



The effectiveness of Kurikulum Merdeka on the accounting learning system in vocational schools

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ABSTRACT

Rapid developments in the world of education have encouraged curriculum changes in Indonesia, one of which is the Kurikulum Merdeka which emphasizes Merdeka Belajar. This study aims to explain the implementation, benefits, and challenges that arise in the learning process based on a Kurikulum Merdeka in the Accounting and Finance Expertise Program at SMK PGRI 1 Bandung. The Kurikulum Merdeka is designed to meet 21st-century learning needs by prioritizing Merdeka Belajar and practical skills development. The research method used is descriptive qualitative with a case study approach and literature, with a research focus on SMK PGRI 1 Cimahi. The results showed that the implementation of this new curriculum brought significant changes in the mastery of accounting materials and the improvement of students' practical skills. Although there are challenges in the adaptation process, such as reduced learning hours and teacher readiness, the flexibility of the curriculum allows teachers to adjust teaching methods according to student needs. This study recommends continuous evaluation of the implementation of the Kurikulum Merdeka to improve the quality of education in SMK and prepare students to face the challenges of the world of work.

ARTICLE INFO

Article History:

Received: 22 Dec 2024

Revised: 7 Apr 2025

Accepted: 17 Apr 2025

Available online: 12 May 2025

Publish: 29 Aug 2025

Keywords:

accounting; accounting learning system; Kurikulum Merdeka

Open access

Hipkin Journal of Educational Research is a peer-reviewed open-access journal.

ABSTRAK

Perkembangan pesat dalam dunia pendidikan telah mendorong adanya perubahan kurikulum di Indonesia, salah satunya adalah Kurikulum Merdeka yang mengedepankan "Belajar Mandiri". Penelitian ini bertujuan untuk menjelaskan pelaksanaan, keuntungan, dan tantangan yang muncul dalam proses pembelajaran berdasarkan kurikulum merdeka pada Program Keahlian Akuntansi dan Keuangan Lembaga di SMK PGRI 1 Bandung. Kurikulum Merdeka dirancang untuk memenuhi kebutuhan pembelajaran abad ke-21 dengan mengedepankan kemandirian belajar dan pengembangan keterampilan praktis. Metode penelitian yang digunakan adalah deskriptif kualitatif dengan pendekatan studi kasus dan literatur, memfokuskan pada SMK PGRI 1 Cimahi. Hasil penelitian menunjukkan bahwa penerapan kurikulum baru ini membawa perubahan signifikan dalam penguasaan materi akuntansi dan peningkatan keterampilan praktis peserta didik. Meskipun terdapat tantangan dalam proses adaptasi, seperti pengurangan jam belajar dan kesiapan pendidik, fleksibilitas kurikulum memungkinkan pendidik untuk menyesuaikan metode pengajaran sesuai kebutuhan peserta didik. Penelitian ini merekomendasikan evaluasi berkelanjutan terhadap implementasi Kurikulum Merdeka untuk meningkatkan kualitas pendidikan di SMK dan mempersiapkan peserta didik menghadapi tantangan dunia kerja.

Kata Kunci: akuntansi; Kurikulum Merdeka; sistem pembelajaran akuntansi

How to cite (APA 7)

Khairunnisa, A. S., Ali, M., Nayyara, N. S., & Widyadhana, T. A. (2025). The effectiveness of Kurikulum Merdeka on the accounting learning system in vocational schools. *Hipkin Journal of Educational Research*, 2(2), 151-162.

Peer review

This article has been peer-reviewed through the journal's standard double-blind peer review, where both the reviewers and authors are anonymised during review.

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INTRODUCTION

The education system in Indonesia has historically encompassed regulations that mandate the use of a curriculum stipulated by the Ministry of Education (Kementerian Pendidikan). This provision has been in effect since the colonial era, when the Dutch and Japanese colonial governments implemented their own curriculum (Sari, 2022). Following independence, the educational curriculum in Indonesia has undergone continuous updates as an effort to adapt to the times and the evolving needs of society. From 1945 to 2024, there have been ten recorded instances of curriculum changes. Each of these curricular changes has had a significant impact on all elements of education, from educators and students to school administration. Educators, in particular, must continually adapt to these changes, which often require considerable time and resources. Curriculum changes also affect the teaching methods, instructional materials, and evaluation approaches used in schools (Chiu, 2021).

Currently, the Kurikulum Merdeka stands as the latest policy within the Indonesian education system. This curriculum is designed as a response to the demands of 21st-century learning, which requires learning autonomy and the development of students' critical thinking skills and creativity. The central concept championed by the Kurikulum Merdeka is "merdeka belajar," which aims to provide students with the space to unleash their potential and abilities (Rahim & Ismaya, 2023). The Kurikulum Merdeka is designed to optimize students' potential through varied learning and competency reinforcement (Jannah *et al.*, 2022). This approach is considered relevant to current global challenges, which demand innovation, creativity, and strong character. Through project-based learning methods, independent exploration, and curriculum flexibility, students are encouraged to develop essential skills such as problem-solving and collaboration, which are crucial in the workplace and in daily life (Septiani *et al.*, 2024).

At the Sekolah Menengah Kejuruan (SMK) level, particularly in the Accounting and Finance major, the implementation of the Kurikulum Merdeka brings significant changes. This curriculum focuses on strengthening practical skills through learning that is relevant to the needs of the workforce. The integration of theory and practice is a primary focus in designing this curriculum, so that SMK graduates are prepared to compete in the professional world. However, the implementation of the Kurikulum Merdeka is not without its challenges, particularly in the adaptation process. Accounting educators must develop more collaborative learning strategies and implement innovative methods to prevent learning loss among students. Some SMKs have adopted a hybrid approach, combining elements of the Kurikulum 2013 with the Kurikulum Merdeka, while others have fully transitioned to this new curriculum. These efforts are undertaken to ensure a smoother transition and prevent disruptions to the students' learning process (Sasmitha *et al.*, 2023).

The conception and implementation of the Kurikulum Merdeka also comply with all applicable laws and regulations, including providing educators with access to use the ATP forms, TP, and Teaching Modules. The availability of these documents enables educators to develop learning strategies that align with student needs, while also streamlining the administrative process (Sari & Gumiandari, 2022). The Decree of the Minister of Education and Culture of the Republic of Indonesia (Keputusan Menteri Pendidikan dan Kebudayaan Republik Indonesia) Number 719/P/2020 concerning Guidelines for Curriculum Implementation in Educational Units under Special Conditions (Pelaksanaan Kurikulum pada Satuan Pendidikan dalam Kondisi Khusus) also provides a strong legal foundation for the implementation of the Kurikulum Merdeka across all educational levels, including in SMK.

The implementation of the Kurikulum Merdeka, which has been in effect for approximately three years, has generated diverse perceptions among educators and students. In SMKs, the changes are evident not only in administrative aspects but also in the classroom learning process (Mulyasa, 2022). The Accounting

and Finance major is one of the fields experiencing the direct impact of this curriculum's implementation, given the importance of integrating theory and practice in accounting education.

Identifying the strengths and challenges of implementing the Kurikulum Merdeka in these schools is expected to yield constructive recommendations for curriculum development, particularly in supporting learning within the Accounting and Finance (Akuntansi Keuangan) major. Through comprehensive evaluation, it is expected that the Kurikulum Merdeka can be continuously refined to meet the educational needs of Indonesia. Adjustments that align with local conditions and global demands will be key to the successful implementation of this curriculum, particularly in preparing a young generation that is competent, creative, and competitive in the modern era. The effectiveness of the Kurikulum Merdeka implementation can be measured through several indicators, including the teaching materials used, the learning process that occurs, and the outcomes (Lubis & Ismaya, 2020).

This research aims to evaluate the effectiveness of the Kurikulum Merdeka in supporting the accounting learning system in SMKs. Through a descriptive qualitative approach, utilizing case study methods and a literature review, this research will analyze the impact of the Kurikulum Merdeka on the mastery of accounting material, the development of practical skills, and student interest in learning. SMK PGRI 1 Cimahi was selected as the research subject because this school has implemented the Kurikulum Merdeka and holds an A accreditation. Furthermore, the selection of SMK PGRI 1 Cimahi is also based on the relevance of its offered major, namely Accounting and Finance, which aligns with the research focus. Another contributing factor is the positive response from the school administration and SMK PGRI 1 Cimahi's willingness to participate as a resource, thereby facilitating access to the information that will serve as research data. In this research, the outcome serves as one of the primary benchmarks for assessing the curriculum's effectiveness. The evaluation focuses on three main aspects: student motivation, student competency, and educator comfort.

Based on the research questions from the previous paragraph, this research was conducted through direct interviews with relevant parties at SMK PGRI 1 Cimahi. The results of these interviews are expected to provide a comprehensive overview of the advantages and challenges of implementing the Kurikulum Merdeka, particularly in the learning system at SMKs with an accounting major.

LITERATURE REVIEW

The Effectiveness of the Kurikulum Merdeka

A curriculum serves as the fundamental foundation of an education system. As an educational guideline in every country, the curriculum determines the purpose, vision, mission, and meaning of every learning process conducted. Without a curriculum, education would lose its direction and become unstructured (Socratous & Ioannou, 2021). As an essential element that continually evolves, a curriculum must be capable of adapting to the passage of time and the changing needs of contemporary society. Changes in a curriculum encompass not only its content but also reflect its function and benefits for students and society as a whole. Indonesia has undergone several curriculum changes, which ultimately led to the emergence of the Kurikulum Merdeka as the latest curriculum currently implemented across various educational levels.

The Kurikulum Merdeka has a primary focus on developing students' potential according to their respective interests, talents, and abilities. The Kurikulum Merdeka provides freedom and flexibility for students and educators in the teaching and learning process (Rahim, 2023). This freedom allows students to learn at their own pace and in their own way. However, this flexibility also presents challenges, particularly during the transition from the previous curriculum. An overly flexible system can sometimes make it difficult for educators to design and implement structured learning activities. This poses a challenge for the majority

of educators who are not yet accustomed to the new approach, which prioritizes creativity and innovation in the learning process.

The Accounting Learning System in Vocational High Schools (Sekolah Menengah Kejuruan)

The rapid advancement of technology has had a significant impact on the world of education ([Humaira et al., 2024](#)). One of its impacts is the increasing demand for educational outcomes, namely, graduates who can contribute effectively to society and the workforce. This drives learning and curricula to become more varied and adaptive in order to meet the needs of an ever-changing environment. The learning system plays a vital role in achieving educational objectives, as it forms the foundation for producing students who align with these expectations and needs. Learning resources, instructional media, teaching modules, and learning evaluation all play crucial roles within the learning system. For instance, appropriate learning resources can enhance the effectiveness of teaching and learning activities. This is closely linked to the learning media and modules that support those resources. The proper use of these components can enhance the effectiveness of the learning process ([Komara & Hadiapurwa, 2023](#)).

An effective learning system is crucial to implement at all educational levels, including in Sekolah Menengah Kejuruan (SMK). In the vocational field of accounting, instruction must be relevant to the needs of the workforce, emphasize practical skills, and develop reasoning abilities to ensure that students are prepared for employment or for continuing their education to a higher level ([Angelina et al., 2023](#)). The curriculum at SMK is designed to strike a balance between theory and practice. Students in the accounting major at SMK are expected to master basic concepts, computerized applications (software), and financial information management. Furthermore, the Practical Work Experience Program (PKL) also serves as an integral component in preparing workforce-ready graduates ([Nurlaila, 2020](#)). Many educators still employ outdated teaching methods that are less relevant to the Kurikulum Merdeka ([Nurdiyanti et al., 2024](#)). A majority of educators still rely on lecture methods, which, while effective for delivering theoretical knowledge, are less supportive of hands-on practical learning. In contrast, the Kurikulum Merdeka introduces an approach that places greater emphasis on practice-based and project-based learning to enhance students' skills and cognitive abilities. Hands-on practical learning methods and the case method can significantly increase student creativity in comprehending the subject matter ([Hernando, 2023](#)).

Therefore, it can be stated that the accounting learning system in SMKs plays a critical role in equipping students with skills relevant to the demands of the professional world and society. Technological advancements and curriculum changes necessitate that educators and educational institutions continually innovate, abandon outdated methods, and adopt practice-based approaches. The Kurikulum Merdeka, with its focus on project-based learning and direct practice, represents a progressive step in enhancing the effectiveness of the learning system in SMKs. Innovation and collaboration among various stakeholders within the educational environment are key to the successful implementation of this curriculum.

METHODS

This research employs a qualitative approach utilizing case study and literature review methods. The case study method was selected due to its alignment with the research type and data processing conducted, as well as its consistency with the case being investigated by the author. The research data obtained through the case study method were collected via direct interaction with sources (the Principal (Kepala Sekolah), Vice Principal of Curriculum (Wakasek Kurikulum), Accounting Educator (Pendidik Akuntansi), and Library Staff (Tenaga Perpustakaan)). The specified interaction refers to interviews, which aim to gather information relevant to the research. These interviews were also designed to investigate the issues

central to the research focus in greater depth, thereby enabling a realistic depiction of the respondents' conditions and perceptions. This method was selected due to its relevance and its compatibility with the case study, enabling the establishment of a robust theoretical foundation. In the literature review, data were gathered from various sources, including documents, articles, journals, and books, that are pertinent to the issues under investigation. The literature review provides an overview of previous related research findings, thereby helping the researcher understand the research context more broadly. In this study, the researcher conducted a literature review by carefully considering the subject matter. First, the researcher identified and defined which documents would be selected for the literature review. Subsequently, based on the obtained documents and readings, the researcher analyzed the materials that would be utilized, whether as references, theoretical foundations, or for other purposes.

The use of a literature review also plays a crucial role in reinforcing the validity of the arguments presented in the research. Through the literature review, the researcher can broaden their perspective and ensure that the views or conclusions drawn have a valid foundation and are supported by comprehensive evidence. Thus, the combination of case study and literature review enables the researcher to obtain both in-depth and structured data, thereby enriching the research findings and providing meaningful contributions. This approach not only facilitates the extraction of information from sources but also allows the researcher to explore various perspectives from existing literature.

RESULTS AND DISCUSSION

The Kurikulum Merdeka is a significant policy introduced by the Indonesian government to enhance the quality of education across various levels, including Sekolah Menengah Kejuruan (SMK). A curriculum possesses a dynamic nature, where changes occur in accordance with evolving developments and contemporary challenges ([Anggraini et al, 2022](#)). This curriculum has been implemented for over two years to produce graduates who possess not only technical competencies but also critical thinking skills, collaboration abilities, and professional conduct. In the context of Accounting education in SMKs, the effectiveness of the Kurikulum Merdeka is influenced by various factors, ranging from curriculum development itself to the readiness of educators, the adaptation of students, and the support of available resources ([Mulyasa, 2022](#)).

The Kurikulum Merdeka has introduced innovations in education, particularly in Sekolah Menengah Kejuruan (SMK). In the accounting field at SMK PGRI 1 Cimahi, this curriculum emphasizes the development of students' practical skills through a project-based approach. With this method, students not only learn theory but also study how to apply it in real-world situations relevant to the demands of the workforce. The curriculum's flexibility allows educators to tailor teaching methods to meet the individual needs of students, resulting in more engaging and relevant learning experiences. From this implementation, an improvement in student abilities is evident, both in technical skills and soft skills, such as critical thinking and teamwork.

The implementation of the Kurikulum Merdeka has been ongoing at SMK PGRI 1 Cimahi for two years. During this period, the application of the Kurikulum Merdeka has demonstrated positive outcomes. Educators have the freedom to implement teaching methods that are more aligned with students' needs, resulting in a more flexible and enjoyable learning environment. In accounting instruction, students have begun to demonstrate improved capabilities through project-based activities that provide authentic experiences. Learning outcome evaluations indicate that students not only comprehend the material but also apply the concepts in practice. Nevertheless, the new cumulative assessment system still requires refinement to make it more comprehensible for both students and educators. Although it offers numerous benefits, the implementation of the Kurikulum Merdeka in SMKs, particularly at SMK PGRI 1 Cimahi, is not without obstacles. One of the most significant challenges is adaptation, which affects both educators,

students, and school administrators. Educators face the challenge of developing new modules that align with the curriculum while ensuring that learning outcomes are still achieved. Furthermore, the reduction in instructional hours for technical subjects such as accounting presents an obstacle to delivering material in depth. Educators often face difficulties in explaining complex concepts due to limited time. On the other hand, constraints in facilities, such as internet access and a lack of relevant textbooks, also hinder the learning process. Therefore, collaboration between schools and the government is key to addressing these challenges.

The implementation of the Kurikulum Merdeka also requires more robust support in terms of facilities and ongoing training. Schools must ensure that educators receive training not only on the subject matter but also on effective methods for implementing this flexible curriculum. With appropriate training, educators can be better prepared to face changes and adapt to existing challenges. Furthermore, schools must optimize available resources, such as libraries and information technology, to support more effective learning (Ardiansah *et al.*, 2022). Enhancements to facilities, such as faster internet access and the availability of relevant textbooks, would significantly assist in accelerating the adaptation process to the curriculum (Fadilurrahman *et al.*, 2021). Ultimately, although several challenges exist in implementing the Kurikulum Merdeka at SMK PGRI 1 Cimahi, the positive impacts of this curriculum are beginning to emerge. Due to the flexibility in teaching methods, students acquire not only theoretical knowledge but also the practical skills highly demanded in the professional world. Educators also gain the opportunity to be more creative in designing instruction that aligns with student needs.

Curriculum Development in Schools

A curriculum development model is a method for updating the curriculum to enhance its relevance, which can be undertaken by various stakeholders, including the central government, regional authorities, or schools (Lestari *et al.*, 2023). Based on the interview results, the principal of SMK PGRI 1 Cimahi explained that the school's curriculum development fully adheres to government directives. Nevertheless, the school still establishes a curriculum development team to tailor the implementation to field requirements. This approach is taken to accommodate the actual conditions in the school, including the readiness of students and educators to absorb the curriculum changes. During the first two years of implementation, the school integrated elements of the Kurikulum 2013 with the Kurikulum Merdeka to facilitate the adaptation process. This transitional step demonstrates that curriculum change cannot be implemented instantaneously. The introduction of a new curriculum necessitates a strategy that involves all parties to ensure the changes are well-received (Wening, 2021). The primary challenge lies in aligning the school's local needs with the established national framework. This also involves strengthening coordination among stakeholders, such as educators, students, and school management, to ensure that the curriculum changes can proceed smoothly and as expected.

Educator Readiness and School Support

The implementation of the Kurikulum Merdeka heavily depends on the readiness of educators, who are the primary implementers. Educators at SMK PGRI 1 Cimahi, particularly accounting subject teachers, face significant challenges, including changes in learning modules, assessment systems, and more limited time management. Technological advancements in the digital era also have a substantial influence on educational quality, with the use of digital devices becoming an integral component of learning activities (Angelina *et al.*, 2023). To support this process, the school provides full assistance through various training sessions organized by the Education Office and MGMP (Musyawarah Guru Mata Pelajaran). These training programs help educators enhance their competencies, yet several obstacles remain, such as the limited duration of the training, which often conflicts with other school activities. Needs-based training not

only improves the technical abilities of educators but also helps them become more confident in addressing the challenges of implementing the new curriculum (Nugroho, 2023). Educators are also granted the freedom to determine teaching methods that suit the needs of their students, although they must still adhere to the established learning outcomes.

Implementation of the Kurikulum Merdeka in Accounting Instruction

In the Accounting subject, the implementation of the Kurikulum Merdeka brings significant changes. A subject that was previously divided into several modules is now consolidated into Fundamentals of Accounting and Institutional Finance (Dasar-Dasar Akuntansi dan Keuangan Lembaga). This change aims to provide a more focused and holistic learning approach. However, the reduction in learning hours from 24 to 12 per week presents a significant challenge. Educators expressed that the limited time makes it difficult to deliver the material in depth. The reduction in learning hours may diminish students' understanding of the material, particularly for technical subjects such as accounting (Simarmata, 2021). Nevertheless, the Kurikulum Merdeka provides greater flexibility for educators to tailor instruction to meet the needs of students. Educators can group students based on their level of comprehension, provide additional attention to those requiring extra guidance, and employ project-based methods to enhance practical understanding. Students demonstrate high enthusiasm for practical activities, although challenges remain in adapting to the new assessment system. Focusing on practice-based learning is crucial in vocational schools as it enhances students' skills relevant to the demands of the workforce (Sari, 2023).

Library and Learning Resource Support

The school library plays a crucial role in providing relevant teaching materials. However, the collection of books and learning resources in the SMK PGRI 1 Cimahi library relies entirely on government distribution. To date, no evaluation of this collection has been conducted to ensure its relevance and effectiveness in supporting accounting instruction. Regular evaluation and management of the library collection are essential to ensure that students and educators have access to relevant and up-to-date learning resources (Ardiansah *et al.*, 2022; Hakim, 2023). This limitation in learning resources constitutes one of the obstacles encountered in supporting practice-based learning, a key characteristic of the Kurikulum Merdeka. Efforts to update and align the collection of teaching materials with curriculum requirements must become a primary concern, given the strategic role of the library in supporting the teaching and learning process (Zein *et al.*, 2023).

Evaluasi dan Hasil yang Dicapai

The evaluation of the Kurikulum Merdeka implementation at SMK PGRI 1 Cimahi is conducted through direct observation of teaching and learning activities in the classroom. The school will assess whether the implemented curriculum has maximized student potential. Suppose the evaluation results indicate a need for development to optimize resources. In that case, curriculum development will be carried out in coordination with directives from the Ministry of Education, Culture, Research, and Technology (Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi/Kemendikbud). Although the initial adaptation process was quite challenging, interview results indicate an improvement in students' practical skills and professional conduct. This is highly significant, considering that one of the primary objectives of SMK is to produce graduates who are both technically competent and possess a strong work ethic. However, the cumulative assessment system within the Kurikulum Merdeka, where student grades are derived from multiple educators, occasionally leads to confusion. Educators acknowledge that students

require specific guidance to comprehend these changes. Nevertheless, this system provides greater scope for assessing students holistically.

Shortcomings and Potential for Improvement

Several deficiencies in the implementation of the Kurikulum Merdeka at this school are of primary concern. One such issue is the reduction in learning hours, which complicates educators' efforts to deliver the material in a comprehensive manner. Additionally, the school library has not been utilized to its full potential in supporting learning. The book collection requires review to ensure its alignment with the needs of students and educators. Other potential improvements include increasing the frequency of teacher training and procuring additional relevant learning resources. Sustained support from the government, the school, and related stakeholders is essential to ensure the successful implementation of the Kurikulum Merdeka. Through continuous evaluation and enhanced support, the implementation of this curriculum is expected to produce more competent students who are prepared to face workplace challenges. However, there is significant hope that the Kurikulum Merdeka can be continually refined. By allocating more adequate learning time and strengthening the focus on practice-based learning, this curriculum holds significant potential to produce students who are prepared to enter the workforce with relevant skills and attitudes. As such, flexibility and a locally needs-based approach are key to the successful implementation of the curriculum in the field (Rosyid, 2022).

Discussion

This research offers valuable insights into the benefits of implementing the Kurikulum Merdeka in Accounting instruction at Sekolah Menengah Kejuruan (SMK). One of the primary benefits observed is the curriculum's flexibility, which supports students in developing both technical skills and soft skills such as critical thinking, collaboration, and professional communication. Through a project-based approach, students not only learn theory but also study how to apply it in real-world situations relevant to the demands of the workforce (Rohm *et al.*, 2021; Sánchez-Muñoz *et al.*, 2022). The Kurikulum Merdeka enables students to gain direct experience, which better prepares them to face future professional challenges (Septiani *et al.*, 2024). The flexibility of this curriculum also provides educators with the freedom to adapt teaching methods according to the conditions and needs of their students (Niemi, 2021). Educators can focus more on students requiring additional attention, enabling the learning process to become more inclusive and personalized. This undoubtedly enhances the quality of instruction as students receive material tailored to their respective levels of understanding. The development of soft skills, such as critical thinking and teamwork abilities, is also emphasized in the Kurikulum Merdeka, which enriches the learning process with values highly demanded in the professional world (Abdul *et al.*, 2022).

This research also confirms that focusing on hands-on practical activities in the Accounting subject yields tangible positive impacts. Students become more confident in completing real-world tasks, such as bookkeeping and financial analysis. Project-based activities offer students the opportunity to learn more deeply and apply the theories they have studied (Malik & Zhu, 2023). Direct involvement in practice helps students acquire technical skills relevant to the occupations they will pursue after graduation. The implementation of the curriculum offers numerous benefits; however, this does not preclude the existence of challenges that must be addressed (Li, 2022). One of the most significant issues faced is the limitation of instructional time. The reduction in class hours for technical subjects, such as accounting, makes it difficult for educators to deliver the material in depth. The constrained timeframe often poses challenges for educators in explaining complex accounting concepts. Nevertheless, a more focused approach to the core of the instruction still provides benefits in helping students grasp the fundamentals of accounting more effectively.

Overall, this research demonstrates that the Kurikulum Merdeka provides substantial benefits for students and educators in SMKs, particularly in preparing students for the professional world. Students acquire not only technical competencies relevant to careers in Accounting but also additional skills such as critical thinking and the ability to work in teams (Turner & Tyler, 2023). Although challenges persist, measures such as increasing instructional time, providing ongoing teacher training, and enhancing learning facilities can help optimize the potential of this curriculum (Alqahtani *et al.*, 2023). With the appropriate approach, the Kurikulum Merdeka can serve as an effective instrument for cultivating a young generation prepared to compete in the professional world (Li, 2024). The importance of the educator's role as a facilitator in implementing the Kurikulum Merdeka cannot be overstated. Educators who are creative and competent in managing instruction will be able to utilize the curriculum's flexibility to meet student needs (Rosyiddin *et al.*, 2023; Tamsah *et al.*, 2021). Furthermore, with the support of ongoing training, educators will be better prepared to face changes and can optimize the curriculum in teaching accounting material relevant to the professional world. Additionally, improvements in learning facilities, such as enhanced internet access and more comprehensive textbooks, will also help enhance the quality of instruction (Khaira *et al.*, 2023). All these elements work together to ensure that SMK students are prepared to compete in the professional world with relevant skills and adequate competencies.

Although challenges exist in implementing the Kurikulum Merdeka, positive outcomes are beginning to emerge, particularly in the development of students' technical and soft skills. With greater support from all related parties, the Kurikulum Merdeka has the potential to become an effective instrument for cultivating a young generation that possesses not only technical competencies but also the social and professional skills necessary for success in the workplace.

CONCLUSION

Regarding the research findings at SMK PGRI 1 Cimahi, which aimed to enhance students' mastery of material, practical skills, and critical thinking abilities, the Kurikulum Merdeka has demonstrated a positive impact on accounting education in vocational high schools. The flexible teaching methods and project-based approach enable educators to tailor instruction to students' needs. However, issues such as limited instructional hours, constrained educator availability, and the need for improved support facilities persist. To maximize its implementation, better allocation of learning time, ongoing teacher training, and enhancements to school infrastructure such as libraries and internet access are required. With these improvements, the Kurikulum Merdeka has the potential to produce students who possess not only technical expertise but are also prepared to enter the workforce. For the Kurikulum Merdeka to function more effectively at SMK PGRI 1 Cimahi, several steps need to be taken. First, instructional time for technical subjects, such as accounting, needs to be increased to enable students to comprehend the material more thoroughly. Second, supporting facilities such as libraries and internet access must be enhanced to maximize learning effectiveness. Third, continuous training for educators should be prioritized so they can develop teaching methods that align with curriculum demands. With these measures, the Kurikulum Merdeka can help produce graduates who are not only academically competent but also possess the character and skills necessary to confront challenges in the professional world.

AUTHOR'S NOTE

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

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