



Analysis of developing the Kurikulum Merdeka in the Financial Accounting Department

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ABSTRACT

The Kurikulum Merdeka, implemented in the Indonesian education system, has special characteristics that lead to more flexible learning and focus on developing students' potential. This research aims to analyze the obstacles faced in preparing and implementing the Kurikulum Merdeka and the solutions implemented, especially in the Institutional Financial Accounting Department at SMK Kencana Bandung. This research uses a qualitative approach with a case study method through observation and interviews as data collection techniques. The research results identified several main obstacles in implementing the Kurikulum Merdeka, including a lack of adequate training for teachers and limited supporting resources. Apart from that, preparing teaching tools for Profil Pelajar Pancasila is also a challenge. As a solution, this research notes the efforts made by SMK Kencana Bandung, such as regular training for teachers to increase understanding of the Kurikulum Merdeka and strengthening partnerships with industry to provide more relevant learning experiences for students.

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Abstark

Kurikulum Merdeka yang diterapkan dalam sistem pendidikan di Indonesia, memiliki karakteristik khusus yang mengarah pada pembelajaran yang lebih fleksibel dan berfokus pada pengembangan potensi peserta didik. Penelitian ini bertujuan untuk menganalisis kendala yang dihadapi dalam penyusunan dan penerapan Kurikulum Merdeka, serta solusi yang diterapkan, khususnya pada jurusan Akuntansi Keuangan Lembaga di SMK Kencana Bandung. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus melalui observasi dan wawancara sebagai teknik pengumpulan data. Hasil penelitian mengidentifikasi beberapa kendala utama dalam penerapan Kurikulum Merdeka, antara lain kurangnya pelatihan yang memadai untuk guru dan keterbatasan sumber daya pendukung. Selain itu, proses penyusunan perangkat ajar yang sesuai dengan Profil Pelajar Pancasila juga menjadi tantangan. Sebagai solusi, penelitian ini mencatat upaya yang dilakukan oleh SMK Kencana Bandung, seperti pelatihan rutin bagi guru untuk meningkatkan pemahaman tentang Kurikulum Merdeka dan memperkuat kemitraan dengan industri untuk memberikan pengalaman belajar yang lebih relevan bagi peserta didik.

Kata Kunci: akuntansi keuangan; Kurikulum Merdeka; kurikulum pembelajaran sekolah

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INTRODUCTION

Improving the quality of education is a key element in the development of human resources. The curriculum serves as a framework for planning and organizing education, encompassing objectives, content, learning materials, and instructional methods used to achieve the expected educational outcomes. On the other hand, learning is understood as the process of interaction between students, teachers, and learning resources within the educational environment. In Indonesia, the curriculum has been continuously updated to remain relevant to the changing times, technological advancements, and societal needs (Yamin & Syahrir, 2020). However, challenges in implementing curriculum reforms often arise, particularly at the level of educational institutions.

The Merdeka Curriculum as the latest innovation is designed to equip students with 21st-century skills such as critical thinking, creativity, communication, and collaboration (Risna, 2023). Nevertheless, the implementation of the *Kurikulum Merdeka*, particularly in vocational schools, faces various challenges. These obstacles include teachers' limited understanding in developing lesson plans based on the *Merdeka Belajar* framework, the lack of innovation in instructional methods, as well as other technical and administrative difficulties (Rusmiati et al., 2023). The implementation of the *Kurikulum Merdeka* also encounters challenges related to administrative workload and teachers' adaptation to new terminologies and technologies (Nuraeni et al., 2024).

Teachers often feel burdened by the large amount of reporting they are required to complete, as well as the difficulty of balancing teaching activities with professional training. Another obstacle lies in the limited technological proficiency experienced by some senior teachers. In addition, differences in perspectives between teachers and parents regarding learning approaches also pose challenges to its implementation. To address these issues, various strategies have been suggested, including regular training, teacher collaboration, comparative studies with *Sekolah Penggerak* (driving schools), and the utilization of technology to improve learning efficiency. Teachers play a crucial role in selecting learning materials that align with curriculum standards, as well as in documenting and evaluating their implementation (Harahap, 2023).

The implementation of the *Merdeka Curriculum* at SMK Kencana Bandung plays a crucial role in realizing education that is responsive to the needs of the modern era and industry. The curriculum provides benefits in enhancing students' creativity and encouraging them to be more active in the learning process (Amiratih et al., 2023). In addition, the *Merdeka Curriculum* offers flexibility for students to choose and organize their learning according to their interests and talents (Yahya et al., 2024). Nevertheless, its implementation still faces several challenges, including limited teacher training, inadequate supporting facilities, and difficulties in aligning learning materials with the values of the *Pancasila Student Profile*.

In this regard, this study was conducted to identify the challenges in implementing the Merdeka Curriculum at SMK Kencana Bandung. Furthermore, this study formulates strategic solutions, such as regular teacher training and strengthening collaboration with industry, in order to enhance the quality of learning and produce graduates who are competent and aligned with the demands of the workforce. This research also emphasizes the importance

of improving teachers' competence in applying project-based and contextual learning, which constitute the core of the Merdeka Curriculum.

Collaboration between schools and industries is considered a strategic step to provide students with relevant and practice-based learning experiences. Therefore, this study aims to identify the main obstacles in the design and implementation of the Merdeka curriculum in the Accounting and Financial Institutions Department at SMK Kencana Bandung, as well as to formulate practical solutions that can be applied. By emphasizing an analysis of these challenges, this research is expected to provide strategic recommendations to improve the effectiveness of curriculum implementation, particularly in supporting the achievement of the Pancasila Student Profile. Through integrated solutions, this study is expected to contribute to achieving the goals of national education, namely shaping a generation that is excellent, globally competitive, and characterized by values aligned with the principles of the Pancasila Student Profile.

LITERATURE REVIEW

Implementation of Merdeka Curriculum in Accounting Education

The Merdeka curriculum is a new policy in the Indonesian education system aimed at providing flexibility and autonomy in the learning process. In the context of accounting education, this policy presents both opportunities and challenges for educators and students (Cantika et al., 2022). The Merdeka curriculum is designed to prioritize the development of students' competencies in knowledge, skills, and character. It grants teachers the freedom to design learning according to students' needs and local contexts, encourages project-based learning as a method for integrating various disciplines, and reduces teachers' administrative workload so they can focus more on enhancing the quality of instruction (Risna, 2023). In its implementation in accounting education, teachers have the flexibility to develop teaching modules relevant to students' needs. These modules may include the application of accounting principles in daily life, case studies based on local economic conditions, and the use of modern accounting software.

Project-based learning allows students to integrate accounting theory with real-world practice, develop critical, analytical, and collaborative thinking skills, and apply accounting in business simulations or company case studies. Furthermore, accounting education can reinforce the values of the Pancasila Student Profile, such as faith, piety, and noble character through integrity in financial reporting, global diversity awareness through understanding international accounting standards, and critical reasoning in analyzing financial data (Putri & Astiwi, 2025). However, the implementation of the Merdeka curriculum in accounting education faces several challenges. Teacher readiness is a major constraint, as not all accounting teachers have a deep understanding of this curriculum or the ability to design innovative teaching modules. In addition, limitations in facilities and infrastructure, such as computers and internet access, often hinder the use of technology in accounting instruction. Student engagement is also an issue, as not all students have the motivation and capacity for self-directed learning, which is a core principle of the Merdeka curriculum (Nadira et al., 2022).

The implementation of the iMerdeka curriculum can be successful if teachers receive training focused on mastering technology and project-based learning strategies, along with government support in the form of funding for educational facilities, which is crucial for creating a conducive learning environment (Rosa et al., 2024; Suryadi et al., 2024). Project-based accounting instruction not only enhances students' understanding of accounting theory but also develops soft skills such as teamwork and communication (Dewi et al., 2024). The success of curriculum implementation is strongly influenced by teachers' adaptation to technology in accounting instruction (Ganjong & Effendi, 2024; Prima, 2024). Moreover, school principals play an important role in supporting innovative teaching aligned with the Merdeka curriculum (Hanipah, 2023). Therefore, the integration of international accounting standards into the learning materials is necessary (Azzahra et al., 2024).

Several studies indicate that strengthening a collaborative school culture can accelerate adaptation to the Merdeka curriculum (Meliza et al., 2024). In this regard, industry involvement through internship programs can provide students with contextual experience, while the use of cloud-based accounting software facilitates accounting learning at school (Faujiah et al., 2024; Rahmi et al., 2024). Similarly, the development of students' character through case-based learning is also crucial, especially with support from educational communities, such as accounting teacher forums, which can enhance the successful implementation of the curriculum (Kusumaningrum et al., 2024; Wardani, 2023). To address these challenges, implementation strategies are needed, including intensive training for accounting teachers on module development, technology utilization, and the application of project-based learning.

Collaboration with industry is also crucial to provide real-world case studies and facilitate internship programs for students. In addition, strengthening learning facilities and infrastructure, such as providing accounting software and establishing accounting laboratories equipped with the latest technology, is necessary. With the right strategies, the Merdeka curriculum can enhance the quality of accounting education and produce graduates who are competent and possess strong character. Thus, the implementation of the Merdeka curriculum in accounting learning offers opportunities to create a relevant and contextual learning process. However, its success requires teacher readiness, adequate facilities, and student motivation. The government needs to ensure continuous training for accounting teachers, schools should increase investment in learning infrastructure, and both teachers and students should be encouraged to maximize the use of technology and digital resources.

Merdeka Curriculum in Vocational High Schools

The Merdeka Curriculum was introduced as part of the reform of Indonesia's education system. This curriculum emphasizes project-based learning to develop students' character in accordance with the Pancasila Student Profile. This approach promotes the development of foundational skills such as literacy, numeracy, as well as critical and creative thinking, while providing schools the flexibility to adapt the curriculum based on local needs and student potential (Daga, 2021). In Vocational High Schools (SMKs), the Merdeka Curriculum is designed to produce graduates who are competent and meet industry requirements. As a

vocational education level, SMKs face specific challenges in aligning learning with the demands of the workforce.

The implementation of the Merdeka Curriculum in Vocational High Schools faces obstacles such as a lack of teacher competency, limited supporting facilities, and minimal collaboration with industry (Mujab, 2023). In addition, teachers often encounter difficulties in preparing lesson plans based on the Merdeka Curriculum due to insufficient training and technical guidance. In Accounting subjects, these challenges become even more complex. Accounting, as a field that requires precision, technical understanding, and the application of technology, faces a gap between students' competencies and industry needs. The lack of digital learning resources, such as up-to-date accounting software, is a major constraint that hinders the development of students' competencies in the era of the Industrial Revolution 4.0 (Putri & Aliyyah, 2024).

Challenges in the Development and Implementation of the Curriculum

Challenges in implementing the Merdeka Curriculum in Vocational High Schools can be grouped into two main aspects: internal and external. Internally, limited teacher competence in utilizing technology for learning constitutes a significant obstacle. Insufficient socialization and training from the government make it difficult for teachers to adapt to curriculum changes (Nadira et al., 2022). This directly affects the implementation of learning, including in Accounting subjects, which require technology-based approaches such as bookkeeping software and data analysis tools. Externally, collaboration between vocational schools and industry remains limited. Restricted access for students to real work environments reduces the effectiveness of project-based learning, which is central to the Merdeka Curriculum (Hasanah & Zalnur, 2024). In Accounting education, students need simulations based on real-world cases relevant to industry practice, yet the availability of supporting devices and facilities for this remains minimal in many vocational schools.

To address these challenges, several solutions have been proposed in recent studies. Technology-based teacher training should be prioritized in the implementation of the Merdeka Curriculum (Tulak et al., 2024). Such training can focus on the use of modern accounting software, the development of project-based learning modules, and the application of evaluation methods relevant to the workplace. Additionally, strengthening collaboration between schools and industry is key to the success of Accounting education. Industrial internship programs and providing access to widely used accounting software can help students understand the connection between theory and practice. Integrating technology into project-based learning is essential for enhancing both the technical skills and character development of students (Sumianto et al., 2024).

METHODS

This study employs a qualitative approach with the aim of gaining an in-depth understanding of the challenges and solutions in designing the Merdeka Curriculum at SMK Kencana Bandung. This approach is appropriate for exploring meanings and interpreting data within the framework of relevant theoretical perspectives. The research process begins with

identifying issues related to the implementation of the Merdeka Curriculum, particularly in the Institutional Financial Accounting program. Subsequently, the research questions focus on the obstacles in curriculum development and the solutions applied. Data were collected through in-depth interviews, observations, and document analysis to obtain a holistic view of the curriculum design and implementation process. To ensure alignment between the data and research objectives, the research instruments were developed using semi-structured interview guides consistent with the theoretical framework of the Merdeka Curriculum and project-based learning.

The interviews were conducted at SMK Kencana Bandung, located at Jl. Babakan Surabaya No. 44, Kiaracondong, Bandung, West Java. The interviews were held face-to-face with the principal, vice-principal for curriculum, curriculum development team, Institutional Financial Accounting teachers, and library staff. The questions were designed to explore experiences, challenges, and solutions related to the development and implementation of the Merdeka Curriculum. Observations were carried out to directly examine the curriculum development process and the implementation of learning, including teaching methods, learning media, and interactions between teachers and students. Additionally, document analysis was conducted on curriculum documents, learning modules, and lesson plans (RPP) to assess their alignment with the standards of the Merdeka Curriculum.

The data obtained were analyzed using a thematic analysis method following the framework proposed by Braun and Clarke in their book *Thematic Analysis: A Practical Guide*. The first step involved fully transcribing the interview data. Next, the data were categorized into main themes such as challenges in curriculum development, implemented solutions, and their impact on Institutional Financial Accounting learning. Subsequently, the categorized data were interpreted based on educational theory and previous literature to provide deeper meaning. The results of the analysis were systematically presented to address the research objectives and questions.

RESULTS AND DISCUSSION

The implementation of the Merdeka Curriculum at SMK Kencana Bandung is carried out in accordance with regulations issued by the education office and the government. The school is committed to following this curriculum as part of efforts to create educational uniformity. Curriculum implementation is evaluated annually to ensure alignment with existing policies. Curriculum development is conducted by a core team consisting of the principal, vice principal, and department heads, with school supervisors serving as key sources of information. This development process is conducted routinely, especially during major transitions, such as the shift from the 2013 Curriculum to the Merdeka Curriculum. Curriculum development at SMK Kencana Bandung involves several stages, including preparation and regular revision at the beginning of each new academic year. This process follows the regulations set by the government and relevant bodies, such as BNSP.

However, in its implementation, the school faces various obstacles, particularly regarding the application of the curriculum in accounting subjects, especially during the Field Work Practice (Praktik Kerja Lapangan, PKL). One of the main issues is the limited accounting data provided to students during PKL. Industries often do not provide complete data due to

concerns about recording errors, which hinders accounting practices in accordance with the curriculum. Another challenge faced by the school is the limited involvement of parents in the learning process. Although parents are informed about the curriculum, they do not actively participate in every aspect of educational activities at the school. In addition, despite the integration of technology into learning, infrastructural limitations, such as restricted internet access, also pose challenges for students in accessing additional online learning resources.

Curriculum evaluation at SMK Kencana Bandung is carried out through various processes involving the principal, vice principal, teachers, and students. The evaluation aims to monitor the effectiveness of learning and assess whether the learning objectives have been achieved. The principal and vice principal routinely oversee the implementation of the curriculum by the teachers, while students provide important feedback to determine whether the material taught meets their needs. This process is expected to identify areas of the learning program that require improvement and provide guidance for teachers to make better instructional adjustments.

The management of curriculum documents at SMK Kencana Bandung is also carried out in a structured manner, including the preparation of the School-Based Curriculum (KSP) documents, which serve as a guide for all learning activities. The KSP is prepared at the beginning of each academic year, with document collection scheduled in October. This allows the curriculum team time to update the curriculum in accordance with the latest education policies. These documents are managed digitally, facilitating access and enabling collaboration among the parties involved in curriculum development.

In the accounting learning process at SMK Kencana Bandung, various innovative and diverse teaching methods are employed, such as video presentations and game-based learning. This approach aims to encourage students to participate actively in learning and to facilitate a better understanding of challenging accounting concepts. Additionally, teachers utilize supporting textbooks published by Erlangga and other reference books as supplementary materials. Although limited internet access poses a challenge, textbooks remain the primary learning resource. Regarding assessment, the school conducts midterm and semester examinations, featuring a variety of question types, including multiple-choice, essays, and practical tests. These evaluations provide a comprehensive overview of students' understanding of both theoretical and practical aspects. Technology is also incorporated into accounting instruction, with the use of software such as Spreadsheets and MYOB for recording accounting transactions, although other software programs have not yet been implemented at the school.

The library at SMK Kencana Bandung plays an important role in supporting learning by providing a collection of books relevant to the curriculum. However, the library faces challenges related to limited budgets and low reading interest among students. Despite these obstacles, the library continues to strive to expand its book collection and offer flexible services to support students' learning needs. Additional resources, such as photos of student activities, are also provided to enrich the learning process. With regular evaluations, structured curriculum management, and the utilization of available technology and resources, SMK Kencana Bandung aims to continuously improve and develop the implementation of the Merdeka Curriculum to make it more effective and aligned with

students' needs. Existing challenges, such as limited PKL data and the role of parents, remain issues that must be addressed to ensure the curriculum can function optimally and achieve its intended learning objectives.

Discussion

Obstacles in implementing the Merdeka Curriculum are not limited to the availability of data or facilities, but also include teacher readiness in applying project-based learning approaches (Mujab, 2023). Teachers who lack adequate background or training often face difficulties in designing and executing learning activities aligned with the philosophy of this curriculum. At SMK Kencana Bandung, this is evident in the challenges teachers encounter when adapting to new, more flexible, and exploratory teaching methods, particularly in accounting subjects that require a deep understanding of industry practices. Additionally, the integration of technology into learning is a potentially significant aspect for supporting the Merdeka Curriculum; however, in reality, many vocational high schools still face challenges in accessing adequate technology (Putri & Aliyyah, 2024). Further preparation, both in pedagogical skills and readiness to implement the curriculum in various situations, is necessary (Hadiapurwa et al., 2021).

SMK Kencana Bandung is one of the vocational high schools facing challenges related to limited infrastructure, such as inconsistent internet access. This hampers students in seeking additional online learning resources, even though technology like accounting software has been utilized in the learning process. Integrating technology into education is a significant challenge in the digital era, and to address this issue, vocational schools need to adapt by developing more efficient technology-based learning, both in terms of access and quality (Daga, 2021). One major obstacle in implementing the Merdeka Curriculum is the lack of socialization to stakeholders, including parents. Although the school has provided information about curriculum changes, parental involvement in supporting student learning remains minimal. Therefore, it is important for SMK Kencana Bandung to enhance communication with parents, engaging them more actively in learning activities, either directly or through modern communication technologies. Parental involvement can accelerate students' adaptation to the new curriculum and improve their learning outcomes (Wahyuni & Febrianni, 2024).

Curriculum development that is flexible must be accompanied by proper monitoring and evaluation, especially to ensure that learning objectives relevant to the industrial world are achieved (Bijani et al., 2024). Curriculum development should ideally be directed holistically, based on competencies, contextualized, and personalized (Susilana et al., 2023). At SMK Kencana Bandung, regular evaluations are conducted by the principal, teachers, and students to ensure the success of the implemented curriculum. Continuous evaluation is crucial for assessing curriculum effectiveness and identifying solutions to challenges encountered during the learning process (Aprianto & Wahyudi, 2023). This aligns with findings at SMK Kencana Bandung regarding difficulties in accounting practice and field work practice (PKL). Although SMK Kencana Bandung has successfully implemented the Merdeka Curriculum with various innovative learning approaches and evaluations, several challenges still need to be addressed, particularly regarding technological limitations, parental involvement, and

teachers' readiness to adopt new teaching methods. Therefore, further efforts are needed to enhance teacher training, strengthen technological infrastructure, and actively involve parents in supporting their children's education, so that the implementation of the Merdeka Curriculum can be more effective and produce graduates who are prepared to face the challenges of the workforce.

CONCLUSION

The implementation of the Merdeka Curriculum at SMK Kencana Bandung faces several significant challenges, particularly regarding teacher readiness and limitations in supporting resources. The primary challenge is the lack of training for teachers to understand and apply project-based and contextual learning methods, which are central to this curriculum. As a result, many teachers struggle to transition from traditional approaches to more innovative methods, causing the outcomes of the Merdeka Curriculum implementation to fall short of expectations. Additionally, limited facilities, such as the shortage of textbooks aligned with curriculum needs, further hinder both teachers and students from accessing adequate references to support effective learning. SMK Kencana Bandung has taken several strategic steps to address these issues. First, regular teacher training is conducted to enhance understanding and skills in adopting innovative teaching approaches. Continuous professional development is expected to help teachers move away from traditional methods and embrace approaches that are more relevant to the Merdeka Curriculum. Second, the school strengthens partnerships with industry to provide students with hands-on experience while also offering access to more suitable learning materials. These efforts are further supported by increased budget allocation for procuring textbooks and relevant teaching media. Periodic evaluations allow teachers to assess curriculum effectiveness in terms of content and teaching methods, providing opportunities for continuous improvement. Thus, teachers are not only implementers of the curriculum but also agents of change contributing to the development and enhancement of educational quality. Overall, the success of the Merdeka Curriculum at SMK Kencana Bandung heavily depends on teachers' ability to tackle existing challenges and the support from the school and other stakeholders. With intensive training, adequate facilities, and ongoing evaluation, the Merdeka Curriculum is expected to be implemented more effectively, creating a deeper and more relevant learning experience for students.

AUTHOR'S NOTE

The author declares that there are no conflicts of interest related to the publication of this article. The author affirms that all data and content presented in the article are original and free from plagiarism.

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