



## Implementation of accounting curriculum and learning program at vocational school in Bandung

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### ABSTRACT

The accounting curriculum in vocational schools requires unique analysis because of problems adapting learning materials to industry needs and limitations in applying practice-based learning methods. This study aims to analyze the implementation of the Kurikulum Merdeka in accounting vocational programs relevant to the world of work in the era of globalization. The research uses a qualitative approach with interviews and observations as data collection methods. Data sources come from the Deputy Principal for Curriculum and Accounting Teachers. The results showed that implementing the Kurikulum Merdeka has provided positive results, primarily through project-based and problem-based learning approaches that encourage students to think critically, creatively, and innovatively. Despite facing various challenges, the overall implementation of this curriculum creates relevant and innovative learning. It supports the development of student competencies so that they can compete in the world of work. More detailed policy support is needed to ensure the sustainability and strengthening of the Kurikulum Merdeka implementation in competency-based education in the era of globalization.

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### ABSTRAK

Kurikulum akuntansi di SMK memerlukan analisis khusus sebab adanya permasalahan dalam menyesuaikan materi pembelajaran dengan kebutuhan industri dan keterbatasan dalam penerapan metode pembelajaran berbasis praktik. Penelitian ini bertujuan menganalisis implementasi Kurikulum Merdeka pada program kejuruan akuntansi yang relevan dengan kebutuhan dunia kerja di era globalisasi. Penelitian menggunakan pendekatan kualitatif dengan wawancara dan observasi sebagai metode pengumpulan data. Sumber data berasal dari Wakil Kepala Sekolah bidang Kurikulum dan Guru Akuntansi. Hasil penelitian menunjukkan bahwa penerapan Kurikulum Merdeka telah memberikan hasil positif, terutama melalui pendekatan pembelajaran berbasis proyek dan berbasis masalah yang mampu mendorong peserta didik berpikir kritis, kreatif, dan inovatif. Meski menghadapi berbagai tantangan, penerapan kurikulum ini secara keseluruhan menciptakan pembelajaran yang relevan dan inovatif, serta mendukung pengembangan kompetensi peserta didik supaya dapat bersaing di dunia kerja. Dukungan kebijakan yang lebih terperinci diperlukan untuk memastikan keberlanjutan dan penguatan implementasi Kurikulum Merdeka dalam pendidikan berbasis kompetensi di era globalisasi.

**Kata Kunci:** akuntansi; kurikulum; program pembelajaran; SMK

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## INTRODUCTION

Education plays a crucial role in preparing quality human resources capable of competing in an increasingly competitive workforce. Through education, learners acquire not only knowledge but also the skills necessary to adapt to changing times and professional demands. To achieve these goals, the curriculum and learning methods are key factors to consider. A curriculum aligned with workforce needs can help learners master relevant competencies and ensure they receive both theoretical and practical instruction through appropriate learning methods.

The curriculum is a set of plans and regulations concerning the content and subject matter, as well as the methods used as guidelines in the implementation of the teaching and learning process. The curriculum serves as a tool to achieve educational objectives; if educational goals change, the curriculum must change as well. For teachers, the curriculum serves as a guideline and reference to organize learning activities in schools. It provides learners with direction on what they must do to develop the necessary skills. The curriculum should evolve in line with the study unit and regional capabilities to continuously improve the quality of learning. Effective curriculum development can be defined as fulfilling demands and needs, being relevant, flexible, sustainable, practice-oriented, and effective (Hasanah *et al.*, 2024).

Vocational High Schools (Sekolah Menengah Kejuruan, or SMK) play a strategic role in preparing graduates who are skilled and work-ready. Education at SMK focuses more on mastering practical skills in specific fields, including accounting. Through the accounting program, learners are taught not only fundamental theory but also practical skills relevant to the workforce.

**Table 1.** Alignment of SMK Graduate Competencies with Industrial Workforce Needs

Type of Competency	Value Standards		Description
	Achievement at SMK	Industry/Workforce Needs	
<i>Softskills</i>	Business communication, honest attitude, responsibility	18 characteristics that graduates must possess at the higher education level	SMK graduates who possess proficiency
<i>Hardskills</i>	<ol style="list-style-type: none"> <li>Ability to operate a computer (Microsoft)</li> <li>Ability to record simple accounting books (journal entries, process ledgers, manage inventory cards, report product cost, and display products)</li> </ol>	<ol style="list-style-type: none"> <li>Strong competence in digital technology</li> <li>Knowledge of the job being pursued</li> </ol>	Not all SMK graduates have the same level of <i>hard skills</i> when entering the workforce. This condition forces companies to set higher standards than the competencies of SMK graduates.

Source: (Hidayati *et al.*, 2021)

Based on **Table 1**, the basic competencies of SMK graduates generally meet the needs of the Business and Industrial World (*Dunia Usaha* and *Dunia Industri* – Du/Di). However, for more critical positions directly related to a company’s financial affairs, employers tend to place graduates from diploma (D3) or bachelor’s (S1) programs. To align the competencies of SMK graduates with the needs of Du/Di, strategic management is required, including harmonizing the required competency standards and conducting joint evaluations, particularly to establish

recruitment standards (Priambudi *et al.*, 2020). Therefore, the curriculum and learning methods in SMK must continue to be developed to remain relevant to the ever-changing needs of the industry, enabling learners to compete in the job market. This development should be carried out by considering input from Du/Di and implementing strategies that can bridge the gap between graduate competencies and labor market demands. In doing so, SMK graduates will be better prepared to fill a range of strategic positions in the industrial sector (Agnevia *et al.*, 2025).

SMK Swasta 1 Pasundan Bandung, as one of the educational institutions offering vocational programs in accounting, faces the challenge of continuously developing a relevant curriculum and effective learning. However, the accounting curriculum in SMK requires specific analysis due to challenges in adapting learning materials to industry needs and limitations in implementing practice-based learning methods. The urgency of this study lies in the need to align the school curriculum with workforce requirements so that graduates can become more competitive. The novelty of this research is in providing an in-depth analysis of the implementation of Kurikulum Merdeka in accounting programs, particularly in the context of project-based and problem-based learning approaches. This study aims to analyze how the curriculum and learning methods are implemented in the accounting program at SMK Swasta 1 Pasundan Bandung. The study is expected to provide recommendations to improve the quality of accounting learning so that graduates are better prepared to face the dynamics of an ever-evolving job market.

## LITERATURE REVIEW

### **Kurikulum Merdeka and Its Implementation**

Kurikulum Merdeka is an innovation designed to foster learning that is adaptive to learners' needs in the modern era. This curriculum aims to develop learners' abilities in critical thinking, creativity, independence, and collaboration, essential 21st-century skills. The main philosophy of the Kurikulum Merdeka is "freedom to learn," in which learners are given the autonomy to explore ideas and knowledge independently. At the same time, teachers act as facilitators supporting the process. One of the key innovations of Kurikulum Merdeka is the integration of real-world case-based learning (Nadira *et al.*, 2022).

In the context of vocational education, this approach enables learners to study material relevant to the world of work. For example, in accounting subjects, learners are not only taught basic theory but are also presented with real business cases that require critical analysis. This approach is intended to help learners fully understand the accounting process, from recording transactions to preparing financial statements in accordance with industry standards (Anengsih *et al.*, 2023). Kurikulum Merdeka also offers flexibility through competency-based learning outcomes. Each learner is allowed to study at their own pace and at their own level of understanding. The implementation of Kurikulum Merdeka in SMK also emphasizes the use of technology as a learning tool. By utilizing accounting software, learners can simulate real-world work processes, such as recording financial transactions, creating journals, and producing financial statements. This aligns with Kurikulum Merdeka goal of preparing learners for an increasingly digital workforce (Kusumawardini *et al.*, 2022).

Previous studies have shown that implementing Kurikulum Merdeka has had a positive impact, particularly on learners' motivation and critical thinking skills (Risna, 2023). This curriculum provides more relevant, context-rich learning experiences, enabling learners to apply the knowledge gained in class to real-world situations. Kurikulum Merdeka not only supports learners' success in formal education but also increases their readiness to face future challenges (Anengsih *et al.*, 2023). Nevertheless, the success of Kurikulum Merdeka implementation largely depends on school support, the availability of facilities, and teachers' readiness to adopt this approach. Teachers need to develop relevant and innovative learning materials and effectively integrate technology into the teaching and learning process (Anggini *et al.*, 2022).

## **Learning Strategies in Vocational Curriculum**

Learning strategies within the Kurikulum Merdeka strongly emphasize approaches that foster critical thinking, creativity, and collaboration. Two primary methods implemented in vocational education are problem-based learning (PBL) and project-based learning (PjBL), both aimed at providing learning experiences that are more relevant to the professional world and encouraging students to understand and apply their knowledge in more authentic contexts (Anengsih *et al.*, 2023). PBL focuses on solving real-world problems encountered in professional settings. In the context of accounting instruction, learners are presented with problems related to recording financial transactions, preparing financial statements, and conducting financial analysis that reflects the challenges faced by companies.

In PBL, students not only learn theoretical concepts but also practice identifying and critically analyzing problems and formulating appropriate solutions. This approach trains learners to think systematically and make evidence-based decisions, which is essential in the dynamic business environment. Meanwhile, project-based learning offers students the opportunity to apply knowledge in broader contexts (Syawalina *et al.*, 2023). For example, in accounting education, students may be assigned to prepare financial statements for a simulated business. Through PjBL, learners acquire not only technical accounting skills but also other competencies such as communication, teamwork, and project management. This approach integrates theory and practice while introducing students to the technological tools required in the professional world (Omelianenko & Artyukhova, 2024).

Technology integration in teaching is also a highly important aspect of the Kurikulum Merdeka. In accounting education, tools such as MYOB and Accurate software are used to familiarize learners with systems commonly employed in the industry. These technologies enable students to understand accounting workflows more practically and efficiently, while also preparing them to enter the workforce with relevant and applicable skills (Hidayati *et al.*, 2021). Additionally, collaboration among learners is strongly emphasized in both methods. Whether in PBL or PjBL, students work in groups to solve problems or complete projects collectively. This collaboration fosters essential workplace social skills such as teamwork, conflict resolution, and effective communication (Adrian & Dewayanto, 2024).

Theories cited in this article suggest that learning strategies in Kurikulum Merdeka, particularly project-based and problem-based approaches, offer novelty in the implementation of teaching in vocational education. Key concepts such as problem-based learning and project-based learning not only create contextual learning experiences but also enhance students' critical thinking skills

and adaptability to workforce demands. The novelty of the theoretical framework in this article underscores the importance of implementing practice-oriented learning strategies in vocational education to enhance curriculum alignment with industry requirements. Thus, this concept supports transforming vocational education to be more responsive to changing times and more competitive in the era of globalization.

### **The Role of Teachers in Implementing the Curriculum and Accounting Instruction**

The role of teachers in implementing the Kurikulum Merdeka is crucial, particularly in creating relevant and meaningful learning experiences for students. In the context of vocational education, such as accounting instruction, teachers act not only as instructors but also as facilitators, guiding students in developing both technical skills and the critical thinking abilities required in the workplace (Priambudi *et al.*, 2020). Teachers in vocational high schools (SMK), especially in accounting classes, are responsible for designing and implementing teaching modules that align with the Kurikulum Merdeka's learning outcomes. These modules must integrate basic accounting theory with real-world case studies relevant to current business situations. For instance, in accounting, students may be assigned exercises related to recording transactions in service, trading, and manufacturing companies. The developed modules should also introduce students to accounting software such as MYOB or Accurate, which are widely used in industry (Anengsih *et al.*, 2023).

In implementing Kurikulum Merdeka, teachers are expected to manage learning flexibly, allowing students to learn at their own pace and according to their individual needs. This approach encourages learners to take a more active role in the learning process, whether through group discussions, projects, or independent study. Such practices align with the principles of Kurikulum Merdeka, which grants students the freedom to learn, with full support from teachers as facilitators (Nuraini *et al.*, 2023). Teachers also play an essential role in assessment, which is based on students' understanding rather than solely on exam scores. The evaluation process is conducted comprehensively using a range of methods, including written tests, direct observation, and reflective learning activities. Remedial and enrichment programs are provided to ensure that all students meet the expected standards. The remedial program aims to assist students who have not yet achieved the Minimum Mastery Criteria (KKM) so that they can follow subsequent lessons effectively (Supriatna *et al.*, 2024).

The teacher's role also encompasses self-development through ongoing professional training and learning. Well-trained teachers are better equipped to design instructional materials that meet students' needs and to manage classrooms effectively. Therefore, competency-based training and a deep understanding of Kurikulum Merdeka are essential (Ruaya *et al.*, 2022). However, one of the greatest challenges in fulfilling the teacher's role in Kurikulum Merdeka lies in the limitations of time and resources. Teachers are often burdened with administrative tasks while also preparing relevant and appropriate learning materials. As such, enhanced administrative support and improved school facilities are key to enabling teachers to effectively carry out their roles in implementing Kurikulum Merdeka (Subhan, 2024).

## **Challenges and Solutions in Implementing the Curriculum in Vocational High Schools (SMK)**

The implementation of Kurikulum Merdeka in vocational high schools faces a range of challenges, particularly in providing adequate facilities and infrastructure. One major obstacle is limited access to the necessary technology to support technology-based learning, such as accounting software and compatible hardware. Some schools encounter issues with outdated teaching and learning tools, which negatively impact instruction effectiveness (Sundari *et al.*, 2020). Another challenge is the need to adapt teaching materials to meet the requirements of Kurikulum Merdeka, which demands that teachers independently and adaptively design teaching modules. This process requires time and specific skills that not all teachers possess, particularly those who are new to implementing the curriculum. Consequently, continuous teacher training is vital to enable them to design and deliver effective instruction (Subhan, 2024).

To address equipment-related challenges, vocational high schools have adopted solutions such as gradually replacing outdated tools and improving access to technology through collaborations with external partners, including technology companies and educational institutions that can provide the necessary equipment. Furthermore, schools conduct regular training for teachers to enhance their ability to design instructional materials and utilize technology to its fullest potential, enabling teachers to be more flexible in tailoring learning to students' needs (Ramadhan, 2023). Schools can also leverage various digital resources, such as online learning applications, video tutorials, and e-books, to enrich students' learning experiences. Even with limited physical resources, these strategies ensure that learning can still be conducted optimally and remain relevant to current technological developments (Febriani *et al.*, 2024).

## **METHODS**

This study employed a qualitative research method to gain an in-depth understanding of curriculum implementation and learning practices at SMKS 1 Pasundan Bandung. The research subjects consisted of Accounting teachers and the Head of the Curriculum Division. Accounting teachers were selected as the primary sources of information due to their direct involvement in teaching. At the same time, the Head of the Curriculum Division provided perspectives related to the planning and supervision of curriculum implementation.

Data collection was conducted in three stages. First, the researcher developed an interview guide based on a literature review related to Kurikulum Merdeka and accounting instruction. Second, in-depth face-to-face interviews were conducted using open-ended questions to obtain detailed responses on curriculum design, teaching methods, student competency evaluation, and teaching challenges and strategies. The interviews were conducted in Indonesian to ensure that respondents could express their views and experiences clearly and comfortably, thereby yielding more authentic and in-depth data. Third, supporting data in the form of curriculum documents, such as syllabi and lesson plans (*Rencana Pelaksanaan Pembelajaran*), were analyzed using

criteria relevant to the research objectives. These criteria included alignment with Kurikulum Merdeka standards, integration of learning methods such as problem-based learning and project-based learning, and the relevance of the material to workplace needs.

The data analysis technique employed was thematic analysis, which involved identifying, organizing, and interpreting patterns (themes) in qualitative data. This technique was chosen to explore how curriculum implementation and learning are perceived from the perspectives of both teachers and the Head of the Curriculum Division. Data from interviews and documents were organized into key themes, including curriculum design, teaching methods, student evaluation, and challenges encountered. Subsequently, the researcher identified emerging patterns to understand relevant phenomena and provide interpretations of the study's findings.

## **RESULTS AND DISCUSSION**

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

Based on interviews with the Vice Principal for Curriculum Affairs, Mrs. I, the implementation of Kurikulum Merdeka at SMKS 1 Bandung aims to provide flexibility and relevance in the learning process. This curriculum emphasizes the freedom of educational institutions to develop learning materials tailored to students' needs and the labor market. Curriculum updates are carried out at the beginning of each academic year, accompanied by teacher training through in-house programs. Such training is essential to ensure that teachers understand the latest ministerial policies, including the concept of *Merdeka Belajar* and the development of project-based learning materials. Project-based learning within Kurikulum Merdeka encourages students to develop critical thinking skills and solve real-world problems (Tahapary *et al.*, 2021).

One of the strengths of Kurikulum Merdeka is its flexibility in aligning with labor market demands. In the accounting program at vocational schools, for example, learning materials are adapted to digital technological advancements, such as instruction in MYOB and Accurate accounting software. These adjustments aim to equip students with relevant skills that can be applied directly in industry settings. The curriculum is no longer strictly dependent on government-prescribed content, allowing teachers to develop materials tailored to local needs and industry demands. Such adaptations reflect the need for competency-based education that evolves alongside global and local trends (Gichuru *et al.*, 2021).

The implementation of Kurikulum Merdeka is not without challenges. One recurring obstacle is the lack of clarity in the elaboration of ministerial regulations, such as the *Program Penguatan Profil Pelajar Pancasila* (P5), which forces schools to seek solutions independently. In the case of SMK, solutions are sought by accessing information from the *Platform Merdeka Mengajar* (PMM) and coordinating with regional education supervisors. This aligns with prior research findings that highlight challenges in implementing new curricula, particularly regarding inadequate facilities and infrastructure (Sucipto *et al.*, 2024).

Similarly, this study found that SMKS 1 Pasundan Bandung faces limited resources in terms of technology and teacher capacity, and continues to need professional training. There is also a lack of comprehensive understanding of current government policies. Nevertheless, findings also

reveal that the P5 program embedded in the Kurikulum Merdeka has the potential to foster greater critical thinking and innovation among students in school activities.

The evaluation of learning outcomes plays a crucial role in implementing Kurikulum Merdeka (Purwati & Arifin, 2022). The school conducts surveys with businesses and industries to assess the relevance of students' skills to labor-market needs. The survey results are then used to design learning materials that better align with market demands. This process enables the school to assess whether the context, input, process, and product dimensions of learning are successful. Evaluation based on key performance indicators—such as the degree of student competency attainment—serves as an important benchmark to ensure that graduates are competitive. This approach aligns with the vision of Kurikulum Merdeka to foster independent, creative, and innovative learners (Nisa & Hanum, 2024).

Through its flexible, competency-based approach, Kurikulum Merdeka provides opportunities for students to grow in line with labor-market and industry requirements. Curriculum development should ideally be holistically directed, competency-based, contextual, and personalized. Such alignment is the intended direction of the Kurikulum Merdeka (Susilana *et al.*, 2023). Vocational schools have successfully integrated digitalization and technology into their learning processes, despite facing implementation challenges. More detailed policy guidance and enhanced teacher training quality could further strengthen the program's success. Through continuous evaluation and collaboration among stakeholders, the Kurikulum Merdeka is expected to produce a generation ready to compete in the era of globalization (Rosalina & Amalia, 2024).

### **Learning at SMKS Pasundan 1 Bandung**

According to one of the informants, an Accounting subject teacher, Kurikulum Merdeka has been well implemented at SMKS 1 Pasundan Bandung, particularly in accounting subjects. This curriculum requires Grade 10 students to understand fundamental concepts. The implementation of Kurikulum Merdeka has also been quite effective for Grade 10 students at SMKS 1 Pasundan Bandung, as their learning achievements in Grade 10 support them in continuing their studies in Grade 11. In addition, with the implementation of Kurikulum Merdeka, students can more easily master the material and improve their critical thinking skills in solving problems given by the teacher.

The findings of this research are consistent with the main objectives of Kurikulum Merdeka, which are to create a learning environment that supports the development of students' character, including critical reasoning, creativity, independence, and collaboration skills. The principle of "merdeka berpikir" underpins this approach, encouraging students to explore ideas independently. At the same time, teachers are expected to provide guidance that fosters innovation and creativity (Aprillia *et al.*, 2023). The implementation of learning at SMKS 1 Pasundan has also utilized technology, including basic accounting and software such as MYOB, with potential future integration with Accurate. This aligns with the vision of Kurikulum Merdeka to integrate technology in learning, preparing students to face an ever-evolving job market.

According to the informant, teachers are required to prepare all learning materials independently. Currently, the Lesson Plan (RPP) has been replaced by modules as the primary learning resource. Therefore, each teacher is required to create modules and annual and semester programs independently, without relying on external materials. This shows the demand for teachers to be

able to design learning modules independently (Subhan, 2024). The Kurikulum Merdeka Teaching Module for the Basic Accounting subject at SMKS 1 Pasundan Bandung aims to develop students' competencies in understanding the accounting business process, including analyzing the characteristics and differences between service, trading, and manufacturing companies. This module is designed to shape students' profiles as critical thinkers, independent, and creative individuals, in line with the values of the *Profil Pelajar Pancasila*. In addition, the module provides real-world, case-based, technology-integrated learning experiences to prepare students for the workforce.

Teachers use scientific learning strategies through problem-based learning (PBL) and project-based learning (PjBL). Both of these methods aim to build students' critical thinking skills. PBL focuses on the process of analyzing and solving real problems, requiring students to think critically, identify root causes, and formulate appropriate solutions. PBL serves as the foundation for developing projects in PjBL, where students not only solve problems but also apply creativity and innovation to produce tangible products. This process involves group discussions, simulations, and the use of digital media such as instructional videos, e-books, and online learning applications. The variety of digital media can also enhance student participation and interest during the learning process (Handayani *et al.*, 2021; Rosyiddin *et al.*, 2023). Furthermore, digital media can deepen students' understanding (Anggoro *et al.*, 2024). The available learning facilities, including hardware such as laptops and internet access, support these methods in creating relevant and engaging learning experiences (Ahmed & Opoku, 2022).

Evaluation is comprehensive, using written tests and observations to assess students' understanding. Teachers also conduct reflection activities at the end of the lesson, which help them identify challenges and address problems students encounter during the teaching and learning process. Teachers also provide Remedial Teaching programs for students who have not met the Minimum Mastery Criteria (KKM), while enrichment activities are given to those who have achieved it. After the Remedial Teaching program, students who previously did not meet the KKM are retested with different but equivalent questions. Thus, the module not only aims to improve students' technical skills in accounting but also motivates them to learn actively and innovatively (Rajagukguk *et al.*, 2023).

Although this curriculum offers flexibility, challenges such as providing technological facilities and adjusting learning tools remain. Strategies such as gradually replacing outdated equipment and providing advanced training for teachers are effective solutions implemented at SMKS 1 Pasundan and other schools that have adopted Kurikulum Merdeka. Therefore, teachers at SMKS 1 Pasundan routinely participate in training. These trainings help teachers develop practical learning tools, strengthen their mastery of the subject matter, and ensure teaching quality. This is in line with the principles of Kurikulum Merdeka, which emphasize improving teachers' competencies as the spearhead of quality education (Anengsih *et al.*, 2023).

## CONCLUSION

The implementation of Kurikulum Merdeka in the accounting program at SMKS 1 Pasundan Bandung has shown positive results and proven relevance to the needs of the workforce. This

curriculum provides teachers with the flexibility to develop learning materials focused on competency mastery and character development in line with the *Profil Pelajar Pancasila*. The problem-based learning and project-based learning approaches have successfully encouraged students to think critically, creatively, and innovatively in solving real-world problems. The use of accounting software such as MYOB and Accurate in learning ensures that graduates are equipped with the skills required in the job market. Comprehensive evaluation through tests, reflections, and remedial programs also supports the achievement of students' competencies. However, the implementation of Kurikulum Merdeka at SMKS 1 Pasundan Bandung faces several challenges, such as the need for more intensive teacher training, the provision of technological facilities, and a deeper understanding of ministerial policies. Through collaboration with education supervisors, regular training, and local innovations, the school has managed to overcome these obstacles gradually. Overall, this curriculum has successfully created innovative and relevant learning, preparing students to compete in the workforce. With more detailed policy support and enhanced teacher training, Kurikulum Merdeka has excellent potential to strengthen competency-based education in the era of globalization.

### **AUTHOR'S NOTE**

All information presented has undergone an in-depth research process, with no conflict of interest related to the publication of this article. The author affirms that the data and content of this article are free from plagiarism.

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