



Teachers' views on optimizing Kurikulum Merdeka in SMK Kencana accounting department

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ABSTRACT

Curriculum transformation represents a strategic initiative the government took to improve the quality of learning, adjusting to the needs of an ever-evolving era. The Kurikulum Merdeka, present as an educational innovation, is designed to provide schools with freedom to achieve relevant learning objectives. This study aims to analyze the management of Kurikulum Merdeka at SMK Kencana, especially in the Accounting department, to support a quality learning system. This research uses a qualitative approach with in-depth interview techniques with school management to explore experiences, challenges encountered and strategies employed during curriculum implementation. The results showed that curriculum management at SMK Kencana has improved significantly, both from the perspective of teachers and school management. SMK Kencana successfully implemented Kurikulum Merdeka in the AKL department through subject integration, experiential projects, and collaboration with industry. This curriculum enhances teacher innovation, learning, and the relevance of materials to work needs. Despite adaptation challenges, this implementation effectively supports students' readiness for the world of work. This study concludes that the synergy between teachers and school management is the key to optimizing the management of Kurikulum Merdeka. These findings provide practical recommendations for further development in curriculum implementation in a Vocational High School environment, especially the Accounting Department.

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ABSTRAK

Perubahan kurikulum merupakan langkah strategis yang dilakukan oleh pemerintah untuk meningkatkan mutu pembelajaran, menyesuaikan dengan kebutuhan zaman yang terus berkembang. Kurikulum Merdeka, hadir sebagai inovasi pendidikan, dirancang untuk memberikan kebebasan kepada sekolah dalam mencapai tujuan pembelajaran yang relevan. Penelitian ini bertujuan untuk menganalisis pengelolaan Kurikulum Merdeka di SMK Kencana, khususnya pada jurusan Akuntansi, guna mendukung sistem pembelajaran berkualitas. Penelitian ini menggunakan pendekatan kualitatif dengan teknik wawancara mendalam kepada manajemen sekolah untuk menggali pengalaman, tantangan, serta strategi yang diterapkan selama implementasi kurikulum. Hasil penelitian menunjukkan bahwa pengelolaan kurikulum di SMK Kencana telah mengalami peningkatan signifikan, baik dari perspektif pendidik maupun manajemen sekolah. SMK Kencana berhasil menerapkan Kurikulum Merdeka di jurusan AKL melalui integrasi mata pelajaran, proyek berbasis pengalaman, dan kolaborasi dengan dunia industri. Kurikulum ini meningkatkan inovasi pendidik, pembelajaran, dan relevansi materi dengan kebutuhan kerja. Meskipun ada tantangan adaptasi, penerapan ini efektif mendukung kesiapan peserta didik menghadapi dunia kerja. Penelitian ini menyimpulkan bahwa sinergi antara pendidik dan manajemen sekolah menjadi kunci utama dalam mengoptimalkan pengelolaan Kurikulum Merdeka. Temuan ini memberikan rekomendasi praktis untuk pengembangan lebih lanjut dalam penerapan kurikulum di lingkungan Sekolah Menengah Kejuruan, khususnya Jurusan Akuntansi.

Kata Kunci: akuntansi; kurikulum merdeka; optimalisasi kurikulum; pengelolaan kurikulum

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INTRODUCTION

The constantly changing curriculum is one of the factors that influence learning in schools. The curriculum used must continue to evolve in line with the times so that the quality of learning can continue to improve (El Amirurrahmah *et al.*, 2024). This curriculum change is designed to respond to the increasingly complex challenges in education, particularly in the context of vocational education. Nadiem Makarim explained that Merdeka Belajar is a learning concept that aims to provide freedom to both educators and students. Freedom in the Merdeka Belajar program allows them to broaden their understanding while exploring their interests and talents in their chosen fields (Septiani *et al.*, 2024). This approach is designed to create a more flexible learning environment, where students can explore their potential to the fullest, while educators have the flexibility to develop teaching methods that suit the needs of their students (Indarta *et al.*, 2022). As previously explained, Merdeka Belajar offers the freedom to explore interests and talents, which is particularly relevant to learning in vocational schools. Through the Kurikulum Merdeka in vocational schools, students can develop their abilities flexibly and optimally. Kurikulum Merdeka is a policy initiative by the Minister of Education and Culture aimed at encouraging students to acquire skills relevant to the workforce and the subjects they study in vocational schools (Yaelasari & Astuti, 2022). Through the Kurikulum Merdeka, the Pancasila Student Profile Strengthening Project (P5) is one of the advantages of the Kurikulum Merdeka, aimed at improving students' abilities. Therefore, if implemented correctly, the Kurikulum Merdeka will have a positive impact on learning, especially in vocational schools.

In the world of education, the curriculum serves as the key to determining the direction, quality, and relevance of students' learning. At the vocational high school (SMK) level, particularly in the Accounting and Institutional Finance (AKL) department, the curriculum serves as the foundation for equipping students with technical competencies and critical thinking skills that meet industry demands. The Kurikulum Merdeka also gives educators the freedom to design learning methods that are more relevant to the times and industry needs. Thus, students have the opportunity to learn in a more practical way that aligns with real-world contexts. SMK Kencana, as a vocational education institution, faces challenges in optimizing the management of the Kurikulum Merdeka. The success of this curriculum's implementation depends not only on policy design but also on the active participation of educators, who serve as the spearhead of education and school management, as strategic policy makers. As stated by Ropiyah *et al.* (2024), educators, as the leading actors, are expected to be motivators who can take steps that have a positive impact on students. This shows that educators are not just teachers, but also agents of change who can encourage students to develop optimally. In the context of the Kurikulum Merdeka, educators are expected to adopt a more flexible learning approach, focusing on the development of student competencies rather than relying solely on the transfer of knowledge. The success of implementing this curriculum depends heavily on educators' ability to innovate and create a conducive learning environment for students (Lince, 2022).

On the other hand, school management also plays an important role as strategic policy makers who support the successful implementation of the curriculum. School management needs to function as facilitators who ensure that educators have sufficient support in the form of training, resources, and a clear understanding of the changes taking place in the curriculum. Effective collaboration between educators and school management, as well as the involvement of industry partners, will ensure that the learning applied is not only in line with theory but also relevant to the demands of the workforce.

Research on the implementation of the Kurikulum Merdeka has been conducted at various levels of education, including vocational schools. Findings from previous studies indicate that although the majority of educators are well-prepared, further training and guidance are still necessary to ensure a deep

understanding and practical implementation. Implementation tends to be successful when motivators can convince school leaders and staff that the changes are appropriate, or not too different from the mindset and work patterns of the school's cultural system, especially when these changes are beneficial for improving student achievement (Lince, 2022). However, most existing studies focus more on the general application of the Kurikulum Merdeka without delving into more specific aspects, such as certain majors, for example, the Institutional Financial Accounting (AKL) major. In fact, this major has its own challenges, especially in terms of curriculum development that must be synchronized with the needs of the Business and Industrial World (DUDI). In this context, the implemented curriculum must address the need for relevant technical and professional skills, while also preparing graduates to adapt to the demands of an ever-evolving job market. Therefore, research that focuses on optimizing the management of the Kurikulum Merdeka in the AKL major is fundamental to ensuring the relevance and quality of education that meets competency standards in the workplace.

The implementation of the Kurikulum Merdeka is not without challenges, especially for educators who play a key role in the classroom. At SMK Kencana, one of the main challenges is the adjustments that educators must make to understand and implement the Kurikulum Merdeka in their teaching. Changes to the curriculum framework naturally require adjustments from all components of the education system (Wiguna & Tristaningrat, 2022). This process requires careful management in order to produce the desired impact, namely improving the quality of learning and education in Indonesia. Therefore, the Ministry of Education and Culture provides curriculum options as part of its strategy for managing change (Hilmin *et al.*, 2022). These changes will certainly require significant time and effort, especially in designing new learning strategies that are more adaptive and project-based. A lack of readiness in understanding the curriculum can hinder the smooth operation of the learning system in the classroom, ultimately affecting student learning outcomes (Nahar, 2023). Additionally, curriculum management in vocational schools requires synergy among various stakeholders, including educators, school administrators, students, and industry partners. Especially in the AKL department, this synchronization is necessary to ensure that the learning objectives designed are not only academically relevant but also in line with the needs of the world of work. School management acts as a facilitator that supports educators through training, the provision of resources, and the monitoring of curriculum implementation.

The importance of analyzing the implementation of the Kurikulum Merdeka in vocational schools, especially in the Accounting department, lies in the vital role this department plays in preparing graduates who are ready to compete in the industrial world. By adapting a curriculum that meets the job market's needs, vocational schools can ensure that students acquire skills aligned with current trends. Therefore, optimizing the management of the Kurikulum Merdeka at SMK Kencana is crucial to creating a quality learning system for the Accounting department. Optimizing the management of the Kurikulum Merdeka at SMK Kencana is crucial to creating a quality learning system. Through strong synergy between educators and school management, as well as collaboration with industry partners, it is hoped that the challenges that arise can be overcome. These adjustments not only help educators carry out their duties more effectively but also have a positive impact on improving the quality of learning and enhancing students' readiness to enter the workforce. This collaborative approach is key to addressing the challenges of implementing the Kurikulum Merdeka at vocational schools.

The purpose of this article is to analyze the extent to which the implementation of the Kurikulum Merdeka at SMK Kencana, particularly in the AKL Department, has been optimized to support the learning process. This article aims to evaluate whether the implementation of the Kurikulum Merdeka can improve the quality of learning, facilitate the achievement of learning objectives, and adapt teaching materials to the needs of the industrial world. In addition, this article also aims to understand the role of educators and school management in optimizing the curriculum, as well as identifying the challenges faced in the process to achieve maximum results. This article also aims to analyze how educators utilize the flexibility of the

Kurikulum Merdeka to improve the quality of learning, the relevance of teaching materials to the needs of the Business and Industrial World (DUDI), and the achievement of student competencies. Furthermore, this article aims to identify the challenges faced by educators in implementing the Kurikulum Merdeka, including technical and managerial obstacles, as well as opportunities that can be utilized to improve learning effectiveness. Through this study, it is hoped that in-depth insights can be gained into the role of educators in curriculum optimization, as well as strategies that can be implemented to support its successful application in response to the demands of the workforce.

LITERATURE REVIEW

Basic Concepts of Kurikulum Merdeka

The Kurikulum Merdeka is the government's effort to provide more flexible, relevant, and contextual learning that meets the needs of students in the modern era. This curriculum is designed to give schools the freedom to determine the learning methods that best suit the needs of their students. One of its main objectives is to develop the Pancasila Student Profile, which includes six main dimensions: faith and devotion to God Almighty, global diversity, cooperation, creativity, critical thinking, and independence (see: <http://ditpsd.kemdikbud.go.id/hal/profil-pelajar-pancasila>). With an emphasis on these values, the Kurikulum Merdeka aims not only to enhance students' academic skills but also to develop their character in line with national values. In the context of vocational schools, the Kurikulum Merdeka is designed to equip students with the technical skills and character required in the workforce.

To that end, in its implementation, the Kurikulum Merdeka uses project-based learning (PBL), which allows students to learn through direct experience (technical skills). The PBL approach encourages students to develop technical skills while understanding the context of real-world problems. The PBL learning model is highly relevant for vocational school students because it provides a realistic picture of the challenges in the world of work (Khaira *et al.*, 2023). In addition, the Kurikulum Merdeka also utilizes diagnostic and formative assessments to provide continuous feedback for improving the teaching and learning process. These assessments are designed to be more personalized, enabling educators to understand the needs of each student and tailor learning to their individual potential (Arta, 2024). With this approach, the Kurikulum Merdeka is not only an educational framework but also a tool to strengthen school autonomy in the development of learning. For this reason, the role of educators is crucial in helping the successful implementation of the Kurikulum Merdeka in vocational schools.

Curriculum Implementation at Vocational Schools

Educators play a central role in the successful implementation of the Kurikulum Merdeka. In addition to being teachers, educators also act as facilitators, mentors, and innovators. In their role as facilitators, educators are tasked with ensuring that students gain relevant and meaningful learning experiences (Anggraini *et al.*, 2022). For example, in vocational schools, educators need to design projects that reflect real-world situations in industry. This requires educators to understand the needs of the job market in order to integrate theory and practice effectively. In addition, as mentors, educators are also expected to help students engage in a more independent learning process. In the context of the Kurikulum Merdeka, students are encouraged to become active learners who can explore knowledge independently. The guidance provided by educators encompasses not only academic aspects but also the development of students' character through the values outlined in the Pancasila Student Profile (Rohmah *et al.*, 2023). On the other hand, the role of innovator requires educators to develop creative learning methods and make

optimal use of technology. Previous studies have demonstrated that educators who effectively utilize digital platforms, such as Learning Management Systems (LMS), can create more engaging and relevant learning experiences for students (Sholeh & Efendi, 2023).

The role of educators is not without challenges. Many educators in vocational schools believe they are not adequately prepared to implement new approaches, such as project-based learning or authentic assessment. Therefore, intensive training and professional development for educators are key requirements that schools must meet (Fahrurrizal *et al.*, 2024). To achieve this, collaboration between educators, school management, students, and external parties is needed to optimize the implementation of the Kurikulum Merdeka.

Collaboration between Educators, Students, School Management, and External Parties

One of the main strategies in optimizing the implementation of the Kurikulum Merdeka through collaboration between educators, school management, students, and external parties is to improve the competence of educators through training. Educators need to be trained to understand the main principles of the Kurikulum Merdeka, including project design, authentic assessment, and the use of technology. Training on understanding the Kurikulum Merdeka can be conducted regularly through workshops involving education practitioners and experts in project-based learning (Clark & Shin, 2024). Apart from that, the integration of technology in learning is another important strategy. Educators and students must be equipped with the ability to use digital devices to support the teaching and learning process. Technology not only helps increase student engagement but also makes it easier for educators to manage flexible learning (Depita, 2023). That way, educators can freely utilize technology in teaching and learning activities.

Collaboration between educators and school management must also be strengthened. School management needs to prepare facilities and infrastructure that support and facilitate regular discussions to align the vision and mission of curriculum implementation (Larsson & Löwstedt, 2023). Previous research indicates that schools with effective internal communication are better equipped to overcome challenges during the implementation of the Kurikulum Merdeka (Nurjanah & Mustofa, 2024). Through this collaboration, educators and school management can successfully implement the Kurikulum Merdeka in vocational schools (Nurjanah & Mustofa, 2024). However, collaboration with external parties is necessary, especially at the vocational school level. Partnerships with the business and industrial world (DUDI) are an important element. Internship programs and collaborative projects with industry can help students apply the knowledge they learn in school in the context of the real world. The involvement of external parties also provides educators with opportunities to enrich their teaching materials with real-world cases from the field. The involvement of students in collaboration with educators will help create a better teaching and learning process.

By involving students in the learning planning process, the relevance and effectiveness of learning can be improved. By involving students, educators can design learning experiences that are more tailored to their interests and needs (Purnawanto, 2023). This collaboration, if supported by data-based monitoring and evaluation, can help schools ensure that the implementation of the Kurikulum Merdeka runs optimally (Septiani *et al.*, 2024). Thus, collaboration from all parties will help ensure the implementation of the Kurikulum Merdeka runs smoothly in vocational schools. To create skilled students, there needs to be synchronization with the industrial world, both in learning and field practice.

Synchronization with The Industrial World

The Kurikulum Merdeka is designed to address the challenges of an era of rapid technological development and the demands of the global workforce. The Ministry of Education and Culture states that one of the primary objectives of this curriculum is to produce graduates with skills relevant to industry's needs, in addition to academic knowledge. In the context of vocational education, such as in Vocational High Schools (SMK), the integration between the curriculum and the needs of the industrial world is a strategic element to ensure that graduates possess highly competitive capabilities in the workforce. Therefore, there needs to be collaboration or synchronization between industry and schools to ensure that graduates possess the skills required in the workforce. Collaboration between industry and schools is essential to create synergy that can bridge the gap between the competencies of college graduates and the needs of the workforce (Wati *et al.*, 2022). This cooperation must be built through strategic programs, such as the development of industry-based curricula, job training, and internships. Thus, it is hoped that graduates' competencies will improve, both in terms of soft skills and hard skills, so that students are better equipped to face and meet the needs of the world of work.

One form of learning innovation in the Kurikulum Merdeka in industry-based vocational high schools (SMK) that integrates teaching and learning activities with industry-based work practices is the implementation of the Teaching Factory. In Teaching Factory, schools collaborate with industry partners to utilize the school's production units and equipment facilities as learning tools for students (Hasim *et al.*, 2023). Through the Teaching Factory, students not only learn theory but also gain hands-on experience in completing work according to industry standards. This approach aims to enhance students' skills, enabling them to be better prepared for the workforce. In addition, collaboration with industry allows schools to gain up-to-date insights into market needs, the latest technologies, and relevant professional work practices. Career guidance services based on the Teaching Factory include career maturity development services, career opportunity analysis development services, and career decision-making skills development services (Al Asy'Ari *et al.*, 2024).

METHODS

This study employs a qualitative approach, utilizing a case study method, to explore in-depth the implementation of the Kurikulum Merdeka at SMK Kencana. The data were analyzed using thematic analysis techniques, which involved coding the data and identifying the main themes. The case study method aims to describe the reality at the research site with an in-depth understanding of descriptive data. Case study research aims to describe a variable without making comparisons with other variables.

This research was conducted at SMK Kencana, located at Jl. Babakan Surabaya No. 44 Kiaracandong Bandung, which offers four programs of expertise, including Institutional Accounting and Finance (AKL). The research subjects were selected purposively, namely the Vice Principal for Curriculum, who plays a strategic role in managing the Kurikulum Merdeka, and accounting educators who serve as curriculum implementers. The data collection technique used was structured interviews. Interviews are a data collection technique that involves direct interaction between the researcher and research participants. In contrast, observation is a data collection technique that involves direct observation of participants and the context in which the research phenomenon occurs. Documentation involves collecting data from documents, archives, or other written materials related to the research phenomenon. The questions consisted of a list of 20 questions and were conducted sequentially, starting from the planning, learning, and evaluation processes of the curriculum. This served as a reference for the researcher when conducting interviews, allowing the information collected to be more focused. The supporting documents used by the author are teaching modules, Learning Objective Tools (ATP), textbooks, audio interviews, and images.

These documents serve to complement the observation and interview data that the researcher has collected.

RESULTS AND DISCUSSION

Curriculum management at SMK Kencana has seen significant improvements in the implementation of Kurikulum Merdeka, particularly in the planning, implementation, and evaluation of learning, as well as in the AKL department. These improvements have occurred from both the perspective of educators and school management. Findings in the field indicate that these improvements encompass various aspects, including the integration of multiple subjects into integrated subjects and the implementation of an experience-based learning system. One concrete implementation is the activity of students who visit MSMEs directly to record financial reports, aiming to develop their practical accounting skills. Additionally, field findings also note that the school operates the Pancasila Student Profile Strengthening Program (P5) through various relevant projects, including industrial visits and job interview simulations. In terms of learning administration, the syllabus and lesson plans have been adjusted to support flexibility and relevance of learning to student needs. Educators have also become more innovative by utilizing technology, such as creating instructional videos to help students understand the material independently. These findings demonstrate that the Kurikulum Merdeka has successfully created an environment for enhancing the quality of learning, both in terms of students' technical skills and educators' innovation. Although initially, educators at SMK Kencana experienced difficulties in understanding the curriculum changes, adjustments made by educators, along with support from school management, had a positive impact on both educators and the learning process. Educators at SMK Kencana have succeeded in developing more adaptive, creative, and interactive learning approaches. On the other hand, the school management ensured the availability of training, supporting resources, facilities, and infrastructure. Facilities and infrastructure play an important role in supporting the successful implementation of the curriculum in schools ([Hazimah et al., 2022](#)). A learning environment equipped with adequate facilities can create a conducive learning atmosphere, which will have a positive impact on the effectiveness of the learning process. Therefore, the availability of facilities and infrastructure that align with curriculum requirements is a key factor in creating an optimal learning environment and encouraging the achievement of educational goals.

Perencanaan Pembelajaran Kurikulum Merdeka di SMK Kencana pada Jurusan AKL

Berdasarkan hasil wawancara dengan Wakasek Kurikulum, beliau mengatakan bahwa dalam menyusun perencanaan pembelajaran untuk Program Keahlian Akuntansi dan Keuangan Lembaga (AKL) di SMK Kencana, sekolah mengikuti prinsip-prinsip yang ditetapkan dalam Kurikulum Merdeka. Beliau menjelaskan bahwa pendekatan ini menekankan pembelajaran berbasis kompetensi dan kebutuhan peserta didik, dengan fleksibilitas untuk menyesuaikan rencana pembelajaran berdasarkan situasi dan kondisi sekolah. Salah satu perubahan utama yang diungkapkan adalah penggabungan mata pelajaran akuntansi yang sebelumnya terbagi ke dalam beberapa mata pelajaran menjadi satu mata pelajaran terpadu. Meski demikian, menurutnya proses pembelajaran tetap dibagi menjadi sub materi sesuai

fokusnya, sehingga pendidik dapat menyesuaikan pendekatan pengajaran berdasarkan kompetensi yang dibutuhkan peserta didik.

Selain itu, SMK Kencana melakukan sinkronisasi kurikulum dengan dunia usaha dan industri untuk memastikan keselarasan antara materi pembelajaran dan kebutuhan profesional di bidang akuntansi. Berdasarkan hasil sinkronisasi, ditemukan bahwa industri sangat bergantung pada teknologi, terutama perangkat lunak akuntansi seperti Mind Your Own Business Accounting (MYOB Accounting), Accurate, serta Microsoft Excel atau Google Sheets. Meskipun peserta didik telah mempelajari Spreadsheet, evaluasi menunjukkan bahwa kompetensi yang dibutuhkan industri, khususnya dalam penggunaan *Excel* belum sepenuhnya tercapai. Untuk mengatasi hal ini, sekolah menetapkan mata pelajaran pilihan *Excel* bagi peserta didik kelas XI dan XII, dengan tujuan memperdalam kompetensi teknologi akuntansi agar lebih siap menghadapi dunia kerja yang terus berkembang. Sebagai bagian dari strategi kolaborasi, SMK Kencana bekerja sama dengan berbagai pihak, termasuk Dunia usaha/industri (DUDI) untuk merancang kurikulum dan pelaksanaan Praktik Kerja Lapangan (PKL); Ikatan Akuntan Indonesia (IAI) untuk mengadakan uji sertifikasi kompetensi; Proyek berbasis pembelajaran (PJBL) bersama UMKM, di mana peserta didik menyusun laporan keuangan usaha; Program *Teaching Factory* berbasis industri bersama BNI, berupa simulasi bank sekolah.

Perencanaan Alur Tujuan Pembelajaran (ATP) juga dirancang agar fleksibel, memungkinkan peserta didik belajar sesuai minat dan potensi. Pendekatan Berbasis Proyek (PJBL), integrasi teknologi, dan keterkaitan dengan DUDI menjadi inti mata pelajaran akuntansi. Rancangan ini tidak hanya bertujuan mencapai kompetensi akademik tetapi juga mengembangkan keterampilan berpikir kritis, kreatif, dan kolaboratif peserta didik. Asesmen dilakukan secara formatif dan sumatif untuk menilai proses dan hasil belajar peserta didik. Modul ajar dirancang secara sederhana, tetapi tetap terfokus pada pencapaian tujuan pembelajaran yang merujuk pada profil Pelajar Pancasila, seperti mandiri, kreatif, dan gotong royong.

Sekolah menggunakan pendekatan berbasis pengalaman peserta didik, seperti pembelajaran berbasis proyek (*Project-Based Learning*) atau berbasis kasus, yang melibatkan peserta didik secara langsung dalam studi kasus akuntansi nyata. Pendekatan berbasis proyek juga telah teruji efektif dalam meningkatkan kemampuan kognitif peserta didik, terutama dalam berpikir kritis dan memecahkan masalah (Andini & Rusmini, 2022; Issa & Khataibeh, 2021). Dalam proyek ini, peserta didik diminta menyusun laporan keuangan UMKM, mempelajari perangkat lunak akuntansi, dan menyelesaikan tugas relevan dengan dunia kerja. Untuk mendukung implementasi Kurikulum Merdeka, SMK Kencana memastikan koleksi perpustakaan nya mencakup buku-buku terbaru yang relevan, namun tetap menggunakan buku lama yang dianggap lebih lengkap dan masih sesuai dengan kurikulum. Proses seleksi sumber belajar dilakukan melalui koordinasi dengan pendidik akuntansi untuk menentukan materi yang relevan, termasuk buku, jurnal, modul, dan media digital. Pendekatan ini membantu peserta didik mengembangkan kompetensi akademik sekaligus keterampilan praktis yang relevan dengan kebutuhan dunia kerja (Soesilo et al., 2023).

Implementation of the Kurikulum Merdeka at SMK Kencana in the AKL Department

The results of observations conducted through interviews by asking several questions about the implementation of the Kurikulum Merdeka at SMK Kencana to the Vice Principal for Curriculum show that the implementation of the Kurikulum Merdeka at SMK Kencana for the Accounting Department has integrated various teaching methods to support the principles of Merdeka Belajar, including student independence and creativity. The observation noted that some educators utilized technology by creating instructional videos that were uploaded to platforms such as YouTube or shared internally among educators. However, some educators were still observed to use a blended approach, combining the use

of textbooks, PowerPoint presentations, and videos. This was mainly applied to practical accounting material, such as calculations, which required direct explanation from the educator ([Hartono et al., 2022](#)).

Accounting education at SMK Kencana is student-centered, with exercises designed to build independent skills. To prevent monotony, educators often intersperse lessons with icebreakers or games that encourage students to be more active in the teaching and learning process. Additionally, In-House Training (IHT) programs and other training initiatives from the education office have been conducted to enhance educators' competence in developing Learning Outcomes (LO), Learning Objective Flow (LOF), and teaching modules to replace traditional syllabi and lesson plans. Guest educator programs have also been implemented to enhance professional insight for both educators and students, including collaborations with companies such as PT Sanmil. Technology plays an important role in the implementation of the Kurikulum Merdeka at SMK Kencana. The school has five computer laboratories, two of which are explicitly used for the AKL department. These labs are used to teach software such as Mind Your Own Business Accounting (MYOB Accounting), Spreadsheets, and Microsoft Office applications (Word, Excel, PowerPoint). Although their use is not structured, these facilities are utilized to the maximum to support technology-based learning. Learning resources are also diverse, including old accounting books that remain relevant and new books aligned with Kurikulum Merdeka.

The learning methods at SMK Kencana reflect the principles of Merdeka Belajar (Independent Learning) through various activities that encourage students to think critically, independently, and creatively. One of the tasks carried out was analyzing the financial reports of small and medium-sized MSMEs. Although this task was only done once, as many MSMEs do not maintain formal financial records, it was still conducted. Through this task, students learn to collect data directly in the field. Additionally, there is an Entrepreneurship (PKK) subject that trains students to develop products, market them, and compile financial reports, thereby enhancing their creativity and practical skills ([Zidan et al., 2023](#)).

Evaluation of Kurikulum Merdeka Learning at SMK Kencana in the AKL Department

Based on the results of observations obtained through interviews with the Vice Principal for Curriculum at SMK Kencana, which involved several questions related to the evaluation of the Kurikulum Merdeka, it was found that assessments at the school serve as a tool to provide feedback to students in order to identify their strengths and areas for improvement. This allows educators to design more appropriate learning strategies in the future ([Purnawanto, 2022](#)). In the context of the Kurikulum Merdeka, observations show that learning assessments are no longer based on Minimum Passing Criteria (KKM). Instead, assessment is carried out by referring to the learning outcomes compiled by educators, while still adjusting to the needs and conditions of each student ([Purnawanto, 2022](#)). This approach provides educators with flexibility to develop assessment methods that are more relevant and focused on individual student progress.

At SMK Kencana, learning evaluation is conducted through supervision by the school, involving the principal, the vice principal for curriculum, public relations, and student affairs. This supervision aims to assess the quality of teaching, including whether the material presented is in accordance with the lesson plan, learning objectives (ATP), and the principles of the Kurikulum Merdeka. For students, learning evaluation is conducted through various forms of assessments, including daily tests, midterm exams, competency tests, and school exams. Assessment uses a formative and summative approach, with rubrics compiled based on learning outcomes (CP) and learning objectives (ATP). These rubrics assess students' skills and knowledge, although each educator may have a different approach.

The skills of students in the AKL department are considered excellent, as are their attitudes. However, their theoretical knowledge still needs improvement because they are accustomed to practice-based learning. For example, students may struggle with answering theoretical questions but excel at keeping accounting journals. Feedback to students is given in the form of grades, which reflect their performance. Students who are diligent and proficient usually receive grades above 85, while students who are diligent but still have shortcomings are given grades adjusted to the Learning Objective Achievement Criteria (KKTP). In addition, students must also be motivated by educators, either directly or indirectly, to help them improve their shortcomings (Lince, 2022).

Advantages and Disadvantages of Implementing the Kurikulum Merdeka at SMK Kencana in the AKL Department

Based on the results of an interview with the Vice Principal for Curriculum, he stated that the implementation of the Kurikulum Merdeka at SMK Kencana has both advantages and disadvantages. The advantages of implementing Kurikulum Merdeka at SMK Kencana are in its learning approach, which is oriented towards essential materials in line with industry needs. The Kurikulum Merdeka at SMK Kencana is aligned with the business and industrial world to prioritize and develop competencies relevant to the professional world in the field of accounting. The results of this synchronization found that the industry is highly dependent on technology, especially accounting software. Based on this synchronization, students can master applicable material that accelerates their readiness to enter the workforce. One example of its implementation is the focus on technical skills, such as creating accounting journals, preparing ledgers, and generating financial reports, which are the core of the Accounting Competency Test (Ujikom). The disadvantage of implementing the Kurikulum Merdeka at SMK Kencana is the fragmentation of subjects. Based on the interview results, several subjects that were previously taught in their entirety are now only partially covered and incorporated into other subjects as sub-topics. One example is the Professional Ethics subject at SMK Kencana, which was previously taught as a separate subject but is now incorporated into another subject. As a result, students' depth of understanding of specific materials may decline. Measures such as selecting essential materials, deepening understanding through projects, and conducting periodic evaluations can help overcome this weakness.

The difference between the Kurikulum Merdeka and the curriculum previously used by SMK Kencana lies in the more industry-oriented subjects, catering to the students' needs. For example, in the subject of Professional Ethics, which was previously taught as a separate subject, only the core material is now taken and integrated into other subjects. This enables students to focus more on the competencies required in the workplace. In contrast, in the 2013 Curriculum, all subjects were taught separately with the same learning weight, even though their practical relevance to vocational school students was not always high. In the implementation of the Competency Test (Ujikom) for the AKL expertise program in vocational schools, there is no significant difference between the Kurikulum Merdeka and the previous curriculum. This is due to the existence of Competency Standards (SK), which serve as the primary reference. These SK ensure that the core skills that students must master are still tested, even though the curriculum structure has changed.

The competencies tested in the accounting exam cover various key aspects of the accounting cycle. First, students must be able to prepare both general and specialized journals based on the provided transactions. Preparing these journals is a crucial initial stage in the accounting cycle and is a primary focus of the assessment. Next, students are assessed on their ability to prepare ledgers, which involves transferring data from journals to accounts in the ledger. This process demonstrates students' understanding of accounting recording principles. After that, students are also expected to be able to

prepare financial statements, such as income statements, balance sheets, and statements of changes in capital, using the processed data. The preparation of these reports demonstrates students' ability to present financial information in a systematic and accurate manner.

Apart from manual skills, Ujikom also tests students' competence in using accounting software. In this case, schools have the flexibility to choose the appropriate application, such as Mind Your Own Business Accounting (MYOB Accounting), Zahir, or other software. Mastery of this technology is essential so that students are ready to face a world of work that is integrated with technology. Despite changes in the curriculum, the primary focus of Ujikom remains consistent, namely, evaluating the extent to which students have mastered core competencies relevant to industry needs. With the decree as a guideline, Ujikom remains relevant in measuring students' skills holistically, unaffected by changes in the curriculum structure. When SMK Kencana transitioned from the previous curriculum to the Kurikulum Merdeka, several aspects underwent adjustments, although the core of learning in accounting subjects remained essentially unchanged.

Accounting teaching at SMK Kencana still employs traditional methods, where educators provide direct explanations and guide students through the recording process, including preparing journals, ledgers, and financial reports. Although the Kurikulum Merdeka has provided innovation, daily teaching practices at SMK Kencana still tend to be conventional due to the nature of accounting subjects, which emphasize hands-on practice and structured processes. This indicates that its implementation in accounting teaching remains tailored to the characteristics of the material being taught. According to our source, he stated that accounting lessons would be easier to understand if direct practice were used on the blackboard.

Another advantage of the Kurikulum Merdeka is its significant innovation, namely the introduction of the Pancasila Student Profile Strengthening Project (P5). At SMK Kencana, P5 is implemented with different themes for each grade. Grade 10 students undertake three projects, including one on the theme of Employment, which is relevant to industry needs, such as industrial visits, job interview simulations, or the creation of plays about work situations. Grade 11 students work on two additional specific projects for advanced skills development, while Grade 12 students have one project that focuses on preparing for the workforce. P5 is the main distinguishing feature of the Kurikulum Merdeka, providing a more applicable and relevant learning experience. P5 in the Kurikulum Merdeka at SMK Kencana provides a more contextual learning experience by emphasizing the strengthening of Pancasila values and the development of skills in line with industry needs. P5 is one of the primary targets in implementing the concept based on the Kurikulum Merdeka guidelines (Diman & Syah, 2023). Schools designated to implement the Kurikulum Merdeka are expected to achieve the main objective of this curriculum, which is to shape a generation of students who are not only excellent in academic aspects but also possess character and Pancasila values.

Through P5, students are involved in projects that are more applicable and relevant to the world of work, thereby enriching their learning experience. To support the development of the Kurikulum Merdeka and address various shortcomings that arise, SMK Kencana routinely conducts learning evaluations to assess the effectiveness of curriculum implementation and identify obstacles faced by educators and students during the teaching and learning process so that these obstacles can be minimized. The results of these evaluations also form the basis for making adjustments, such as updating essential materials, improving the quality of learning media, or organizing additional training for educators. The selection of appropriate learning media can improve students' understanding more comprehensively (Rosyiddin *et al.*, 2023). A collaborative approach among educators, students, and industry partners is also employed to ensure the relevance of learning to the demands of the workforce.

Overall, despite several shortcomings in the implementation of Kurikulum Merdeka, such as subject fragmentation and adaptation challenges, the strategic steps taken by SMK Kencana, including teacher training, have been able to minimize these obstacles. This ensures that the curriculum continues to evolve, providing optimal benefits for students in both academic and job skills. Therefore, the role of educators is vital in providing guidance and ensuring that students do not feel confused. Additionally, the school's active role is also crucial in overcoming the obstacles faced by educators, enabling them to provide students with appropriate guidance. With the proper guidance, students can reap the benefits of Kurikulum Merdeka.

Discussion

The innovative use of MYOB accounting software and Microsoft Excel, combined with a project-based learning approach, has had a significant positive impact, ensuring that students not only possess relevant technical skills but also the knowledge needed to adapt to ever-evolving technological changes ([Rama et al., 2024](#)). This impact is also important for other schools planning to adopt Kurikulum Merdeka to consider, particularly in terms of preparing graduates to be more competitive in the workforce. By prioritizing technical skills relevant to industry needs, SMK Kencana has successfully equipped students with practical skills, such as compiling accounting journals and financial reports using accounting software.

The curriculum needs to be adjusted so that subjects that were previously taught separately, such as Professional Ethics, continue to receive adequate coverage even though they are incorporated into other subjects ([Pham & Unaldi, 2022](#)). These steps will help create a better balance between practical and theoretical aspects. This differs from previous research findings that emphasized the importance of training to improve educators' readiness and understanding ([Ropiyah et al., 2024](#)). These findings confirm that training alone is not sufficient. Strategies are needed that involve the provision of technology-based learning facilities, updating teaching materials, and synergy between educators and school management in the form of regular training and continuous monitoring to ensure that the curriculum can be implemented optimally ([Syahrir et al., 2024](#)). These strategies have proven successful at SMK Kencana, which has not only been able to overcome initial challenges in curriculum implementation but also improve the overall quality of learning.

CONCLUSION

The implementation of Kurikulum Merdeka at SMK Kencana in the AKL department has been going well, despite several challenges that had to be overcome. This is evident from the significant improvement in curriculum management and school administration since the implementation of Kurikulum Merdeka. The implementation of Kurikulum Merdeka at SMK Kencana provides room for innovation in teaching, including the use of technology, which enables SMK Kencana students to be more independent, creative, and intelligent in using software. Project-based learning and the Pancasila Student Profile Strengthening Project (P5) in Kurikulum Merdeka also contribute to developing skills that are relevant to the world of work. Furthermore, collaboration between various parties in the school and the business world has helped optimize the implementation of Kurikulum Merdeka at SMK Kencana, especially in the AKL Department. The limitations of this study, such as the relatively small sample size and the lack of in-depth analysis of the implementation of theory in the curriculum, open up opportunities for further research that can explore more factors that influence the success of student learning.

The next recommendation for other schools that want to implement Kurikulum Merdeka is the importance of adjusting the implementation strategy to local characteristics and needs. For example, collaboration

with DUDI can be focused on areas relevant to the school's expertise programs. At SMK Kencana, this approach was successfully implemented through collaboration in curriculum planning and evaluation, as well as through industry-based projects that provided real-world experience for students. Therefore, this study not only provides guidance for the further development of Kurikulum Merdeka, but also serves as a model that can be adapted by other schools in developing relevant and quality learning systems. By implementing it, other schools can ensure that Kurikulum Merdeka is not only a formal policy, but also has a real impact on the readiness of students to face the challenges of an ever-evolving world of work.

AUTHOR'S NOTE

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