdeka no longer requires students to achieve maximum scores, but emphasizes quality learning so that students have the character of Pancasila learners to face global challenges. This is significantly different from the previous curriculum model, which often required students to achieve maximum results. This curriculum was developed to create a generation that can analyze every concept presented by educators, rather than memorize the material provided. (Indarta et al., 2022).

The Role of School Libraries in Supporting Learning

School libraries are one of the educational facilities that can help students obtain the information they need (Huda, 2020). School libraries play an important role in supporting learning. Libraries are essential for education because they serve as a source of information and technology, and they also support students in the academic world (Komariah et al., 2021). By providing high-quality learning materials, libraries enable students to access relevant information that supports their learning process. Library services aim to connect users and readers with available and interesting books. (Roesminingsih, 2020).

The library helps students understand the material independently, thanks to its extensive collection of books, which is especially beneficial for vocational high school students. The books provided by the library are not only to meet the needs of students as library users, but also to support the curriculum and learning (Saroya & Hakim, 2024). Additionally, suppose hands-on activities are conducted in the computer lab. In that case, guides for simple accounting software, such as MYOB (Mind Your Own Business) software and Excel, are available in the library, enabling students to learn independently.

Libraries, as institutions tasked with providing information services, must continue to evolve and adapt to current conditions (Lahabu et al., 2021). This is important so that libraries can provide more accurate and relevant information according to user needs. Changes in technology, learning methods, and community dynamics influence how libraries present and manage information. Libraries must be responsive to change by optimizing existing resources, facilities, and services to ensure that they remain practical and helpful information centers for their users. School libraries are places where various library resources are collected to increase knowledge and information and to support the teaching and learning process in line with educational objectives. (Kastro, 2020). Libraries not only provide books and guides, but also serve as a

place to access a variety of information, including sources on the latest educational methods (Budiarto, 2023). School libraries are highly beneficial in enhancing the quality of learning due to their diverse collections and resources. Schools must continue to improve the accessibility of libraries and the quality of their collections so that students can maximize their benefits. The role of libraries as centers for up-to-date and relevant learning resources can also be enhanced through the integration of digital and physical collections (Rois *et al.*, 2024).

Learning Methods

Learning methods are a crucial component of the educational process because they are the approaches used by educators to deliver subject matter to students, aiming to improve their understanding, engagement, and learning outcomes. Learning methods are systematically and regularly constructed systems designed to assist in delivering knowledge to students based on the appropriate curriculum and lesson plans (Ramdani *et al.*, 2023). Teaching methods serve not only as a means of conveying information but also as a tool for managing learning activities that foster a supportive learning environment.

Effective learning methods must be tailored to the specific needs of students, the subject matter, and the curriculum objectives. Educators need innovation to make learning enjoyable for students (Rosyiddin *et al.*, 2023). In today's world of education, innovation is a key essential; education must include knowledge, skills, and the ability to innovate (Haratua *et al.*, 2024). Each method has unique characteristics that can be used according to the learning context. Teachers can determine what learners need and adjust the appropriate learning strategies to make learning not only effective but also engaging. Various strategies are designed to improve students' understanding and skills, as well as encourage student engagement to be more active in the learning process. This process is crucial for building results-oriented and sustainable education (Abdullah *et al.*, 2023). The strategies designed by teachers are not only to convey knowledge but also to create a pleasant learning atmosphere and motivate students to play an active role.

Accounting Competencies in Vocational High Schools (SMK)

Accounting competence is an important aspect in developing competent professionals in the field of accounting. Accountants are required to have more than just a basic understanding of accounting principles. Today, accountants must possess adequate skills and competencies to remain relevant in the face of global developments (Tsiligiris & Bowyer, 2021). Accounting competency in vocational schools is designed to prepare students to become skilled professionals who are well-equipped to face challenges in the workforce, particularly in the field of accounting. This program aims to produce graduates who not only possess solid accounting knowledge but also practical skills that can be applied in the industry or business world (Yahya *et al.*, 2023). Accounting competencies at the school level, particularly in vocational high schools (SMK), play a crucial role in preparing students for the workforce, which demands high levels of skill and professionalism (Sutrisno *et al.*, 2023). Along with the development of the business world and globalization, the world of work now requires accounting personnel who not only have basic knowledge but also practical skills that can be applied directly in the field. Therefore, accounting education in schools must be designed to provide a comprehensive understanding of accounting, which includes technical knowledge and practical skills relevant to industry developments.

An adaptive curriculum enables comprehensive development of accounting competencies. In this competency, students not only learn basic accounting concepts but also practical skills such as financial statement analysis, financial management, and accounting software applications. With a curriculum that is continuously evaluated and updated, accounting education can remain relevant to the times. Vocational school graduates must possess two accounting skills: manual and computerized accounting, which are

carried out using the MYOB application (Kriekhoff et al., 2022). MYOB Accounting is financial management software designed to simplify the process of recording and managing an organization's financial transactions (Lubis et al., 2021). With a comprehensive range of features, this application enables users to efficiently record transactions, compile accurate financial reports, and monitor cash flow and budgets with greater ease. MYOB Accounting also helps automate various accounting functions, such as bank reconciliation, accounts payable and receivable management, and tax data processing, which can save time and minimize manual errors.

METHODS

This study employs a qualitative method, collecting data through field studies. Qualitative research is a type of research that collects data through interviews or observations, with data formats including written records, audio recordings, and documentation. Data collection was carried out through direct observation at SMK Daarut Tauhiid, located on Jalan Geger Kalong, Bandung City. SMK Daarut Tauhiid has 176 students and 100 teachers. SMK Daarut Tauhiid offers four majors: telecommunications network and computer engineering, broadcasting & film, visual communication design, and institutional financial accounting. This study focused on the field of accounting. The observation was conducted on November 15, 2024, for one day. This was followed by interviews aimed at exploring more in-depth information about the accounting learning curriculum at SMK Daarut Tauhiid. The observation was conducted by examining the environment of SMK Daarut Tauhiid. The researcher used documentation as supporting data for the observation. A structured interview session followed this..

A structured interview is an interview that presents a series of questions in sequence, based on established guidelines. In this study, the research subjects consisted of the deputy principal in charge of curriculum, teachers/staff in charge of accounting, and library staff, each of whom was interviewed for a specific purpose. The deputy principal in charge of curriculum was interviewed to determine the implementation of the curriculum in school learning. The teachers or staff who researched subjects were interviewed to analyze the learning process and the obstacles encountered in the classroom. Meanwhile, information about the facilities that support the implementation of the curriculum was obtained through interviews with library staff..

The data collected was analyzed by the researcher using descriptive analysis methods. This method involved describing the existing facts, followed by an analysis of these facts. Descriptive analysis is not limited to explaining facts, but also provides an in-depth understanding and clear explanations. Descriptive analysis is used to understand the messages contained in the text. In analyzing the data, the primary data sources were examined to inform the answers to the research questions.

RESULTS AND DISCUSSION

The Role of Curriculum in Accounting Competency Development

The relationship between curriculum and education is very close. A well-designed curriculum will be the primary foundation in ensuring that learning is effective and aligned with the needs of students and the era of globalization. The success of the educational process, the ability of students to understand the subject matter, and the achievement of educational goals are highly dependent on the quality of the curriculum implemented (Ainy & Effane, 2023). The curriculum serves as the main guide for achieving educational goals. The curriculum provides a systematic framework for indicating what should be learned, how learning occurs, and how the results are evaluated.

"Menggunakan kurikulum Merdeka dan sudah berjalan tahun ketiga, sebelumnya menggunakan kurikulum tiga belas, kami mengikuti sesuai dengan aturan dari pemerintah

dan juga sekolah kami menggunakan kurikulum yayasan yang dirancang khusus oleh sekolah," (Deputy Head of Curriculum).

SMK Daarut Tauhiid implements learning using two integrated curricula, namely the Kurikulum Merdeka and the Daarut Tauhiid special curriculum. The Daarut Tauhiid-specific curriculum comprises four main pillars: Ma'rifatullah, Leadership, Entrepreneurship, and Environmental Awareness. The foundation's curriculum was developed as an effort to realize the vision and mission of the Daarut Tauhiid Foundation, which aims to produce a generation skilled in remembrance, thought, and effort, thereby fostering a generation with good character. They also hope to produce a generation that excels in tauhid-based technology, as it is considered more flexible and in line with the learning needs of the current era, particularly in maximizing students' potential.

"Dalam penyusunan kurikulum faktor yang harus dipertimbangkan yaitu setiap sekolah harus mengetahui terlebih dahulu capaian atau tujuan sekolah tersebut akhirnya akan dibawa ke arah mana mulai dari inovasi, kekhasan, kelebihan dll. jika sudah tau tujuannya maka ke depannya," (Deputy Head of School for Curriculum)

Curriculum development that considers various aspects can result in more focused learning that aligns with current times. Focused learning enables teachers to plan learning activities that align with the objectives to be achieved, providing a more meaningful learning experience for students. To ensure that the curriculum developed remains relevant and practical, its development is continuously monitored and evaluated.

"Perkembangan kurikulum diketahui melalui IHT yang dilakukan setiap tahun ajaran baru dengan pemberian materi terkait dengan kurikulum baru. Kemudian juga dari pengawas sekolah melakukan monitoring memberikan informasi terbaru mengenai perkembangan kurikulum," (Accounting Teacher at SMK Daarut Tauhiid).

IHT serves as a medium of information for educators regarding conceptual changes in the education system. Some of the materials discussed in this training activity were new paradigm learning, designing an understanding of learning achievement, creating learning objective flowcharts, and creating operational curricula for educational units (Irvani *et al.*, 2022). Through this activity, teachers gained new insights into the structure, methods, and approaches of the latest curriculum. This enabled teachers to integrate their new understanding into their classroom teaching practices.

The Role of Libraries as Learning Resources

The library was established to help students learn easily and achieve their goals (Fauzi, 2022). In implementing the learning process, planning is required in advance, including the development of a curriculum. Facilities at the school are provided to support the achievement of these learning objectives. Facilities and infrastructure play a crucial role in creating a comfortable learning environment (Maizah & Ratnawati, 2024). SMK Daarut Tauhiid has several facilities and infrastructure, including classrooms, fields, laboratories, canteens, and libraries. In this case, the library serves as a learning resource for both students and teachers. The library can be a pleasant environment for students to broaden their knowledge..

"Dalam perpustakaan ada buku-buku yang menunjang untuk pendidikan Akuntansi terutama, untuk kegiatan belajar mengajar sangat terbantu dengan adanya perpustakaan. Ada buku-buku yang membantu dalam proses pembelajaran," (Library Staff, SMK Daarut Tauhiid).

The SMK Daarut Tauhiid Library has a collection of books, magazines, and newspapers that can help students answer questions regarding assignments or material they do not understand. The school provides library facilities in the hope that students can easily find the latest information. Specifically in the field of accounting, the library offers guides on how to use simple software, such as MYOB, Microsoft Excel, and

Accurate.

"Ada panduan penggunaan software sederhana seperti MYOB dan Excel di perpustakaan. Jika untuk alat komputer terdapatnya di lab komputer," (Staff member at the Daarut Tauhiid Vocational School Library).

The availability of software guides is designed to prepare students for fieldwork, school exams, and the workforce. SMK Daarut Tauhiid has a vision and mission to encourage students to obtain international professional certificates, and the library plays an essential role in achieving these goals. The school plays a crucial role in meeting students' needs through its facilities and infrastructure, including the library. The facilities provided can help students enrich their knowledge. It is hoped that students will make effective use of these facilities and that their academic performance will continue to improve.

Effectiveness in Accounting Learning

Learning efficiency refers to the process by which teachers help students improve their abilities and understanding, transforming complex concepts into more accessible ones. Assessment of learning programs must consider not only the processes and resources that support them, but also the results achieved by students. Learning methods are evaluated based on their level of success. One of the best ways to measure learning effectiveness is by assessing students' interest in the activities taking place (Herdianto, 2023).

The success of the learning process is determined by how effectively the efforts achieve learning competencies. One important factor in selecting a learning method is that it can help students achieve their learning objectives and create an empowering learning environment (Suhada et al., 2020). It is essential to develop structured learning methods that are innovative, creative, and interactive to foster student motivation. It is also important to assess the extent to which the learning methods applied can increase student enthusiasm for learning (Leuwol et al., 2023). Although each method has advantages and disadvantages, the success of a learning method greatly depends on how teachers manage it. The educational process evolves in response to the changing needs of students and the demands of the modern era. Over time, the learning approach has evolved from a traditional oral approach to a modern one that utilizes technology. (Romadanti, 2023).

In improving the effectiveness of learning at SMK Daarut Tauhiid, it was found that the accounting learning process at this school integrates technological innovations and interactive learning methods, such as the use of game-based learning applications accompanied by ice-breaking activities to make students more active in learning, and the use of project-based learning methods in collaboration with MSMEs (Micro, Small, and Medium Enterprises) under the guidance of KOPU. Although the PBL approach and MSMEs present challenges related to the time required, this provides valuable experience for students.

"Untuk membangun pembelajaran yang menyenangkan diperlukan inovasi mengikuti perkembangan zaman seperti contohnya memanfaatkan teknologi. Peserta didik senang jika dimasukkan unsur games. Harus juga disertai dengan ice breaking supaya tidak monoton. Kemudian, Metode pembelajaran menyesuaikan dengan Kurikulum Merdeka yaitu melalui project based learning Untuk proyeknya yaitu kerja sama dengan UMKM binaan KOPU, outputnya memberikan pelatihan bagaimana cara mencatat keuangan sederhana untuk para umkm yang dilaksanakan selama kurang lebih 3 bulan," (Accounting Teacher at SMK Daarut Tauhiid).

Then, the school strives to make accounting learning effective by improving the quality of instruction, namely by providing facilities and recommendations to prepare students for the world of work. This is achieved through industrial visit programs, internships, and training in both soft and hard skills, including MYOB, Accurate, Excel, and Spreadsheet accounting applications.

"Sekolah DT memberikan fasilitas berupa program kunjungan industri, PKL, pembekalan soft skill

dan hard skill seperti aplikasi Akuntansi agar peserta didik memiliki gambaran mengenai dunia kerja. Lalu, dalam komputerisasi akuntansi sekolah Daarut Tauhiid sempat menggunakan Myob, tetapi saat ini peserta didik sedang dilatih menggunakan accurate untuk pembelajaran. serta untuk excel dari microsoft office specialist. untuk kelas 10 sudah belajar aplikasi excel dan spreadsheet, kelas 11 belajar accurate dan akan mendapatkan sertifikasi di kelas 12," (Accounting Teacher at SMK Daarut Tauhiid).

Optimizing the Kurikulum Merdeka in accounting education not only enhances the quality of education but also prepares students to enter the workforce effectively. By integrating technology, implementing interactive PBL learning methods, providing training in both soft and hard skills, and offering practical facilities, graduates will be better equipped to face challenges in the workplace and meet the industry's needs in this country. This is an investment in their future as accounting professionals.

Discussion

At SMK Daarut Tauhiid, the curriculum plays a vital role in developing accounting competencies. SMK Daarut Tauhiid has implemented the Kurikulum Merdeka for the past three years, replacing the 2013 Curriculum. This change was made in accordance with government directives while considering the benefits relevant to the school's needs. This curriculum is designed to provide schools and teachers with flexibility in developing more relevant and contextual learning experiences that foster competencies such as critical thinking skills, creativity, collaboration, and digital literacy (Yanti *et al.*, 2024).

Effective curriculum development ensures that students in the modern era receive learning that meets their needs. However, the implementation of the Kurikulum Merdeka is not without challenges. In the process of implementing the Kurikulum Merdeka, it is essential to have the necessary resources, including facilities, infrastructure, and educational personnel with the required qualifications (Yusuf, 2021). Minimal experience in implementing the Kurikulum Merdeka determines the quality and competence of teachers. The success of this curriculum implementation greatly depends on the readiness of educational units, particularly the availability and quality of educators. The Kurikulum Merdeka requires commitment, independence, and a desire to help achieve learning that aligns with the Kurikulum Merdeka itself.

In developing the curriculum, schools consider the ultimate goals they want to achieve, such as innovation, uniqueness, and competitive advantage. By switching to the Kurikulum Merdeka, schools can be more flexible in developing students' potential by focusing on relevant learning outcomes and providing training to teachers through IHT. IHT is an initiative designed to help teachers enhance their skills and professional development (Zulaikah *et al.*, 2022). IHT provides teachers with information about conceptual changes in the education system. Thus, teachers can incorporate new insights into their classroom teaching practices. The school library plays an important role in supporting the accounting learning process (Sutanti, 2025). At SMK Daarut Tauhiid, various relevant supporting books are available, including guides on using accounting software such as MYOB and Excel. Additionally, computer facilities for practice are available in the laboratory.

Project-based learning methods are implemented to develop students' skills directly. One example is collaboration with MSMEs under the guidance of KOPU, where students provide simple financial record-keeping training to MSMEs. This project not only improves students' practical skills but also provides them with direct experience in the world of work. To maintain an engaging learning atmosphere, teachers utilize technology, gamification elements, and icebreaker activities that encourage active student participation. In an effort to equip students with the skills needed in the workforce, SMK Daarut Tauhiid also provides industrial visit programs, fieldwork practices (PKL), and training in both soft and hard skills. Students are trained to use various accounting applications, such as Excel in grade 10 and Accurate in grade 11, with certification in grade 12. The use of modern technology is a key focus for the school, replacing outdated software like MYOB with software that is more relevant to the industry. Through the integration of the

Kurikulum Merdeka, a technology-based approach, and comprehensive facilities, SMK Daarut Tauhiid provides students with a holistic learning experience, equipping them with the skills to compete in the digital age and the modern workplace.

CONCLUSION

The curriculum plays a crucial role in enhancing students' accounting skills. By switching to the Kurikulum Merdeka, schools have a high degree of flexibility to develop students' potential to the maximum. Focusing on relevant learning outcomes and continuous training for teachers through IHT is a key strategy for improving the quality of education. IHT helps teachers understand changes in the education system, enabling them to apply their new knowledge to their classroom teaching practices. The library facilities at SMK Daarut Tauhiid are equipped with a variety of books and software user guides, including MYOB and Excel, which are important resources for students. These resources greatly assist students in completing exams and fieldwork practices (PKL). In addition, the school utilizes technology and interactive learning methods, such as PBL, which allow students to collaborate with MSMEs to gain valuable practical experience. Through this approach, SMK Daarut Tauhiid is committed to preparing young people who not only have excellent academic abilities but are also ready to face the challenges of the working world, thereby producing SMK Daarut Tauhiid graduates who are professional accountants suited to their respective industries..

AUTHOR'S NOTE

The author declares that there is no conflict of interest related to the publication of this article. The author also ensures that the data and content of the article are free from plagiarism.

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