Curricula: Journal of Curriculum Development *- e-ISSN 2830-7917 & p-ISSN 2964-7339*
Volume 4 No 1 (2025) 129-142

Curricula:
Journal of Curriculum Development
https://ejournal.upi.edu/index.php/CURRICULA/

Innovation in accounting learning at the Social Work Department in Kurikulum Merdeka

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ABSTRACT

Accounting learning in vocational schools often finds obstacles from facilities to learning methods. This research aims to explore innovations in the implementation of accounting education at SMKN 15 Bandung by focusing on student-centered and project-based learning methods. This research uses qualitative methods with data collection through observation, in-depth interviews, and document studies. The results show that the implementation of project-based learning, which involves field study activities, business simulations, and collaboration with social institutions, significantly improves students' understanding of accounting concepts. In addition, this method also successfully fosters critical thinking skills, teamwork, as well as social awareness and responsibility to the community. This research confirms the importance of innovation in accounting education to prepare students to face the world of work challenges in the era of globalization while contributing positively to society.

ARTICLE INFO

Article History:
Received: 8 Oct 2024
Revised: 5 Jan 2025
Accepted: 16 Feb 2025
Available online: 16 Feb 2025
Publish: 27 Jun 2025

Keywords:
accounting; learning innovation; Kurikulum Merdeka; project-based learning

Open access
Curricula: Journal of Curriculum Development is a peer-reviewed open-access journal.

ABSTRAK

Pembelajaran akuntansi pada sekolah kejuruan (SMK) sering menemukan hambatan baik dari fasilitas hingga metode pembelajaran. Penelitian ini bertujuan untuk mengeksplorasi inovasi dalam penerapan pendidikan akuntansi di SMKN 15 Bandung dengan menitikberatkan pada metode pembelajaran berpusat pada peserta didik dan berbasis proyek. Dalam konteks Kurikulum Merdeka. Penelitian ini menggunakan metode kualitatif dengan pengumpulan data melalui observasi, wawancara mendalam, dan studi dokumen. Hasil penelitian menunjukkan bahwa penerapan pembelajaran berbasis proyek, yang melibatkan kegiatan studi lapangan, simulasi bisnis, dan kolaborasi dengan lembaga sosial secara signifikan meningkatkan pemahaman peserta didik terhadap konsep akuntansi. Selain itu, metode ini juga berhasil menumbuhkan keterampilan berpikir kritis, kerja sama tim, serta kesadaran sosial dan tanggung jawab terhadap masyarakat. Penelitian ini menegaskan pentingnya inovasi dalam pendidikan akuntansi untuk mempersiapkan peserta didik menghadapi tantangan dunia kerja di era globalisasi sekaligus berkontribusi positif bagi masyarakat.

Kata Kunci: *akuntansi; inovasi pembelajaran; Kurikulum Merdeka; pembelajaran berbasis proyek*

How to cite (APA 7)
Putri, I. D., Kurniati, M., Mauldya, R. D. E., & Yusuf, N. (2025). Innovation in accounting learning at the Social Work Department in Kurikulum Merdeka. *Curricula: Journal of Curriculum Development, 4*(1), 129-142.

Peer review
This article has been peer-reviewed through the journal's standard double-blind peer review, where both the reviewers and authors are anonymised during review.

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https://doi.org/10.17509/curricula.v4i1.77096

INTRODUCTION

Education in Indonesia continues to evolve and innovate to meet the needs of both society and the labor market. One of the latest innovations is Kurikulum Merdeka, introduced by the Ministry of Education and Culture. This curriculum is designed to provide flexibility in the learning process, enabling students to learn based on their interests and potential. The primary goal of Kurikulum Merdeka is to grant teachers and students the freedom to select learning approaches and strategies that align with their specific contexts and characteristics. This approach fosters a more engaging and relevant learning environment, particularly in vocational secondary education (Nadira *et al*., 2022).

Vocational high schools (*Sekolah Menengah Kejuruan*, or SMK) are an educational pathway that focuses on developing students' skills and competencies to prepare them for employment. SMKs play a crucial role in producing a skilled workforce ready to enter the labor market. As secondary education institutions, SMKs are designed to equip students with specialized skills, enabling them to enter specific fields of work. Therefore, SMKs serve as a bridge between formal education and the professional world, providing both theoretical knowledge and practical skills necessary across various industrial sectors (Agnevia *et al*., 2025).

The Social Work Department in vocational schools is one such study program that prepares students to understand and address social issues within the community. This program educates students on the fundamental principles of social work, including resource management, social interaction, and social intervention techniques. The Social Work program plays a pivotal role in shaping students' character to be responsive to societal issues and capable of offering appropriate solutions. In this context, accounting education becomes highly relevant, as students must understand the financial aspects of managing social programs (Abdilah *et al*., 2024).

The implementation of Kurikulum Merdeka in accounting learning within the Social Work Department at SMKN 15 Bandung is expected to provide a more interactive and applicable learning experience. Applying Kurikulum Merdeka in accounting instruction can enhance students' abilities in financial management and financial reporting, both of which are crucial in the field of social work. Through a more flexible approach, students can develop the skills necessary to face challenges in the professional world while making a positive contribution to society (Diman & Syah, 2023).

Nevertheless, several challenges in implementing Kurikulum Merdeka must be addressed, including teacher readiness, resource availability, and students' understanding of the new curriculum. The success of the implementation of Kurikulum Merdeka depends heavily on collaboration among teachers, students, and the school administration (Sucipto *et al*., 2024).

LITERATURE REVIEW

Kurikulum Merdeka

Kurikulum Merdeka is a new educational approach designed to provide schools and students with greater autonomy in the learning process. Its primary objective is to create a learning

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environment that is more flexible and responsive to students' needs, while focusing on the development of competencies and character. This approach also emphasizes the importance of project-based and experiential learning, enabling students to engage actively in the learning process. This aligns with the view that education should be relevant to students' life contexts. In Kurikulum Merdeka, learning is designed to be contextual and experience-based, allowing students to connect the material they study with their daily lives (Sulolipu *et al*., 2023). In its implementation, *Kurikulum Merdeka* grants teachers the freedom to design learning activities aligned with students' characteristics and the school environment (Nuraini *et al*., 2023).

This flexibility enables teachers to create learning activities that not only address students' academic needs but also consider the social, cultural, and economic factors surrounding them (Kurniati *et al*., 2022). Teachers are encouraged to apply various relevant teaching methods and media, fostering a dynamic learning environment and encouraging students to actively participate in the process (Sari & Gumiandari, 2022). Therefore, the implementation of Kurikulum Merdeka is expected to result in a learning experience that is more contextual, relevant, and empowering for students in facing 21st-century global challenges. It is also anticipated to enhance the learning process, making it more engaging and effective. By granting teachers autonomy, Kurikulum Merdeka has the potential to enhance teaching quality and improve student learning outcomes (Mujiburrahman *et al*., 2022).

Learning Innovation

Learning innovation has become a key focus of modern education, in line with technological advancements and the growing need for 21st-century skills. Various innovative approaches have been introduced to improve the effectiveness of the teaching and learning process, with extensive international research supporting their importance. One widely implemented approach is project-based learning. This method not only enhances students' conceptual understanding but also develops collaborative and communication skills that are essential in the professional world. In the context of Kurikulum Merdeka, the implementation of project-based learning is intended not only to deepen students' mastery of the subject matter but also to prepare them for professional challenges. By engaging in real-world projects, students are involved in a learning process grounded in collaboration, problem-solving, and effective communication (Turohmah & Hanif, 2024).

This approach allows students to actively participate in learning through projects relevant to their everyday lives, thereby increasing their motivation and engagement. Furthermore, the integration of technology into learning has also become a key focus. The use of information and communication technology in education can enhance the interactivity and accessibility of learning materials and provide students with more engaging and enjoyable learning experiences (Rosyiddin *et al.*, 2023; Damayanti & Asmawan, 2024). Technology integration in the classroom not only helps students understand the material but also equips them with the skills needed to navigate challenges in the digital era. A more flexible curriculum, such as Kurikulum Merdeka, is itself a significant educational innovation (Agnevia *et al*., 2025).

It enables educators to adapt teaching methods to students' needs and characteristics, thereby fostering creativity and innovation in the learning process. This approach emphasizes

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the development of each student's individual potential and encourages them to take an active role in their learning (Azzahra *et al*., 2022; Nuraini *et al*., 2023). In addition, learning innovation also encompasses problem-based learning (PBL). Research indicates that PBL can improve students' critical thinking abilities and prepare them to address complex real-world problems. This approach prioritizes student engagement in authentic situations that require critical and creative thinking (Fahlevi, 2022).

Accounting Learning

Accounting education has been the focus of significant research in recent years, particularly in developing effective teaching methods. One widely discussed approach is case-based learning. This method provides students with opportunities to evaluate real-life situations, thereby deepening their understanding of accounting principles while honing their analytical skills. Such an approach not only helps students understand theoretical concepts but also enhances their ability to apply this knowledge in practical contexts. On the other hand, the integration of technology into accounting education has also become a major area of interest (Sulolipu et. al., 2023).

Research indicates that the use of accounting software in the learning process can enhance students' enthusiasm and participation while also providing them with practical experience relevant to labor-market demands (Damayanti & Asmawan, 2024). The use of interactive software-based learning media, such as Construct 3 in MYOB Accounting practicum courses, has been shown to increase student engagement. Such tools allow students to practice accounting skills directly through simulations that closely resemble real-world workplace scenarios. This approach not only boosts learning motivation but also accelerates students' comprehension of complex accounting concepts (Puspita & Listiadi, 2023).

The application of technology in accounting education creates a more interactive and engaging learning experience, which in turn can improve student learning outcomes. However, challenges remain, particularly in students' difficulty grasping complex concepts. Students often encounter obstacles in learning accounting due to its abstract nature and the need for deep analytical thinking. Therefore, it is essential to develop teaching strategies that can help students overcome these challenges, such as the use of visual aids and simulations (Norhafizah, 2022). In addition, the importance of soft skills in accounting education has gained increasing attention. The ability to communicate effectively and collaborate within a team is crucial, as accounting professionals often work in environments that demand teamwork. Integrating soft skills development into the accounting curriculum can help students become not only technically competent accountants but also effective professionals in communication and collaboration (Dewi, 2022).

Implementation of Kurikulum Merdeka in Vocational High Schools

Kurikulum Merdeka is an educational innovation in Indonesia that grants schools autonomy to design curricula aligned with the needs and characteristics of their students. It allows schools to adapt learning activities to local strengths and students' specific needs, while introducing a more flexible, context-based approach to education (Nugraha *et al*., 2024). The implementation of Kurikulum Merdeka in Sekolah Menengah Kejuruan (SMK) is

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particularly significant, given SMKs' crucial role in preparing a skilled workforce capable of meeting the demands of an increasingly dynamic, technology-driven industry. In this context, vocational high schools focus not only on academic aspects but also on the development of practical skills relevant to Industry 4.0, thereby enhancing students' competitiveness in the global labor market (Agnevia *et al*., 2025).

The adoption of Kurikulum Merdeka in vocational education enables schools to be more flexible in determining instructional content and teaching methods that meet students' needs and address ongoing developments (Cholilah *et al*., 2023). This demonstrates that Kurikulum Merdeka provides room for innovation in teaching and learning, allowing students to engage in more relevant and stimulating educational experiences. However, challenges in its implementation must also be acknowledged. Research indicates that one of the major obstacles in applying Kurikulum Merdeka in SMKs is the lack of understanding and readiness among teachers to adapt to the new curriculum. Therefore, professional development and training for teachers are essential to ensure the curriculum can be effectively implemented (Risna, 2023).

Industry engagement in the learning process is another key factor in the successful application of Kurikulum Merdeka in vocational schools. Collaboration between SMKs and industry partners can provide valuable hands-on experiences for students, better preparing them to enter the workforce (Suryadi & Nurdin, 2024). By involving industry stakeholders, vocational schools can ensure that the implemented curriculum remains aligned with labor market needs. In addition, continuous evaluation and monitoring of the implementation of Kurikulum Merdeka are essential. Studies have shown that regular evaluation of its application in vocational schools can help identify the strengths and weaknesses of the curriculum. Such evaluations enable schools to make necessary improvements and adjustments to enhance the quality of education (Nugraha, 2022).

METHODS

This study was conducted at SMKN 15 Bandung, located on Jalan Gatot Subroto No. 4, Lengkong District, Bandung, West Java. The school was selected for its distinction as the first Sekolah Menengah Kejuruan (SMK) to implement Kurikulum Merdeka in its teaching and learning. The research employed a descriptive qualitative approach to provide an in-depth and comprehensive account of the phenomena under investigation. This approach was deemed appropriate for analyzing the implementation of Kurikulum Merdeka in the accounting learning system of the Social Work Department at SMKN 15 Bandung, as it enabled detailed exploration of data obtained through interviews, observations, and document analysis.

The method facilitated a thorough depiction of classroom dynamics and the challenges and opportunities of applying project-based learning. Data collection employed three primary techniques: interviews, observations, and document study. Interviews were conducted with curriculum staff and accounting subject teachers, using a set of 20 questions as the primary data source. Supplementary data were obtained from literature reviews and school documentation. All collected data were analyzed to verify their accuracy, subsequently reduced for clarity, and presented in detail before concluding. Furthermore, both the data

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and the documentation used in this study were granted formal approval by SMKN 15 Bandung for publication.

RESULT AND DISCUSSION

Implementation of Kurikulum Merdeka at SMKN 15 Bandung

Kurikulum Merdeka began to be implemented at SMKN 15 Bandung in February 2022, making it one of the first vocational high schools (*Sekolah Menengah Kejuruan* or SMK) mandated to adopt this curriculum. Vocational education is an educational system designed to equip individuals with specific skills and knowledge to enter the workforce, focusing on both practical and theoretical competencies. As a leading SMK, SMKN 15 Bandung offers several vocational programs, each tailored to meet industry demands and prepare graduates to compete in the labor market (Agnevia *et al*., 2025). The available programs include: (1) Social Work (*Pekerjaan Sosial*), (2) Hospitality (*Perhotelan*), (3) Culinary Arts (*Kuliner*), and (4) Visual Communication Design (*Desain Komunikasi Visual*).

The school is recorded as the first SMK to implement Kurikulum Merdeka in 2022, following the COVID-19 pandemic. Prior to this, SMKN 15 Bandung employed the "prototype curriculum," a transitional framework that offers flexibility in teaching and learning, enabling schools to adapt and develop instructional content to students' needs and local contexts (Nuriah *et al*., 2024). This prototype curriculum bridged the shift from Kurikulum 2013, which had been in use prior to the 2019 pandemic. Kurikulum 2013 and Kurikulum Merdeka differ fundamentally in their pedagogical approaches. The former emphasizes structured, standardized, competency-based learning, with teachers adhering to predetermined guidelines and materials (Pratycia *et al*., 2023).

Conversely, Kurikulum Merdeka grants teachers and schools greater autonomy to design more flexible, context-specific learning experiences tailored to students' needs, interests, and characteristics. In terms of assessment, Kurikulum 2013 prioritizes examination-based evaluation, whereas Kurikulum Merdeka adopts a holistic approach that encompasses attitudes, skills, and knowledge. Another key distinction is the emphasis on the *Profil Pelajar Pancasila* in Kurikulum Merdeka, which centers on character building and the reinforcement of students' social values, positioning it as a core element of learning in Indonesia (Pratycia *et al*., 2023). Nonetheless, *Kurikulum 2013* also aimed to foster character development and student competencies through an integrative, thematic approach that promoted active and participatory learning (Rusmita, 2024).

The implementation of Kurikulum Merdeka at SMKN 15 Bandung was carried out in stages, beginning with Grade 10 in the 2022 academic year. All vocational programs, including Social Work, Hospitality, Culinary Arts, and Visual Communication Design, participated in the rollout. This reflects the school's commitment to adopting a curriculum that is more relevant and responsive to industry needs and contemporary developments. Aligning vocational education with labor market requirements can enhance its relevance and better prepare students for employment (Alhayat *et al*., 2023). The introduction of Kurikulum Merdeka brought significant changes to teaching methods and learning systems at SMKN 15 Bandung.

Widely associated with the concept of *Merdeka Belajar* (Freedom to Learn), this educational approach empowers students to determine how and when they learn, thereby optimizing

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their personal development (Dewi, 2022). In practice, *Merdeka Belajar* emphasizes student-centered learning, encouraging active student participation in the learning process. A key pedagogical method reinforced under this curriculum is project-based learning, which fosters creativity and engagement. The effective implementation of project-based learning not only enhances student motivation and creativity but also equips them to meet the challenges of the modern workforce (Aufa *et al*., 2024).

Challenges in Implementing Kurikulum Merdeka at SMKN 15 Bandung

The implementation of Kurikulum Merdeka at SMKN 15 Bandung faces various challenges that affect the effectiveness of accounting learning. One of the most significant challenges is teachers' readiness to adopt a new approach to more independent, student-centered learning. Many teachers are still accustomed to traditional teaching methods, in which they primarily deliver information to students rather than providing space for creativity and independent learning. Efforts to improve teaching quality through training, such as In-House Training and the use of the *Merdeka Mengajar* platform, are essential in helping teachers adapt to this curriculum change. Without adequate training, teachers may struggle to implement more interactive, experience-based project learning methods (Risna, 2023).

Another significant challenge is the varying levels of student readiness to adapt to changes in learning methods. Kurikulum Merdeka requires students to be more independent in their learning and to focus on developing critical and collaborative skills. However, not all students are ready to adapt to a model that demands greater independence and creativity. Some still struggle to adjust to learning approaches that emphasize autonomy and project-based work. This situation poses a challenge for teachers in providing appropriate guidance and ensuring that all students can engage effectively in the learning process. Furthermore, parental involvement plays a crucial role in supporting students during this transition (Sucipto *et al*., 2024).

Support from the school community and surrounding environment, including the principal and fellow teachers, also plays a pivotal role. Without adequate support, implementing Kurikulum Merdeka at SMKN 15 Bandung becomes more difficult to achieve successfully. The involvement of the principal, fellow teachers, and parents in supporting curriculum changes is critical to creating a conducive learning ecosystem. A lack of support from these stakeholders can slow down or even hinder the intended transformation within Kurikulum Merdeka (Muntatsiroh & Hendriyani, 2023). Therefore, synergy among all school stakeholders, including students, teachers, parents, and the principal, is necessary to overcome these challenges and ensure the successful implementation of Kurikulum Merdeka at SMKN 15 Bandung.

Overall, the challenges in implementing Kurikulum Merdeka at SMKN 15 Bandung include teacher readiness, limited facilities, differences in student preparedness, and insufficient support from the school environment. Addressing these issues requires collaborative efforts among all stakeholders, including providing sufficient teacher training, improving school facilities, and involving parents and the community in supporting the learning process. Through these measures, it is expected that Kurikulum Merdeka can be implemented effectively and positively impact the quality of education at SMKN 15 Bandung.

https://doi.org/10.17509/curricula.v4i1.77096

Innovations in Accounting Learning Planning at SMKN 15 Bandung

SMKN 15 Bandung is an accredited vocational high school with an "A" (excellent) rating. It is also the only vocational high school that offers a Social Work study program. This program focuses on training skills in the field of social services, producing graduates equipped with competencies in service provision, social institutions, and other community-related expertise. Students in the Social Work program at SMKN 15 Bandung study accounting as one of the subjects included in their curriculum.

In the implementation of accounting instruction at SMKN 15 Bandung, a series of planning steps is undertaken at the outset to ensure that learning activities proceed systematically. The planning process, incorporating student-centered learning and problem-based learning methods as part of the Kurikulum Merdeka implementation, mandates that instruction must be based on the *Kurikulum Operasional di Satuan Pendidikan* (KOSP)—an operational curriculum document developed by each educational institution to implement the national curriculum while adapting to local characteristics and needs. This document serves as a reference for managing an efficient learning process aligned with students' needs.

The KOSP, as developed by the curriculum development team at SMKN 15 Bandung, outlines a learning cycle that begins with mapping competency standards, planning the instructional process, and conducting assessments to enhance learning. It emphasizes a two-way learning system in which the learner serves as the focal point, in alignment with the principles of student-centered learning.

Furthermore, the curriculum development team determined that one key innovation in implementing Kurikulum Merdeka at SMKN 15 Bandung is the incorporation of external factors—particularly the surrounding environment—into the curriculum design. In practice, this innovation is reflected in the final *Capaian Pembelajaran* (CP) as tangible products and services that have a positive impact on the community. These external factors are tailored to students' characteristics, ensuring a flexible, creative, and enjoyable learning environment while minimizing undue pressure on learners.

The teaching modules developed as part of this instructional planning are also innovated to allow flexibility in learning materials, which are not confined to a single source. They are designed based on students' abilities, needs, and interests, while also providing adequate facilities and learning media. In the accounting subject, instructional modules are created in accordance with applicable accounting standards, and all accounting learning content is subsequently applied in social institutions as the final demonstration of students' CP.

Innovations in the Implementation of Accounting Learning at SMKN 15 Bandung

Kurikulum Merdeka, which upholds the Profil Pelajar Pancasila, is designed to support flexible teaching and learning activities, nurture students' talents and interests, and foster the development of independent and creative learners (Putri & Aliyyah, 2024). It provides space for differentiated instruction, enabling teachers to adapt learning strategies according to students' needs, potential, and interests. This approach not only promotes the attainment of academic learning outcomes but also supports the cultivation of student character aligned

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with Pancasila values through relevant and contextual learning experiences (Agustiana *et al*., 2023).

In implementing Kurikulum Merdeka for accounting instruction, it is essential to consider the subject matter and students' characteristics. The idea that accounting teaching and learning should take place in an enjoyable and creative environment must serve as a guiding principle for teachers when applying Kurikulum Merdeka. Innovations in the implementation of accounting learning at SMKN 15 Bandung reflect the school's commitment to adopting a more progressive approach that aligns with students' needs and the demands of the labor market. Within the Kurikulum Merdeka framework, the school has incorporated various learner-centered teaching methods to enhance student engagement, comprehension, and practical skills in accounting.

Innovation in the Implementation of Accounting Learning: Application of the Student-Centered Method

One of the main innovations applied at *SMKN 15 Bandung* is the student-centered learning method. Interviewees explained that the learning process is centered on students, who are given the freedom to explore a broader range of learning resources. This aligns with research stating that a learner-centered approach can enhance student motivation and engagement in the learning process, making it an important aspect for teachers to consider (Hadiapurwa *et al*., 2021; Khairunnas, 2024). By allowing students to explore learning sources beyond direct teacher instruction, students can develop the critical and analytical skills necessary in the field of accounting (Sucipto *et al*., 2024).

Furthermore, students are assigned to conduct field studies at social institutions. In this context, students are required to apply relevant accounting standards while considering environmental aspects. This activity not only provides practical experience in applying theoretical knowledge but also raises students' social awareness regarding societal issues. Studies show that project-based learning helps students understand how theory applies in real-world contexts and increases their social consciousness. Through this approach, students learn not only about accounting but also about becoming socially responsible individuals (Fahlevi, 2022).

The innovation in implementing accounting learning at *SMKN 15 Bandung* through student-centered, project-based learning methods has shown positive results in enhancing student engagement and understanding of accounting material (Khairunnas, 2024; Wiratama & Irfan, 2023). By granting students the freedom to explore and apply their knowledge in real-world contexts, the school has created a dynamic, relevant learning environment that meets community needs. Moreover, this approach benefits not only the students but also the wider community. The school contributes to community development while providing students with valuable experiences that equip them with the skills and insights required in the workforce. This aligns with the broader educational goal of creating individuals who are not only academically competent but also socially conscious and responsible toward their surroundings.

https://doi.org/10.17509/curricula.v4i1.77096

Innovation in the Implementation of Accounting Learning: Application of the Project-Based Learning Method

The second learning method implemented is project-based learning (PBL). Interviews revealed that students are required to solve accounting or financial problems by applying relevant accounting standards and systems. PBL has been proven effective in enhancing students' understanding of accounting concepts. Students engaged in project-based learning demonstrate significant improvements in both their conceptual understanding and practical skills (Fahlevi, 2022).

One innovation in the PBL method at *SMKN 15 Bandung* is the requirement for students to complete a final project that produces either a service or a product. For the Social Work study program, students are given the option to produce services as their learning outcome. For instance, in the 2022 academic year, students successfully provided knowledge on the application of accounting systems using MYOB technology to a social institution. This example illustrates how students can integrate technology into accounting learning, in line with the increasing digitalization demands of the era. The integration of technology into accounting education is crucial for preparing students for the challenges of the digital era (Damayanti & Asmawan, 2024).

In 2023, students produced a service by implementing financial and accounting management at a nursing home. This project not only provided students with practical experience but also made a positive contribution to society. Student involvement in social projects can enhance empathy and social responsibility, which are essential components of character education. Thus, students learn not only about accounting but also about contributing to the community and understanding the importance of social responsibility in their future professions (Kusumawardani *et al*., 2022).

CONCLUSION

The innovation in implementing accounting learning at *SMKN 15 Bandung* demonstrates a significant effort to enhance student engagement and understanding through the application of learner-centered methods, such as student-centered and project-based learning. By providing students the freedom to explore diverse learning resources and apply theory in real-world contexts through field studies and social projects, the school not only enriches students' learning experiences but also fosters their social awareness and responsibility toward the community. Through this approach, students not only learn accounting concepts but also develop practical skills relevant to the workforce, including the application of technology in accounting and financial management. Projects involving social institutions, such as the implementation of accounting systems at nursing homes, underscore that accounting education can contribute to community development while preparing students to become competent and responsible professionals. Overall, this innovation fosters a dynamic and relevant learning environment that meets formal educational needs while equipping students with the skills and values necessary to make a positive contribution to society. Consequently, *SMKN 15 Bandung* serves as a commendable example in implementing the Kurikulum Merdeka with a focus on character development and student competence.

https://doi.org/10.17509/curricula.v4i1.77096

Although this study provides explanations and insights into innovations in the implementation of Kurikulum Merdeka in accounting learning at vocational schools, it has several limitations. Despite efforts to identify existing challenges, the influence of external factors, such as broader educational policies or community support, has not been thoroughly explored. Future research with a larger, more comprehensive sample could offer a more holistic perspective on the challenges and opportunities of implementing Kurikulum Merdeka. Such research could further enrich understanding of how this curriculum can be optimized to improve the quality of education in Indonesia.

AUTHOR'S NOTE

The author declares no conflicts of interest regarding the publication of this article. All research and analyses presented herein were conducted with high academic integrity and objectivity. Furthermore, the author affirms that this article is free from plagiarism and wholly represents original thought and research.

The author would also like to express gratitude to *SMKN 15 Bandung* for their willingness to participate in interviews and observations, as well as to all parties who contributed support and assistance in the preparation of this article, including fellow educators, students, and participants involved in the projects discussed. Without their support and collaboration, this article would not have been completed successfully.

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