



## Implementation of the Kurikulum Merdeka on productive subjects in the Accounting Department

Maula Diah Liani<sup>1</sup>, Delisa Hafidah<sup>2</sup>, Agni Nazwa N<sup>3</sup>, Ahnaf Daris Fadhilah<sup>4</sup>

<sup>1,2,3,4</sup> Universitas Pendidikan Indonesia, Bandung, Indonesia

[mauladiahliani04@upi.edu](mailto:mauladiahliani04@upi.edu)<sup>1</sup>, [delisahaa@upi.edu](mailto:delisahaa@upi.edu)<sup>2</sup>, [agninazwa@upi.edu](mailto:agninazwa@upi.edu)<sup>3</sup>, [ahnafdarisfadillah@upi.edu](mailto:ahnafdarisfadillah@upi.edu)<sup>4</sup>

### ABSTRACT

The curriculum applied in the world of education has always undergone many changes, both in terms of objectives and curriculum implementation. Kurikulum Merdeka is a curriculum that has a major influence on the application of learning in Vocational High Schools, which are engaged in theoretical and practical learning. This study aims to analyze the results of implementing the Kurikulum Merdeka on productive accounting subjects in line with applying practices in the industrial world. This research method uses a descriptive qualitative method by collecting information through interviews and observation activities with three resource persons related to the field of curriculum implementation. The results showed that implementing the Kurikulum Merdeka for accounting productive subjects at SMKN 11 Bandung created significant changes from eliminating KKM to merging productive subject assessments. Kurikulum Merdeka fosters students in mastering academic competencies and soft skills through Praktik Kerja Lapangan (PKL) and Uji Kompetensi Keahlian (UKK). The integration of the use of Microsoft Excel, MYOB, and Accurate tools and the creation of entrepreneurial projects also play a role in developing student skills in line with the needs of the world of work.

### ARTICLE INFO

#### Article History:

Received: 31 Oct 2024

Revised: 10 Jan 2025

Accepted: 18 Jan 2025

Available online: 16 Feb 2025

Publish: 27 Jun 2025

#### Keywords:

accounting; Kurikulum Merdeka; productive subjects

#### Open access

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

### ABSTRAK

Kurikulum yang diterapkan dalam dunia pendidikan senantiasa mengalami banyak perubahan baik dari sisi tujuan hingga implementasi kurikulum. Kurikulum Merdeka menjadi kurikulum yang memberikan pengaruh besar terhadap penerapan pembelajaran pada Sekolah Menengah Kejuruan yang bergerak dalam bidang pembelajaran teori dan praktik. Penelitian ini bertujuan untuk menganalisis hasil implementasi Kurikulum Merdeka terhadap mata pelajaran produktif akuntansi yang sejalan dengan penerapan praktik dalam dunia industri. Metode penelitian ini menggunakan metode kualitatif deskriptif dengan pengumpulan informasi melalui kegiatan wawancara serta observasi kepada 3 narasumber yang berkaitan dengan bidang penerapan kurikulum. Hasil penelitian menunjukkan bahwa pengimplementasian Kurikulum Merdeka terhadap mata pelajaran produktif akuntansi di SMKN 11 Bandung menciptakan perubahan yang signifikan dari mulai penghapusan KKM hingga penggabungan penilaian mata pelajaran produktif. Kurikulum Merdeka membina peserta didik dalam penguasaan kompetensi akademis dan softskill melalui kegiatan Praktik Kerja Lapangan (PKL) dan Uji Kompetensi Keahlian (UKK). Integrasi penggunaan perangkat Microsoft Excel, MYOB, dan Accurate serta penciptaan proyek kewirausahaan pun berperan dalam pengembangan keterampilan peserta didik yang sejalan dengan kebutuhan dunia kerja.

**Kata Kunci:** Akuntansi; Implementasi; Kurikulum Merdeka; Mata Pelajaran Produktif

### How to cite (APA 7)

Liani, M. D., Hafidah, D., Nazwa N. A., & Fadhilah, A. D. (2025). Implementation of the Kurikulum Merdeka on productive subjects in the Accounting Department. *Curricula: Journal of Curriculum Development*, 4(1), 157-172.

### 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.

### Copyright

2025, Maula Diah Liani, Delisa Hafidah, Agni Nazwa N, Ahnaf Daris Fadhilah. This an open-access is article distributed under the terms of the Creative Commons Attribution-ShareAlike 4.0 International (CC BY-SA 4.0) <https://creativecommons.org/licenses/by-sa/4.0/>, which permits unrestricted use, distribution, and reproduction in any medium, provided the original author, and source are credited. \*Corresponding author: [mauladiahliani04@upi.edu](mailto:mauladiahliani04@upi.edu)

## INTRODUCTION

Education was a complex process aimed at improving human behavior. This process involved cognitive, moral, and physical development to produce cultured individuals. Education was also referred to as a dual process, the first involving the acquisition of knowledge and the second involving the understanding and application of that knowledge. The national education goals, as stated in the 1945 Constitution of the Republic of Indonesia (UUD 1945), were to educate the life of the nation. To achieve these goals, a curriculum was required. The curriculum functioned as a guideline in designing the learning process to achieve predetermined objectives (Salabi, 2020).

The curriculum was a dynamic educational instrument that was continuously developed to meet the demands of changing times. The main purpose of the curriculum was to ensure that students possessed the knowledge and skills needed to face future challenges (Rani et al., 2023; Silvia et al., 2024). In this context, the curriculum was considered the result of a policy that was dynamic in nature, adaptable to existing contexts, and not fixed or absolute (Aprillia et al., 2022). No country could create a perfect curriculum that would remain valid forever. The changing times required adjustments and improvements to the existing curriculum (Santika et al., 2022).

Curriculum changes in Indonesia have taken place since 1947, with the most recent being the 2021 Curriculum, commonly known as *Kurikulum Merdeka* (Soleman, 2020). *Kurikulum Merdeka* was a development of the emergency curriculum designed in response to the COVID-19 pandemic (Fahlevi, 2022; Nugraha, 2022). In the current era of globalization, education has to provide comprehensive and relevant learning experiences for students to prepare them for international competition. The main principle of *Kurikulum Merdeka* was student-centered learning, in which students were given the freedom to choose subjects according to their interests. The shift toward *Kurikulum Merdeka* also encouraged educational institutions and teachers not only to focus on academic subjects but also to develop students' critical thinking, creativity, collaboration, and innovation skills (Mujiburrahman et al., 2022).

Previous research indicated that the concept of *Kurikulum Merdeka* supported collaboration between schools and industries, thereby fostering learning innovation. During the implementation of the curriculum, teachers played the role of facilitators and motivators, guiding students to maximize their potential and achieve good academic performance (Agnevia et al., 2025). Furthermore, other studies mentioned that *Kurikulum Merdeka* served as a valuable solution for improving the quality of learning in Indonesian schools, in which its implementation placed students as the main subjects in the educational process and provided them with greater opportunities to explore and develop their potential (Setiawan & Sofyan, 2022).

The successful implementation of *Kurikulum Merdeka* partly depended on teachers' ability to select and apply learning models and media suited to students' characteristics and learning objectives (Kartika & Arifudin, 2020). From the planning stage to implementation and evaluation, learning models also provided guidance for teachers and students in achieving predetermined learning goals (Anggelia et al., 2022). Strategic steps in curriculum changes at SMKN 11 Bandung were aligned with the learning process for productive accounting subjects, adapting to the ever-evolving dynamics of the professional world. Therefore, in this article, the authors presented a more in-depth discussion of the results of *Kurikulum Merdeka* implementation in productive accounting subjects at SMKN 11 Bandung.

## LITERATURE REVIEW

### Kurikulum Merdeka

The curriculum served as the primary reference in school learning activities (Yaelasari & Astuti, 2022). *Kurikulum Merdeka* was introduced as an effort to improve upon the previous curriculum, namely the 2013 Curriculum (*Kurikulum 2013*), particularly in the context of post-pandemic learning recovery (Nugraha, 2022). *Kurikulum Merdeka* aimed to improve the overall quality of the learning process without replacing ongoing programs, but by adopting a more active and creative approach. It provided students with greater freedom to explore subject matter according to their individual abilities, while the concept of *Merdeka Belajar* ("Freedom to Learn") in *Kurikulum Merdeka* aimed to produce graduates who were not only intelligent but also of good character (Oktavia & Qudsiyah, 2023).

*Kurikulum Merdeka* was designed to optimally develop students' potential by providing flexibility in the learning process; therefore, its successful implementation also greatly depended on teachers' understanding of its concepts and principles (Widiyaningsih & Narimo, 2023). By granting teachers the freedom to select teaching methods, this curriculum enabled the personalization of learning (Zarvianti *et al.*, 2024). In addition, the more flexible time allocation in *Kurikulum Merdeka* allowed students to fully explore their potential and develop 21st-century skills needed for the future (Hanipah, 2023). In conclusion, *Kurikulum Merdeka* was an innovation in the field of education that aimed to provide students with more meaningful learning experiences.

### Productive Subjects

Normative subjects, adaptive subjects, and productive subjects were the three groups of subjects in Vocational High Schools (*Sekolah Menengah Kejuruan* or SMK). Productive subjects were specifically designed to provide the technical skills required for a particular field of work. These subjects were crucial in equipping students with competencies that were ready for immediate application upon entering the workforce. Through achievement in productive subjects, teachers could assess the extent to which students had mastered materials relevant to their vocational concentration in SMK. Students with outstanding achievements generally possessed a deeper understanding of vocational concepts and practical skills needed in the professional world. In conclusion, productive subjects emphasized practice and the direct application of learned theories. Students were engaged in numerous practical activities, workshops, or projects directly related to their chosen area of expertise (Nur *et al.*, 2020).

### Implementation of Kurikulum Merdeka in Productive Subjects

Implementation was a process involving the systematic application of ideas, concepts, policies, or innovations into concrete actions. This process required thorough planning, good coordination, and continuous evaluation to ensure that the outcomes aligned with the predetermined goals. Successful implementation not only involved carrying out planned activities but also required adaptation to dynamic conditions and environments (Susilowati, 2022).

The application of *Kurikulum Merdeka* in productive subjects was designed as a space for freedom of thought, enabling students to train and develop their ability to think optimally according to their intelligence (Anggraini *et al.*, 2023). Teachers of productive subjects were involved from the learning design stage to the assessment system (Anggraeni & Susanti, 2024). The assessment process carried out by teachers in *Kurikulum Merdeka* was essentially a comprehensive system that encouraged students to develop competencies aligned with their talents and interests without burdening them with the requirement to achieve a minimum passing grade, commonly known as *KKM* (*Kriteria Ketuntasan Minimal* or Minimum Mastery Criteria) (Lutfiana, 2022).

## METHODS

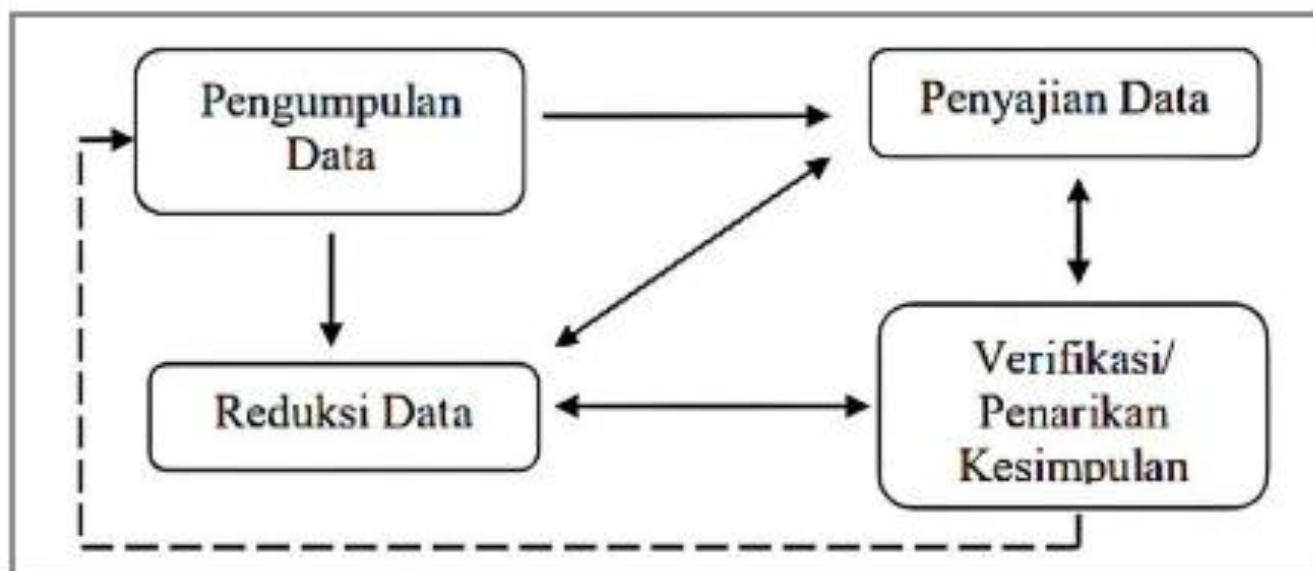
This research employed a descriptive qualitative method, as this approach was capable of providing a more holistic understanding of a phenomenon without emphasizing hypothesis testing or strict variable measurement as in quantitative research. The data in this study were obtained from interviews and literature review. The interview was a primary data collection technique involving direct interaction between the researcher and participants to obtain oral information. The literature review was the initial stage of the research, involving the examination of scholarly literature to develop the conceptual framework that would serve as the basis for the study.

**Table 1.** List of Resource Persons

No	Initials	Position	Gender/Age
1	UN	Vice Principal for Curriculum Affairs	Male/54 years old
2	AS	Accounting Subject Teacher	Male/39 years old
3	S	Library Staff	Male/37 years old

*Source: Research, 2024*

**Table 1** presented the list of resource persons, including stakeholders at SMKN 11 Bandung involved in curriculum development. Interviews were conducted over two days, namely on November 20 and 22, 2024. The questions posed were open-ended, enabling participants to freely express their opinions in their own words.



**Figure1.** Miles & Huberman Research Design  
Source: Miles & Huberman, 1994

**Figure 1** illustrated the data analysis using the Miles and Huberman model, which consisted of four steps: data collection, data reduction, data display, and conclusion drawing. Data reduction was carried out by reviewing SWOT aspects, including strengths, which referred to positive attributes that could serve as the main capital to achieve objectives; weaknesses, which referred to deficiencies that needed improvement; opportunities, which referred to favorable conditions or situations that could be utilized; and threats, which referred to challenges that hindered the achievement of objectives (Mukhlisin & Pasaribu, 2020). The use of this method and the data obtained facilitated the process of analyzing the impact of *Kurikulum Merdeka* implementation on productive accounting subjects at SMKN 11 Bandung.

## RESULTS AND DISCUSSION

### Curriculum Development at SMKN 11 Bandung

In 2021, the Government of Indonesia launched the *Kurikulum Merdeka* for *Sekolah Menengah Kejuruan* as part of an education reform aimed at providing schools with greater autonomy in designing curricula according to local needs and students' potential. The *Kurikulum Merdeka* was expected to produce graduates who not only possessed academic competence but also skills relevant to the needs of the industrial sector (Panginan & Susianti, 2022). This was closely related to efforts to create a young generation ready to work according to their areas of expertise, enabling them to adapt quickly in an ever-evolving labor market. Ideally, curriculum development should be holistic, competency-based, contextual, and personalized (Susilana et al., 2023).

The curriculum development implemented by SMKN 11 Bandung reflected how the *Kurikulum Merdeka* could be applied in practice. The process of curriculum development involved not only internal school stakeholders but also external parties, especially the industrial sector. This was in line with the principles of the *Kurikulum Merdeka*, which granted schools the flexibility to design curricula aligned with local and industrial needs so that graduates could adapt more easily to labor market demands.

In this context, SMKN 11 collaborated with companies relevant to the school's study programs. For instance, in the accounting program, the curriculum was adapted to include the use of accounting software and the analysis of complete financial data frequently used in industry, from recording to financial reporting. This was aimed at preparing students to operate modern accounting applications used in the industrial sector. This served as a concrete example of how the curriculum was not only theoretical but also practical and aligned with developments in the labor market.

However, despite being granted flexibility to adjust the curriculum, SMKN 11 had to ensure that the curriculum remained aligned with national standards set by the government. Based on interview findings, respondents stated that SMKN 11 referred to policies and regulations from the central government to ensure that the implemented curriculum met national education standards. In other words, while the school acted as the curriculum implementer, it still adhered to established regulations. Thus, although there was freedom in developing teaching materials and learning methods, compliance with existing education policies remained the primary reference.

Moreover, SMKN 11 Bandung demonstrated its commitment to responding to the latest curriculum developments from the government. When a new curriculum policy was issued, the school first reviewed and understood the changes before directly implementing them in the learning process. This was also reflected in the adoption of teaching methods that aligned more closely with the principles of the *Kurikulum Merdeka*, namely project-based learning, collaboration, and technology integration.

In developing the *Kurikulum Merdeka*, SMKN 11 Bandung implemented assessment activities to measure students' understanding of productive learning by conducting a *Uji Kompetensi* (Competency Test), which also distinguished SMK from SMA (general senior high schools), in addition to *Praktik Kerja Lapangan* (Industry Work Practice). This test aimed to evaluate students' competencies in the accounting field. The Professional Certification Agency conducted the *Uji Kompetensi*, and students were assessed directly by experienced assessors in the field. Upon completing the entire series of *Uji Kompetensi*, students received results indicating whether they were deemed competent or not.

According to the accounting subject teacher, in recent years, since the COVID-19 era, the *Uji Kompetensi* system had undergone various changes related to student graduation requirements. The school implemented a rule stipulating that one of the graduation requirements was at least participating in the *Uji Kompetensi*. If a student did not pass due to a lack of hard skills or other factors, the student would receive a statement letter of "has participated in the competency test" instead of a competency certificate. Thus, the school acted as an implementer ready to adapt to every curriculum change and ensured that students did not encounter undue difficulties in the process.

## **Implementation of the Curriculum in Productive Accounting Subjects**

The curriculum implemented at SMKN 11 Bandung was the *Kurikulum Merdeka*. The *Kurikulum Merdeka* had changed several aspects that encompassed all learning activities in the school, particularly in productive subjects for the accounting program. One significant change was that the assessment system no longer used the *Kriteria Ketuntasan Minimal*.

Student assessments under the *Kurikulum Merdeka* at SMKN 11 Bandung were carried out in accordance with the directives of the central education authority. Specifically, in productive learning, the *Kurikulum Merdeka* did not apply the KKM. However, through guidance from the curriculum division, the school informally conveyed to teachers that student assessments needed to be conducted optimally and without rigid limits. When students demonstrated good attitude and ethics, consistent attendance, and strong soft skills, they were expected not to receive excessively low grades. Implicitly, the KKM from the previous curriculum was still applied in spirit; if a student significantly underperformed, an analysis was conducted to determine whether the deficiency lay in hard skills or soft skills. Thus, even without a formal KKM, the school maintained both minimum and maximum performance thresholds.

Furthermore, teachers consistently carried out specific analyses when students did not participate in a particular learning session. The analysis examined whether the student disliked the subject, disliked the teacher, or was affected by other factors. Once the cause was identified, the most suitable solution was sought, with support from the curriculum division to ensure that teachers were not disadvantaged by student absences. Under the *Kurikulum Merdeka*, teachers were expected to be prepared with a variety of teaching "ammunition" (*amunisi pembelajaran*, multiple learning resources and strategies). This increased teachers' workload because one topic required the preparation of several types of learning media. Nevertheless, this approach ensured that all students' conditions and backgrounds were accommodated.

The challenges faced by SMKN 11 Bandung in implementing and developing the *Kurikulum Merdeka* were particularly evident in productive learning for the accounting program, which covered subjects such as *Akuntansi Keuangan* (Financial Accounting), *Akuntansi Jasa Dagang dan Manufaktur* (Trading and Manufacturing Accounting), *Perpajakan* (Taxation), and *Komputer Akuntansi* (Computerized Accounting). Teachers' assessments for these subjects were combined into a single evaluation. This was a new approach and posed challenges for both teachers and students in adapting, since under the previous curriculum, each subject was separate with its own assessment format and specific differences.

As a result of merging several productive accounting subjects, each teacher was required to understand and teach the entire range of productive accounting materials. In the previous curriculum, certain subjects stood independently with their own grading systems. Currently, however, they were combined into one, and students were encouraged to engage in self-directed learning. This shift created challenges for various stakeholders in education. Moreover, while learning at SMKN 11 Bandung had previously relied more heavily on the lecture method, the *Kurikulum Merdeka* required a greater emphasis on self-directed learning. Consequently, the school implemented curriculum differentiation (*diferensiasi kurikulum*) to identify students' characteristics. The purpose of this differentiation was to enable students to learn in ways aligned with their individual characteristics and abilities.

The *Kurikulum Merdeka* was a student-centered curriculum, allowing learners to think independently for optimal understanding of learning concepts (Cahyani & Aziz, 2023). Teachers played a crucial role in driving curriculum development. SMKN 11 Bandung recognized that to support the successful implementation of the *Kurikulum Merdeka*, teachers needed to possess adequate competencies. Therefore, the school provided various professional development programs for teachers, including competency certification training conducted in collaboration with other schools. This aimed to enhance teachers' ability to design and implement a more flexible curriculum that was relevant to industrial needs and technological developments.

### **The Relationship between the *Kurikulum Merdeka* and the Industrial World**

In the modern era, numerous accounting software applications were available for students to use in supporting the accounting learning process with the aid of technology, including Microsoft Excel, MYOB, and Accurate. Furthermore, the *Kurikulum Merdeka* provided schools with the flexibility to innovate while maintaining educational quality through guidelines established by the central government. SMKN 11 Bandung had integrated developments in information technology into its curriculum. The implementation of the *Kurikulum Merdeka* encouraged the school to adapt the curriculum to meet industrial needs, technological advancements, and student characteristics. By involving various external stakeholders, SMKN 11 Bandung ensured that its curriculum remained aligned with national standards, enhanced teacher competencies, and strived to guarantee that graduates were ready to work and able to face the increasingly dynamic challenges of the labor market.

The process of implementing the *Kurikulum Merdeka* in the accounting program, in alignment with industry demands, consistently sought various learning activities that helped students understand the accounting cycle. Under the *Kurikulum Merdeka*, all productive subjects were combined into a single assessment, which had the potential to cause learning fatigue among students. Therefore, productive subject teachers provided engaging and easily understood lessons through accounting simulations. These activities included simulations using a Monopoly game, but specifically adapted for finance. From this Monopoly game, students were required to conduct special analyses related to asset purchases and were encouraged to analyze their financial conditions. Additionally, the board game used English as its primary language, aiming to train not only students' accounting skills but also their foreign language proficiency.

In practical sessions for productive accounting subjects, the school also encouraged students to undertake practice in the *Bank Mini Terpadu* (BMT, Integrated Mini Bank) and the school's cooperative (*koperasi*), where they managed real finances and transactions. During BMT practice, students often experienced confusion; therefore, the school allocated two days for each student to work there. On the first day, students received guidance from the supervising teacher at the BMT, and on the second day, they were assessed on their ability to record transactions accurately. The cooperative practice was similar, involving asset sales with specific recording procedures and daily recapitulation. If errors or inaccuracies were found in the records, students would receive additional guidance even beyond their scheduled practice time.

The implementation of the *Kurikulum Merdeka* in productive subjects paid close attention to both academic achievement and students' soft skills. The Vice Principal for Curriculum Affairs at SMKN 11 Bandung explained that balancing academic achievement and soft skill development was done

by administering tests to measure academic understanding, such as quizzes and daily tests. Meanwhile, soft skills were honed during the learning process through presentations, projects, and discussions, enabling the observation of each student's communication, leadership, and collaboration development. The *Kurikulum Merdeka* had a positive correlation with the balanced improvement of both hard skills and soft skills in learning (Hilmizen *et al.*, 2024). The project-based learning approach trained students to solve relevant business cases. The projects assigned to accounting students varied, beginning with practice questions designed by the teacher, which were not highly realistic as they served merely as exercises.

Other projects were more closely aligned with real-world conditions and referred to the learning curriculum, such as entrepreneurship projects. Students were tasked with preparing a business plan, running a small-scale business, and subsequently preparing a simple financial report. This report included initial capital, sales turnover, and the profit obtained. Graduates of SMKN 11 Bandung successfully obtained certification from the *Lembaga Sertifikasi Profesi* (LSP, Professional Certification Institute) and received positive responses from the labor market as a result of curriculum implementation. This was evidenced empirically by companies re-hiring students who had previously undertaken *Praktik Kerja Lapangan* (PKL) at their firms, even offering scholarships for students to continue their studies at the tertiary level.

*Praktik Kerja Lapangan* (PKL) played a crucial role in preparing students to enter the workforce. This program enabled students to directly apply the theories they had learned in school within real-world work contexts. Students not only acquired in-depth theoretical knowledge but also developed practical skills required by the industry. Typically lasting six months, PKL provided students with opportunities to engage directly in various accounting activities, including auditing, taxation, and financial analysis. Furthermore, PKL was considered to offer students the chance to enhance their soft skills in communication, teamwork, and problem-solving competencies highly valued in the professional world.

The evaluation of curriculum effectiveness in the Accounting Department of SMKN 11 Bandung, in equipping students with skills aligned with industry demands, was conducted through a comprehensive approach. In addition to written tests, the school also involved industry stakeholders in the evaluation process through the PKL mechanism. Supervising teachers periodically visited PKL locations to monitor students' progress and provide feedback. The evaluation results from PKL were then integrated with end-of-semester test results to obtain a more complete picture of students' learning achievements. These periodic evaluations indicated that the curriculum was effective in enhancing students' ability to solve complex accounting problems.

## **Discussion**

The *Kurikulum Merdeka* encouraged student independence in acquiring knowledge and developing creative and innovative abilities. Its implementation had been widely adopted at various school levels, including vocational high schools. SMKN 11 Bandung was one of the *pusat keunggulan* (centers of excellence) schools that implemented the *Kurikulum Merdeka* as the main curriculum for productive subject learning in its department. This curriculum promoted the creation of a learning environment that not only focused on cognitive aspects but also fostered the application of well-designed affective learning aspects (Muntatsiroh & Hendriani, 2023). Productive subjects

were compulsory for all vocational high school students. These subjects were closely related to the delivery of material to students and the implementation of practicum activities, which encouraged the improvement of students' abilities in understanding the material being taught (Shabrina & Noor, 2024).

The implementation of the *Kurikulum Merdeka* at SMKN 11 Bandung brought various changes to the delivery of productive subject learning in specific departments, particularly in the Accounting Department. The most significant difference lay in the removal of the *Kriteria Ketuntasan Minimal* system and the integration of all productive subject grades into a single assessment format. The removal of the KKM posed challenges in measuring students' levels of understanding as an outcome of the learning process. While the KKM had traditionally served as a standard benchmark for schools to measure student achievement, in the *Kurikulum Merdeka*, it was no longer represented by a numerical value as a determinant of learning mastery (Sasmitha et al., 2023). Although the KKM was abolished at SMKN 11 Bandung, the school still maintained minimum and maximum score thresholds for student assessment.

The adoption of the *Kurikulum Merdeka* in accounting productive subjects brought many changes compared to the previous curriculum. However, vocational high schools with a *pusat keunggulan* (center of excellence) status responded positively to its implementation in the learning system. Under the *Kurikulum Merdeka*, all accounting-related subjects—such as financial accounting, taxation, and computerized accounting—were merged into a single assessment. In contrast, under the previous curriculum, these subjects stood independently, each taught by a specialized teacher and each with its own grading system. With separate grading, teachers found it easier to measure students' understanding of specific subject matter. When these subjects were combined, however, both students and teachers faced greater difficulty in identifying individual strengths in mastering particular productive subjects (Hardison et al., 2024).

The role of teachers was highly influential in implementing productive subject practices to help students acquire adequate competencies and practical skills. The curriculum could be viewed as an educational framework that granted each educational unit the flexibility to innovate. The *Kurikulum Merdeka*, for instance, provided schools with greater autonomy in designing learning programs suited to students' needs and local contexts (Potutu et al., 2023). One school that had adopted the *Kurikulum Merdeka* was SMKN 11 Bandung, which adapted it to align with industry demands, thereby influencing all subjects. The *Kurikulum Merdeka* integrated *Praktik Kerja Lapangan* as one of its subjects (Nuraini et al., 2023). This subject served as a convergence point for various disciplines that students had studied. In addition to being a subject, PKL was also one of the graduation requirements at the vocational high school level. PKL could be conducted either online or offline, depending on the nature of the competencies to be achieved and the available resources.

There was a strong correlation between mastery of competencies in productive subjects and students' readiness to undertake PKL (Naim, 2022). Students with a strong grasp of productive subject material tended to perform better during PKL compared to those with weaker mastery (Hanifah & Adistana, 2023). Another graduation requirement at the vocational high school level was the *Ujian Kompetensi Keahlian* (UKK, Vocational Competency Test). At SMKN 11 Bandung, the UKK was administered in the twelfth grade in collaboration with the *Lembaga Sertifikasi Profesi* (LSP, Professional Certification Institute). The UKK aimed to assess the extent to which vocational high school students could apply their knowledge and skills (Sudradjat & Djanegara, 2020).

Specifically in the Accounting Department, the UKK evaluated students' ability to understand accounting principles, apply them to real-world cases, and effectively use accounting software (Makaryanawati *et al.*, 2021).

PKL and UKK represented the final stages that integrated all the knowledge students had acquired. On the other hand, within the *Kurikulum Merdeka*, all productive subjects in the Accounting Department were combined into a single assessment element. This inevitably created difficulties for teachers. Accounting teachers faced challenges in planning, implementing, and assessing learning under the *Kurikulum Merdeka* (Norhafizah, 2024). Teachers also encountered uncertainty in determining the most appropriate evaluation method to measure student achievement due to the integration of assessments from multiple productive subject areas (Sumarmi, 2023).

## CONCLUSION

The implementation of the *Kurikulum Merdeka* at SMKN 11 Bandung demonstrated both significant strengths and weaknesses. On the strength side, the curriculum provided flexibility for the school to adjust learning programs to meet industry needs, thereby increasing the relevance of education to the world of work. The application of more engaging learning methods, such as accounting simulations and practice in the *Bank Mini Terpadu* (BMT, Integrated Mini Bank) unit, helped students develop the practical skills required. In addition, assessments through competency tests involving industry stakeholders also reflected a positive response toward graduates, with some students even being recruited by companies after completing *Praktik Kerja Lapangan*. However, there were several weaknesses that needed attention. One was the challenge of measuring students' level of understanding without the *Kriteria Ketuntasan Minimal*, which could reduce the accuracy of assessment. Another was the challenge of developing more independent learning models suited to students' characteristics. Although the *Kurikulum Merdeka* had the potential to enhance student autonomy, its success heavily depended on teachers' ability to implement appropriate learning models and on adequate support from the school. It was important for the school to continuously evaluate and adjust the implementation of this curriculum in order to address its weaknesses and improve overall education quality.

## AUTHOR'S NOTE

The author declared no conflict of interest related to the publication of this article. The author was aware that any form of plagiarism was unacceptable; therefore, all data and content presented in this article were free from plagiarism. The author also expressed gratitude to all parties who provided the necessary information for this article and hoped to further develop the quality of their writing in the future..

## REFERENCES

- Agnevia, N., Firda, A., Fitriyani, D. A., & Hopid, J. (2025). Kurikulum merdeka: Based accounting learning at SMK Negeri 1 Bandung. *Curricula: Journal of Curriculum Development*, 4(1), 29-46.
- Anggelia, D., Puspitasari, I., & Arifin, S. (2022). Penerapan model project-based learning ditinjau dari kurikulum merdeka dalam mengembangkan kreativitas belajar pendidikan agama Islam. *Jurnal Pendidikan Agama Islam Al-Thariqah*, 7(2), 398-408.
- Anggraeni, M., & Susanti, A. D. (2024). Eksplorasi kultur sekolah dalam membangun kemandirian belajar siswa akuntansi pada salah satu SMK di Karanganyar. *Jurnal Akuntansi, Manajemen, dan Perencanaan Kebijakan*, 2(2), 1-17.
- Anggraini, N., Gitituati, N., & Bentri, D. A. (2023). Analisis pengembangan kurikulum SMK Negeri 1 Enam Lingkung. *EJPP: Ekasakti Jurnal Penelitian dan Pengabdian*, 4(1), 84-101.
- Aprillia, E., Nurhayati, C., & Pandiangan, A. P. B. (2022). Perubahan kurikulum pada proses pembelajaran. *Jurnal Ilmu Pendidikan dan Sosial*, 1(4), 402-407.
- Cahyani, A., & Aziz, T. A. (2023). Studi literatur : Kemandirian belajar siswa dan pembelajaran konstruktivisme dalam Kurikulum Merdeka. *Jurnal Ilmiah PGSD FKIP Universitas Mandiri*, 9(5), 4122-4135.
- Fahlevi, M. R. (2022). Kajian project based blended learning sebagai model pembelajaran pasca pandemi dan bentuk implementasi kurikulum merdeka. *Sustainable: Jurnal Kajian Mutu Pendidikan*, 5(2), 230-249.
- Hanifah, A. C., & Adistana, G. A. Y. P. (2023). Hubungan antara motivasi berprestasi dan penguasaan mata pelajaran produktif dengan kinerja praktik kerja industri. *Jurnal Kajian Pendidikan Teknik Bangunan*, 9(1), 108-117.
- Hanipah, S. (2023). Analisis kurikulum merdeka belajar dalam memfasilitasi pembelajaran abad ke-21 pada siswa menengah atas. *Jurnal Bintang Pendidikan Indonesia*, 1(2), 264-275.
- Hardison, H., Karnando, K., Janani, J., & Jalinus, N. (2024). Kesiapan profesionalisme guru mata pelajaran produktif: Kajian relevan dalam implementasi kurikulum merdeka di SMK. *Consilium: Education and Counseling Journal*, 4(1), 1-9.
- Hilmizen, N., Munandar, A., Muryati, J., & Mulyanto, A. (2024). Analisa peningkatan *softskill* dan *hardskill* siswa melalui Kurikulum Merdeka dengan machine learning. *EduInovasi: Journal of Basic Educational Studies*, 4(2), 306-319.
- Kartika, I., & Arifudin, O. (2020). Implementasi manajemen berbasis sekolah dalam meningkatkan mutu pendidikan di sekolah menengah atas. *JAA: Jurnal Al-Ama*, 1(1), 137-150.

- Lutfiana, D. (2022). Penerapan kurikulum merdeka dalam pembelajaran matematika SMK Diponegoro Banyuputih. *Vocational: Jurnal Inovasi Pendidikan Kejuruan*, 2(4), 310-319.
- Makaryanawati, E. A. S., Harahap, R. F., & Furqorina, R. (2021). Pelatihan dan pendampingan sertifikasi profesi teknisi akuntansi bagi guru akuntansi di Kota Malang. *Peduli: Jurnal Ilmiah Pengabdian pada Masyarakat*, 5(1), 23-29.
- Mujiburrahman, M., Suhardi, M., & Hadijah, S. N. (2022). Implementasi model pembelajaran *project base learnig* di era kurikulum merdeka. *Community: Jurnal Pengabdian kepada Masyarakat*, 2(2), 91-99.
- Mukhlasin, A., & Pasaribu, M. H. (2020). Analisis SWOT dalam membuat keputusan dan mengambil kebijakan yang tepat. *Invention: Journal Research and Education Studies*, 1(1), 33-44.
- Muntatsiroh, A., & Hendriyani, S. (2023). Strategi kepala sekolah dalam memfasilitasi implementasi Kurikulum Merdeka dii SMKN 3 Sijunjung. *Jurnal Kajian Ilmu Pendidikan (JKIP)*, 3(2), 100-106.
- Naim, N. (2022). Mata pelajaran produktif, prakerin dan motivasi belajar: Kesiapan kerja siswa. *Jurnal Riset Pendidikan Ekonomi*, 7(2), 204-210.
- Norhafizah, N. (2024). Problematika penerapan kurikulum merdeka belajar pada pembelajaran akuntansi dasar di SMK Negeri 1 Teluk Keramat. *Jurnal Edukasi Ekonomi*, 8(2), 33-42.
- Nugraha, T. S. (2022). Kurikulum merdeka untuk pemulihan krisis pembelajaran. *Inovasi Kurikulum*, 19(2), 251-262.
- Nur, Y. M., Pulungan, A. B., & Hamdani, H. (2020). Pengaruh mata pelajaran produktif terhadap prestasi prakerin siswa kelas XII SMK Negeri 1 Bukittinggi. *JTEV: Jurnal Teknik Elektro dan Vokasional*, 6(2), 181.
- Nuraini, N., Tejasukmana, L. S., Yahtadi, F., & Nadya, M. T. (2023). Principles of curriculum development to improve the quality of learning with kurikulum merdeka. *Curricula: Journal of Curriculum Development*, 2(1), 87-100.
- Oktavia, F. T. A., & Qudsiyah, K. (2023). Problematika penerapan kurikulum merdeka belajar pada pembelajaran matematika di SMK Negeri 2 Pacitan. *Jurnal Edumatic*, 4(1), 14-23.
- Panginan, V. R., & Susianti. (2022). Pengaruh penerapan kurikulum merdeka belajar terhadap hasil belajar matematika ditinjau dari perbandingan penerapan Kurikulum 2013. *Jurnal PGSD Universitas Lamappapoleonro*, 1(1), 9-16.
- Potutu, Y., Akili, S. N. K., & Assagaf, S. M. Y. (2023). Implementasi praktik kerja lapangan sebagai mata pelajaran dalam kurikulum merdeka. *Normalita (Jurnal Pendidikan)*, 11(2), 330-344.
- Rani, P. R., Asbari, M., Ananta, V., & Alim, I. (2023). Kurikulum merdeka: Transformasi pembelajaran yang relevan, sederhana, dan fleksibel. *Journal of Information System and Management*, 2(6), 78-84.

- Salabi, A. S. (2020). Efektivitas dalam implementasi kurikulum sekolah. *Education Achievement: Journal of Science and Research*, 1(1), 1-13.
- Santika, I. G. N., Suarni, N. K., & Lasmawan, I. W. (2022). Analisis perubahan kurikulum ditinjau dari kurikulum sebagai suatu ide. *Jurnal Education and Development*, 10(3), 694-700.
- Sasmitha, W., Utomo, S. W., & Yusdita, E. E. (2023). Implementasi Kurikulum Merdeka pada mata pelajaran Akuntansi Keuangan dan Lembaga di SMK PGRI Wonoasri. *Jurnal Pendidikan Akuntansi Indonesia*, 21(2), 62-70.
- Setiawan, N., & Sofyan, H. (2022). Implementasi kurikulum merdeka belajar di SMK Pusat Keunggulan. *Jurnal Taman Vokasi*, 10(1), 31-37.
- Shabrina, M. R. A. N., & Noor, T. R. (2024). Relevansi antara kompetensi mata pelajaran produktif dengan pelaksanaan praktik kerja lapangan siswa. *Indonesian Journal of Innovation Science and Knowledge*, 1(1), 335-349.
- Silvia, N., Syaharani, N., Parmaidia, R. A., Susilawati, T., & Maryanah, V. (2024). Transformasi kurikulum merdeka: Perubahan dan inovasi dalam pendidikan Indonesia. *Sindoro: Cendikia Pendidikan*, 2(10), 10-20.
- Soleman, N. (2020). Dinamika perkembangan kurikulum di Indonesia. *Foramadiahi: Jurnal Kajian Pendidikan dan Keislaman*, 12(1), 1-14.
- Sudradjat, & Djanegara, M. S. (2020). PKM uji kompetensi bidang keahlian akuntansi di SMK Bina Sejahtera Kota Bogor. *Jadkes: Jurnal Abdimas Dedikasi Kesatuan*, 1(1), 21-28.
- Sumarmi, S. (2023). Problematika penerapan kurikulum merdeka belajar. *Social Science Academic*, 1(1), 94-103.
- Susilana, R., Hernawan, A. H., Hadiapurwa, A., Syafitri, N. K., Halimah, L., & Nugraha, H. (2023). Pembinaan pengembangan kurikulum merdeka berbasis best practices program sekolah penggerak. *Jurnal Pengabdian kepada Masyarakat*, 29(1), 13-18.
- Susilowati, E. (2022). Implementasi kurikulum merdeka belajar dalam pembentukan karakter siswa pada mata pelajaran pendidikan agama Islam. *Al-Miskawaih: Journal of Science Education*, 1(1), 115-132.
- Widiyaningsih, P., & Narimo, S. (2023). Peran guru dalam memaksimalkan semangat belajar peserta didik pada implementasi program kurikulum merdeka di SMK Negeri 1 Boyolali. *JIIIP-Jurnal Ilmiah Ilmu Pendidikan*, 6(8), 6325-6332.
- Yaelasari, M., & Astuti, V. Y. (2022). Implementasi kurikulum merdeka pada cara belajar siswa untuk semua mata pelajaran (studi kasus pembelajaran tatap muka di SMK Infokom Bogor). *Jurnal Pendidikan Indonesia*, 3(7), 584-591.

Zarvianti, E., Bachri, B. S., & Susarno, L. H. (2024). Peran kurikulum merdeka dalam pengembangan kompetensi abad 21 di sekolah menengah. *Edu Research*, 5(4), 512-522.

