



## Implementation of Kurikulum Merdeka in accounting learning

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### ABSTRACT

Kurikulum Merdeka is a new approach in Indonesian education designed to improve the quality of learning through developing students' characters, interests, and talents. This study aims to analyze the implementation of the Kurikulum Merdeka at SMKS Bina Warga Bandung, focusing on challenges, adaptation strategies, and the impact on teachers and students. The research was conducted to understand the effectiveness and constraints of this new curriculum, especially in the context of vocational education, which requires synchronization with the world of work. Qualitative methods were used with direct observation techniques and in-depth interviews to analyze teachers' experiences in implementing the curriculum, changes in teaching strategies, and student responses to new approaches. The results show that implementing the Kurikulum Merdeka provides flexibility in learning despite facing challenges such as understanding new concepts and preparing assessment indicators. This study recommends intensive teacher training, administrative alignment, and collaboration with industry to support the successful implementation of the Kurikulum Merdeka and produce graduates who are competent and ready to face future challenges.

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### ABSTRAK

Kurikulum Merdeka sebagai pendekatan baru dalam pendidikan Indonesia yang dirancang untuk meningkatkan kualitas pembelajaran melalui pengembangan karakter, minat, dan bakat peserta didik. Penelitian ini bertujuan menganalisis implementasi Kurikulum Merdeka di SMKS Bina Warga Bandung, dengan fokus pada tantangan, strategi adaptasi, dan dampaknya terhadap guru serta peserta didik. Penelitian dilakukan untuk memahami efektivitas dan kendala kurikulum baru ini, khususnya dalam konteks pendidikan vokasi yang membutuhkan sinkronisasi dengan dunia kerja. Metode kualitatif digunakan dengan teknik observasi langsung dan wawancara mendalam untuk menganalisis pengalaman guru dalam menerapkan kurikulum, perubahan strategi pengajaran, serta respons peserta didik terhadap pendekatan baru. Hasil penelitian menunjukkan penerapan Kurikulum Merdeka memberikan fleksibilitas dalam pembelajaran meskipun menghadapi tantangan seperti pemahaman konsep baru dan penyusunan indikator penilaian. Studi ini merekomendasikan pelatihan intensif guru, penyesuaian administrasi, dan kolaborasi dengan dunia industri untuk mendukung keberhasilan implementasi Kurikulum Merdeka serta menghasilkan lulusan yang kompeten dan siap menghadapi tantangan masa depan.

**Kata Kunci:** akuntansi; Kurikulum Merdeka; pendidikan vokasi

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## **INTRODUCTION**

Education is the activity of processing knowledge or science through guidance, enabling an individual to develop their potential (Diman & Syah, 2023). Essentially, education aims to assist children in growing into strong individuals who can mature independently and carry out life tasks intelligently and appropriately within their environment, as part of emotional, spiritual, and social interactions with others (Anas & Alan, 2023). Education is fundamental to life because it not only emphasizes individual development but also social life within the community, which reflects the quality of human life. The quality of human life refers to the ability of individuals to refine themselves into better, more beneficial members of society.

In achieving quality education, a curriculum is necessary as a foundational framework for learning that guides teachers. The planning and implementation of education define the curriculum as a learning program designed and executed to achieve specific objectives. The curriculum functions as a learning tool that teachers can use to carry out instructional activities (Anas & Alan, 2023). In Indonesia, numerous curriculum changes have occurred, including one prompted by the COVID-19 pandemic. This pandemic led to a shift from the 2013 Curriculum to the Emergency Curriculum, as regular learning conditions were not feasible. Based on the Decree of the Minister of Education and Culture Number 719/P/2020, the Ministry of Education and Culture issued the Emergency Curriculum to provide flexibility for educational units in special circumstances and as an effort to address the learning crisis (Agnevia et al., 2025; Nugraha, 2022).

Kurikulum Merdeka was designed by simplifying the basic competencies for each subject, allowing teachers and students to focus on essential skills. This initiative was followed by the official launch of the Kurikulum Merdeka in 2022 as a solution to address the learning crisis caused by the pandemic (Nugraha, 2022). This transformation encouraged teachers to quickly adapt to implementing the new curriculum in line with the achievement indicators. Moreover, the pandemic also brought significant changes to teaching methods, shifting from traditional face-to-face learning to online learning. Teachers and students began using platforms such as WhatsApp Groups, Google Meet, and Zoom Meetings to continue learning. However, this transition also posed challenges, including limited access to technology and the need for alternative learning initiatives, such as data package subsidies and radio-based learning. These changes in curriculum and learning methods due to the pandemic highlight the importance of adaptation in maintaining education quality amid challenging circumstances (Meita et al., 2024).

In 2022, the Ministry of Education and Culture (Kemendikbud) established the Kurikulum Merdeka, a new curriculum implemented from early childhood education through higher education. According to the National Education Standards Agency (BSNP), Kurikulum Merdeka is designed with a learner-centered approach that focuses on students' interests and talents. It is a self-development program designed to help students prepare for learning and their future careers. The idea is to provide learning through stages tailored to the needs and environmental conditions, aligning with the students' developmental stages and enhancing their abilities and skills. As a result, the learning process under the Kurikulum Merdeka becomes increasingly creative, innovative, and flexible. Therefore, it is crucial to ensure that learning remains enjoyable for students (Alfaiz, 2023). The implementation of

the Kurikulum Merdeka at the Vocational High School (SMK) level aims to produce graduates who are more relevant to industry needs and to develop skills so that SMK graduates are ready to enter the workforce directly (Agnevia et al., 2025).

The Kurikulum Merdeka is applied to all subjects in vocational schools, including financial accounting and institutional programs. The curriculum in vocational schools is divided into two components: intramural learning and project-based learning, each receiving approximately 30% of the total instructional hours. This change has a direct impact on financial accounting and institutional education, particularly concerning the preparation of learning materials. Through project-based learning that integrates the Pancasila Student Profile, students are encouraged to develop critical thinking skills. This approach allows students to learn at a more structured pace, without rushing to understand the lesson materials. It also promotes greater interest and motivation in learning, helping them focus better, especially in the Basic Competency Program (DPK), which encompasses eight main elements (Meita et al., 2024).

Accounting teachers must develop the curriculum in collaboration with other teachers or educational institutions to prevent knowledge loss. This curriculum should align with adaptive learning practices (Sasmitha et al., 2023). Curriculum updates require teachers to adapt quickly and implement the changes into their teaching. This is because teachers hold multiple roles, including managers who organize and supervise classroom activities, demonstrators who present concepts and techniques during lessons, mentors who provide motivation and guidance to students, and, finally, motivators who inspire and encourage students to reach their full potential (Nurqozin & Putra, 2023).

It is still found that teachers feel confused in implementing the achievement indicators of the Kurikulum Merdeka through independent learning and conducting self-assessment of the curriculum. In addition, the administrative demands that must be completed promptly hinder teachers' ability to deliver instruction to students (Risna, 2023). This study was conducted to analyze the implementation of the Kurikulum Merdeka in vocational high schools. The primary focus of the research is the application of the Kurikulum Merdeka in the context of vocational education and the identification of significant challenges that may arise during implementation. This study aims to provide a deeper understanding of the effectiveness and obstacles to implementing Kurikulum Merdeka in vocational high schools, specifically at SMKS Bina Warga Bandung.

## LITERATURE REVIEW

### Curriculum

The curriculum is a crucial element in education, serving as a guide to achieving educational goals at every level. Etymologically, the word "curriculum" originates from the Greek words *curir*, meaning runner, and *curere*, meaning racecourse or track. In the context of education, the curriculum refers to a series of subjects designed to help students achieve specific academic objectives and prepare them for the workforce. The curriculum is defined as a collection of principles and procedures encompassing the planning, implementation, evaluation, and management of an educational program. The term curriculum is used to

describe an educational plan designed for students, outlining what they are expected to learn. The curriculum is an integral part of education (Nuraini et al., 2023).

Terminologically, several experts define the curriculum in terms of the learning process. According to Crow, the curriculum is a teaching plan or a collection of subjects systematically arranged to complete an educational program and obtain a degree or diploma (Azzahra et al., 2022). Furthermore, Arifin explains that the curriculum encompasses all learning materials that need to be prepared and delivered during the educational process at an institution. Meanwhile, Syaodih states that the curriculum is a plan that serves as a guideline for implementing the learning process (Muttaqin, 2021). The curriculum is a tool educators use to help students achieve academic objectives by developing knowledge, skills, and mental attitudes (Anggraini et al., 2022).

The curriculum is a series of subjects and educational programs organized by an educational institution. It includes a learning plan to be taught to students throughout a specific level of education. Its design is adjusted to the conditions and abilities of each educational level, as well as the demands of the workforce. The curriculum's duration is usually aligned with job requirements. It plays a crucial role in guiding education to achieve overall learning objectives and activities (Pratycia et al., 2023). The curriculum is an integrated and structured set of educational activities designed to achieve specific educational goals (Nasution et al., 2022). It is a plan created to support students' educational processes during their learning at a school. A learning plan is an educational program designed to facilitate students' learning (Cholilah et al., 2023).

Curriculum changes are not intended to replace the previous curriculum completely but rather to refine and develop the existing one. Curriculum development should focus on students' needs, perspectives, experiences, learning outcomes, and interests, thereby placing them at the center of the educational process. One of the curricula currently being developed in Indonesia is the Kurikulum Merdeka. Curriculum is not a theoretical or abstract concept but the result of concrete attention to specific needs. It is designed with consideration for the variety of experiences and available conditions and must align with a shared understanding of educational terms commonly used by educators. The curriculum should be practical, helping teachers prepare learning plans (Agnevia et al., 2025).

## **Merdeka Belajar**

Merdeka Belajar is a concept that provides freedom for both teachers and students. It aims to enable students to broaden their understanding and deepen their interests and talents in their respective fields. Merdeka Belajar curriculum not only focuses on delivering subject matter but also emphasizes the development of students' character. In this curriculum, teachers are expected to teach material in ways that align with efforts to shape students' character (Marisa, 2021). Merdeka Curriculum is a curriculum designed to address the learning crisis in Indonesia. It allows teachers flexibility in organizing the education system so that it can be tailored to student achievement. Kurikulum Merdeka aims to enhance students' independence while supporting student-centered learning (Arifiani et al., 2023).

Kurikulum Merdeka emphasizes empowerment and the development of skills relevant to 21st-century needs. There are three key aspects of implementing Kurikulum Merdeka in

schools (Ningrum & Andriani, 2023). First, project-based learning provides students with opportunities to develop a range of skills, interests, and talents, enabling them to learn enthusiastically and maximize their potential (Kusadi et al., 2020). Second, a focus on essential material, which gives students sufficient time to deepen core competencies such as literacy and numeracy. This approach helps students enhance their critical thinking, analytical, and problem-solving abilities in everyday life (Ningrum et al., 2023). Third, flexibility in differentiated learning implementation, adjusted to each student's learning style and abilities. This approach positions students as the central subjects in the learning process while taking into account their unique characteristics (Anwar & Sukiman, 2023; Liriwati, 2023).

The Merdeka Belajar program aims to develop the potential, innovation, and creativity of both students and teachers, thereby enhancing the quality of learning. Merdeka Belajar serves as an initiative to prepare competent human resources for the future (Hadiapurwa et al., 2021). The Minister of Education and Culture defines independent learning as the implementation of the curriculum in an enjoyable manner that encourages innovative thinking (Alfriani & Umami, 2023). The Kurikulum Merdeka is a curriculum with varied intracycle learning, in which the content is optimally designed to allow students sufficient time to deepen concepts and strengthen competencies (Alwi et al., 2023). This approach aims to foster a positive attitude toward the learning process among students. The main difference from the previous curriculum is that lectures no longer dominate the learning method, and teachers are no longer the sole source of knowledge. Students can now access information from various other sources, such as the internet. The role of teachers is more focused on motivating students to engage actively in the process, thereby enriching their learning experiences (Nandalawi & Achadi, 2023).

Kurikulum Merdeka introduced in Indonesia aims to enhance inclusivity, creativity, and students' empowerment in facing the modern world (Sari & Solihah, 2024). In implementing Kurikulum Merdeka, students are directed to create or undertake specific projects. Through these projects, students can develop their skills and potential in various fields. This approach is based on the understanding that each individual has unique learning needs (Setiawan et al., 2023). One form of project activity within Kurikulum Merdeka is the implementation of the Student Profile Strengthening Project (Projek Penguatan Profil Pelajar Pancasila or P5). P5 is an independent element within Kurikulum Merdeka and differs from intracycle learning. P5 aims to shape students into Pancasila Learners who can apply the values of Pancasila in their daily lives. P5 employs a learning approach based on direct experience, tailored to the surrounding environment (Agnevia et al., 2025).

The P5 activities are carried out through three conceptual stages and a contextual stage. In this program, students are given the freedom to learn using a flexible approach. The school can adjust the learning structure, including the scheduling, to support active learning. Students are directly engaged with the surrounding environment, so the activities not only support formal learning but also aim to strengthen various competencies in line with the Pancasila Student Profile (Rachmawati & Marini, 2022). The purpose of implementing P5 is to enhance students' skills in producing work that aligns with the Pancasila Student Profile. The Pancasila Student Profile is part of the Ministry of Education, Culture, Research, and Technology (Kemdikbudristek) 's policy. It is applied from elementary schools to higher

education, aiming to shape students with a character rooted in Pancasila's values (Aditia et al., 2021). The P5 indicators include having noble character, independence, critical reasoning, creativity, collaboration, and awareness of global diversity (Rusnaini et al., 2021).

## **METHODS**

This study employed a qualitative method with observation and interviews as data collection techniques. Observations were conducted on-site at SMKS Bina Warga. Two interview techniques were used: structured and unstructured. Structured interviews were conducted after the researcher had a clear understanding of the information to be obtained by preparing research instruments in the form of a written list of questions. Unstructured interviews, on the other hand, were conducted flexibly, without systematically prepared interview guides, focusing on issues related to Kurikulum Merdeka and accounting learning at SMKS Bina Warga Bandung. During the interviews, recording devices were used to ensure the accuracy of the collected data.

The interview questions covered the following topics: 1) The implementation of the Kurikulum Merdeka and the transition from Curriculum 2013; 2) The phased implementation of the Kurikulum Merdeka; 3) The implementation of P5 (Project for Strengthening the Pancasila Student Profile) across various departments and its assessment system; 4) The Curriculum Development Team at SMK Bina Warga; 5) Teacher challenges in developing the Kurikulum Merdeka; 6) Comparison between the Kurikulum Merdeka and Kurikulum 2013 in achieving learning objectives; 7) Modification of indicators/evaluation elements to align with Kurikulum Merdeka; 8) Students' responses to the changes in Kurikulum Merdeka compared to Curriculum 2013; 9) Adaptations occurring during the transition from Curriculum 2013 to Kurikulum Merdeka; 10) Teacher training, including In-House Training (IHT) and MGMP training programs; 11) Changes in the implementation of the Field Work Practice (PKL) from Kurikulum 2013 to Kurikulum Merdeka; 12) Strategies for grouping students based on ability to support peer learning; and 13) Differences in teaching methods between the Kurikulum Merdeka and Kurikulum 2013.

## **RESULTS AND DISCUSSION**

### **Design of the Implementation of Kurikulum Merdeka**

The concept of Kurikulum Merdeka is derived from the ideas of Ki Hajar Dewantara, who argued that the essence of "independent learning" lies in an individual's ability to be autonomous over oneself (Dwipratama, 2023). Based on research findings, the implementation of the Kurikulum Merdeka at SMKS Bina Warga has shown fairly positive results, aligning with the objectives outlined in the Merdeka Belajar policy. Notable changes were observed in students' characteristics, including a tendency to become more creative in problem-solving and demonstrating a greater sense of responsibility for their decisions. This aligns with Merdeka Belajar's primary goal: to encourage students to become free, critical, and adaptive individuals in the face of challenges. The implementation of Kurikulum Merdeka

is therefore aimed at achieving highly positive outcomes and providing significant benefits to the broader community (Agnevia et al., 2025).

Students benefit from easier access to placements for the Practical Work Experience (Praktik Kerja Lapangan) program, as the school has established strategic partnerships with the Industrial and Community Relations division (HUBIN). This collaboration is directly supported by Kurikulum Merdeka structure, which is designed to strengthen the connection between the educational environment and the workforce. This program not only enhances learning quality but also prepares students to navigate the dynamics and demands of the industrial sector effectively. It is expected that the curriculum will enable students to achieve the established competency goals, providing them with sufficient time to deepen their understanding of various taught concepts and to reinforce competencies relevant to their future needs (Sasmitha et al., 2023).

The implementation of the curriculum begins with the formation of a management development team comprising the Principal, the Vice Principal for Curriculum, and Curriculum Staff. This team is responsible for analyzing curriculum needs and aligning them with various industry requirements. The alignment process is carried out through close collaboration with the HUBIN, considering the crucial role of industry in supporting the education process at the vocational school level. Subsequently, students at SMKS Bina Warga are expected to undergo internships (PKL) that not only meet the demands of the workforce but also ensure that their competencies align with the Indonesian National Work Competency Standards (SKKNI), so that SMK graduates possess superior, relevant competencies for the labor market. Kurikulum Merdeka is not merely an approach to education; it is a philosophy that supports the development of independent, creative, and adaptable generations capable of facing future challenges (Agnevia et al., 2025).

### **Teaching Implementation with Kurikulum Merdeka**

A teacher's readiness to implement the curriculum can be seen from their knowledge of the curriculum content and teaching skills, as curriculum changes involve various adjustments (Fatah, 2022). During the transition period of implementing the Kurikulum Merdeka at SMKS Bina Warga, it is natural to encounter doubts and confusion. This is especially true for teachers who must adapt to significant changes in teaching methods and curriculum approaches. These challenges arise because each teacher must understand new concepts, design appropriate teaching strategies, and ensure their effective implementation in the classroom. On the other hand, for students, these challenges largely depend on how teachers and the school manage the adaptation process. If teachers can provide effective guidance and direction, students tend to follow these changes with minimal obstacles. In this context, improving the quality of education heavily relies on teachers' professional development (Hakim & Abidin, 2024).

### **Initial Implementation Stage**

At the initial stage of implementation, the school organizes In-House Training (IHT) activities at the beginning of the academic year as a preparatory measure. This activity serves as an important effort to equip teachers with an in-depth understanding of Kurikulum Merdeka. During the IHT, competent resource persons, such as supervisory instructors and supervisors

from the National Education Standards (SNP), provide training and relevant materials to help teachers master this new curriculum. Additionally, to broaden knowledge and expertise, several teachers, including myself, even had the opportunity to participate in training outside the city, organized by related authorities. This training aims to equip educators with greater confidence and skills to implement Kurikulum Merdeka in their respective schools. Such steps are considered necessary because, as a relatively new program, Kurikulum Merdeka requires adaptation that involves not only teachers but all elements of the school. Similar policies are in place in other schools, given the importance of readiness in implementing this new curriculum. However, it is undeniable that educational policies may change during ministerial leadership transitions. The future development and direction of Kurikulum Merdeka will heavily depend on government policies (Risna, 2023).

Kurikulum Merdeka certainly has a unique characteristic: it requires organizing the Project to Strengthen the Pancasila Student Profile (P5) and involving all departments without exception. This aims to showcase students' works from various departments in a joint event, such as an exhibition usually held during a specific week. At SMKS Bina Warga, P5 activities are conducted for a week, from Monday to Thursday. Students participate in various sessions delivered by teachers involved in P5. The teachers involved are those whose subjects are directly related to the ongoing project's theme. The implementation of P5 involves almost all subjects, except for productive subjects and basic skills courses that are more technical and specific to certain departments. This approach provides students with the opportunity to engage in interdisciplinary learning, develop creativity, and strengthen collaboration across departments.

It should be noted that implementing the Kurikulum Merdeka adjustments to student assessment indicators is crucial to ensuring that learning outcomes align with the curriculum's objectives. Each teacher typically makes these adjustments, using the established elements. These elements include Basic Competencies (KD), Core Competencies, and various aspects relevant to the learning outcomes (Kusumawardani et al., 2022). Moreover, P5 assessments are quite diverse. Evaluation in P5 includes various indicators designed to holistically measure students' development, covering cognitive, affective, and practical skills. The teachers involved will adjust these assessments based on the elements relevant to P5's theme and learning objectives, ensuring that the results reflect students' understanding of the concepts and their ability to apply them in real-life contexts. This approach allows flexibility in the assessment process while ensuring that each student is evaluated comprehensively in line with the characteristics and learning needs specified in the Kurikulum Merdeka (Rusnaini et al., 2021).

### **Analysis of the Advantages and Disadvantages of Using Kurikulum Merdeka**

The process of developing Kurikulum Merdeka is not without various challenges, given the significant changes in the education system. Nevertheless, these changes are actually strategic steps designed to align the curriculum with the dynamics of the times, enabling it to meet the needs of students and the demands of an ever-evolving world. Education must continue to evolve in line with societal and workforce needs, making curriculum changes

unavoidable. However, the adaptation process to Kurikulum Merdeka can proceed more smoothly thanks to prior training provided to both the curriculum team and teachers. The main challenges that may arise are usually related to adjusting terms and concepts in the new curriculum. For instance, in Kurikulum 2013, the term Minimum Competency Criteria (KKM) was used, whereas in Kurikulum Merdeka, it changed to Learning Achievement Criteria (KKTP). Although the terminology differs, the underlying principle remains the same. Similarly, elements such as Core Competencies (KI) and Basic Competencies (KD) have now been replaced by learning elements. Additionally, the term Lesson Plan (RPP) has been transformed into a teaching module, although the concept and function remain similar (Kusumawardani et al., 2022).

The Vice Principal in charge of Curriculum holds the view that the effectiveness of Kurikulum Merdeka compared to Kurikulum 2013 cannot be generalized, as both have their respective strengths and weaknesses. When discussing effectiveness in achieving learning objectives, both curricula are designed to provide the best outcomes for students. The difference is not particularly significant, as the essence of learning still prioritizes the optimal achievement of student competencies. One notable difference lies in the policy regarding grade promotion. In Kurikulum Merdeka, the principle is that no student should be held back, so the focus is more on guiding students to continue their education. However, the school still has certain criteria to determine a student's eligibility for promotion. If a student is deemed not to have met these criteria despite receiving various forms of guidance, the decision to delay promotion remains a last resort. This shows that although Kurikulum Merdeka offers flexibility in supporting students' educational continuity, boundaries are maintained through the school's promotion criteria to ensure the quality of learning remains upheld (Yaelasari & Astuti, 2022).

In the past three years of implementing Kurikulum Merdeka at SMKS Bina Warga, seven students have had to repeat a grade. This decision was not made arbitrarily but resulted from a thorough evaluation process and was considered a last resort after various remedial efforts were undertaken. This demonstrates that although Kurikulum Merdeka allows for flexibility, school standards still play a crucial role in maintaining the quality of learning. The curriculum transition still requires teachers to perform their roles optimally, guiding students throughout the learning process, ensuring that education remains relevant to contemporary needs, and maintaining its quality through the application of measurable standards. In teaching accounting subjects, the differences between the 2013 Curriculum and Kurikulum Merdeka are more noticeable in assessment and the allocation of learning time, while teaching methods tend to remain the same or show no significant differences. Teachers continue to use approaches tailored to students' needs to ensure a proper understanding of accounting material.

In implementing Kurikulum Merdeka, assessments are more diverse and cover a wider range of competency indicators. In addition, the time allocation for accounting subjects has been increased, providing students with more opportunities to deepen their understanding of the concepts and practices being taught. This allows students to gain a more thorough grasp of the material, even though the teaching approach itself has not changed significantly. Meanwhile, regarding the implementation of Kurikulum Merdeka, the main challenges

educators face are mostly administrative. One common challenge is preparing teaching modules, which require more time and effort than the learning documents used in the previous curriculum, such as the Lesson Plan (RPP). Nevertheless, these challenges can be addressed through training and mentoring provided to teachers, making the administrative preparation process more effective and in accordance with the standards of Kurikulum Merdeka (Alfriani & Umami, 2023).

## **CONCLUSION**

The implementation of Kurikulum Merdeka at SMKS Bina Warga Bandung has had a positive impact, particularly in enhancing students' creativity and preparing them for the workforce. Programs such as the Project for Strengthening the Pancasila Student Profile (P5) have successfully trained students to think critically, collaborate effectively, and solve real-world problems. However, teachers face challenges in adapting to new concepts, preparing teaching modules, and managing instructional time. Measures such as intensive teacher training, collaboration with industry, and streamlining administrative tasks have proven effective in addressing these challenges. These findings indicate that although the implementation of Kurikulum Merdeka still requires refinement, this approach is effective in creating learning experiences that are relevant, engaging, and aligned with the needs of both students and the workforce. It is crucial to ensure ongoing support, including regular training, strengthened partnerships with industry, and optimized use of technology in administration. In this way, the implementation of Kurikulum Merdeka can be maximized to help students achieve their highest competencies.

## **AUTHOR'S NOTE**

The authors declares that there are no conflicts of interest regarding the publication of this article. The author also affirms that the data and content of the article are free from plagiarism.

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