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Observing accounting curriculum development in vocational schools for job-ready graduates

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ABSTRACT

Vocational education curriculum needs to adapt to technological changes and the demands of the world of work in the Industrial Revolution 4.0 era. This study examines the development of the accounting curriculum in Vocational High Schools (SMK) to produce graduates who are ready to work. The urgency lies in aligning the vocational education curriculum with the industry's evolving demands. Using a qualitative approach, data were collected through interviews with curriculum staff, Accounting teachers, and library managers at SMKN 1 Bandung and direct observations of school facilities. The enthusiasm of students is reflected in their active participation in curriculum-integrated projects. The project-based learning (PBL) method makes learning more engaging and enables students to apply accounting concepts in real-world contexts, strengthening their understanding. The findings indicate that the Merdeka Curriculum provides flexibility in teaching, supported by collaboration with DUDIKA. However, challenges such as high administrative burdens on teachers, limited facilities, and outdated technology remain. School libraries support learning by providing references but need further development of digital collections. This study recommends increasing technological capacity, providing teacher training, and optimizing facilities to maximize the curriculum's potential, ultimately creating vocational graduates who meet industry needs.

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ABSTRAK

Kurikulum pendidikan vokasi perlu beradaptasi dengan perubahan teknologi dan tuntutan dunia kerja di era Revolusi Industri 4.0. Penelitian ini mengkaji pengembangan kurikulum akuntansi di Sekolah Menengah Kejuruan (SMK) dengan tujuan menghasilkan lulusan yang siap kerja. Urgensi penelitian ini terletak pada pentingnya menyelaraskan kurikulum pendidikan vokasi dengan dinamika dan tuntutan industri yang terus berkembang. Observasi ini menggunakan pendekatan kualitatif yaitu data dikumpulkan melalui wawancara dengan bidang kurikulum, guru mata pelajaran Akuntansi, dan pengelola perpustakaan di SMKN 1 Bandung. Meningkatnya antusiasme siswa di SMKN 1 Bandung yang terlihat dari partisipasi aktif mereka dalam proyek yang diintegrasikan ke dalam kurikulum. Metode pembelajaran berbasis proyek (PBL) tidak hanya menjadikan proses belajar lebih menarik, tetapi juga memungkinkan siswa untuk menerapkan konsep akuntansi dalam konteks dunia nyata, sehingga memperkuat pemahaman mereka. Hasil penelitian menunjukkan bahwa penerapan Kurikulum Merdeka memberikan fleksibilitas dalam proses pengajaran, yang didukung oleh DUDIKA. Namun, penelitian ini juga mengidentifikasi beberapa tantangan, termasuk beban administratif yang tinggi bagi guru, keterbatasan fasilitas, dan perlunya pembaruan teknologi. Perpustakaan sekolah berperan penting dalam mendukung pembelajaran dengan menyediakan referensi yang diperlukan, meskipun koleksi digital masih perlu dikembangkan. Penelitian ini merekomendasikan peningkatan kapasitas teknologi yang ada di sekolah, pelatihan bagi guru, dan optimalisasi fasilitas pendukung untuk memaksimalkan potensi kurikulum yang ada dan diharapkan dapat menciptakan lulusan SMK yang kompeten dan sesuai dengan kebutuhan industri.

Kata Kunci: *Kurikulum Merdeka; pembelajaran berbasis proyek; TEFA*; *vokasi*

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INTRODUCTION

In this era of globalization and rapid technological development, the world of education faces the challenge of preparing graduates who are not only academically competent but also ready to meet the demands of the workforce. Rapid economic development and changes in the industrial world increasingly require education to be responsive to the needs of the job market. In Indonesia, Vocational High Schools (SMK) play a crucial role in producing skilled workers, particularly in the field of accounting, which is one of the key pillars of corporate financial management. Along with these developments, the competencies required of SMK graduates in the field of accounting are not limited to theoretical knowledge, but also relevant practical skills (Santika et al., 2023). Therefore, it is essential to monitor the development of the accounting curriculum in SMK to assess the extent to which it meets market needs and prepares competent graduates.

Vocational education curricula need to adapt to technological changes and the demands of the world of work in the Industrial Revolution 4.0, which involves integrating new competencies and applying flexible learning methods. Synergy among the government, educational institutions, and industry is essential to revitalize the curriculum and ensure that graduates are well-prepared for the workforce (Himawan, 2023). In this context, industrial work practices in vocational schools are a key element that connects theory with real-world applications, enabling students to develop skills relevant to industry needs. Industrial work practices are a crucial component of the Dual Education System, which aims to enhance students' competencies and skills, preparing them for the workforce. Previous research has shown that fieldwork practices carried out by vocational school students have a positive impact, increasing student confidence and easing the burden on companies by completing work more efficiently (Tarmidi & Ismanto, 2020). Other studies have shown that fieldwork practices support student engagement in the world of work (Ardiani, 2020).

Rapid industrial growth and increasing demand for skilled labor require adjustments to the curriculum, including the accounting curriculum. This is crucial in producing vocational school graduates who possess not only theoretical knowledge but also practical skills relevant to market needs (Coville, 2023). In recent years, the Indonesian government, through the Ministry of Education and Culture, has sought to update the vocational education curriculum, including the accounting curriculum in vocational schools. This update is expected to produce graduates who not only possess adequate knowledge and skills but also the professional attitudes required in the workplace. However, challenges remain in implementing this new curriculum, including those related to teacher training, facility provision, and cooperation with industry.

One of the problems faced by students at SMKN 1 Bandung is a lack of practical skills. Many students feel unprepared to face challenges in the workplace due to a lack of direct experience in applying accounting theory. This limitation is often caused by a gap between the curriculum taught in schools and the industry's needs. Students feel that the material taught is not entirely relevant to what is needed in the workplace. SMKN 1 Bandung is attempting to establish partnerships with industry practitioners to address this issue. Through this collaboration, practitioners are invited to provide training and share their experiences about the world of work in the field of accounting. The involvement of industry practitioners is expected to provide students with deeper insight into the demands and dynamics of the world of work.

The Project-Based Learning (PBL) model implemented at SMK Negeri 1 Bandung enables students to interact directly with local units or entities. Theory is presented briefly, while the primary focus is on repeated practical work, allowing students to better understand and master the material in a hands-on manner. The opportunity for students to solve real-world problems strengthens their mastery of the

material and the skills needed in the workplace (Syawalia et al., 2023). Through this article, observations were made on the development of the accounting curriculum in vocational schools, and an analysis was conducted on the contribution of the curriculum in preparing graduates who are ready for work. A better understanding of curriculum development is expected to lead to solutions for improving the quality of vocational education in Indonesia, particularly in the field of accounting.

LITERATURE REVIEW

Curriculum Development

Literally, the word curriculum comes from the Latin word curricula, which means arena or playing field. The curriculum is often interpreted as a collection of subjects that students must study in an educational institution or school (Yuhasnil, 2020). Curriculum can be defined as a plan that provides guidelines or guidance in the functional implementation of teaching and learning activities in schools, classrooms, regions, and nationally. The curriculum is the lifeblood of a learning program, so its existence requires dynamic design, implementation, and evaluation in line with the times, the needs of science, technology, and the arts (IPTEKS), as well as the competencies required by society and users of higher education graduates (Pritasari et al., 2023). In improving the quality of education in schools, one aspect that requires serious attention is educational management, particularly in terms of curriculum management. Without the implementation or improvement of a curriculum aligned with quality management standards, it will be challenging to enhance the quality of education in schools (Yuhasnil, 2020).

Education plays a crucial role as a catalyst for social change. Therefore, the goal of national education is to produce individuals who are religious, moral, knowledgeable, skilled, physically and mentally healthy, have good character, and are responsible. Curriculum development is important because curriculum policy is one of the primary aspects of national education development aimed at achieving these goals. The curriculum has a strategic position in the education system. Several views indicate that the curriculum is an educational program designed to achieve the expected competencies and reflect the needs of students and society (Kim et al., 2022; Kumar & Rewari, 2022). The urgency of the curriculum lies in its role as the foundation of the education system in shaping a generation that is competent and able to contribute in various aspects of life (Guna & Yuwantiningrum, 2024; Hendawi et al., 2024; Setiyorini & Setiawan, 2023).

The development of the education curriculum in Indonesia has been ongoing since the pre-independence era to the present day. At least, the education curriculum in Indonesia has undergone changes or revisions 10 times, namely in 1947, 1952, 1964, 1968, 1975, 1984, 1994, 2004, 2006, 2013, up to the Kurikulum Merdeka (Ervia et al., 2024). These curriculum changes were made to adapt to the needs of students and society(Nasir & Muhammad, 2024). The SMK Curriculum has undergone seven revisions, starting with the 1964 Curriculum, which then developed into the 1976 Curriculum, the 1980 Curriculum, the 1984 Curriculum, the 1994 Curriculum, the 1999 Curriculum, the 2004 Curriculum (Competency-Based Curriculum), and the 2006 Curriculum (Education Unit Level Curriculum) (Nuraini et al., 2023). Curriculum development is tailored to industry needs through improvements in education quality, which has a significant influence on meeting industry needs (Bidol, 2024; Guna & Yuwantiningrum, 2024; Ruaya et al., 2022).

Curriculum development in Indonesia reflects the government's efforts to continuously adapt the education system to the needs of society and the demands of the times. From the 1947 Curriculum, which focused on character building after independence, to the 2013 Curriculum, which emphasized a thematic and integrative approach, each change aimed to respond to global and national challenges. Now, the Kurikulum Merdeka is presented as a refinement, providing educators with flexibility in designing learning that suits the needs of students. This curriculum promotes the Pancasila student profile as the foundation

for character development and facilitates the acquisition of 21st-century skills, including critical thinking, creativity, and collaboration (Septiani et al., 2024). The refinement of the Kurikulum Merdeka aims to alleviate teachers' administrative burdens, strengthen project-based learning, and support the use of technology in education, making it more relevant to the dynamics of the world of work and global developments (Agnevia et al., 2025).

Work Readiness of Vocational School Students

Work readiness can be defined as the overall condition of a person that enables them to respond effectively to certain situations and meet their own needs. Work readiness is seen as a person's readiness to seek employment and determine their chosen occupation. The abilities, knowledge, skills, and attitudes that students acquire through their learning experiences at school, at home, and from industrial work placements can be valuable when they enter the workforce (Adeosun et al., 2022; Fauzan et al., 2023). The alignment between academic competencies and work skill competencies is necessary to form this work readiness. Industrial work practices can be utilized as an opportunity for students to enhance their work skills before entering the workforce (Wibowo et al., 2020). There are two primary factors that influence work readiness: internal and external factors. Internal factors that can influence work readiness include intelligence, skills, talents, abilities, interests, motivation, health, psychological needs, personality, aspirations, work interests, and work goals. Students with a high interest in work will be well-prepared for a job because they possess a strong drive and are committed to their work. Meanwhile, external factors include the family environment (at home), the work environment, a sense of security in one's work, opportunities for advancement, coworkers, relationships with leaders, and salary (Widagdo, 2024).

Field Work Practice (PKL) is an important indicator for improving the work readiness of vocational school students. Students will be trained through a series of training, learning, and practical training efforts that closely resemble the real world of work. Through this activity, students can gain direct experience in the industrial world, hone their practical skills, and broaden their knowledge of the demands and dynamics of the real world of work, making them better prepared to face challenges in the workplace and increasing their competitiveness in the job market (Tarmidi & Ismanto, 2020). The learning experiences in school and the working world that students have participated in are expected to enhance their work readiness to the maximum and enable them to become quality workers. The work readiness of students referred to here refers to their ability to secure employment immediately after graduation without requiring a lengthy adjustment period. The work readiness of vocational school students can be measured by the length of time they wait to obtain employment and their ability to work in accordance with their field of expertise and the demands of the workplace. The primary factor in work readiness is skills, particularly mastery of information technology, while academic factors are not the main determinants of work readiness (Nur' Aini & Nikmah, 2020).

The work readiness of students in vocational high schools (SMK) is a primary focus of the vocational education system, given that the primary goal of vocational high schools is to prepare graduates who are ready to enter the workforce. Based on various previous opinions, it can be concluded that job readiness refers to the extent to which an individual possesses the skills, knowledge, and attitudes necessary for success in the workforce. Work readiness encompasses more than just the technical skills required to perform job duties. Therefore, work readiness involves not only mastery of specific skills but also mental and social readiness to interact effectively in a professional environment. In preparing students for the workforce, the skills required include technical skills relevant to specific industries, critical thinking skills, creativity, and the ability to manage time and stress (Purwanto et al., 2023; Rohm et al., 2021). Education at the vocational high school level must be able to integrate various aspects of job readiness so that

graduates are prepared to face the increasingly complex and dynamic demands of the workforce (Sartika & Nengsi, 2022).

Correlation between Curriculum and Work Readiness of Vocational Schools Students

The correlation between the curriculum and student work readiness in vocational high schools is very strong, as the curriculum serves as the primary foundation for preparing students to meet the demands of the workforce. A curriculum implemented in vocational high schools must be able to integrate both technical and soft skills relevant to the industry, along with the social skills necessary in the workplace. A relevant and well-structured curriculum has a significant impact on student job readiness (Tan et al., 2023). This also emphasizes the importance of industry involvement in curriculum development, ensuring that the material taught aligns with the standards expected by companies. Furthermore, a curriculum that supports activities such as Field Work Practice (PKL) provides students with direct industry experience, which can enhance practical skills and build confidence in facing job demands (Tarmidi & Ismanto, 2020).

Vocational high schools (SMK) have the primary goal of preparing students to be work-ready, possess an entrepreneurial spirit, be intelligent, and be highly competitive, enabling them to compete in the global market in accordance with the competencies in their chosen program of expertise. Therefore, the challenge of vocational high school education lies in designing learning activities that provide knowledge, skills, and experience relevant to the needs of the business and industrial world (Yeap et al., 2021). Work experience can only be gained if students are directly involved in activities carried out by the business or industrial world (Ardiani, 2020). Producing work-ready graduates requires a complex learning process with various approaches and strategies. The teaching factory is an active learning-based program that mimics the activities of the business and industrial world in producing goods or services, through collaboration between schools and industry as partners. This program aims to reduce the competency gap between what is expected by the industrial world and what students learn in school (Abdullah, 2021).

The link and match collaboration model continues to be developed to improve work readiness by adding several components, including student competency socialization, participation of the Business and Industry World (DUDI) in the new student selection process, and competency needs analysis by DUDI. The student competency socialization aims to provide DUDI with an overview of students' abilities and the skills that need to be taught. Meanwhile, DUDI's involvement in new student admissions and the identification of competency needs aims to create a student conditioning process similar to the employee recruitment process, while ensuring that DU/DI competency needs are met. Link and match functions as a program that bridges the relationship between vocational schools (SMK) and DUDI to ensure relevance and mutual benefit. This program has been implemented in several vocational schools and has consistently produced positive results (Maulina & Yoenanto, 2022).

The curriculum implemented in vocational schools (SMK) must be able to instill both technical skills relevant to the industry and non-technical skills necessary in the workplace. Curriculum development in vocational schools must be continuously adapted to the changing needs of the industrial world. Closer collaboration between schools and the business/industry (DUDI) is crucial, as it can ensure that the skills taught in vocational schools align with industry standards and expectations. This collaboration can also open up opportunities for students to gain hands-on experience through internships or more intensive fieldwork, which are essential in preparing vocational school students for the workforce. Vocational education is closely linked to the world of work or industry, so practical learning and training are key to equipping graduates to adapt to the workforce. Vocational school students' work readiness can be enhanced through a relevant curriculum and close collaboration between schools and industry. With appropriate curriculum development, vocational school students will be better prepared to take advantage of opportunities in the workplace and will be more competitive (Ardiani, 2020).

METHODS

This study employs qualitative methods, collecting data through in-depth interviews and direct observation at SMKN 1 Bandung. Interviews were conducted with three informants: the principal, a teacher, and a library manager to explore perspectives on the relevance and effectiveness of the curriculum. Classroom observations assessed the learning process and interactions between teachers and students. Furthermore, an analysis of curriculum documents and teaching materials was conducted to understand the content taught. The collected data were analyzed using Miles and Huberman's qualitative analysis model to identify key themes, providing a comprehensive overview of how the accounting curriculum can prepare graduates for the challenges of the workplace, as well as recommendations for future curriculum improvements to make it more relevant to industry needs. The data analysis process consisted of four stages: data collection, data condensation, data presentation, and conclusion drawing.

RESULT AND DISCUSSION

Curriculum Policy and Its Development at SMKN 1 Bandung

The curriculum refers to a set of plans and arrangements regarding objectives, content, and learning materials, as well as the methods used as guidelines for implementing learning activities. The Kurikulum Merdeka was developed to provide educational units with flexibility in adapting the learning process to meet student needs and global challenges (Azzahra et al., 2022). The Ministry of Education and Culture emphasizes that the Kurikulum Merdeka emphasizes character building through the Pancasila Student Profile and project-based skill development (Cantika et al., 2022). Adapting the curriculum to job market needs is a crucial aspect of vocational education. Collaboration between education and the business world in adapting the curriculum to job market needs can increase the relevance of education to industry needs. Synchronization with the Business World, Industry, and the World of Work (DUDIKA) is a crucial strategy in ensuring the curriculum remains relevant to real-world needs (Tarmidi & Ismanto, 2020).

Based on interviews with the Vice Principal for Curriculum, SMKN 1 Bandung has implemented the Kurikulum Merdeka since the 2021/2022 academic year. This curriculum is designed to support the vision of "Teruji Terpuji," which encompasses the development of students' soft skills, character, and technical competencies, ensuring relevance to industry needs. The school conducts annual synchronization with DUDIKA. The curriculum development process involves the principal, management team, and several teachers, with support from DUDIKA. The latest information is obtained through training and seminars organized by the Education Office, as well as in-house training activities. The development of the curriculum begins with training the development team, continues with outreach to teachers, and concludes with gradual implementation (Dwiharyadi et al., 2021). Accounting teachers acknowledged that the Kurikulum Merdeka facilitates student-centered learning. This learning model supports improved student achievement (Athaya et al., 2024).

Challenges in Implementing Learning at SMKN 1 Bandung

Curriculum implementation often faces challenges that impact the effectiveness of learning. Changes in the education system require full support from all parties, including adequate teacher training, sufficient resources, and ongoing evaluation and assessment. Challenges such as high administrative burdens can reduce teachers' time to focus on learning. In the context of vocational education, an additional challenge is ensuring that the curriculum remains aligned with rapidly changing industry needs (Utama & Sukaswanto, 2020)**.** According to Kurt Lewin's theory of organizational change, every change goes through three stages: unfreezing, changing, and refreezing. In the unfreezing stage, individuals or institutions must relinquish old patterns and prepare to adopt new ones. This is relevant in the

implementation of the Kurikulum Merdeka, where teachers need to change their teaching approaches to adapt to a more flexible and student-centered format.

Based on interviews during the initial adaptation of the Kurikulum Merdeka, the Vice Principal stated that the main challenge was implementing the Pancasila Student Profile Strengthening Project (P5), which requires teacher creativity. Evaluation and improvements are continuously conducted to enhance learning effectiveness. Meanwhile, according to subject teachers, the main challenge is the high administrative burden, which can reduce teaching focus. Teachers must seek independent training related to industry developments, as schools often do not provide specialized training. Accounting teachers noted that complex administration adds to their workload (Hanim et al., 2020). Furthermore, library managers stated that the main obstacle is budget constraints that limit the procurement of new books. Although the collection is updated annually, the need for specialized books is often delayed due to limited BOS funding.

Development of Practical Work Skills at SMKN 1 Bandung

The development of work skills in vocational education is based on the experiential learning theory proposed by Kolb in 1984, which states that effective learning occurs through direct experience. Approaches such as Project-Based Learning (PBL) and teaching factories are examples of experiential learning implementations, which enable students to practice relevant skills in real-world situations. In interviews, accounting teachers assessed that the use of PjBL and teaching factories provided students with hands-on experience. Students at SMKN 1 Bandung can work on real-life projects using accounting applications such as MYOB, Accurate, and Odoo. The Vice Principal stated that synchronization with DUDIKA resulted in a curriculum aligned with job market needs, including collaboration with companies for fieldwork practices (PKL) and the use of teaching factories. Project-based learning is effective in enhancing students' creativity and motivation. This model provides opportunities for students to solve real-world problems, which strengthens their mastery of the material and skills needed in the workplace (Pangat & Waluyanti, 2020).

The Role of Libraries Supporting The Learning Process in SMKN 1 Bandung

Modern school libraries must transform into interactive, high-tech learning resource centers by providing supporting infrastructure. Effective school libraries provide access to digital learning resources, foster information literacy skills, and support lifelong learning (Komara & Hadiapurwa, 2023; Zein et al., 2023). Interviews with librarians at SMK 1 Bandung explained that the library plays a central role in supporting learning at SMK 1 Bandung by providing relevant subject references. The moving class system allows students to access books in the classroom, and multimedia and internet facilities support student assignments. The library management acknowledged that, although there is no dedicated literacy program, the collection is regularly updated. The challenge of procuring digital books is being addressed with a digital library development plan for the next 1-2 years. A sound library must be supported by an adequate budget and a collection development strategy that aligns with curriculum needs, ensuring the facilities provided are sufficient. Furthermore, the integration of information technology into library services allows students and teachers to access learning resources more easily and efficiently (Ikrimah et al., 2023).

Disscusion

This study shows that SMKN 1 Bandung is committed to implementing a curriculum that is adaptive and relevant to the needs of the workplace. By synchronizing the curriculum with the Business World, Industry World, and the World of Work (DUDIKA) and implementing the Project-Based Learning (PBL) model, the

school has successfully integrated theory with practice. This is in line with the view that work-based learning can bridge the gap between theory and practice in vocational education (Lackéus, M. 2024). SMKN 1 Bandung collaborates with industry through the teaching factory program, which is one of the advantages in enhancing students' practical experience. Teaching makes students work in an environment that resembles the real world of work. The implementation of the teaching factory is efficacious in improving student competency in Vocational High Schools (Rohaeni et al., 2021).

SMKN 1 Bandung also adopts technology-based learning strategies to strengthen students' readiness to face the challenges of the digital era. The use of accounting software such as MYOB, Accurate, and Odoo is part of the curriculum to equip students with practical skills that align with industry standards. The integration of technology into learning not only improves learning efficiency but also provides hands-on experience in using tools commonly used in the workplace (Yildiz Durak, 2021). Furthermore, active participation in industry-based projects provides students with deeper insight into the operational standards and professional ethics applicable in the accounting world. The success of this approach is evident in students' increased confidence in completing practice-based assignments and their readiness to enter the workforce immediately upon graduation. Thus, the combination of the teaching factory approach, technology utilization, and industry partnerships further strengthens the effectiveness of the Kurikulum Merdeka implementation at SMKN 1 Bandung in producing graduates who are work-ready and highly competitive in the labor market.

This study explains that the Kurikulum Merdeka supports students' readiness to enter the workforce, both through mastery of technical skills and the development of relevant soft skills. Efforts such as continuous teacher training, more effective management of learning time, and the development of adequate educational facilities will help maximize the implementation of this curriculum. The implementation of the Kurikulum Merdeka has great potential to prepare students for the workforce. However, based on the research findings, several challenges remain, such as areas requiring improvement, technological updates, the lack of more efficient learning management, and the development of other supporting facilities. Therefore, recommendations for better management and stronger collaboration with industry can strengthen the implementation of the Kurikulum Merdeka and ensure students' readiness to face the challenges of the future workforce.

CONCLUSION

The implementation of the Kurikulum Merdeka at SMKN 1 Bandung has had a positive impact on preparing students for the world of work, particularly through a learning approach that balances theory and practice. Close collaboration with the Business World, Industry, and the World of Work (DUDIKA), as well as the use of the Project-Based Learning (PBL) model, has enriched students' learning experiences with relevant practical skills. The teaching factory program is a key component in strengthening student readiness by providing a learning environment that mimics the real world of work. However, this study also highlights several challenges that need to be addressed to optimize curriculum implementation. High administrative burdens for teachers can reduce focus on developing innovative learning, necessitating measures for management efficiency.

Limitations in technological updates and infrastructure are also a concern, with investment in software and hardware tailored to industry needs essential. Furthermore, the role of school libraries in supporting the learning process is crucial. Despite budgetary constraints and digital collections, library development, particularly in digitization, will provide students with broader access to relevant and high-quality resources. Therefore, to improve graduate readiness for the ever-evolving workforce, SMKN 1 Bandung needs to strengthen investment in technology, provide ongoing training for teachers, and develop supporting

facilities, including a digital library. With these steps, SMKN 1 Bandung can be more effective in producing competent, innovative graduates who are ready to compete in the job market.

AUTHOR'S NOTE

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