



Kurikulum Merdeka: Based accounting learning at SMK Negeri 1 Bandung

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ABSTRACT

Kurikulum Merdeka is designed to provide flexibility to schools and educators in designing a learning system that suits the needs of students, especially in improving hard skills and soft skills competencies. Therefore, it is necessary to research to analyze the effectiveness of implementing Kurikulum Merdeka, identify existing challenges, and explore various solutions that can be implemented to improve the quality of accounting learning. The research was conducted through observation, interviews with teachers and principals, and analysis of teaching materials using related documents. Data analysis goes through three stages: data reduction techniques, data presentation, and conclusion drawing. The results showed that the implementation of Kurikulum Merdeka at SMK Negeri 1 Bandung has been effective, supported by collaboration with industry and learning innovations such as the teaching factory, utilization of Learning Management System (LMS), and accounting software (MYOB, Accurate, and Odoo). However, administrative challenges and the need to improve technological literacy are significant concerns for continuous development. It can be concluded that the implementation of the Kurikulum Merdeka at SMK Negeri 1 Bandung is effective and structured.

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ABSTRAK

Kurikulum Merdeka dirancang untuk memberikan fleksibilitas kepada sekolah dan pendidik dalam merancang sistem pembelajaran yang sesuai dengan kebutuhan peserta didik, khususnya dalam meningkatkan kompetensi hard skills dan soft skills. Maka dari itu, perlu dilakukan penelitian untuk menganalisis efektivitas penerapan Kurikulum Merdeka, mengidentifikasi tantangan yang ada, serta menggali berbagai solusi yang dapat diimplementasikan untuk meningkatkan mutu pembelajaran akuntansi. Penelitian dilakukan melalui observasi, wawancara dengan guru dan kepala sekolah, serta analisis bahan ajar menggunakan dokumen-dokumen terkait. Analisis data melalui tiga tahapan, yaitu teknik reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa penerapan Kurikulum Merdeka di SMK Negeri 1 Bandung telah berjalan efektif, didukung oleh kolaborasi dengan industri dan inovasi pembelajaran seperti teaching factory, pemanfaatan Learning Management System (LMS) dan perangkat lunak akuntansi (MYOB, Accurate, dan Odoo). Namun, tantangan administratif dan kebutuhan peningkatan literasi teknologi menjadi perhatian utama untuk pengembangan berkelanjutan. Dapat disimpulkan bahwa implementasi Kurikulum Merdeka di SMK Negeri 1 Bandung berjalan dengan efektif dan terstruktur.

Kata Kunci: implementasi kurikulum; Kurikulum Merdeka; pembelajaran akuntansi

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INTRODUCTION

The curriculum is a key component of the education system. Its existence enables educational institutions to determine the direction and objectives of learning. A well-designed curriculum will improve the overall quality of education. Therefore, the curriculum holds a strategic position in determining the quality of education in a country. The curriculum is dynamic, as it must continually be revised and developed in accordance with learners' needs and characteristics in their respective eras. The reason behind curriculum changes is to address educational challenges. In Indonesia, the curriculum has undergone several developments, starting in 1947 with the "Rentjana Pembelajaran 1947" and evolving into the current Kurikulum Merdeka (Setiyorini & Setiawan, 2023).

Kurikulum Merdeka in Vocational High Schools (SMK) aims to provide schools with greater flexibility in designing curricula to meet their needs. The curriculum must align with the SMK level to ensure graduates are competent in their respective fields of expertise. However, this objective is not without challenges, one of which is ensuring that SMK graduates are well absorbed into the workforce. Therefore, it is essential to align the learning process to enhance each student's hard and soft skills. Furthermore, the need for direct workplace learning experiences becomes crucial for SMK students to hone their competencies. The determination of the curriculum used by schools must address and provide solutions to the challenges currently faced. The implementation of Kurikulum Merdeka in SMK requires active involvement from various parties, including teachers, students, parents, and the government (Setiawan et al., 2023).

The implementation of Kurikulum Merdeka in Vocational High Schools (SMK) in Indonesia is carried out through several steps, including: 1) developing a learning program plan in accordance with Kurikulum Merdeka, where the lesson plan (RPP) is a document that outlines the objectives, materials, and teaching methods to be used by teachers in the classroom; 2) Preparing and compiling teaching materials that align with Kurikulum Merdeka, in which teachers may use materials provided by the government or develop their own based on the needs of students; 3) Preparing and compiling learning tools in accordance with Kurikulum Merdeka, which may include teaching aids, learning media, or reading materials relevant to the subject matter; 4) Preparing and compiling evaluations in line with Kurikulum Merdeka, aimed at assessing students' level of understanding of the material taught; and 5) Preparing and compiling student learning outcome reports in accordance with Kurikulum Merdeka, which are documents detailing students' academic achievements over a semester or an academic year.

Kurikulum Merdeka in Vocational High Schools (SMK) can be implemented through project-based learning, commonly referred to as PjBL (Project-Based Learning). PjBL is a learning model that puts students at the center of the learning process and actively engages them in real-world projects. In this approach, students are not merely passive recipients of information but become active participants in completing authentic projects that are directly relevant to the professional work environment or to daily life situations they may encounter. Meanwhile, teachers act primarily as facilitators and supporters, guiding the learning process, providing resources, and offering constructive feedback throughout the project. This means that all learning tools and materials within Kurikulum

Merdeka framework must be carefully and thoughtfully designed to support the implementation of project-based learning concepts fully. The aim is to foster a wide range of skills among students, including critical thinking, collaboration, creativity, and problem-solving, while ensuring that academic concepts relevant to their field of study are mastered in a meaningful and applicable way (Suhartanta et al., 2024).

SMK Negeri 1 Bandung is one of the Vocational High Schools (SMKs) in Bandung that has adopted Kurikulum Merdeka since 2020. The implementation of Kurikulum Merdeka at this school aims to improve the quality of learning by granting both the school and its teachers the flexibility to adapt the learning system, curriculum content, and student competencies according to their specific needs. The principal and teaching staff at SMK Negeri 1 Bandung are therefore required to study, understand, and strategically plan the implementation of the Kurikulum Merdeka in a systematic, well-structured manner. SMK Negeri 1 Bandung was chosen as the observation site because it has an Accounting Department that has been actively implementing the Kurikulum Merdeka in its teaching. Based on the observation results, the school has already implemented a learning model designed to prepare students for the demands of the professional workforce. Furthermore, the school has demonstrated a strong commitment to curriculum planning and is ready to adapt and respond effectively to ongoing changes in the educational framework.

Previous studies have shown that Kurikulum Merdeka has been successful in producing human resources with cultural agility (Nadira et al., 2022). Other research indicates that the positive culture fostered by the implementation of Kurikulum Merdeka helps shape the Pancasila Student Profile (Putri & Astiwi, 2025). Therefore, research on the implementation of Kurikulum Merdeka in vocational high schools (SMKs) is necessary to assess its effectiveness. At SMK Negeri 1 Bandung, the adoption of Kurikulum Merdeka has been carried out with thorough preparation, particularly in accounting instruction. For this reason, the researcher decided to conduct a study on the implementation of accounting learning under Kurikulum Merdeka at SMK Negeri 1 Bandung. This study aims to analyze the effectiveness of Kurikulum Merdeka implementation, identify existing challenges, and explore potential solutions to improve the quality of accounting education at SMK Negeri 1 Bandung.

LITERATURE REVIEW

Education System

Education is a conscious and planned effort to create a learning environment and process in which students actively develop their potential. Ki Hajar Dewantara defined education as an essential aspect of a child's growth and development, emphasizing the importance of providing all forms of education so that children may become members of society capable of achieving the highest levels of safety and happiness. Through education, individuals can cultivate their reasoning abilities to solve the challenges they encounter in life. According to the Great Dictionary of the Indonesian Language (KBBI), education is the process of changing an individual's or group's attitudes and behavior to mature them through teaching and training (Santika et al., 2022).

Education as a system consists of elements or components that are functionally interconnected to achieve educational goals. The education system in Indonesia plays a crucial role in the nation's social, economic, and cultural advancement. Educational levels refer to the stages of education determined by learners' developmental stage, the objectives to be achieved, and the competencies to be developed. Formal education levels include primary, secondary, and higher education. The education system in Indonesia is structured into several complementary levels aimed at creating a knowledgeable, competitive, and cultured society. Each level of education has its own role, objectives, and characteristics (Purwaningsih et al., 2022).

Basic education serves as the foundational stage in the education system, aiming to equip students with the essential knowledge, attitudes, and basic skills necessary for living in society. It provides the groundwork for secondary education and is delivered through institutions such as Sekolah Dasar (SD), Madrasah Ibtidaiyah (MI), Sekolah Menengah Pertama (SMP), and Madrasah Tsanawiyah (MTs). At this stage, students begin to develop their cognitive, affective, and psychomotor abilities, forming the basis for further educational growth and lifelong learning.

At the next stage, secondary education continues the role of basic education for 3 years, aiming to broaden students' horizons and prepare them to enter the workforce or pursue higher education. This level comprises Sekolah Menengah Atas (SMA), Madrasah Aliyah (MA), Sekolah Menengah Kejuruan (SMK), and Madrasah Aliyah Kejuruan (MAK), as well as other equivalent institutions. Secondary education is divided into two main types: general secondary education and vocational secondary education. Its focus is to equip students with both academic and vocational skills, tailored to meet the needs of society and the labor market.

Higher education, as the highest level of formal education, continues the learning process to produce graduates who possess both academic competence and professional skills. This level of education serves as a bridge between national development and global advancement, thereby enabling the integration of national values with international perspectives. Universities and other higher education institutions hold a strategic role in fostering innovation and contributing to the growth of science, technology, and Indonesian culture. Higher education is selective in adopting international cultural elements, ensuring that these adaptations align with and benefit national development.

Curriculum Development

The curriculum is one of the instruments used to achieve educational objectives and serves as a guideline for the implementation of learning across all types and levels of education. The term "curriculum" can be understood in both a narrow and a broad sense. In the narrow sense, it refers to a set of subjects that must be attended to or taken by students in order to complete their education at a particular institution. In the broad sense, the curriculum encompasses all learning experiences provided by the school to students during their education at a given level of schooling (Nurfitri & Noviani, 2023).

To achieve educational goals, the curriculum is not static; instead, it will be updated in line with the times. This process of changing and modifying is referred to as the

development process. In this study, development is understood to refer to the formulation, implementation, evaluation, and refinement of the curriculum. The term "development" refers to an activity that produces a new tool or method (Prasetyo & Hamami, 2020).

The development of the curriculum in Indonesia, which has undergone various changes from Kurikulum 1947 to Kurikulum 2013, reflects efforts to adapt to changing times while preserving society's cultural values. They identify several principles of curriculum development, including relevance, flexibility, continuity, practicality, and effectiveness. In addition, important aspects such as determining educational objectives, selecting learning content and processes, using media and teaching tools, and assessing are outlined as specific principles that must be considered. Through this approach, curriculum development is expected to meet learners' needs while continuously addressing social and cultural challenges (Prasetyo & Hamami, 2020).

Kurikulum Merdeka

Kurikulum Merdeka is the result of an evaluation of the 2013 curriculum and was officially launched by the Minister of Education, Culture, Research, and Technology, Nadiem Makarim, in February 2022. This curriculum was designed to address educational setbacks caused by the COVID-19 pandemic, with a focus on creating more flexible learning. Kurikulum Merdeka is considered more flexible than previous curricula, providing greater freedom for schools and educators to use teaching tools such as literacy assessments, teaching modules, textbooks, and others, enabling learning to be tailored to students' needs and interests. Thus, this approach can give educators space to create quality learning that is relevant to the students' learning environment (Lestari et al., 2023).

Kurikulum Merdeka is based on three main principles. The first principle focuses on essential content to develop students' competencies and character through in-depth, meaningful learning. Second, character development encompasses students' spiritual, moral, social, and emotional competencies, both through dedicated time allocation and integration into learning, such as through *Proyek Penguatan Profil Pelajar Pancasila* (P5). The fundamental characteristics of the Pancasila Student Profile are: faith and devotion to God Almighty; noble character; cooperation; critical thinking; global diversity; independence; and creativity. The goal of the P5 program is to shape students' character in accordance with Pancasila values, such as encouraging them to observe their surroundings and find solutions to the problems they face. Furthermore, the third principle is flexibility, in which learning can be adapted to students' needs, the characteristics of educational units, and the local socio-cultural context (Putri & Astiwi, 2025).

With the many aspects that influence education, such as the development of knowledge, technology, and education in the global context, the curriculum, as one of the components of the teaching and learning process, continues to be updated and improved. The curriculum used must evolve in line with the study unit and regional capabilities, ensuring that learning quality continues to improve. Effective curriculum development is defined as meeting demands and needs, being relevant, flexible, continuous, practice-oriented, and effective (Indarta et al., 2022). From 2022 to 2024, curriculum development must have a strong moral foundation to help achieve educational goals. The developed curriculum will

be used in educational institutions for learning. Adopting the Kurikulum Merdeka is a proper step toward achieving an ideal education that is relevant to current conditions, to prepare a resilient, intelligent, and creative generation with character in accordance with the values of the Indonesian nation. Based on this, Kurikulum Merdeka becomes an important part of creating an adaptive, innovative, and character-driven education system (Zulaiha et al., 2023).

Accounting Learning Process in Vocational High Schools

The implementation of Kurikulum Merdeka in all subjects at vocational schools includes the financial and institutional accounting program. Accounting learning in vocational high schools (SMK) has changed as a result of the Decree of the Minister of Education and Culture of the Republic of Indonesia Number 719/P/2020 concerning Guidelines for the Implementation of the Curriculum in Educational Units under Special Conditions (2020) regarding the Basic Framework and Structure of the Vocational High School Curriculum. The SMK/MAK curriculum is divided into two parts: intracurricular learning and projects to enhance the Pancasila student profile, each allocated around 30% of the total annual lesson hours (JP). These changes have a direct impact on financial and institutional accounting education, particularly in the development of learning materials. Accounting teachers need to design a collaborative curriculum together with other teachers or schools to prevent learning loss.

Through the Ministry of Education and Culture's Guru Penggerak program within Merdeka Belajar, educators can collaborate to bring about meaningful transformation in the education system toward a more progressive and inclusive direction. This collaboration is intended to enhance the quality of education by fostering well-informed perspectives and insightful teaching approaches. Although definitions of Guru Penggerak may vary, they share the same essential concept at their core. An educator in this role can be likened to a guide or driver of educational movements, armed with both knowledge and experience, who takes on the responsibility of guiding and supporting students' efforts to develop dynamic, evolving learning experiences. Guru Penggerak are educators whose focus is entirely on students and the learning process designed for them, willingly and proactively taking action without external requests, with the ultimate goal of making their best contribution to student growth and development (Hentihu et al., 2022).

Accounting is a field of study that is highly beneficial for people, as almost everyone can apply it in daily life, for example, in managing pocket money so that it is sufficient for a certain period of time. Accounting is a discipline that encompasses many aspects of its practice; for instance, in an organization, bookkeeping serves as a significant source of data for reaching conclusions about the arrangements or decisions to be made. Accounting is the art of recording, classifying, and summarizing—accurately and in monetary terms—transactions and events, including those of a non-financial nature, and presenting the results in a useful form. Accordingly, the implementation of accounting learning begins with preparing a lesson plan that includes assessing the syllabus, determining learning topics, setting learning targets, developing learning activities, outlining evaluation methods, allocating time, and identifying learning resources for students (Wardani & Wardana, 2022). From the above definition, it can be concluded that accounting learning

is an instructional process that provides broad insights useful in everyday life, particularly in matters related to finance.

Teaching Materials as a Supporting Source for Learning

In implementing Kurikulum Merdeka, the availability of learning resources, facilities, and infrastructure is a crucial factor in achieving optimal learning outcomes (Setiawan et al., 2023). One of the main forms of support is the development of teaching materials, which serve as a medium for delivering learning messages to support the attainment of educational objectives (Magdalena, 2020). In addition, the availability of teaching materials serves as a guide to help students master specific competencies and influences the quality and effectiveness of the learning process (Widhiasti et al., 2022). However, the transition from the 2013 curriculum to Kurikulum Merdeka requires teachers to adapt, particularly in dealing with the limited availability of teaching materials, which has become a major challenge in its implementation (Putra & Susanti, 2024).

On the other hand, advances in digital technology have opened new opportunities in learning through the utilization of Information and Communication Technology (ICT)-based learning resources. Devices such as computers, laptops, and smartphones facilitate independent learning without limitations of time or place (Putra & Susanti, 2024). Modules, as a medium for self-directed learning, have become a practical solution to support the success of *Kurikulum Merdeka*. Modules designed with technology, such as e-modules, offer convenient, flexible, efficient, and cost-effective access to learning. E-modules not only enable students to study independently but also help schools provide relevant, aligned teaching materials in response to curriculum changes (Agustin & Hardini, 2023). Therefore, integrating technology-based teaching materials, such as e-modules, becomes a strategic step in supporting the implementation of Kurikulum Merdeka. This approach not only simplifies the learning process but also enables schools and teachers to face the challenges of globalization by enhancing the quality of teaching and the competence of graduates.

METHODS

The research method used in this study is a descriptive-qualitative approach, which focuses on addressing problems based on factual conditions and is carried out through observation, interviews, and document review. This approach aims to understand phenomena in their natural state, without the researcher's manipulation, through direct observation and interviews. The study began with selecting the research location, namely SMK 1 Bandung, which has implemented Kurikulum Merdeka in its learning process. The subjects of this research are the Vice Principal for Curriculum Affairs, Accounting Subject Teachers, and the Library Manager of SMK Negeri 1 Bandung, who provided clear information on how accounting learning based on Kurikulum Merdeka is implemented at SMK Negeri 1 Bandung. The researcher was directly involved in the research as the interviewer, conducting observations, and collecting documents. The findings of this study are supported by a literature review relevant to the topic, drawing on previously published research articles to provide a strong theoretical foundation for the results. Data analysis

was carried out in three stages: data reduction, data presentation, and conclusion drawing, which, in the descriptive-qualitative method, generally also includes data verification.

RESULTS AND DISCUSSION

Kurikulum Merdeka Policy in Schools

The Government of Indonesia urges all educational institutions to gradually replace the previous curriculum with Kurikulum Merdeka, adjusted to each institution's readiness and conditions, as a step to improve the quality of education (Astutik & Farista, 2023). Kurikulum Merdeka is designed to help teachers focus on students by prioritizing their needs, individual uniqueness, and aspects of interest, talent, competence, and psychological condition (Alfaeni & Asbari, 2023). It is also intended to reduce the curriculum load, which was considered too dense and rigid in the previous curriculum. Through a more contextual and project-based approach, students can be more actively involved in the teaching and learning process. The government invites all stakeholders, including teachers, parents, and the community, to collaborate in supporting this transition through intensive training and socialization.

In response to this call, SMK Negeri 1 Bandung has taken significant steps toward educational renewal by implementing the Kurikulum Merdeka since 2020. The curriculum team at SMK Negeri 1 Bandung consists of four skilled individuals responsible for Information Systems and Accounting, Staffing, Human Resources (HR), and Learning Schedules, all aligned with the principles of Kurikulum Merdeka. In addition, this team actively follows the latest developments in the curriculum to ensure the adoption of effective, innovative teaching methods. In its implementation, the learning curriculum team focuses not only on academic aspects but also on students' character development. Through a more holistic approach, SMK Negeri 1 Bandung strives to produce graduates who are not only technically competent but also possess good attitudes, such as discipline, empathy, and a sense of responsibility. Thus, the school aims to produce individuals who are not only work-ready but also citizens who make a positive contribution to society.

The implementation of Kurikulum Merdeka is aligned with the school's study programs and industry needs. To support the learning process, SMK Negeri 1 Bandung utilizes a Learning Management System (LMS) that can be accessed outside school hours by both students and teachers. A Learning Management System (LMS) is a technological platform for online learning that supports teachers, students, and parents (Andari, 2022). An LMS enables learning to continue beyond school hours through internet-connected devices, with common examples including Chamilo, Quipper, and Edmodo. The use of a Learning Management System (LMS) in learning at SMK Negeri 1 Bandung aligns with the findings of Silitonga et al. (2023), which indicate that LMSs support flexible learning and can be accessed anytime, anywhere, thereby strengthening the learning process beyond school hours. In addition, SMK Negeri 1 Bandung requires students who have completed their Internship Program (Praktek Kerja Lapangan or PKL) to prepare a report as a form of accountability, followed by an individual presentation during a final assessment session.

The development of teachers' professional competence can be carried out through training programs (Wahyuningsih, 2022). At SMK Negeri 1 Bandung, teachers participate in in-house training sessions held once a year to enhance their ability to implement Kurikulum Merdeka. Previous research also indicates that teachers at SMK Negeri 1 Bandung actively participate in in-house training activities (Diman & Syah, 2023). These training sessions aim to improve teachers' understanding of the implementation of Kurikulum Merdeka, including the use of teaching tools aligned with the curriculum's guidelines. One of the challenges in implementing Kurikulum Merdeka is the heavier administrative workload, which is considerably greater than in the previous curriculum. Teachers are not only required to fulfill various school-related administrative documents but also to manage tasks on platforms such as Platform Merdeka Mengajar (PMM). Other studies have shown that this increased administrative burden—which includes preparing lesson plans (RPP), reporting learning achievements, and evaluating learning outcomes—often makes teachers feel overwhelmed, potentially affecting the overall effectiveness of the learning process (Rosyada et al., 2024).

The development of Kurikulum Merdeka at this school will continue to be carried out periodically to enhance students' learning outcomes. Teachers are responsible for organizing students' learning experiences and evaluating their progress in understanding the material (Yuswanto et al., 2022). According to the Vice Principal for Curriculum, with future policy changes, the school will remain ready to adapt and refine the curriculum in place, ensuring that students continue to receive guidance from teachers to maintain their learning motivation. Supervision of curriculum implementation at SMK Negeri 1 Bandung is conducted through academic supervision, either delegated by the principal or carried out by the principal directly. Academic supervision is an effort to assist teachers in developing their abilities to achieve learning objectives by providing guidance and feedback to improve the quality of teaching and learning in schools (Wibawani et al., 2024). In this regard, the principal's main task is to conduct academic supervision, including planning, implementation, and follow-up actions to improve the overall quality of education in the school.

Implementation of Accounting Learning in the Kurikulum Merdeka

The implementation of Kurikulum Merdeka in the accounting subject introduces a more innovative, student-centered learning approach that emphasizes students' independence in exploring knowledge. In this approach, students do not merely receive material passively from the teacher. However, they are also trained to actively seek, explore, and understand material through various sources, particularly digital platforms such as instructional videos, interactive websites, and educational applications (Inayati & Rochmawati, 2024). This activity aims not only to improve students' information-seeking skills but also to teach them critical abilities in validating and confirming the accuracy of the material they find, enabling them to deliver explanations that are accurate, in-depth, and contextually appropriate. The availability of digital platforms offers significant advantages, as it allows students to access high-quality learning resources from experts in various fields of knowledge. They can find articles, scientific journals, teaching modules, and other reference materials relevant to the accounting topics they are studying (Cantika

et al., 2022). The integration of these learning resources fosters an active, participatory, and collaborative learning environment in which students are no longer merely recipients of information but become explorers and developers of knowledge, ready to compete in the digital era.

In implementing learning based on Kurikulum Merdeka, SMK Negeri 1 Bandung designs a variety of learning activities using methods such as discussions, Project-Based Learning (PjBL), and Problem-Based Learning (PBL). The methods used to support the learning process must reflect a student-centered learning approach, also known as Student-Centered Learning. This student-centered approach is one of the required methods to be applied in the Independent Learning Curriculum. The curriculum emphasizes student-centered learning, while the teacher's role is limited to that of a facilitator. Teachers are no longer the primary source of delivering lesson material. Instead, students are encouraged to be more active and independent in seeking and exploring various learning resources.

At SMK Negeri 1 Bandung, the student-centered learning approach is reflected in the learning process through student-led presentation activities. In implementing the lessons, teachers do not immediately deliver the material; instead, they provide opportunities for students to search for and gather information from various sources before presenting it to the class. The teacher then supervises the process and clarifies students' understanding based on the results of their research. Through presentation-based learning, students become more active, creative, and confident in speaking in front of an audience. This method fosters greater student participation in learning activities, and their learning outcomes improve significantly. This demonstrates that the approach is effective in encouraging student engagement and enhancing their understanding of the material being taught.

Based on an interview with one of the accounting teachers at SMK Negeri 1 Bandung, it was revealed that in presentation activities, a variety of approaches should be used to maintain students' enthusiasm and prevent them from becoming bored. One strategy used is to assign different materials to each row of seats. In addition, to ensure that students understand the entire material, the teacher will randomly select group members to present several subtopics. Through this method, students can understand and master all the subtopics, not just the part of the material for which they are personally responsible during the presentation.

Furthermore, in accounting education, particularly in practical work activities, initial guidance from the teacher remains a priority. However, to maintain a student-centered approach, one of the accounting teachers at SMK Negeri 1 Bandung provides instructional videos from YouTube that contain problems, step-by-step solutions, and their answers. Students are then asked to study the video and follow the solution steps. In the following week, the teacher tests the students' understanding using the same problems. Each student is called randomly, one by one, and asked to complete a specific part of the accounting cycle. Through this learning method, all students are required to understand the material comprehensively, allowing the teacher to assess whether they grasp the concepts and applications of accounting. The accounting teacher at SMK Negeri 1 Bandung

also emphasizes the importance of making optimal use of technology in accounting education in line with Kurikulum Merdeka.

Technology in learning serves as a tool to foster collaboration and build understanding in a context that is easier to comprehend (Agustian & Salsabila, 2021). However, in this case, teachers certainly face challenges. One major challenge for teachers in implementing this curriculum is the need to update their knowledge continually. With the rapid changes in information available on the internet, teachers are required not only to understand the subject matter but also to master new teaching methods that are relevant to technological developments. Previous research has noted that one of the challenges teachers face in Kurikulum Merdeka is utilizing digital technology, given that the Kurikulum Merdeka is designed to improve the quality of learning through an educational transformation that is adaptive to technological advancements (Hutamy et al., 2024).

Accounting learning at SMK Negeri 1 Bandung has utilized technology through applications such as MYOB, Accurate, and Odoo. Odoo falls into the category of industrial-grade applications that support not only accounting but also functions such as marketing, project management, manufacturing, and taxation. As an Integrated Resource Planning (IRP) application, Odoo is considered the easiest to use and also supports data import features, which simplify the integration process. In this regard, greater emphasis needs to be placed on mastering accounting technology, as accounting students at SMK Negeri 1 Bandung are required to understand computerized accounting beyond MYOB. Furthermore, to ensure classroom learning is relevant to the professional world, SMK Negeri 1 Bandung implements the Teaching Factory learning model. This Teaching Factory serves as a synergy between SMK Negeri 1 Bandung and industry, where students directly perform work aligned with industry needs, such as tax reporting.

Teaching Factory is a form of work-based learning (WBL) implemented at the secondary school level. It is expected to produce students with high competence who can understand problems and conditions in the industrial world. In addition, relevant Field Work Practice (PKL) experiences aligned with the students' major are an important part of implementing the Kurikulum Merdeka at the vocational high school (SMK) level, ensuring that students acquire adequate practical skills before entering the workforce. Previous research revealed that findings at SMK PGRI Wonoasri demonstrated the successful implementation of Kurikulum Merdeka by financial accounting and institution teachers. Teachers there applied active learning methods such as discussions, discovery learning, Project-Based Learning (PjBL), and Problem-Based Learning (PBL), which give students a greater role in the learning process (Sasmitha et al., 2023). This practice is similar to what is carried out at SMK Negeri 1 Bandung, where the learning approach also emphasizes Student-Centered Learning by incorporating discussion, Project-Based Learning (PjBL), and Problem-Based Learning (PBL), enabling students to become more independent, creative, and actively engaged in learning.

The Role of the Library in Supporting the Success of the Kurikulum Merdeka

The Role of the Library in Supporting the Success of the Kurikulum Merdeka Findings from interviews with the library manager at SMK Negeri 1 Bandung indicate that

the need for learning resources, particularly for Accounting subjects, has been well managed through a mobile class system. In this system, students move from one classroom to another according to the lesson schedule, ensuring that relevant teaching materials are available in each classroom according to the specific major. This system facilitates students' access to learning resources and creates a more structured learning environment. In addition, the timely availability of books that meet the students' needs helps them become more active in class discussions, complete assignments, and increase their participation in learning. By maximizing the library's potential, its role in ensuring the successful implementation of learning can also be optimized (Amani & Hadiapurwa, 2024; Maharani & Hadiapurwa, 2023).

The library at SMK Negeri 1 Bandung also supports the literacy needs of both students and teachers. One example is its collaboration with Universitas Pendidikan Indonesia (UPI) through the Field Experience Practice (PPL) Program. In this program, the library facilitates book requests from teachers and students via a simple form that records the titles they wish to obtain. This initiative reflects the library's flexibility in meeting learning resource needs and supporting literacy-based learning. In addition, the library also plays a role in providing work guidelines for library staff, enhancing efficiency and competence in managing innovative services. In line with Kurikulum Merdeka, which prioritizes literacy and basic competencies, the SMK Negeri 1 Bandung library promotes a reading culture as a strategic step to improve literacy among students and teachers.

In supporting this effort, one strategy is to use social media, such as Instagram, to promote the library's book collection and facilities. The availability of library facilities and infrastructure increases students' interest in coming to the library (Ikrimah et al., 2023). In addition to books, the library provides computers for students to complete assignments, especially for accounting practice. This demonstrates the integration of traditional literacy with digital technology to support learning. This aligns with research showing that libraries play an important role in improving students' reading literacy. The library not only functions as a provider of reading resources but also as an interactive learning center that integrates literacy programs into students' daily lives. Through initiatives such as book clubs, literacy discussions, and the use of digital resources, the library significantly develops students' literacy skills in both traditional and digital contexts. However, the library's collection is dominated by fiction books, often obtained through BOS funds or grants. Non-fiction books relevant to accounting learning are usually provided in classrooms through the moving class system (Mumtazien & Syam, 2024).

The collection is updated annually, with students asked to submit book suggestions via a form. Most students tend to choose fiction books for recreational purposes, while teachers more often submit requests for nonfiction books to support teaching. This reflects the library's function not only as an educational center but also as a place for literacy recreation. Previously, the School Literacy Movement (GLS) under the 2013 Curriculum successfully built students' habit of reading for 15 minutes before lessons began. Although a similar program has not yet been implemented in Kurikulum Merdeka, students' reading interest at SMK Negeri 1 Bandung remains high, as evidenced by an average of 700 library visits per month. To maintain the appeal and relevance of the book collection, the library regularly updates its literacy resources every year based on input from students and

teachers, adjusting to curriculum changes and learning needs (Hidayah & Hasanah, 2024).

The use of technology is also a priority in the development of the SMK Negeri 1 Bandung library to support literacy and learning. Although digital management is still limited to a visitor registration system and book collection inventory, development efforts continue with plans to introduce a digital book search system. This plan is expected to improve the efficiency of library services while providing easier access for students and teachers. With proper implementation, the library is expected to become a more innovative and integrated center for literacy and learning, as well as to foster student engagement through more structured and sustainable literacy programs (Hidayah & Hasanah, 2024).

CONCLUSION

Based on our research findings through interviews with sources from SMK Negeri 1 Bandung, it can be concluded that the implementation of the Merdeka Curriculum at SMK Negeri 1 Bandung has been carried out effectively and in a structured manner, as seen from the application of learning models such as collaboration with industry through teaching factories, the school's readiness for curriculum changes, the involvement of various parties in classroom teaching and learning planning, and the role of the school library as a learning support facility. However, there are several issues in implementing the Merdeka Curriculum at SMK Negeri 1 Bandung, including a digital library management system that is still limited due to its procurement stage, resulting in student access to information not yet fully efficient, and the Merdeka Curriculum administration facing its own technical challenges. Recommendations for these challenges include expediting the procurement process for digital library services and providing training for library managers on digital library services to ensure proper management, as well as training teachers in using the Merdeka Mengajar Platform (PMM) to manage administration efficiently. This research is expected to serve as a reference for other researchers studying the implementation of the Merdeka Curriculum in Vocational High Schools (SMK), particularly in the accounting department, and to provide research recommendations for implementing the Merdeka Curriculum in Vocational High Schools (SMK) specializing in accounting.

AUTHOR'S NOTE

The author declares that there is no conflict of interest regarding the publication of this article. The author affirms that the article's data and content are free of plagiarism. This article is based on the author's direct observations.

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