



Implementation and difficulties of Kurikulum Merdeka in accounting learning at LPPM-RI vocational school

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ABSTRACT

Periodic curriculum changes are carried out as a form of innovation and educational reform to ensure that a country can have an educated, resilient, generous and ethical future generation. This study aims to examine the implementation of the Kurikulum Merdeka in accounting learning at SMK LPPM-RI with a qualitative approach. The data was obtained by interviewing the Curriculum Staff and the Head of the Accounting Department Program. The study results show that the Kurikulum Merdeka positively impacts accounting learning by emphasising a project-based approach and a P5 program that supports the development of students' practical skills. Although some elements of the Kurikulum 2013 are still being implemented, the Kurikulum Merdeka has succeeded in increasing student involvement and readiness to face the world of work. The learning process has become more relevant to the needs of the industry, and teachers are more active in assisting students to develop the competencies needed in the job market. As a result, implementing the Kurikulum Merdeka at LPPM-RI SMK can improve the quality of learning and better prepare students to enter the professional world.

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ABSTRAK

Perubahan kurikulum yang terjadi secara berkala dilakukan sebagai bentuk inovasi dan reformasi pendidikan dengan tujuan antara lain yaitu agar suatu negara dapat memiliki generasi penerus yang berpendidikan, tangguh, dermawan, dan beretika. Perubahan kurikulum yang terjadi secara berkala dilakukan sebagai bentuk inovasi dan reformasi pendidikan dengan tujuan diantaranya yaitu agar sebuah negara dapat memiliki generasi penerus yang berpendidikan, tangguh, bertanggungjawab, dan beretika. Penelitian ini bertujuan untuk mengkaji implementasi Kurikulum Merdeka dalam pembelajaran akuntansi di SMK LPPM-RI dengan pendekatan kualitatif. Data diperoleh melalui wawancara dengan Staf Kurikulum sekaligus Kepala Program Jurusan Akuntansi. Hasil penelitian menunjukkan bahwa Kurikulum Merdeka memberikan dampak positif terhadap pembelajaran akuntansi dengan menekankan pada pendekatan berbasis proyek dan program P5 yang mendukung pengembangan keterampilan praktis peserta didik. Meskipun beberapa elemen Kurikulum 2013 masih diterapkan, penerapan Kurikulum Merdeka berhasil meningkatkan keterlibatan peserta didik dan kesiapan mereka dalam menghadapi dunia kerja. Proses pembelajaran menjadi lebih relevan dengan kebutuhan industri, dan guru lebih aktif dalam mendampingi peserta didik untuk mengembangkan kompetensi yang dibutuhkan di pasar kerja. Hasilnya, penerapan Kurikulum Merdeka di SMK LPPM-RI dapat meningkatkan kualitas pembelajaran dan mempersiapkan peserta didik lebih baik untuk memasuki dunia profesional.

Kata Kunci: Kurikulum merdeka; pembelajaran akuntansi; sekolah menengah kejuruan

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INTRODUCTION

The history of the curriculum in Indonesian education has undergone continuous changes and development to meet the demands of the times and the needs of society. Curriculum changes are made periodically as a form of educational innovation and reform to ensure that a country has a well-educated, resilient, responsible, and ethical next generation. In Indonesia, changes to the curriculum are implemented as a means of achieving the objectives of the Indonesian nation, as stated in the fourth paragraph of the Preamble to the 1945 Constitution, namely to educate the nation. One of the latest changes in the Indonesian Curriculum is the introduction of the Kurikulum Merdeka (Independent Curriculum). Kurikulum Merdeka is generally a curriculum system that gives schools and teachers the freedom to design and implement the learning process. In implementing a good curriculum, it is necessary to design it by considering the needs and characteristics of students, as well as combining effective learning methods (Kim, 2024; Spatioti *et al.*, 2022).

The implementation of Kurikulum Merdeka begins at the elementary school level and continues through the high school level, including the vocational school (SMK). The importance of using learning models relevant to the 21st century, such as Project-Based Learning and Problem-Based Learning (Martinez, 2022; Yulianti & Sulistyawati, 2021), lies in increasing student engagement in the learning process. Project-based learning is also considered beneficial when combined with blended learning (Fahlevi, 2022). In addition to these two methods, the Snowball Throwing method has been proven to have an impact on student motivation and learning outcomes. This learning model is excellent for use with both the Kurikulum 2013 and the Kurikulum Merdeka (Sagala & Hasibuan, 2023).

The Kurikulum Merdeka presents several differences compared to the previous curriculum. One of its central concepts is “Merdeka Belajar” (Freedom of Learning), which offers a more straightforward and more flexible curriculum structure. This curriculum emphasizes the development of students' character and competencies. Additionally, a student-centered learning approach is implemented, incorporating more authentic and holistic assessments (Firmansyah & Jiwandono, 2022). This curriculum is designed to provide flexibility for students, enabling them to select learning methods that best suit their interests and abilities. In addition, the Kurikulum Merdeka also seeks to adopt a holistic learning approach, which not only focuses on cognitive aspects but also pays attention to emotional and social dimensions, as well as character values that are essential for the overall development of students. In this approach, the importance of creative learning is emphasized to enable students to develop their imagination, innovation, and critical thinking skills. The Kurikulum Merdeka also implements competency-based learning, in which students are expected not only to understand the subject matter but also to acquire practical skills and abilities relevant to the real world's needs, so that they are prepared to face future challenges. These changes require teachers to adjust their perspectives and teaching practices to align with the principles applied in the Kurikulum Merdeka.

The practical implementation of the Kurikulum Merdeka, particularly in the field of accounting at vocational schools, requires attention to various aspects. One of these is the selection of accounting learning materials that are relevant to the students' needs and context. The selected materials must be able to attract the interest of students and be relevant to their daily lives. This will help students understand and apply the knowledge they have acquired more easily. Additionally, an interactive learning approach should also be employed. Students should not only be passive listeners, but also actively involved in the learning process. This approach can include group discussions, project-based activities, and providing opportunities for students to explore their own ideas and perspectives. Adequate resources such as learning media, technology, books, and other facilities are also important factors in supporting an optimal

learning process. With relevant and adequate resources, students can explore topics in depth and in a variety of ways. Ultimately, the role of competent and experienced teachers is crucial in implementing this curriculum. Teachers need to understand the relevant objectives and methods and be able to adapt their teaching to meet the needs of their students. The full support of skilled teachers will be key in guiding students towards achieving the expected learning outcomes through the Kurikulum Merdeka.

According to the explanation in the Great Dictionary of the Indonesian Language (Kamus Besar Bahasa Indonesia; KBBI), a learning model is a pattern or reference used by a teacher to achieve a specific or predetermined goal. According to experts, a learning strategy is a model that teachers select and apply in a specific context. This strategy is tailored to the characteristics of the students, school conditions, and specific learning objectives that have been formulated (Ramdani *et al.*, 2023). Various learning models can be applied in accounting education in vocational schools, such as the project-based learning model, in which students are invited to work on real or simulated accounting projects, allowing them to directly apply their knowledge and develop critical thinking and problem-solving skills. These projects also encourage students to work independently and in teams, providing experiences similar to the real-world work environment.

The problem-based learning model can also be used to equip students with in-depth analytical skills. In this model, students are presented with accounting problems or case studies that require the application of accounting theories to solve them. Through this process, students not only memorize concepts but also learn how to apply their knowledge to solve complex problems. Furthermore, the cooperative learning model can be applied to develop students' cooperation and communication skills (Pratama, 2020). In this model, students learn in small groups, sharing knowledge and collaborating to gain a deeper understanding of accounting concepts. Through this cooperation, they can complement each other's understanding and enrich each other's learning experiences.

There is an information and communication technology-based learning model that, when implemented, provides students with opportunities to utilize digital devices and accounting software, which are increasingly relevant in today's digital age. With this model, students can practice using accounting applications or software widely used in the industry, thereby becoming familiar with the technology that will support their future work. The use of technology also enables more interactive and dynamic learning, making the teaching and learning process more interesting and effective in achieving optimal learning outcomes. The Kurikulum Merdeka offers accounting teachers in vocational schools the opportunity to be more creative and innovative in selecting and applying learning models that are tailored to the characteristics of students, subject matter, and school conditions. Teachers are no longer bound by learning models that are strictly defined in the curriculum; instead, they can develop learning models that are more contextual and meaningful.

This study was conducted to examine the implementation of Kurikulum Merdeka and its impact on accounting education at SMK LPPM-RI, focusing on the impact of curriculum implementation on students, the development of practical skills, and the relevance of learning to the needs of the workplace. Furthermore, this study also aims to identify the challenges faced in implementing the Kurikulum Merdeka, including teacher readiness, adjustments to teaching methods, and the availability of educational resources that support the effective implementation of the curriculum.

LITERATURE REVIEW

The Implementation of Kurikulum Merdeka in Vocational School

The Kurikulum Merdeka is an educational approach in Indonesia that was introduced as an alternative to overcome learning challenges, especially during the pandemic. This curriculum empowers teachers and

principals to develop and implement learning processes tailored to the needs and potential of students (Khaira *et al.*, 2023). In addition, the Kurikulum Merdeka emphasizes the development of essential skills, including creativity, critical thinking, collaboration, communication, and digital literacy, which are considered crucial for navigating the demands of the modern world (Septiani *et al.*, 2024). With an emphasis on essential skills, this Kurikulum Merdeka provides students with the opportunity to design innovative solutions in projects focused on environmental sustainability, encouraging them to think creatively in finding ways to solve global problems. Students are also trained to enhance their critical thinking skills in evaluating information circulating on social media, enabling them to distinguish between what is accurate and relevant. Additionally, students are encouraged to work together in teams comprising various disciplines to develop effective social solutions. Practical communication skills are also taught through the use of digital platforms, while digital literacy helps students create practical applications or content in this interconnected world. This latest curriculum concept is the brainchild of the Minister of Education and Culture for the 2019-2024 period, which is expected to improve students' personalities and independence.

The process of implementing the Kurikulum Merdeka in schools is time-consuming, especially for teachers, as it involves changes in teaching methods and curriculum components (Muntatsiroh *et al.*, 2023). This process certainly requires time and ongoing training for teachers to implement it effectively. Vocational schools have long implemented project-based learning and teaching factories (industry-based learning) in some subjects that form the basis of the skills program. This approach enables students not only to understand theory but also to develop practical skills relevant to the world of work, through teamwork, creative thinking, and problem-solving directly related to industry needs. This shows that vocational schools have an advantage in implementing the practical aspects of the Merdeka Curriculum, which emphasizes practical skills directly related to the world of work. Other studies also mention that teachers play a significant role in the success of the curriculum. This shows that vocational schools have an advantage in implementing the practical aspects of the Kurikulum Merdeka, which emphasizes practical skills directly related to the world of work. Other studies also mention that teachers play a significant role in the success of the curriculum (Destiana *et al.*, 2024). Without competent and dedicated teachers, learning cannot occur, and learning objectives cannot be effectively achieved. Therefore, professional training and development for teachers are crucial elements in the success of this curriculum.

The Kurikulum Merdeka requires the active participation, critical thinking, and creativity of students, which necessitates support from both their home and school environments (Maulidia *et al.*, 2023). In the context of implementing the Kurikulum Merdeka, the role of both environments, at home and at school, is very important. At home, parents play a role in supporting learning by encouraging children to explore their interests and talents and creating opportunities for discussion and learning together. Meanwhile, at school, teachers are responsible for creating a conducive learning environment, such as through collaborative projects that can develop creativity and critical thinking skills. These two environments work in synergy to shape the skills students need to face social and workplace challenges. The Kurikulum Merdeka is designed to collaborate with the business and industrial worlds, aligning with the needs of vocational schools (Destiana *et al.*, 2024). The researchers also mentioned that examples of cooperation with industry would naturally vary, as each school was given the freedom to establish cooperation in whatever way they saw fit, as long as it aligned with the curriculum's objectives. Cooperation with various industries aimed to ensure that vocational school learning was relevant to the actual needs of the workplace. The diversity of cooperation established by each school provided greater flexibility and relevance in vocational education.

Application of Learning Methods in the Merdeka Curriculum

The Kurikulum Merdeka can be described as a project-based curriculum. Several programs in this independent curriculum enable students to think critically and creatively. Creativity is a natural way of thinking for humans (Nurinayah *et al.*, 2021). The Merdeka Curriculum provides students with the freedom to explore their interests and talents through activities and projects tailored to their personal preferences. This creates an environment that supports the development of creativity more freely, without being bound by rigid learning structures or methods. The learning method most commonly used in this curriculum is project-based learning (Anggelia *et al.*, 2022). This learning method gives students the freedom to express their thoughts more freely. The application of project-based learning can improve students' thinking and creative abilities (Irwansyah *et al.*, 2024). This learning method can be applied in various subjects, especially those that require such skills. Furthermore, the application of project-based learning has a positive effect on the process of practicing or improving creative thinking.

Challenges in Implementing The Kurikulum Merdeka

Although the Kurikulum Merdeka offers excellent potential for improving the quality of education and learning in the classroom, its implementation in the field is not as easy as turning one's palm. Schools face many challenges. One of the main challenges is the readiness of teachers to adapt to the Kurikulum Merdeka. The main factors that pose obstacles include a lack of understanding among teachers and limited resources (Sindoro *et al.*, 2024). Teachers' readiness is also related to their ability to manage time and available resources. Teachers' readiness to implement the Kurikulum Merdeka is influenced by their ability to manage time and resources. Teachers must design learning experiences that are tailored to the needs of students, which requires adequate planning and effective time management. Skills in utilizing technology and limited resources are also crucial for the successful implementation of the curriculum. Without sufficient training and support from educational institutions, these challenges can hinder the transformation towards more flexible and innovative learning.

Many teachers find it difficult to change traditional teaching methods to be more flexible and competency-based. The Kurikulum Merdeka requires teachers to be more creative in designing and implementing learning that can accommodate the more varied learning needs of students. The Kurikulum Merdeka provides flexibility, but also requires teachers to be more creative in designing effective and efficient learning (Sindoro *et al.*, 2024). Teachers are expected to use various approaches, such as project-based learning, tailored to the needs of students, as well as technology, to create an engaging learning experience. Teachers' creativity is also important in designing efficient ways to manage time and resources, allowing students to learn at their own pace and in their preferred style.

Teachers need to understand the changes in evaluation methods in the Kurikulum Merdeka, which focuses more on character development and basic competencies. Teachers continue to face challenges in assessing student progress in a more flexible learning context (Sindoro *et al.*, 2024). Besides that, the limitations in facilities and infrastructure that support the implementation of Pancasila-based projects, which are part of the Kurikulum Merdeka, also pose a challenge. This causes difficulties in implementing interactive and project-based learning (Hartawati & Karim, 2024). Difficulties in implementing interactive and project-based learning are also often caused by factors such as time constraints, limited resources, and uneven understanding among teachers. Project-based learning requires good planning, efficient resource management, and the ability to create an environment that supports collaboration and active participation among students.

Teachers' readiness to implement this Kurikulum Merdeka is an important factor in achieving the objectives of the curriculum reform itself. Training for teachers is crucial, as many have not received comprehensive training in the application of project-based learning, problem-based learning, and the development of more contextualized learning, which poses a challenge. Not all teachers are prepared to make this transition, which can lead to confusion and uncertainty in the classroom and potentially compromise the quality of learning (Hartawati & Karim, 2024). Hence, although many studies demonstrate the benefits of transitioning to an independent curriculum, in reality, numerous challenges exist, particularly regarding the lack of teacher skills in facilitating project- and problem-based learning. Therefore, training and capacity building for teachers are necessary to overcome these obstacles.

METHODS

This study employs a qualitative approach with a descriptive method, aiming to provide an in-depth description of the reality at the research location, specifically at SMK LPPM RI Bandung. Data sources were obtained from interviews with the Curriculum Staff and the Head of the Financial Accounting and Institutions Program. The use of existing sources was intended to ensure the validity of the data and support the research in finding the results expected by the researcher.

The data collection techniques used in this study were interviews and observation. Observation is a data collection technique that involves directly observing participants and the context in which the research phenomenon occurs. Interviews were conducted in the form of question-and-answer dialogues with school officials to gather information directly from sources. Meanwhile, observation was conducted through direct and indirect methods, utilizing all five senses to gain a deeper understanding of the context. Data analysis began before the field research and continued during data collection, encompassing data reduction, data presentation, and conclusion. This process helped researchers organize and understand the data that had been obtained.

RESULTS AND DISCUSSION

LPPM-RI Bandung Vocational School Curriculum

The curriculum used at SMK LPPM-RI Bandung is still an adaptation of the previous curriculum to the Kurikulum Merdeka. Before the introduction of the Kurikulum Merdeka, Indonesia had implemented several curricula in its education system, including the Kurikulum 2013. This SMK LPPM-RI utilizes two curricula due to several obstacles encountered when switching to the Kurikulum Merdeka, as well as because it was implemented one year after the Kurikulum Merdeka was officially introduced in Indonesia. The Kurikulum Merdeka was implemented in 2021, with the hope that this curriculum would bring about changes in education following the COVID-19 pandemic (Fauzi *et al.*, 2024). This vocational school uses two curricula that were introduced in the 2023/2024 and 2024/2025 academic years. The implementation of the curriculum in vocational schools for grades X and XI utilizes the latest curriculum, namely the Kurikulum Merdeka, while for grade XII, it employs the Kurikulum 13. The implementation of this curriculum applies to all majors at SMK LPPM-RI Bandung, namely Financial and Institutional Accounting, Software Engineering, and Light Automotive Engineering. At the third level, students are focused on understanding competency tests as graduation requirements for vocational high schools, so the Kurikulum Merdeka has not yet been implemented at this level. SMK LPPM-RI will strive to have all levels using the Kurikulum Merdeka by the next academic year.

The Kurikulum Merdeka better prepares students to enter the workforce. The Kurikulum Merdeka is designed according to the needs of students in relation to the world of work, business, and industry (Intan *et al.*, 2023). The existence of the Merdeka Belajar-Kurikulum Merdeka program in higher education

encourages students to explore the needs of the working world (Sabriadi & Wakia, 2021). Vocational schools have their own programs to prepare students for the world of work, namely the Business and Industrial World (Dunia Usaha dan Dunia Industri: DUDI). Programs like this are expected to help students understand the world of work (Susanty *et al.*, 2023). SMK LPPM-RI Bandung also implements this DUDI program and collaborates with several relevant companies in its departments. The Financial Accounting and Institutions Department collaborates with retail companies such as PT Lotte Indonesia. Several students in the accounting department undertake field work placements at Lotte, and most of them, both students and accounting graduates, work as cashiers in retail companies. The Accounting Department is known for its disciplined, honest, and meticulous attitude. As stated by the Head of the Accounting Department Program at SMK LPPM-RI Bandung,

“Saya pernah nanya langsung ke perusahaan, kenapa jurusan Akuntansi banyak yang dipilih jadi kasir. Jawaban dari perusahaan itu karena jurusan Akuntansi punya sikap yang tidak semua jurusan punya, contohnya ketelitian.”

According to the Indonesian Accounting Association, Indonesian accountants must adhere to fundamental ethical principles, including honesty, straightforwardness, objectivity, competence, a higher level of caution, confidentiality, and professional conduct. Another way to implement the Kurikulum Merdeka in vocational schools is to increase the duration of fieldwork practice (Praktik Kerja Lapangan: PKL) carried out by students. Previously, PKL was only carried out for 3 months at selected companies. However, because the Kurikulum Merdeka aims to provide students with a deeper understanding of the world of work, this fieldwork practice is carried out for 4 to 6 months, which is believed to be effective in implementing the objectives of the Kurikulum Merdeka. In addition to supporting students, SMK LPPM-RI Bandung also provides training to teachers to help them understand the professions that students will pursue. Several accounting teachers are directed to undertake an internship program in collaboration with the Telkom company, so that when teaching competency skills, teachers also gain an understanding of other job roles beyond teaching. Teachers are given several months to participate in this training and are strongly supported by the school.

SMK LPPM-RI Learning Method

Teachers employ various teaching methods to fulfill their duties and achieve learning objectives. In teaching and learning activities, teaching methods are essential because they can influence the success of the learning process (Zaifullah *et al.*, 2021). One of the determining factors in the educational process is the learning method (Yusuf *et al.*, 2024). At SMK LPPM-RI, the teaching methods employed are project-based, particularly the P5 program, as they align with the curriculum, specifically the Kurikulum Merdeka. Although the curriculum used at SMK LPPM-RI is still a hybrid of the Kurikulum 2013, most learning methods utilize case studies. The Pancasila Student Strengthening Profile (Program Profil Penguatan Pelajar Pancasila: P5) program primarily serves as a means of shaping students' character (Pujiono *et al.*, 2024). The desired characteristics that the program aims to instill in students are religiousness, nationalism, integrity, independence, and cooperation (Ruwaida *et al.*, 2023).

The elements that support the implementation of learning methods at SMK LPPM-RI include the use of technology, such as the school website, which provides various learning resources. The use of technology in this era is undoubtedly essential to facilitate learning (Bimantoro *et al.*, 2021; Rosyiddin *et al.*, 2023). The provided website offers various learning support materials, including IT learning modules and learning videos. In addition to learning methods, technology also plays a role in facilitating learning (Nuridayanti *et al.*, 2023). In the Financial and Institutional Accounting department, technology enables the creation of job sheets that can only be accessed by students and teachers registered in that department. With this facility, the learning process becomes more structured and accessible in a flexible manner, thereby supporting

the effectiveness of student learning. These job sheets greatly facilitate students in completing their accounting assignments. The use of job sheets enhances students' understanding of the material and makes learning more effective, as they provide systematic and detailed work steps (Setyawati *et al.*, 2021). This accounting is focused on identifying, classifying, recording, and reporting financial statements (Satria & Fatmawati, 2021). Accounting students at SMK LPPM-RI Bandung do not always use manual journals, ledgers, and financial statements, as they have been working exclusively with worksheets provided by the school through its e-learning website since the implementation of the Kurikulum Merdeka. This is clear evidence that technology plays a significant role in learning achievement.

Student-centered learning (SCL) has been implemented at SMK LPPM-RI, although it still requires active teacher involvement in its implementation. This approach places students at the center of learning, with teachers acting as facilitators, motivators, and innovators (Pratiwi *et al.*, 2022). In this case, teachers not only deliver material in front of the class, but also help students overcome problems that arise during the learning process. Although students are allowed to be more independent in learning, they still need guidance and support from teachers so that learning can run effectively.

Challenges Faced by SMK LPPM-RI in Implementing the Merdeka Curriculum

In implementing the Kurikulum Merdeka at SMK LPPM-RI, the school faces numerous challenges, both during the preparation stage for adopting the Kurikulum Merdeka (Pre-Kurikulum Merdeka) and during its implementation (Post-Kurikulum Merdeka). The preparation of numerous documents posed a challenge for SMK LPPM-RI, as it encountered difficulties in fulfilling the required documents. Some documents were incomplete, so while other schools had already obtained their independent curriculum decree, SMK LPPM-RI had not yet received its decree. In the early years of implementing the Kurikulum Merdeka, teachers at SMK LPPM-RI were unable to access the Basic Education Data (Data Pokok Pendidikan: DAPODIK) because the Kurikulum Merdeka decree had not yet been made available. To ensure continued learning, SMK LPPM-RI reverted to using the 2013 curriculum, which led to the school being late in implementing the Kurikulum Merdeka.

The difficulty of changing the mindset of teachers at SMK LPPM-RI is also one of the challenges faced by SMK LPPM-RI in implementing the Kurikulum Merdeka, such as how to accustom teachers who previously always made lesson plans to now only use modules. The change in the learning model in the Kurikulum Merdeka from traditional to more flexible and competency-based is also a challenge faced at SMK LPPM-RI Bandung. In addition, according to the sources we interviewed, changes in the composition of teachers and subjects taught in the independent curriculum also pose a challenge. A concrete example is the accounting department, where subjects such as Accounting for Services, Trade and Manufacturing, Taxation, Financial Accounting, and Computerized Accounting are taught by different instructors. However, when the independent curriculum was implemented, these subjects were combined into one competency, which, in theory, is taught by one teacher. This is where the problem arises because not all accounting teachers are proficient in all areas; each teacher has their own special expertise and strengths.

Although schools are required to have one teacher per subject in the Kurikulum Merdeka structure, in reality, SMK LPPM-RI is still adapting to this policy. Therefore, at SMK LPPM-RI, the 16 areas of expertise in accounting are divided among three teachers, ensuring that they align with each teacher's area of expertise. Specific subjects have been removed or changed. For example, when SMK LPPM-RI used the previous curriculum, the subject of Digital Simulation was taught in all 10th-grade classes in all majors. However, this subject does not exist in the Kurikulum Merdeka and has been replaced by the subject of Informatics. Another example is the Cultural Arts subject, which, under the Kurikulum Merdeka, must now be more specific, such as choosing from options like theater, music, dance, and so on. Changes like these

certainly require schools to provide explanations to teachers so that they can adapt and learning can continue to run smoothly.

The challenges in implementing the Kurikulum Merdeka are not only focused on administrative aspects, but also have a direct impact on the learning process in the classroom. Teachers' readiness to adapt to changes in methods and the elimination of specific subjects must be taken into account so that better educational goals can be achieved. The elimination of several subjects not only affects teachers but also students, as it can result in students losing the opportunity to deepen their knowledge in subjects that were previously taught, thereby affecting their overall understanding (Hartawati & Karim, 2024; Wijayanti & Ekantini, 2023).

Discussion

Based on the results obtained, the implementation of the Kurikulum Merdeka at SMK LPPM-RI Bandung indicates a gradual transition, as evident in the differences in the curriculum used for grades X, XI, and XII. This is influenced by administrative constraints due to delays in completing documents and submitting the Kurikulum Merdeka decree, resulting in difficulties for SMK LPPM-RI in entering data into the Basic Education Data (DAPODIK) for the new school year. This indicates that administrative aspects play a significant role in determining whether schools can effectively implement the Kurikulum Merdeka. The Kurikulum Merdeka, as currently designed, has been adapted to meet the needs of students in the world of work by implementing the DUDI (Business and Industry World) program, which is reflected in the extended Field Work Practice (PKL) lasting one semester or 6 months to provide students with a deeper work experience. The purpose of PKL is to broaden students' knowledge and understanding of the world of work (Ismiatun *et al.*, 2024).

In the application of learning methods, the primary focus is on student-centered learning (SCL). In this method, students become the center of learning through project-based methods, case studies, and P5. The SCL method aims not only to improve students' academic understanding but also to shape their character, such as religiousness, nationalism, and cooperation (Setiawan *et al.*, 2024; Tholibon *et al.*, 2022). The use of technology such as e-learning, online modules, and job sheets has made it easier for students, especially those majoring in Financial Accounting and Institutions, to understand the material systematically. However, there will undoubtedly be challenges in implementing this independent curriculum. In addition to administrative issues, there is a new curriculum structure, such as the elimination of specific subjects. Of course, this innovation requires a long adaptation period for both teachers and students. Teacher readiness is also a challenge. They must adapt to the learning modules and master various materials because they are combined into one competency.

This adjustment requires technical training and mental preparedness from teachers (Zulaiha *et al.*, 2023). Overall, the implementation of the Kurikulum Merdeka at SMK LPPM-RI Bandung demonstrates great potential in enhancing the quality of learning, although challenges still need to be addressed gradually. The implementation of the Kurikulum Merdeka at SMK LPPM-RI Bandung faces challenges that include both practical and administrative aspects, requiring teachers to be more creative in designing effective and efficient learning (Sindoro *et al.*, 2024). This places more emphasis on pedagogical changes and learning methods alone. The Kurikulum Merdeka has excellent potential in preparing and enhancing students' skills to enter the workforce. The main challenges in implementing the Kurikulum Merdeka lie in teacher readiness and adapting the curriculum.

CONCLUSION

The curriculum used by SMK LPPM-RI has not been fully implemented using the Kurikulum Merdeka. In addition to internal and external obstacles, this vocational school aims to have 12th-grade students focus more on competency exams, as the 2013 Curriculum was used in the previous academic year. The Kurikulum Merdeka supports vocational school students in being better prepared for the world of work, so several programs are better prepared and optimized, allowing students and teachers to implement them effectively. SMK LPPM-RI adopts a project-based approach, in accordance with the Kurikulum Merdeka, although some elements of the 2013 curriculum are still in use. A student-centered learning approach is also implemented, with teachers acting as facilitators and supporters in the learning process. This combination of methods makes learning more effective and relevant to students' needs. The challenges faced in implementing the Kurikulum Merdeka are not only administrative but also related to the readiness of teachers and students to adapt to changes, such as new methods and the elimination of specific subjects. Therefore, attention must be paid to ensure that better educational goals can be achieved.

AUTHOR'S NOTE

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