



## Enhancing accounting education through the Kurikulum Merdeka: Opportunities and challenges

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### ABSTRACT

Education plays an important role in developing quality human resources. In Indonesia, the Kurikulum Merdeka is designed to respond to global challenges and local needs by providing flexibility in learning. This is relevant to the scope of Vocational High Schools (SMK), especially in accounting education, which faces challenges from outdated materials and monotonous teaching methods. This Merdeka curriculum applies project-based learning and technology integration to increase relevance and practicality. The success of implementing the curriculum depends on teacher readiness and resource availability. This study aims to examine the implementation of the Kurikulum Merdeka in SMK with a focus on transforming accounting education to match industry demands. A qualitative approach through in-depth interviews was used as the main method. The results show that the Merdeka Kurikulum provides greater flexibility for teachers to design contextual and applicable learning, such as financial statement simulations. Despite the positive impact, barriers such as limited teaching materials and teacher readiness are still significant. These obstacles need to be overcome by improving the transformation of accounting education in SMK to be more in line with the needs of the world of work.

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### ABSTRAK

Pendidikan berperan penting dalam mengembangkan sumber daya manusia berkualitas. Di Indonesia, Kurikulum Merdeka dirancang untuk menjawab tantangan global dan kebutuhan lokal dengan memberikan fleksibilitas dalam pembelajaran. Hal tersebut relevan pada ruang lingkup Sekolah Menengah Kejuruan (SMK) khususnya pada pendidikan akuntansi yang menghadapi tantangan berupa materi usang dan metode pengajaran monoton. Kurikulum Merdeka ini menerapkan pembelajaran berbasis proyek (PjBL) dan integrasi teknologi untuk meningkatkan relevansi serta kepraktisan. Keberhasilan penerapan kurikulum tersebut bergantung pada kesiapan guru dan ketersediaan sumber daya. Penelitian ini bertujuan untuk mengkaji implementasi Kurikulum Merdeka di SMK dengan fokus pada transformasi pendidikan akuntansi supaya sesuai dengan tuntutan industri. Pendekatan kualitatif melalui wawancara mendalam digunakan sebagai metode utama. Hasil penelitian menunjukkan bahwa Kurikulum Merdeka memberikan fleksibilitas lebih besar bagi guru untuk merancang pembelajaran kontekstual dan aplikatif, seperti simulasi laporan keuangan. Meski berdampak positif, hambatan seperti keterbatasan bahan ajar dan kesiapan guru masih signifikan. Hambatan ini perlu diatasi dengan meningkatkan transformasi pendidikan akuntansi di SMK supaya lebih sesuai dengan kebutuhan dunia kerja.

**Kata Kunci:** kesiapan guru; Kurikulum Merdeka; pendidikan akuntansi; pembelajaran berbasis proyek; sumber daya pendidikan

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## INTRODUCTION

Accounting instruction in *Sekolah Menengah Kejuruan* (SMK) faces various challenges, ranging from the lack of relevance between teaching materials and industry needs to learning methods that tend to be monotonous. This condition causes some SMK graduates in accounting education to struggle in adapting to an increasingly dynamic and technology-based workforce. Technological proficiency has become essential for every profession, including accounting teachers, in preparing competitive graduates for the digital era. Furthermore, the challenges faced by accounting graduates in the digital age will become even more difficult if they do not understand the purpose and objectives behind technological advancements. In an effort to address these challenges, the government introduced *Kurikulum Merdeka*, which is expected to provide flexibility for educators and students to align learning with real-world needs. However, implementing *Kurikulum Merdeka* in SMK is not a straightforward process (Sari & Listiadi, 2023).

In the Implementation Guidelines for the Project-Based Learning Model (*Pembelajaran Berbasis Proyek* or PjBL) within the *Kurikulum Merdeka* developed by the *Kementerian Pendidikan dan Kebudayaan*, it is stated that teacher readiness and adaptation to teaching tools are the main challenges in its application (Rofi'ah et al., 2024). Based on preliminary observations at the research site, it was found that many teachers still struggle to integrate technology into accounting instruction, such as accounting software or computer-based simulations. This indicates a gap between the curriculum's expectations and the reality in the field. Teacher readiness, both in understanding the curriculum concepts and in teaching skills using technology, is one of the key factors for the successful implementation of *Kurikulum Merdeka*.

On the other hand, the integration of technology in learning can enhance student engagement and learning outcomes (Depita, 2024). The flexibility within *Kurikulum Merdeka* can encourage students to better understand the material in an applied manner (Nurphi et al., 2024). Previous research has shown that PjBL promotes student motivation and learning outcomes, thereby increasing student participation (Athaya et al., 2024). Other studies have indicated that PjBL has a positive impact on student development and enhances student engagement in the learning process (Syawalia et al., 2023). Based on previous research findings, the PjBL model can be implemented in SMK instruction to design strategic learning that bridges theory and practical work.

In this regard, it is essential to identify strategic solutions to transform accounting education to better align with industry demands. The selected research site is a vocational high school (SMK) with a distinguished accounting program, yet it faces challenges in implementing technology-based learning methods. By examining the transformation of accounting education through the *Kurikulum Merdeka* approach, this study aims to offer practical insights for educators, policymakers, and industry stakeholders to improve the effectiveness of accounting instruction in vocational schools. By combining empirical field data with relevant literature, this research is expected to make a meaningful contribution to optimizing the implementation of *Kurikulum Merdeka* in SMK contexts.

## LITERATURE REVIEW

### ***Kurikulum Merdeka*: Concept and Implementation**

*Kurikulum Merdeka* is a new policy within Indonesia's education system aimed at providing flexibility for schools and teachers in designing learning experiences. This policy is intended to optimize the development of students' potential in accordance with their interests, talents, and needs, while also considering relevance to contemporary developments (Fitriyah & Wardani, 2022). Curriculum development is ideally expected to be holistic, competency-based, contextual, and personalized (Susilana et al., 2023). One of the key methods emphasized in *Kurikulum Merdeka* is *project-based learning* (PjBL), which aims to cultivate 21st-century skills such as critical thinking, creativity, collaboration, and communication (4C). In addition, this curriculum adopts a thematic approach that is relevant to real-world contexts, enabling students to connect theory with practice (Sari et al., 2024). At the SMK level, the implementation of *Kurikulum Merdeka* offers opportunities to bridge the gap between education and the professional world.

The flexibility granted to schools to adapt the curriculum according to industry needs is aimed at producing competent graduates who are ready to compete at the global level. In enhancing students' digital literacy within accounting education, the use of technology becomes essential (Yulianti et al., 2021). This enables students to understand technologies relevant to the professional world. Nevertheless, the implementation of *Kurikulum Merdeka* requires readiness from various stakeholders, particularly teachers, to design innovative learning experiences. Continuous training is crucial to ensure that teachers can effectively adopt the PjBL method. Challenges such as limited teacher competencies and the lack of supporting facilities, including technological infrastructure, often hinder curriculum implementation in SMK. Therefore, collaboration among the government, schools, and the community is a key factor in ensuring the successful implementation of *Kurikulum Merdeka* (Rahmawati & Nurachadija, 2023).

*Kurikulum Merdeka* is a breakthrough in Indonesia's education system, designed to provide flexibility for schools and educators in designing learning experiences that are relevant to students' needs and contemporary demands. One of the key strengths of this curriculum is its ability to tailor teaching methods and materials to the individual interests, talents, and potential of each student. The implementation of *Kurikulum Merdeka* in SMK strongly supports the integration of curriculum with industry needs, ensuring that graduates possess job-ready skills. For example, in accounting instruction, teachers can utilize a project-based approach to connect accounting theory with industry practices, such as simulating the preparation of financial statements using modern accounting software. *Kurikulum Merdeka* not only enhances the relevance of learning but also provides students with more contextual and meaningful learning experiences (Nurphi et al., 2024).

*Kurikulum Merdeka* positions PjBL as one of the primary methods for developing critical, creative, collaborative, and communicative thinking skills, which are essential in the digital era. In accounting subjects, this approach enables students to better understand concepts through direct application in real-life situations, such as case studies or business financial management simulations. This process not only helps students internalize theoretical knowledge but also enhances their engagement in learning, as they can perceive the practical benefits of what they study. However, the successful implementation of *Kurikulum Merdeka*

heavily depends on the support of teachers who possess adequate skills in designing and executing PjBL. Therefore, training and mentoring for teachers are crucial elements to ensure that the goals of *Kurikulum Merdeka* can be optimally achieved (Sari *et al.*, 2024).

### **Implementation of *Kurikulum Merdeka* in SMK**

*Kurikulum Merdeka* is an innovation in Indonesia's education system designed to provide freedom in the learning process. This curriculum allows teachers and students to develop their potential according to their individual interests and needs. Specifically for SMK, *Kurikulum Merdeka* aims to produce competent graduates who are prepared to face the challenges of the workforce with skills that align with industry developments. Through a more contextual and project-based approach, teachers have the flexibility to design learning experiences that meet students' needs (Rizkylillah *et al.*, 2024). Meanwhile, students are encouraged to learn independently, creatively, and collaboratively. In addition, the use of technology is one of the key elements in *Kurikulum Merdeka*. This supports the development of 21st-century skills such as critical thinking, teamwork, and effective communication (Sari *et al.*, 2024).

### **Challenges in Implementing *Kurikulum Merdeka* in SMK**

Although *Kurikulum Merdeka* aims to provide flexibility and encourage innovation, its implementation in SMK still faces several challenges. One of the main obstacles is teacher readiness in adopting PjBL, which is central to this curriculum. Many vocational school teachers struggle to design relevant projects, particularly in accounting subjects, due to limited integration of technology and 21st-century skills. The lack of continuous training also contributes to teachers reverting to conventional methods that are less effective. Moreover, the shift toward a student-centered learning paradigm requires a lengthy adaptation process for both teachers and students, which can hinder the full execution of the curriculum (Hartawati & Karim, 2024).

The lack of adequate facilities in many vocational schools (SMK) has become a significant obstacle in implementing *Kurikulum Merdeka*, particularly in accounting education. Infrastructure such as computers, accounting software, and reliable internet access is essential to support technology-based learning. However, many schools in Indonesia still lack sufficient resources, forcing students to rely on manual methods that are less relevant to the demands of the modern workforce. This situation hinders the integration of technology in learning, which ideally should be more adaptive to the evolving times (see: <https://bas.telkomuniversity.ac.id/eksplorasi-penerapan-teknologi-dalam-pendidikan-akuntansi-indonesia/>). In addition, funding from the government and related institutions often falls short of meeting infrastructure needs. The additional administrative burden faced by teachers also limits their time to develop instructional materials that align with students' needs. Therefore, synergy between schools, government, and the community is essential to overcome these obstacles and support the successful implementation of *Kurikulum Merdeka* in vocational schools (Fajriani *et al.*, 2024).

## **Learning Transformation in *Kurikulum Merdeka***

The learning transformation in *Kurikulum Merdeka* emphasizes a more flexible, contextual, and student-centered approach. Its primary goal is to equip students with 21st-century skills, such as critical thinking, creativity, collaboration, and communication. One of the key elements of this transformation is the implementation of project-based learning (PjBL), which connects theoretical knowledge with real-life applications. Through PjBL, students are actively involved in solving real-world problems, making learning more relevant and impactful in developing practical skills required in the workforce. This approach also aligns with the principles of *Kurikulum Merdeka*, which grant teachers and schools the autonomy to design learning experiences based on local contexts and students' needs. Furthermore, the transformation encourages schools to integrate technology more effectively into the learning process, making education more dynamic and responsive to contemporary developments (Purnawanto, 2022).

## **The Link Between Project-Based Learning and *Kurikulum Merdeka* in Accounting Education**

The implementation of Project-Based Learning (PjBL) within *Kurikulum Merdeka* aligns with the principles of experiential learning. *Kurikulum Merdeka* provides flexibility in managing the learning process, allowing materials to be delivered contextually based on students' needs. In accounting education, this approach enables students to apply concepts through real-world projects that reflect workplace relevance. PjBL requires students to actively engage in the learning process—not only studying accounting theory but also practicing it through tasks such as financial report simulations, budget management, or financial analysis. For example, students may be assigned to analyze the financial data of a small business and develop a budgeting strategy (Anggraini & Wulandari, 2021). The PjBL process supports the development of critical thinking, data analysis, and evidence-based decision-making skills (Sari et al., 2024). Moreover, this approach contributes to achieving the goals of the *Profil Pelajar Pancasila*, which is a central focus of *Kurikulum Merdeka* (Hamzah et al., 2022).

Through group work in projects, students learn to collaborate, communicate effectively, and solve problems creatively. Projects such as business simulations or managing finances for a social community can strengthen students' interpersonal skills while fostering the values of mutual cooperation and critical reasoning. In addition, project-based assessment, which is an integral part of PjBL, aligns with both formative and summative assessment principles in *Kurikulum Merdeka*. This type of assessment focuses not only on the final outcome of the project but also on the learning process, which involves students' abilities in collaboration, innovation, and problem-solving. Thus, PjBL supports more meaningful and holistic learning. Its implementation within *Kurikulum Merdeka* makes accounting education more relevant to real-world contexts. This approach not only prepares students to understand accounting theory but also trains them to apply these skills in various situations. By emphasizing real-life experiences, PjBL helps cultivate students who are creative, innovative, and ready to face future challenges (Brahmandika & Sutarna, 2024).

## **The Impact of Kurikulum Merdeka on Accounting Education**

*Kurikulum Merdeka* grants educators the autonomy to design learning processes that align with students' needs and the demands of the workforce. One of its core approaches is Project-Based Learning (PjBL), which effectively enhances students' understanding through practical and contextual methods. In vocational accounting education, this approach engages students in solving real-world problems, such as preparing financial statements or analyzing corporate transactions. According to the *Kementerian Pendidikan dan Kebudayaan*, this process helps students develop analytical skills and problem-solving abilities that are highly relevant to the needs of the modern workplace (Kamaruddin *et al.*, 2023).

Project-Based Learning (PjBL) encourages students to work collaboratively, enhancing interpersonal skills and the ability to function effectively in teams. In the context of accounting education, projects such as computer-based simulations or real-world case studies can prepare students to face workplace scenarios. This model has proven effective in strengthening technical competencies, though adjustments are needed to better align with the learning standards expected in *Kurikulum Merdeka*. The approach emphasizes not only mastery of accounting concepts but also the integration of technology, such as the use of accounting software, which has become a crucial element in the digital era (Fadillah & Sohidin, 2024).

The flexibility of *Kurikulum Merdeka* allows teachers to adapt learning materials based on students' learning pace and interests in specific topics. Through Project-Based Learning (PjBL), students can also enhance their financial literacy by completing tasks that are relevant to real-life situations. However, the implementation of this approach requires thorough preparation, both from educators and supporting infrastructure, to ensure its successful execution (Purnawanto, 2023).

## **The Role of Teachers in Learning Transformation**

Teachers play a central role in the successful implementation of *Kurikulum Merdeka*. Beyond delivering content, they serve as facilitators, mentors, and character builders for students. In *Kurikulum Merdeka*, teachers are expected to guide students toward deep competency through innovative learning that meets the demands of the times. Continuous professional development is essential to enhance teachers' ability to design contextual and relevant instruction, as well as to foster 21st-century skills (Kurniati *et al.*, 2022). Moreover, *Kurikulum Merdeka* emphasizes the integration of moral values into the learning process. Teachers are not only responsible for academic instruction but also for shaping students' character, including honesty, responsibility, and cooperation. This approach aims to develop learners who are not only cognitively competent but also possess attitudes that support positive contributions to society (Ardianti & Amalia, 2022).

A positive relationship between teachers and students is also a crucial factor in enhancing students' motivation, dedication, and academic achievement. Such close connections foster a safe and supportive learning environment, encouraging students to engage actively in their education. Within *Kurikulum Merdeka*, teachers are expected to possess emotional intelligence to create a conducive learning atmosphere and provide both emotional and

academic support to students—especially when navigating PjBL, which demands creativity, collaboration, and the practical application of knowledge (Yasin *et al.*, 2024).

In preparing students to face the challenges of the 21st century, teachers must also adapt to technology and Project-Based Learning (PjBL). This approach enables students to apply concepts in real-life situations, develop critical and analytical skills, and prepare for the demands of the workforce. By leveraging technology, teachers can create more dynamic learning experiences, enhance students' understanding, and strengthen their engagement in the learning process (Ardianti & Amalia, 2022).

## METHODS

This study employed a qualitative approach with data collected through in-depth interviews. This approach was chosen to gain a comprehensive understanding of the implementation of *Kurikulum Merdeka*, particularly in accounting education at SMK. Through a qualitative method, the researcher was able to explore the perspectives and experiences of the research subjects in depth, and to understand the factors influencing the successful implementation of the curriculum in a holistic manner. Data collection was conducted using semi-structured interviews with the Vice Principal for Curriculum Affairs at a vocational school in Cimahi, who also serves as an Accounting teacher for Grade 12. The informant was selected based on their key role in curriculum planning and implementation, as well as their deep understanding of the challenges and opportunities encountered in applying *Kurikulum Merdeka*.

In this study, semi-structured interview techniques were used to provide flexibility in exploring a deeper understanding of the implementation of *Kurikulum Merdeka* in accounting education. The interview questions covered various aspects, including curriculum implementation, its impact on learning, challenges encountered, and existing support programs. Through in-depth interviews, the researcher was able to explore educators' perceptions, experiences, and views regarding the transformation of accounting instruction under *Kurikulum Merdeka*. The use of in-depth interviews was considered highly appropriate for this study, as it allowed the researcher to obtain contextual information that could not be captured through other methods, such as surveys or questionnaires.

The collected data were then analyzed thematically to identify relevant patterns and themes, thereby generating in-depth insights into the contribution of *Kurikulum Merdeka* in enhancing students' competencies in vocational high school accounting subjects. The researcher was directly involved in the interview process, both as the interviewer and in conducting face-to-face data collection. This thematic analysis is expected to provide a comprehensive overview of the curriculum's impact on the effectiveness of accounting instruction, as well as its contribution to preparing students to meet the demands of the workforce.

## RESULTS AND DISCUSSION

The findings of the study indicate that the implementation of the Project-Based Learning (PjBL) approach in accounting instruction at a vocational high school in Cimahi has had a positive impact on students' ability to apply theoretical concepts in real-world practice. One of the main projects carried out was a simulation of financial statement preparation based

on entrepreneurial products developed by the students. This process involved recording transactions, preparing general journals, ledgers, and complete financial statements such as the balance sheet and income statement. *Kurikulum Merdeka*, with its application-oriented approach, enabled students to understand the material in a more contextual and workforce-relevant manner (Hidayati, 2024). In today's digital era, the integration of technology into accounting instruction has become crucial in preparing students to meet industry demands. The use of technology-based learning media, such as podcasts, can enhance students' understanding of the subject matter (Rimadina et al., 2023).

This study developed a learning medium that is both valid and effective, while also enhancing problem-solving skills throughout the teaching and learning process. The implementation of Project-Based Learning (PjBL) within *Kurikulum Merdeka* demonstrates that project-oriented methods can foster 21st-century skills such as critical thinking, creativity, and collaboration. The financial simulation project enabled students to connect theoretical knowledge with practical application, while simultaneously preparing them for the modern workforce, which demands strong analytical and problem-solving abilities. Furthermore, PjBL was found to increase students' motivation and improve their critical thinking skills (Wang, 2022). The previous statement aligns with the findings of this study, which indicate an improvement in students' critical thinking skills (Sari et al., 2024).

On the other hand, challenges such as limited time for completing projects and the lack of teacher readiness to optimally design PjBL have been identified. Continuous professional development for teachers is essential to enable them to develop innovative and relevant instructional methods. In addition, infrastructural limitations—such as the availability of accounting software and internet access—also pose significant barriers to the implementation of the curriculum. Addressing these challenges requires sustained efforts in teacher training and competency development, the provision of more advanced technological infrastructure, and the establishment of partnerships with stakeholders and academic institutions (Adillah, 2024).

Collaboration among the government, schools, and the private sector is essential to ensure the sustainability of *Kurikulum Merdeka* implementation. Overall, this study provides a valuable contribution to understanding how the PjBL approach within *Kurikulum Merdeka* can enhance the quality of accounting instruction in vocational high schools. With the integration of technology, continuous teacher training, and adequate infrastructural support, it is expected that this approach can be implemented more broadly and effectively to prepare students for the challenges of the modern workforce.

### **Implementation of *Kurikulum Merdeka* in Vocational High Schools**

Under *Kurikulum Merdeka*, a vocational high school in Cimahi has established a Curriculum Team comprising the Vice Principal, Program Head, and teachers, who serve as the key drivers in implementing the curriculum. Accounting teachers, for example, are actively involved in the development of instructional materials with support from the *Merdeka Mengajar Platform* (PMM). The *Merdeka Mengajar Platform* is an innovative educational tool designed to support educators in Indonesia in improving the quality of teaching and learning. PMM offers a variety of resources, training programs, and learning communities that are

accessible to both teachers and school leaders. This platform supports education aligned with the principles of *Kurikulum Merdeka* by providing teaching modules that cover a wide range of topics tailored to students' learning needs (Nugraha, 2022). In addition to teaching modules, the *Merdeka Mengajar Platform* also provides textbooks covering various subjects, designed to support a more interactive learning process. These textbooks are enriched with illustrations, case examples, and relevant exercises (Arnes *et al.*, 2023).

PMM offers a variety of online training programs covering topics such as the use of technology in education, innovative teaching methods, and effective classroom management. These training sessions support teachers in continuously developing their competencies and skills (Istiqomah *et al.*, 2024). PMM also frequently organizes webinars and workshops featuring experts in the field of education, offering new insights and sharing best practices that can be adopted by teachers (Idris *et al.*, 2023). The platform also supports learning communities by providing discussion forums that enable teachers to share experiences, ideas, and solutions to challenges encountered in teaching. These forums serve as spaces for exchanging information and gaining inspiration from fellow educators. In addition, PMM offers mentoring and coaching programs that connect teachers with experienced mentors to receive guidance and support in developing their instructional practices.

PMM provides training modules designed to help teachers gain a deeper understanding of instructional content. These modules include practice questions, quizzes, and assignments that can be used to assess teachers' comprehension. PMM also offers a question bank that teachers can utilize to evaluate students' understanding, with items designed to cover various levels of difficulty and different dimensions of knowledge. Additionally, PMM's feedback and analytics features assist teachers in evaluating learning outcomes, identifying areas for improvement, and planning appropriate corrective actions. The performance data provided enables teachers to assess the effectiveness of their teaching methods and determine suitable improvement strategies. Furthermore, PMM supports teachers' professional development by offering access to relevant training. With support from the *Merdeka Mengajar Platform*, accounting teachers at a vocational high school in Cimahi are able to develop instructional materials that are more creative, meaningful, and aligned with students' learning needs. Platforms like *Merdeka Mengajar* contribute to teachers' professional growth, ultimately leading to improved instructional quality. This platform fosters creativity and innovation in implementing *Kurikulum Merdeka* (Hidayati *et al.*, 2024).

### **Impact on Accounting Instruction**

The implementation of *Kurikulum Merdeka* at a vocational high school in Cimahi has brought significant changes to the way accounting is taught. This curriculum emphasizes real and practical applications, such as transaction recording and financial statement simulations. The approach aims to ensure that students not only understand theoretical concepts but are also able to apply them in real-world situations. Through this method, students are taught to record financial transactions using general journals, special journals, and ledgers. They are also introduced to basic accounting software to help them understand the digital process of transaction recording. In addition, students participate in simulation projects that allow them to prepare complete financial statements—including balance sheets, income statements, and cash flow statements—based on transaction data they have collected.

However, this approach also presents certain challenges. Some students experience difficulties in understanding the material, particularly if they lack a strong foundation in basic accounting concepts. To address this issue, accounting teachers at a vocational high school in Cimahi provide supplementary materials that include explanations of fundamental accounting principles. Teachers offer in-depth instruction on basic elements such as assets, liabilities, equity, revenue, and expenses. They also explain the fundamental accounting equation ( $\text{Assets} = \text{Liabilities} + \text{Equity}$ ) and how it is applied in transaction analysis. In addition, the concepts of debit and credit are explained in detail, including the basic rules for recording them in general journals and ledgers.

Teachers also connect accounting principles to real-world business scenarios to help students understand how these principles are applied in daily business operations. The accounting cycle—from recording transactions to preparing financial statements and closing the books—is thoroughly explained to provide students with a comprehensive overview of the accounting process. By incorporating these materials, teachers ensure that students develop a deeper and more holistic understanding of accounting, which enables them to engage more effectively in practical learning activities.

The benefits of this approach are highly significant. Students not only gain a strong theoretical understanding but also acquire practical skills that can be directly applied in real-world situations. They are better prepared to face challenges in the workforce, having become familiar with actual accounting processes. Moreover, this approach contributes to the development of students' critical and analytical thinking skills, as they are required to connect theory with practice and make decisions based on the data they manage.

**Table 1.** Comparison of Accounting Materials Before and After *Kurikulum Merdeka* Implementation

Aspect	Previous Curriculum	<i>Kurikulum Merdeka</i>
Depth of Theory	Accounting theory material is explained in depth and includes many abstract concepts that are often too complex for SMK.	The theoretical material is simplified to cover only core concepts that are relevant to everyday practice and the needs of the world of work.
Learning Focus	The primary focus is on accounting theory and technical concepts, with practice less dominant in learning.	The main focus is on accounting practices, such as recording transactions, preparing simple financial statements, and case study simulations.
Approach	Learning is carried out in a structured manner, following textbooks with a fixed flow.	Project-based approach, where students learn through case studies or projects such as business transaction recording simulations.

Source: Research 2024

### **Supporting Program: *Projek Penguatan Profil Pelajar Pancasila* (P5)**

The *Projek Penguatan Profil Pelajar Pancasila* (P5) is a strategic program within the implementation of *Kurikulum Merdeka* across various schools, including a vocational high school in Cimahi. This program is designed to cultivate student character based on the six dimensions of the *Profil Pelajar Pancasila*: faith in God and noble character, global diversity,

mutual cooperation, independence, critical reasoning, and creativity. At vocational schools, P5 becomes an integral part of thematic learning, offering students contextual experiences. For example, a democracy-themed project at SMK *Setia Karya* has proven to enhance students' understanding of national values while fostering critical thinking skills through direct community engagement. The implementation of P5 is supported by a flexible school operational curriculum, allowing teachers to design learning activities tailored to students' needs. The integration of P5 with project-based approaches has shown to increase student enthusiasm by up to 85%, as they feel actively involved in learning processes that are relevant to real-life situations (Zendrato *et al.*, 2024).

### **Integration of P5 in Accounting Education**

At a vocational high school in Cimahi, the integration of the *Profil Pelajar Pancasila* (P5) into accounting education is implemented through innovative and practical approaches. One method involves simulating the preparation of financial statements based on students' entrepreneurial products. Through this program, students not only grasp accounting concepts and theories but also apply them directly in simulations that reflect real-world work scenarios. This approach provides learning experiences aligned with industry demands, thereby enhancing students' readiness for the workforce. Moreover, the activity fosters the development of student character, particularly in terms of integrity, emphasizing honesty, responsibility, and social awareness. As highlighted in relevant studies, project-based learning (PjBL) and hands-on practice can simultaneously improve students' technical skills and character development.

### **Challenges in Implementing the *Kurikulum Merdeka***

The implementation of *Kurikulum Merdeka* in vocational schools faces several significant challenges. One major obstacle is the limited availability of teaching materials aligned with project-based learning (PjBL). Teachers often need to independently develop supplementary content to compensate for the lack of relevant standardized materials, which can hinder innovation in the learning process (Hidayati *et al.*, 2024). In addition, the scarcity of instructional modules and textbooks designed to support interactive methods adds to teachers' workload and may further constrain pedagogical creativity (Nugraha, 2022). Teacher readiness also remains a critical issue. Training programs focused on innovative teaching strategies are still limited, making it difficult for educators to integrate technology and digital literacy—essential components for equipping students with 21st-century skills. The transition from conventional methods to PjBL requires sustained professional development to enable teachers to design more effective and engaging learning experiences.

On the other hand, limitations in infrastructure—such as accounting software and internet access—significantly affect the integration of technology in learning. Inadequate facilities hinder students from gaining experience with modern, technology-based education. Additionally, the allocation of time between theory and practice often poses challenges, especially in project-based learning (PjBL), which requires extended durations to achieve optimal outcomes (Zendrato *et al.*, 2024). To address these challenges, cross-sector collaboration among government, schools, and private stakeholders is essential. Priorities

include the provision of relevant teaching materials, continuous professional development for teachers, and infrastructure enhancement. With such support, the implementation of *Kurikulum Merdeka* can yield broader and more meaningful impacts, equipping students with competencies aligned with the demands of the modern workforce.

## **Discussion**

The research results show that the PjBL approach in accounting learning at SMK in Cimahi has a positive impact on students' ability to apply theory to real-world practice. The implementation of *Kurikulum Merdeka* through an applied approach enables students to understand subject matter in a more contextual and workforce-relevant manner. A notable example of project-based learning (PjBL) is a simulation project in which students prepare financial statements based on entrepreneurial products they have developed. This project successfully bridges the gap between classroom theory and real-world practice, offering students direct experience that is highly beneficial in preparing them for future professional challenges.

Furthermore, the application of project-based learning (PjBL) in accounting education has proven to support the development of essential 21st-century skills among students, such as critical thinking, creativity, and collaboration. These competencies are highly relevant to the increasingly complex and dynamic demands of the modern workforce. PjBL enhances student motivation, as evidenced by their heightened enthusiasm toward accounting subjects when engaged in practical projects. Through this approach, students not only master accounting content but also cultivate the ability to work in teams, solve problems creatively, and think critically about real-world situations (Sari *et al.*, 2024).

The application of this approach is not without challenges. One of the main obstacles identified in this study is the limited time available to complete projects. Time management emerges as a significant issue in implementing project-based learning (PjBL). Teachers must design more structured and efficient learning strategies to ensure that all project components are completed within the allocated timeframe. Another challenge is the lack of teacher preparedness in designing and executing PjBL effectively. Continuous professional development is essential to equip educators with the skills needed to develop more innovative and relevant teaching methods (Hartawati & Karim, 2024).

In this study, although teachers at the vocational school have begun utilizing the *Platform Merdeka Mengajar* (PMM) to support lesson planning and access online training, further efforts are needed to ensure that all educators possess adequate competencies to implement project-based learning (PjBL) effectively. PMM offers curated teaching resources, self-paced training modules, and collaborative features that help improve instructional quality. However, infrastructure limitations—such as the lack of advanced accounting software and stable internet access—remain significant barriers. Given that accounting education heavily relies on technology and sophisticated software tools, these challenges highlight the need for collaboration among government, schools, and private stakeholders to provide sufficient infrastructure support. Previous research emphasizes the importance of integrating technology into accounting instruction as a key element in preparing students for the demands of the digital workforce (Depita, 2024).

From the students' perspective, some encountered difficulties in understanding fundamental accounting concepts such as assets, liabilities, equity, and the basic accounting equation. These challenges hindered their ability to engage smoothly in practical learning activities. To address this issue, teachers at the vocational school made instructional adjustments by providing additional explanations and remedial sessions to ensure that students fully grasp the foundational concepts essential for accounting education. This effort highlights the importance of flexibility and adaptation in teaching methods to ensure that all students can participate effectively and succeed in practical projects. Moreover, the integration of character values through the *Projek Penguatan Profil Pelajar Pancasila* (P5) in accounting instruction has had a positive impact on students' character development. Through simulated financial reporting projects based on student-led entrepreneurial products, learners not only study accounting principles but also cultivate values such as honesty, responsibility, and teamwork.

Project-based learning (PjBL) has been shown to enhance students' technical skills while simultaneously strengthening their character development (Hidayati et al., 2024). Students engaged in practical projects not only learn the subject matter but also cultivate essential workplace attitudes and behaviors, such as teamwork and effective communication. Overall, this study provides valuable insights into how the PjBL approach within *Kurikulum Merdeka* can improve the quality of accounting education in vocational schools. The findings underscore the importance of continuous teacher training, adequate infrastructure development, and the provision of relevant teaching materials to support more effective curriculum implementation. Accordingly, the adoption of PjBL under *Kurikulum Merdeka* is expected to expand across schools in Indonesia, equipping students with stronger skills and competencies to meet the challenges of the modern workforce (Hidayati et al., 2024).

## CONCLUSION

The implementation of *Kurikulum Merdeka* in SMK has had a significant positive impact on accounting education. This curriculum provides flexibility in teaching methods and emphasizes practical application, allowing students to better understand accounting concepts. A concrete example of this approach is the use of financial report simulations and real transaction recording, which are closely aligned with industry needs. Nevertheless, several challenges remain in its implementation. The limited availability of teaching materials is a major constraint, requiring teachers to develop additional resources to ensure curriculum alignment. Moreover, the restricted time allocation between theory and practice poses difficulties for teachers in managing instruction effectively. To address these challenges and enhance implementation outcomes, continuous professional development for teachers is recommended to help them adapt to curriculum changes and integrate key elements into accounting instruction. Government support in providing adequate teaching materials is also essential to ensure that educators have sufficient resources to teach optimally. These measures are expected to improve the overall quality of learning, deliver optimal outcomes for students, and better prepare them to meet the demands of the modern workforce.

## AUTHOR'S NOTE

The author declares that there is no conflict of interest related to the publication of this article. The research and analysis presented herein were conducted independently, without influence or bias from any external parties.

The author affirms that this article is an original work and free from plagiarism. All sources and references used in the writing of this article have been properly cited and acknowledged. The content has been developed with academic integrity and in accordance with high ethical standards.

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