



Analysis of curriculum implementation in the accounting major at SMKN 11 Bandung

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ABSTRACT

The educational curriculum determines the direction, goals, and learning strategies. Especially at the vocational education level, the curriculum is designed to produce graduates ready with competencies that suit the demands of the world of work. This research aims to analyze the implementation of Kurikulum Merdeka in accounting learning at SMKN 11 Bandung and its impact on student competence. Through this study, it is hoped that it can provide innovative solutions to overcome the challenges of implementing the Kurikulum Merdeka in other vocational schools. This research was conducted using a descriptive qualitative approach through interview, observation, and document analysis methods with the subject of an accounting teacher who also serves as a school curriculum staff. The results showed that Kurikulum Merdeka has been implemented effectively at all levels of learning. The implementation of this curriculum includes curriculum development based on synchronization with industry needs, innovative learning methods such as project-based learning, and evaluation that focuses on student competence. This research also emphasizes the importance of collaboration between teachers, students, parents, and industry in improving the relevance of the education curriculum.

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ABSTRAK

Kurikulum pendidikan memiliki peran yang cukup penting sebagai acuan dalam menentukan arah, tujuan, dan strategi pembelajaran. Khususnya pada jenjang pendidikan kejuruan, kurikulum dirancang untuk menghasilkan lulusan yang siap dengan kompetensi yang sesuai dengan tuntutan dunia kerja. Penelitian ini bertujuan untuk menganalisis implementasi Kurikulum Merdeka pada pembelajaran akuntansi di SMKN 11 Bandung serta dampaknya terhadap kompetensi peserta didik. Melalui studi ini, diharapkan dapat memberikan solusi inovatif guna mengatasi berbagai tantangan yang muncul dalam penerapan Kurikulum Merdeka di sekolah-sekolah kejuruan lainnya. Penelitian ini dilakukan dengan menggunakan pendekatan kualitatif deskriptif melalui metode wawancara, observasi, dan analisis dokumen dengan subjek seorang pendidik akuntansi yang juga bertugas sebagai staf kurikulum sekolah. Hasil penelitian menunjukkan bahwa Kurikulum Merdeka telah diterapkan di seluruh jenjang pembelajaran dengan tingkat efektivitas. Penerapan kurikulum ini mencakup pengembangan kurikulum berbasis sinkronisasi dengan kebutuhan industri, metode pembelajaran inovatif seperti project-based learning, serta evaluasi yang terfokus pada kompetensi peserta didik. Penelitian ini juga menegaskan pentingnya kolaborasi antara pendidik, peserta didik, orang tua, dan pihak industri dalam meningkatkan relevansi kurikulum pendidikan.

Kata Kunci: implementasi kurikulum; Kurikulum Merdeka; pengembangan kurikulum

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INTRODUCTION

Education is one of the keys in the development of quality and highly competitive Human Capital (Sumber Daya Manusia/SDM) (Azhara, 2022). A good education not only enhances an individual's quality of life but also contributes to a nation's economic growth and social stability. Quality education has the potential to enhance the overall standard of living for society, foster a more productive populace, and bolster national competitiveness in the face of global competition (Fauzi *et al.*, 2019). In this context, education aims not only to provide academic knowledge but also to develop students' practical skills and character to prepare them for global challenges.

In the realm of education, a curriculum plays a pivotal role as a reference framework for determining the direction, objectives, and strategies of learning. As a guideline, the curriculum encompasses various aspects, including subject matter, teaching methods, and the evaluation of learning outcomes. Consequently, the curriculum not only serves as a guide for educators in teaching but also functions as an instrument to equip students with knowledge and skills relevant to the world of work. Particularly at the vocational education level, such as Sekolah Menengah Kejuruan (SMK), the curriculum is designed to produce job-ready graduates with competencies that align with industry demands (Sobari *et al.*, 2023). Therefore, the formulation and implementation of the curriculum in SMK must be carried out meticulously to ensure it can adapt to the progression of the times, encompassing aspects of technology, economics, and the ever-changing demands of the labor market.

Previous research has emphasized the importance of curriculum relevance to the needs of the workforce and the impact of curriculum changes on the quality of education. However, a research gap remains concerning the implementation of the Kurikulum Merdeka at the SMK level, particularly within the context of accounting instruction. The existing body of prior research is predominantly general in nature and lacks specificity regarding particular subjects. Furthermore, the measurement of a curriculum's impact on specific student competencies, particularly in terms of their understanding of accounting concepts, technical skills, and analytical abilities, still requires more in-depth investigation (Septiani *et al.*, 2024).

Rapid changes in the fields of technology, economics, and labor market demands necessitate continuous updates to the curriculum to maintain relevance. However, uncertainty often remains regarding the extent to which the current curriculum is capable of meeting these needs. Given that the curriculum in Indonesia has undergone various changes and adjustments, starting with the Kurikulum 1994, the Kurikulum 2004 (KBK), the Kurikulum 2006 (KTSP), the Kurikulum 2013, and most recently, the Kurikulum Merdeka, which has been implemented in several schools. The Kurikulum Merdeka is designed to provide flexibility and opportunities for students to develop skills that align with their interests and needs, while fostering a deeper understanding through student-centered learning methods (Anggraini *et al.*, 2022).

Every curriculum change is undoubtedly intended to enhance the quality of education and its relevance to contemporary needs. Unfortunately, these curriculum changes often present various challenges. One such challenge is determining how the implementation of the Kurikulum Merdeka can enhance student competencies in accounting instruction amid frequent curriculum changes (Shamsudin *et al.*, 2023). Accounting, as a continuously evolving field, no longer encompasses only the skills of financial recording and reporting, but also includes financial data analysis, mastery of accounting software, and the ability to make decisions based on financial information (McBride & Philippou, 2022; Richardson & Watson, 2021). A curriculum that is not aligned with industry needs can result in graduates being less competitive in the job market. Several other emerging issues include a lack of congruence between teaching materials and the demands of the working world, limitations in the use of technology that supports practical learning, and various other constraints (Farhan *et al.*, 2024). Therefore, this research was conducted to identify the strengths and weaknesses of the existing curriculum at SMKN 11 Bandung, with a specific focus on

enhancing the quality of accounting instruction. A comprehensive curriculum evaluation can help schools formulate more effective policies to enhance the quality of education ([Yanda et al., 2024](#)).

The primary objective of this research is to analyze the extent to which the curriculum implemented at SMKN 11 Bandung is capable of enhancing student competencies in the field of accounting education. The success indicators of this research encompass the achievement of learning objectives and the improvement of student learning outcomes. It is expected that this research will provide benefits for educators and policymakers in evaluating the effectiveness of the implemented curriculum for improving the quality of instruction, as well as serve as a foundation for developing a curriculum that is more aligned with contemporary advancements and current industry needs. Thus, this research not only focuses on evaluating curriculum implementation but also contributes to the overall enhancement of educational quality, particularly within the SMK environment. Through a comprehensive and data-driven approach, this study aims to provide practical and innovative solutions to the challenges encountered in implementing the curriculum at SMKN 11 Bandung. It is hoped that the findings will serve as a reference not only for SMKN 11 Bandung but also for other schools and educational institutions with similar vocational programs.

LITERATURE REVIEW

The Education Curriculum in Indonesia

The Indonesian education system continues to reform itself to produce a more qualified generation. The curriculum, as the heart of education, plays a crucial role in guiding the direction and standards of learning across all educational levels. In recent years, Indonesia has implemented a new, more flexible curriculum, known as the Kurikulum Merdeka, with the objective of creating an education system that is more relevant and oriented towards 21st-century development. The transition from the Kurikulum 2013 (K13) to the Kurikulum Merdeka aims to provide greater autonomy for educators in designing learning that aligns with the needs and characteristics of students ([Martatiyana et al., 2023](#)). The Kurikulum Merdeka enables students to choose subjects that align with their interests, while also emphasizing the development of critical thinking skills, creativity, and collaboration. In contrast, the Kurikulum 2013 (K13) was designed to provide a balance between social knowledge and spirituality, with the expectation that it would provide students with experiences applicable to society and afford more time to cultivate attitudes, knowledge, and skills ([Adla & Maulia, 2023](#)).

The implementation of the Kurikulum Merdeka, while expected to enhance student learning outcomes, is not without its challenges. The most significant challenge faced by educators lies in their readiness to adapt to more innovative and technology-based learning methods ([Muslimin & Fatimah, 2024](#)). Meanwhile, K13 introduced minor modifications to the implementation of KTSP for students. This curriculum also enhanced character and moral education, emphasizing student-centered learning ([Firmansyah, 2023](#)). The Kurikulum Merdeka demands a shift in teaching methods, moving from a more conventional approach to one based on technology and 21st-century skills. In line with this, it emphasizes that educators require continuous training to effectively understand and implement this curriculum ([Yahya et al., 2023](#)). Despite the changes and challenges in the curriculum, the success of its implementation depends on the synergy between educational policy, educator training, and support from parents and the community ([Rahayuningsih & Hanif, 2024](#)). Strong collaboration among these elements will yield significant results for curriculum development. This is a collective effort to improve the curriculum and enhance its implementation.

General Concept of the Kurikulum Merdeka

The Kurikulum Merdeka implemented in Indonesia represents a progressive step in reforming the education system. An educational curriculum must be dynamic and responsive to the changing times, as well as capable of meeting the increasingly complex demands of the working world. The core concept of the Kurikulum Merdeka is to provide greater freedom to educators and students in the learning process (Simarmata & Mayuni, 2023). This aims to create a learning environment that is more flexible, relevant, and tailored to the needs of the students. The Kurikulum Merdeka emerges as a breath of fresh air in the Indonesian education landscape by granting greater autonomy to educators and students. This curriculum paves the way for more personalized and meaningful learning (Muntatsiroh & Hendriyani, 2023). The Kurikulum Merdeka does not merely alter the structure of learning; it also fosters the creation of a learning environment that is more relevant to contemporary developments and the increasingly complex demands of the workplace.

One of the fundamental principles of the Kurikulum Merdeka is flexibility in learning (Rosa et al., 2024). This curriculum enables each educational unit to design more personalized learning experiences that take into account the differing interests and potential of students. The learning process implemented in the Kurikulum Merdeka emphasizes the active participation of students, where they are given greater freedom in selecting material that aligns with their interests and needs. A learning process that involves active participation through instructional media can enhance student comprehension (Rosyiddin et al., 2023). One important aspect of the Kurikulum Merdeka is its greater emphasis on a project-based learning approach and the strengthening of literacy and numeracy. Project-based learning offers students opportunities to learn through direct experience, thereby enhancing their critical thinking, creativity, and collaborative abilities (Trimawati et al., 2020). This represents a shift from a learning approach that was previously more focused on memorization and theory towards one that is more applicable and competency-based. Furthermore, the Kurikulum Merdeka prioritizes a more holistic approach to learning by integrating cognitive, affective, and psychomotor aspects into every teaching and learning activity (Mengki & Azhar, 2023). Learning is expected to develop not only students' knowledge but also their character, encompassing traits such as discipline, empathy, and a sense of responsibility.

The assessment aspect in the Kurikulum Merdeka plays a crucial role in measuring the extent to which the learning process achieves the desired objectives. Assessment within the Kurikulum Merdeka focuses not only on outcomes or numerical grades but more significantly on the learning process itself (Khaira et al., 2023). The assessment concept within the Kurikulum Merdeka involves several approaches, one of which is authentic assessment, which evaluates students based on the work or products they generate during the learning process. This authentic assessment more accurately reflects students' tangible skills, such as their ability to complete projects, deliver presentations, or collaborate within a team (Villarroel et al., 2020). Meanwhile, within the assessment framework of the Kurikulum Merdeka, there are three main types of assessment that educators must conduct: formative, summative, and diagnostic assessment (Ardiansyah et al., 2023). Formative assessment is conducted during the learning process to provide constructive feedback for both students and educators. Summative assessment is conducted at the end of a learning period to evaluate student learning outcomes, while diagnostic assessment aims to identify obstacles or difficulties experienced by students, allowing subsequent instruction to be tailored to their needs.

Challenges in Implementing the Kurikulum Merdeka

Although the Kurikulum Merdeka holds significant potential for enhancing the quality of education in Indonesia, its implementation faces several challenges, particularly regarding educator readiness and understanding of its learning and assessment concepts (Muslimin & Fatimah, 2024). Many educators are not yet fully prepared to adapt to project-based learning methods or authentic assessment. In line with this, continuous training and mentorship are required to strengthen educators' capacity in implementing

the Kurikulum Merdeka ([Arifiani & Umami, 2023](#)). Such as providing socialization regarding the understanding of the Kurikulum Merdeka, training in the development of teaching modules, and fostering an understanding of the importance of Learning Communities (Komunitas Belajar) so that educators can implement the curriculum as effectively as possible ([Siregar et al., 2023](#)). Furthermore, the importance of infrastructure and technological support in implementing the Kurikulum Merdeka is emphasized ([Handayani et al., 2023](#)). Technology-based learning requires adequate facilities and equitable access for all students, particularly those in remote regions.

METHODS

The research was conducted at SMKN 11 Bandung in November 2024. The method used in this study is a descriptive qualitative method, which focuses on the views, opinions, and experiences of specific individuals regarding the event under investigation. The qualitative method is beneficial for exploring the experiences and perspectives of research subjects in depth, prioritizing subjective understanding and interpretation of the observed phenomena. In this case, the research conducted at SMKN 11 Bandung aims to explore the understanding of how the educational curriculum is implemented in the school. The selection of informants was conducted by considering individuals who possess in-depth knowledge and a relevant understanding of the issues that are the focus of the research. Consequently, the objects of this study are parties considered key informants, specifically individuals who possess key information and expertise in the issue under investigation. Therefore, we, the accounting educators for the Aplikasi Komputer Akuntansi MYOB subject, who also serve as curriculum staff at SMKN 11 Bandung, are the primary resource persons in this study.

Data collection was conducted through observation, in-depth interviews, documentation gathering, and analysis of the curriculum documents used by the school. Interviews were conducted to understand educators' perspectives regarding the planning, implementation, and evaluation of the educational curriculum at SMKN 11 Bandung. Direct observation was conducted to observe the learning process firsthand, such as the implementation of teaching methods, the interaction between educators and students, and the students' responses to the material being taught. A document analysis of the curriculum was conducted to assess the alignment between learning objectives, expected basic competencies, and the material delivered in the classroom. After all the data were successfully collected, the subsequent step involved analyzing the data using techniques of data reduction, data presentation, and drawing conclusions.

RESULTS AND DISCUSSION

Implementation and Development of the Kurikulum Merdeka at SMKN 11 Bandung

The Kurikulum Merdeka is a flexible curriculum oriented towards the development of character, competence, and creativity. Its implementation is carried out gradually through the Sekolah Penggerak program, which involves schools that are prepared to implement it independently, whether in the form of mandiri belajar, mandiri berubah, or mandiri berbagi. The implementation of the Kurikulum Merdeka requires sustained collaboration among educators, school principals, and the community in terms of coordination and communication. The Kurikulum Merdeka encourages educators to become innovators in learning ([Wanti & Chastanti, 2023](#)). They do not merely deliver material but also create meaningful learning experiences for students. Consequently, the implemented curriculum can be continuously adapted to

advancements in knowledge, technology, and the dynamic demands of the working world ([Simanjuntak et al., 2022](#)).

As one of the state vocational schools deemed ready to implement the Kurikulum Merdeka for having met the criteria as a sekolah penggerak for the curriculum, both in terms of adequate facilities and resources, observation results indicate that in 2024, all learning levels from grades 10 through 12 at SMKN 11 Bandung have fully implemented the Kurikulum Merdeka in accordance with government directives.

“Sebenarnya Kurikulum Merdeka di SMKN 11 Bandung ini sudah mulai diterapkan sejak 2-3 tahun terakhir pada peserta didik baru kelas 10, namun baru secara menyeluruh diterapkan hingga kelas 12 di tahun 2024 ini,”

The Kurikulum Merdeka was developed by a specialized team from the Curriculum Work Unit, led by the Vice Principal for Curriculum (Wakil Kepala Sekolah Bidang Kurikulum), who is assisted by five staff members from the work unit. This effort is supported by coordinated collaboration with the program heads and other parties involved in curriculum development to design, develop, and evaluate the curriculum. The formulation and development of the curriculum at SMKN 11 Bandung are typically carried out through meetings and In-House Training (IHT) sessions conducted at the beginning of each academic year. This In-House Training (IHT) is an annual agenda aimed at ensuring all school personnel understand the new applicable regulations, teaching tools, and required administrative procedures.

According to the informant, who serves as a staff member of the curriculum work unit, the process of formulating and developing the curriculum is conducted through several stages, as explained in an interview. It begins with an analysis of the needs and constraints faced, followed by discussions between educators and the curriculum division through an internal meeting. Subsequently, the designed curriculum is piloted, implemented, and regularly evaluated. Evaluation is conducted through monthly and annual meetings, as well as IHT, which includes revising the curriculum in accordance with updates in government regulations. During these meetings, the effectiveness of the curriculum is assessed, and improvement measures are designed to enhance the quality of instruction. The evaluation results indicate that the implementation of the Kurikulum Merdeka has achieved an effectiveness level of 75%, with several challenges still needing to be addressed, including student motivation and the development of more in-depth learning methods.

Curriculum development is also carried out through synchronization activities based on the link and match concept. The link and match concept refers to the effort to align or link the curriculum taught in schools with the needs of the working world or industry. The primary objective is to ensure that the competencies and skills students learn in school align with the demands and developments in the industrial sector. This is also useful for reducing the gap between what students learn in the classroom and what is required by the working world after they graduate. The synchronization of the curriculum based on links and matches at SMKN 11 Bandung is implemented through various activities, such as educator internship programs with companies, inviting guest educators from industry partners, conducting Student Praktik Kerja Lapangan (PKL), and industrial visits. This process enables the school to stay up-to-date with the latest developments in the industrial sector, allowing the implemented curriculum to be adjusted to meet field requirements. During synchronization activities, educators collaborate with industry representatives to design teaching materials, learning methods, and assessments that are relevant to the demands of the working world. Additionally, regular evaluations are conducted to assess the curriculum's effectiveness from both academic and practical perspectives. The results of these evaluations then form the basis for formulating curriculum updates and adjustments. Consequently, classroom learning activities utilizing the latest curriculum can be aligned with developments in real-world industry conditions.

Implementation of the Kurikulum Merdeka Learning Concept in the Accounting Department

The process of formulating the learning plan for accounting subjects at SMKN 11 Bandung begins with determining the learning material in detail based on the learning elements and phases. Elements refer to the core components that constitute the learning structure within the curriculum. The concept of the Merdeka Belajar curriculum does not diminish the role of educators, who remain an essential part of the learning process and are responsible for educating, guiding, training, and developing various aspects of students (Alfath *et al.*, 2022). This phase is adjusted to the level of maturity and readiness of students in mastering the learning material.

Within the Kurikulum Merdeka, there are several phases, each with its own distinct focus and characteristics. For SMK education, these phases are divided into two, namely Phase E and Phase F. Phase E covers grade 10, while Phase F covers grades 11 and 12. In phase E (grade 10), the learning focuses more on introducing the foundational skills and knowledge required to prepare students for a more advanced stage. Meanwhile, Phase F (grades 11 and 12) focuses more on deepening subject matter, developing practical skills, and applying knowledge within a more authentic context of the working world. At SMKN 11 Bandung, the implementation of the element and phase concepts within the Kurikulum Merdeka is carried out in a structured manner and in accordance with the progression of student competencies. Given that SMKN 11 Bandung has adopted the Kurikulum Merdeka, the school has organized its instruction according to phases E and F relevant to vocational secondary education. Grade 10 is placed in Phase E, while grades 11 and 12 are in Phase F. Within each phase, the learning material is structured to consider the elements that students must master, aligning with their expected cognitive development and skill progression.

In accounting instruction, SMKN 11 Bandung adapts learning elements that place greater emphasis on practical skills and understanding relevant to industry needs. In Phase E (Grade 10), students are introduced to the fundamentals of accounting, including concepts such as journals, ledgers, and simple financial statements. This material is adjusted according to the available teaching hours and effective weeks, so any content not covered in one semester can be continued in the following semester, namely in grade 11. In phase F, which encompasses grades 11 and 12, instruction begins to delve into more complex material by introducing practical applications in accounting, such as the use of accounting software, financial statement analysis, and project-based learning through industrial visits. Here, students are allowed to develop more applicable skills, the knowledge from which is expected to be directly applicable in the working world later on.

Regarding learning evaluation, the assessment of student learning outcomes in the accounting subject at SMKN 11 Bandung is conducted through a comprehensive approach to ensure thorough mastery of competencies. The evaluation process begins with an initial diagnostic test, which aims to identify students' baseline abilities and potential difficulties they may encounter during the learning process. Subsequently, formative tests are administered periodically to assess students' understanding of the material being studied at the time. The results of these formative tests are used as feedback for educators to refine teaching methods, thereby making instruction more effective and better aligned with student needs. At the end of the instructional period, a summative test is administered, encompassing various forms of evaluation such as daily quizzes, Mid-Semester Summative (Sumatif Tengah Semester/STS), and End-of-Semester Summative (Sumatif Akhir Semester/SAS) assessments. These tests are designed to measure the extent to which students have achieved the competencies established in the curriculum. The method of evaluation implementation is tailored to the type of material being taught, encompassing oral, practical, and theoretical assessments.

The development of these learning plans is not conducted in isolation. However, it is aligned with the perspectives of other educators through In-House Training (IHT) activities, ensuring that all instruction within the school shares common objectives and methods. To ensure smoothness and consistency, these

learning plans are then formalized in an annual program and a semester program, which will provide a general overview and details regarding the material to be taught in each learning period. In this manner, every learning objective can be achieved effectively, and students can follow the instruction according to their stage of competency development.

Challenges and Resolution Strategies in Implementing the Kurikulum Merdeka at SMKN 11 Bandung

Assessment within the Kurikulum Merdeka focuses on developing student competencies in accordance with their talents and interests; there is no requirement to achieve a specific minimum score, and consequently, the KKM concept is no longer applied. However, in its implementation, the policy of eliminating the Minimum Completion Criteria (KKM) system and ensuring all students advance to the next grade level despite inadequate scores presents a challenge faced by SMKN 11 Bandung. Assessment in the Kurikulum Merdeka refers only to a single average score without a clear Minimum Completion Criteria (Kriteria Ketuntasan Minimal/KKM) mechanism. However, a learning process can be considered successful only if the student learning outcomes have achieved the KKM previously established by the school ([Asvifah & Wahjudi, 2019](#)). Consequently, without KKM, educators face difficulties in determining the minimum threshold for learning success that students must achieve. This affects educators' ability to evaluate student comprehension and provide appropriate intervention for those who are falling behind. Furthermore, the absence of KKM is often misinterpreted by students as a license not to exert maximum effort, since all grades are considered sufficient for promotion. As a result, learning motivation declines, and some students complete assignments carelessly, which ultimately impacts the low absorption of the material presented.

The use of a single average score is also incapable of reflecting the diversity of student achievement across the aspects of knowledge, skills, and attitude. Educators face difficulties in evaluating student abilities holistically and must allocate more time to design additional assessment methods. This increases the workload for educators, while the demand to maintain the quality of graduates remains high, as it is essential to preserve the school's reputation ([Jannah et al., 2022](#)). This situation presents educators with a dilemma, as they must ensure that assessments remain objective despite the considerable complexity of the challenges they face. Furthermore, student-centered learning methods are also tricky to implement optimally due to the varying levels of student autonomy. Meanwhile, the role of the educator in the Kurikulum Merdeka is solely that of a mentor, facilitator, or coach within project-based learning activities ([Anggraini et al., 2022](#)). Consequently, educators still need to prepare and employ various teaching methods, such as lectures, animation-based learning videos, simulations, and practical exercises, to accommodate the diverse abilities of students.

Based on the interviews and observations conducted, SMKN 11 Bandung has implemented the Kurikulum Merdeka in accounting instruction through various strategies and approaches tailored to the department's needs. In accounting instruction, educators implement innovative learning methods, such as using an accounting Monopoly game that incorporates English language discussion and the concept of buying and selling assets to enhance student comprehension in accounting. Furthermore, students engage in case studies through visits to UMKM and are tasked with creating an accounting cycle using real business data. Other learning methods, such as industrial visits and practical simulations, are also implemented to balance the theory acquired in the classroom with real-world practice in companies. The various creatively and diversely implemented methods indirectly represent one of the efforts undertaken by educators to ignite student enthusiasm for learning and to address the low motivation among students to compete and achieve grades, which is obscured by the Kurikulum Merdeka system interpreted as "merdeka belajar."

Various methods have been attempted, yet they have still not succeeded in fostering a spirit of learning among the students. Consequently, the school typically involves the parents of the concerned students in collaborating to pay closer attention to their child's environmental background. It helps in understanding the background and psychological condition of students through psychological tests conducted by the school. These psychological tests are typically administered at the beginning of each academic year to new students, and the results are subsequently used as a basis for determining appropriate learning approaches. The results of these psychological tests will also be communicated to the respective students' parents, with the hope that the parents can also help motivate their children to take their studies more seriously. Therefore, cooperative collaboration between parents and the school is necessary to resolve this issue. On the other hand, discussions among educators are also required to identify appropriate solutions for the problems that arise during instruction.

Thus, to address the existing issues, SMKN 11 Bandung is taking strategic steps, such as developing more specific learning achievement indicators to replace the KKM, implementing competency-based assessments through projects and practical skills packaged in more engaging and enjoyable ways for students, and involving parents in monitoring student progress. Additionally, educators utilize discussion forums like IHT to share experiences and collaboratively seek solutions. Through this approach, assessment can be conducted more comprehensively, supporting the optimal development of student potential, even in the absence of a KKM benchmark.

The Role of the Library in Supporting Accounting Instruction

As with the general role of libraries, the school library supports accounting instruction by providing a collection of books, modules, and e-books relevant to the curriculum. To ensure alignment between book availability and the implemented curriculum, the library typically collaborates with the curriculum department to inventory book requirements annually and ensure the collection remains relevant. The application-based procurement system, Sistem Informasi Pengadaan Sekolah (SIPLAH), is a digital platform developed by Kemendikbudristek that assists educational units (Satuan Pendidikan/Satdik) in procuring their needs. This application also helps expedite the process of fulfilling library requirements. However, the limited physical space of the library, which is not sufficiently large, has been a long-standing primary challenge for SMKN 11 Bandung, considering the student population exceeds 1,000 individuals, preventing a large number of students from visiting simultaneously. The school library serves as the heart of the accounting learning center. By collaborating closely with the curriculum division, the library proactively fulfills the students' literature needs (Ardiansah *et al.*, 2022; Zein *et al.*, 2023). Through the SIPLAH system, the book procurement process has become more efficient and transparent, ensuring the collection remains relevant and up-to-date. Unfortunately, physical space limitations pose a primary constraint in providing optimal service to all students.

Efforts to Enhance the Implementation of the Kurikulum Merdeka

In enhancing the implementation of the Kurikulum Merdeka, the school continuously encourages innovation in learning and improves communication among educators, students, and parents. The routine evaluations conducted aim to refine the curriculum and teaching methods. Through this approach, SMKN 11 Bandung hopes to produce competent accounting graduates who are competitive and prepared to face the challenges of the working world. The learning process at SMKN 11 Bandung is regularly evaluated to ensure its quality and relevance. Through these routine evaluations, the school can identify areas that require improvement and make adjustments to both the curriculum and instructional methods. This ensures that the learning process remains relevant to the progression of the times and the ever-changing needs of the working world. In addition to evaluation, training is also implemented to enable educators to

continue developing their performance and capabilities, thereby enhancing their classroom management skills and pedagogical expertise, which form the foundation of an educator's quality in teaching (Zulaikah & Riswandi, 2023). The Kurikulum Merdeka serves as a guideline for SMKN 11 Bandung in creating a flexible and student-centered learning environment. The school has the freedom to develop learning programs that align with the characteristics of the students and the needs of the working world, thereby making learning more personalized and meaningful. The Kurikulum Merdeka serves as the foundation for the school to make continuous adjustments and improvements. By involving various stakeholders in the evaluation process, the school strives to create a learning system that is responsive to feedback and needs. By implementing a comprehensive approach, SMKN 11 Bandung strives to produce accounting graduates who not only possess in-depth knowledge but also possess the essential soft skills required in the working world, such as critical thinking, effective communication, and teamwork. Graduates who are not only intelligent but also possess a high capacity for adaptation. It is hoped that accounting graduates from SMKN 11 Bandung can become valuable assets for a business world that is increasingly complex and competitive.

Discussion

This research indicates that the implementation of the Kurikulum Merdeka at SMKN 11 Bandung has several significant positive impacts. One of the primary benefits that can be derived from the findings of this study is that a flexible curriculum oriented toward student competencies can enhance students' adaptability to the continuously evolving demands of the industrial world. SMKN 11 Bandung has successfully integrated the link and match concept into its curriculum implementation. This concept enables students to acquire skills more relevant to the needs of the working world. Linking and matching the curriculum with industry enables students to have a higher probability of securing employment (Okolie et al., 2021). This demonstrates that the school equips students not only with theoretical knowledge but also with practical skills that can be directly applied in the working world, through real-world experiences that connect theory with practice, such as internships, fieldwork, and industrial visits.

Another benefit that can be drawn from this research is the enhanced collaboration among educators, school principals, and the community in designing and developing the curriculum (Indriawati et al., 2023). The routine curriculum development process, conducted through meetings and In-House Training (IHT), ensures that all school stakeholders share a common understanding of the direction and objectives of the implemented curriculum. In-house training (IHT) in curriculum development strengthens coordination and ensures that the implemented curriculum remains relevant and can be adapted to both current needs and the advancements of the era (Hakim et al., 2024). Overall, this research provides an overview of the impact of implementing the Kurikulum Merdeka at SMKN 11 Bandung. The Kurikulum Merdeka provides the essential flexibility needed by the school to adapt instruction to both student needs and developments in the working world. However, challenges such as an assessment system that requires adjustment and the diversity in students' levels of autonomy need to be addressed through more innovative and collaborative approaches involving the school, parents, and students. Consequently, SMKN 11 Bandung can continue to develop its students' potential to the fullest extent.

CONCLUSION

This study aims to evaluate the implementation of the Kurikulum Merdeka in accounting instruction at SMKN 11 Bandung. The results indicate that the school has successfully implemented this curriculum through various efforts, such as developing a relevant curriculum, employing innovative teaching methods,

and involving multiple stakeholders in the learning process. However, this study also identifies several challenges faced, such as low student learning motivation and limited library facilities. Nevertheless, the school continues to strive to improve the quality of instruction by conducting periodic evaluations and seeking solutions to the existing problems.

The findings of this study have broad implications. For SMKN 11 Bandung, this research can serve as a basis for considering enhancements to the quality of accounting instruction. For other researchers, this study can provide a foundation for conducting further research regarding the impact of the Kurikulum Merdeka on various aspects of learning. For policymakers, this research can provide valuable input for formulating educational policies that are more closely aligned with the needs of the workforce. Overall, this study highlights the importance of adapting the curriculum to both contemporary advancements and industrial requirements, as well as the active role of all parties in enhancing the quality of education. Although SMKN 11 Bandung has made significant progress in implementing the Kurikulum Merdeka, this research also underscores the importance of addressing persistent challenges, such as low student learning motivation and limited facilities. However, these challenges also present opportunities for innovation and the pursuit of creative solutions. This research provides inspiration for the school to continually adapt and develop more effective learning models.

AUTHOR'S NOTE

The author has confirmed the authenticity of the data and the integrity of this research. The author also declares no conflict of interest.

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