



Kurikulum Merdeka: Innovation to foster a creative and work-ready generation

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ABSTRACT

The implementation of Kurikulum Merdeka in Vocational High Schools (SMK) aims to create more flexible, creative, and independent learning. This study aims to assess the effectiveness of implementing Kurikulum Merdeka at SMK Profita in forming students who are creative, innovative, and ready to enter the world of work. This research uses a qualitative approach with descriptive methods by involving accounting teachers, curriculum staff, and students majoring in Financial and Institutional Accounting as research subjects. Using purposive sampling, data was collected through structured interviews with open answers. The results showed that although this curriculum effectively develops students' creativity and work skills, several challenges are faced, such as limited facilities, lack of teacher training, and an inability to understand the concept of a Kurikulum Merdeka that still needs to be improved. The project-based approach helps students understand the theory practically but needs better technology and resource support to be more relevant to industry needs. SMK Profita Bandung has successfully implemented the Kurikulum Merdeka by presenting more flexible, competency-based learning relevant to the demands of the industrial world.

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ABSTRAK

Penerapan Kurikulum Merdeka di Sekolah Menengah Kejuruan (SMK) bertujuan untuk menciptakan pembelajaran yang lebih fleksibel, kreatif, serta mandiri. Penelitian ini bertujuan untuk menilai efektivitas penerapan Kurikulum Merdeka di SMK Profita dalam membentuk peserta didik yang kreatif, inovatif, dan siap terjun ke dunia kerja. Penelitian ini menggunakan pendekatan kualitatif dengan metode deskriptif dengan melibatkan guru akuntansi, staf kurikulum, dan peserta didik jurusan Akuntansi Keuangan dan Lembaga sebagai subjek penelitian. Pengambilan sampel menggunakan teknik purposive sampling, data diambil melalui wawancara terstruktur dengan jawaban terbuka. Dari hasil penelitian menunjukkan bahwa meskipun kurikulum ini efektif dalam mengembangkan kreativitas dan keterampilan kerja peserta didik, namun ada beberapa tantangan yang dihadapi, seperti keterbatasan fasilitas, kurangnya pelatihan guru, dan pemahaman konsep kurikulum merdeka yang masih perlu ditingkatkan. Pendekatan berbasis proyek membantu peserta didik dalam memahami teori dengan cara praktis, tetapi tetap membutuhkan dukungan teknologi dan sumber daya yang lebih baik agar lebih relevan dengan kebutuhan industri. SMK Profita Bandung berhasil menerapkan Kurikulum Merdeka dengan menghadirkan pembelajaran yang lebih fleksibel, berbasis kompetensi, dan relevan dengan tuntutan dunia industri.

Kata Kunci: keterampilan kerja; Kurikulum Merdeka; pembelajaran akuntansi; P5; Proyek Penguatan Profil Pelajar Pancasila

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INTRODUCTION

The development of the curriculum in Indonesia has made significant progress. However, the implementation of the Merdeka Curriculum at the vocational high school (SMK) level still faces various obstacles that need to be studied further to ensure the achievement of educational goals optimally in this dynamic era. In line with the dynamics of educational development, the history of curriculum changes in Indonesia reflects the government's efforts to adapt education to the needs of society. Since Indonesia's independence in 1945, there have been significant changes in the curriculum, starting with the 1947 Curriculum, followed by the 1952, 1964, 1968, 1975, 1984, and 1994 Curricula, the Competency-Based Curriculum (KBK) in 2004, and the School-Based Curriculum (KTSP) in 2006 (Azalia *et al.*, 2023).

The latest innovation, the Merdeka Curriculum, is a continuation of previous curriculum developments that are comprehensive, competency-based, and tailored to the needs and context of students. This curriculum is specifically designed to support learning recovery in the post-pandemic period through an adaptive and flexible approach (Nugraha, 2022). As an improvement upon the Prototype Curriculum, the Merdeka Curriculum aims to promote the holistic development of students' character, potential, and quality. By offering a flexible framework, this curriculum prioritizes mastery of core subjects while still taking into account the individual needs of each student (Lutfiana, 2022).

As part of the education system, the curriculum plays a crucial role in determining the direction, content, and learning process, which in turn influences graduates' qualifications (Fatmawati, 2021). The Merdeka Curriculum supports the *Merdeka Belajar* concept by offering flexibility and focusing on students' needs. At the vocational high school (SMK) level, this curriculum is designed to help students master knowledge relevant to the professional world while expanding their understanding of learning materials in an applied and practical context (Yaelasari & Astuti, 2022).

Previous studies have highlighted the implementation of the Merdeka Curriculum in vocational high schools (SMK). Research conducted at SMK Negeri 7 Pekanbaru identified obstacles such as teachers' lack of understanding and limited infrastructure but did not evaluate the actual impact of the curriculum on students' learning outcomes (Ustafiano & Maulana, 2023). Similarly, a study at SMK Amaliah discussed challenges in preparing human resources and curriculum tools, yet did not address how these issues affect students' work-readiness competencies (Ramdani *et al.*, 2024).

At SMK Profita, particularly in the Accounting department, the Merdeka Curriculum is designed to bridge the gap between the world of education and the workforce through Project-Based Learning (PjBL), which focuses on developing competencies. Although previous studies have discussed challenges in implementing the Merdeka Curriculum in vocational high schools, in-depth research exploring its impact on students' learning outcomes and work readiness is still lacking. This gap highlights the need for studies that not only document implementation challenges but also evaluate the tangible effects of the Merdeka Curriculum in creating a creative and work-ready generation, especially in the context of SMK Profita.

The necessity to master knowledge relevant to the professional world makes the implementation of the Merdeka Curriculum in vocational high schools, particularly at SMK Profita, an urgent focus of research. One of the main issues faced is the lack of teacher understanding of the Merdeka Curriculum, which affects the effectiveness of the learning process. Teachers often struggle to develop teaching materials and choose appropriate teaching methods in line with the Merdeka Curriculum concept. In addition, infrastructure limitations, such as inadequate internet access, also hinder the implementation of this curriculum, especially in regions with challenging geographical conditions (Marwiyah *et al.*, 2024).

This study aims to assess the effectiveness of implementing the Merdeka Curriculum at SMK Profita in shaping students who are creative, innovative, and ready to enter the workforce. In addition, this study identifies the obstacles that hinder the achievement of these objectives and the strategic steps needed to overcome challenges in its implementation. It will provide a detailed review of the concept, implementation, and impact of the Merdeka Curriculum at SMK Profita, as well as the potential of this curriculum in producing a young generation that is both work-ready and innovative.

LITERATURE REVIEW

Basic Principles of Kurikulum Merdeka Learning and the Theoretical Foundation of Project Based Learning (PjBL)

According to the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek), Kurikulum Merdeka also grants teachers the autonomy to develop teaching methods that align with the characteristics of students as well as the local context. The curriculum in Indonesia should be used as a reference in efforts to improve human resources, particularly through education; this often becomes a key point where the curriculum is continuously enhanced in accordance with developments and adjustments to human resource needs. The principles of learning for educators can be observed through behaviors in managing and implementing learning, selecting relevant methods and media, considering student characteristics, assigning tasks and exercises, assessing, and showing the results to students. Meanwhile, the implications of learning principles for students can be seen in their serious attention in following lessons, having high motivation, actively and directly engaging in activities and exercises provided by educators, being enthusiastic in participating in challenging learning, and independently determining the activities they will undertake (Damati *et al.*, 2024).

The Project-Based Learning (PjBL) model, which emphasizes active student participation in problem-solving and focuses on a relatively long process, integrates concepts from various fields of knowledge. This model encourages communication and teamwork skills within groups, allows students the freedom to coordinate their own projects, and is expected to enhance understanding and implementation of learning materials (Athaya *et al.*, 2024). In the context of Kurikulum Merdeka, this approach provides students with the flexibility to choose projects that align with their interests, enabling them to develop their potential optimally and in ways relevant to future workforce needs. Thus, the learning principles applied by educators can be integrated with the PjBL model to create an effective learning

environment that supports the development of both soft skills and student character. The implementation of PjBL within the Kurikulum Merdeka context at SMK Profita is expected to address challenges identified in previous research, such as teachers' limited understanding of the new curriculum and infrastructural constraints (Akhyaruddin & Yusra, 2023).

Effectiveness of Project-Based Learning (PjBL) and Teacher Readiness in Implementing Kurikulum Merdeka

Teachers are required to make improvements and practice learning in the classroom, one of which is by using the Project-Based Learning (PjBL) model. PjBL is a learning process that directly involves students in producing a project. This learning model aims to develop problem-solving skills through project work that can create tangible outcomes. PjBL can enhance essential problem-solving skills needed in the workforce. In vocational school (SMK) learning, PjBL not only aims to hone students' academic abilities but also to cultivate entrepreneurial character and independence (Khairunnisa *et al.*, 2024).

The implementation of the PjBL model, particularly in vocational schools (SMK), is able to support PjBL approaches such as P5 in preparing students to face workforce challenges while providing space for student innovation and creativity. When Kurikulum Merdeka is implemented in schools to enhance student motivation in vocational themes, a lack of infrastructure and resources can hinder the learning process. Teachers are still confused by the assessment of Kurikulum Merdeka, which is the second factor affecting student learning outcomes. Vocational books and other forms of teacher support are three learning materials that ensure effective learning. For example, this can be achieved through careful internet research, among many other methods.

Comparative Study between Kurikulum Merdeka and the Previous Curriculum

Comparative Study between Kurikulum Merdeka and the Previous Curriculum
The government plays a central role in improving human resources through education. It establishes educational policies to ensure equitable access to education, which includes providing adequate educational facilities, improving teacher quality, scholarship programs for students, and a compulsory 12-year education program, although its implementation still has shortcomings and is not yet optimal or comprehensive (Martatiana, *et al.*, 2023). The 2013 Curriculum places emphasis on learning aimed at strengthening knowledge and skills that can develop moral, spiritual, and social traits in accordance with the character of Islamic religious education and ethics. This can be seen as a hope to foster a religious culture within educational environments, particularly schools. This is also in line with the goals of National Education, which aims to develop the potential of students to become individuals who are faithful and devoted to God Almighty, possess noble character, are healthy, knowledgeable, competent, creative, and independent, and become democratic and responsible citizens.

Kurikulum Merdeka Belajar is a development and implementation of the emergency curriculum designed in response to the COVID-19 pandemic as an effort to recover from the learning crisis (Nugraha, 2022). The concept of Merdeka Belajar refers to an approach that allows students and university students to choose the subjects they are interested in (Wartoyo, 2022). Curriculum changes are very important to ensure that the education

provided remains relevant to the demands of the times (Rani *et al.*, 2023). Therefore, educational plans can continue to evolve in line with changes in the education system process each year. This aligns with the view that educational programs are an important element in ensuring the continuity and advancement of the learning process. Without adequate and relevant educational programs, it would be difficult to achieve the intended learning objectives and direction (Akhyaruddin & Yusra, 2023).

The Influence of Kurikulum Merdeka on Students' Soft Skills Competence

Schools that provide complete facilities and implement a project-based curriculum can develop students' soft skills and character in accordance with the Pancasila Student Profile. A key characteristic of this curriculum that supports learning recovery is PjBL, which focuses on developing soft skills and character aligned with the Pancasila Student Profile (Munawar, 2022). This curriculum also emphasizes essential materials, thereby providing sufficient time for in-depth learning of core competencies, such as literacy and numeracy. Other research highlights the importance of implementing flexible and adaptive learning strategies through Kurikulum Merdeka, which is designed to improve the quality of education in Indonesia (Nursafinah *et al.*, 2024).

METHODS

This study uses a qualitative approach with a descriptive method. The selection of this method aims to gain an in-depth understanding of the implications of Kurikulum Merdeka on the enhancement of skills and creativity of vocational school (SMK) students in accordance with industry needs. The research results are expected to provide educators with insights into knowledge and skills that are relevant to students, as well as the obstacles that arise during implementation, so that they can be used as a basis for curriculum improvements that better support the achievement of accounting learning objectives.

Data were collected through three main techniques: semi-structured interviews, direct observation, and document analysis. Interviews were conducted for 40–60 minutes with curriculum staff, accounting subject teachers, library managers, and accounting students. The interviews were carried out using a structured interview guide prepared based on relevant references. The research informants consisted of five individuals, including two teachers and three students. Inclusion criteria for teachers included 1) having implemented Kurikulum Merdeka for at least two years, 2) teaching productive accounting subjects, and 3) having participated in Kurikulum Merdeka training. For students, the criteria included 1) being active twelfth-grade students, 2) having participated in learning with Kurikulum Merdeka for at least two years, and 3) having academic scores above the class average.

Data analysis was conducted using the interactive model of Miles and Huberman, which includes three stages: data reduction, data presentation, and drawing conclusions. Data reduction was carried out by selecting information relevant to the research objectives based on established criteria. The reduced data were then presented in the form of descriptive narratives, tables, and diagrams to facilitate interpretation. Research data were stored on an encrypted server with access limited to the research team. All raw data will be deleted

five years after the completion of the study, in accordance with educational research ethical standards.

RESULTS AND DISCUSSION

This section presents the research findings obtained from interviews with various informants regarding the implementation of Kurikulum Merdeka at SMK Profita Bandung. The informants included curriculum staff and teachers who provided in-depth insights into the planning, implementation, and evaluation of the curriculum. The collected data were processed to illustrate the challenges, opportunities, and tangible impacts of implementing Kurikulum Merdeka on accounting learning at the school.

Through data analysis, these findings are linked to the main objectives of Kurikulum Merdeka, namely enhancing learning flexibility, student independence, and the relevance of learning to workforce needs. To strengthen the analysis, the interview results were also compared with findings from previous relevant studies.

The interview with the Curriculum Staff indicated that the implementation of Kurikulum Merdeka at SMK Profita is carried out gradually, starting with the youngest cohort. The main reason for implementing Kurikulum Merdeka is the school's autonomous status, which allows it to apply the curriculum independently. The curriculum development and revision process involves the principal, vice principal, and student affairs division, as well as various related parties such as school supervisors. The primary challenges faced are administrative constraints, such as the preparation of more complex lesson plans that incorporate the Pancasila Student Profile. To address this, solutions include developing student learning outcomes in accordance with their competencies. Additionally, Kurikulum Merdeka is designed to support students' practical skills relevant to the workforce, particularly in the field of accounting. In accounting subjects, cross-interest approaches are applied to align the material with industry needs, such as cashier and archiving competencies. The effectiveness of this curriculum is evaluated through the achievement of learning targets and programs like Field Work Practice (Praktik Kerja Lapangan, PKL), which are considered capable of enhancing learning quality and shaping student character.

The interview with teachers directly involved in the implementation of Kurikulum Merdeka at SMK Profita Bandung in accounting subjects highlighted various aspects of curriculum implementation, including how teachers prepare learning materials, the methods used, and the challenges faced in enhancing students' skills. Teachers stated that in preparing accounting learning materials, Kurikulum Merdeka approaches such as differentiation and PjBL have begun to be applied, although they are still in the early stages. Most learning still relies on lecture methods, supplemented by a system of grouping students based on their mastery of the material. This system is considered effective in providing additional attention to students who need extra support. In efforts to improve students' understanding of basic accounting concepts, teachers use learning methods tailored to individual student needs. Although independent learning and the use of technology have been introduced, an adaptation period is still required for students to become accustomed. Two-way approaches through discussion and material exploration help students understand concepts more effectively.

To support students' practical skills relevant to the workforce, Kurikulum Merdeka integrates the Pancasila Student Profile Strengthening Project (P5) with employment themes and collaboration in PKK subjects. For example, creating proposals combined with financial reports provides students with hands-on experience in developing practical accounting skills. The role of technology in learning is also an important focus. Teachers revealed that technology such as AI is used to create interactive questions and quizzes, while the school provides facilities like computer labs, teaching aids, and internet access to support technology-based learning. However, these facilities are still at a basic standard and have not yet reached a more advanced level.

Student motivation also increases through learning projects that are relevant to workforce needs and current trends. Projects that engage students' skills create renewed enthusiasm for learning, especially as they see the direct benefits of these activities in the professional world. Despite the many potentials offered by Kurikulum Merdeka, there are several areas that need improvement. Teachers suggest the need for adjustments in curriculum implementation across all schools, including remote areas, to minimize gaps in technology access. In addition, efforts are needed to maintain a balance between learning autonomy and the development of student character.

The P5 project itself has been running for one academic year with themes tailored to each cohort. The positive impacts of this project include improvements in students' knowledge, attitudes, and behaviors. In addition, the activity helps students understand the importance of work values, norms, and diversity. Overall, these interviews provide an in-depth overview of the effectiveness of Kurikulum Merdeka in accounting education, the challenges faced by teachers, and opportunities for future improvement.

Implementation of Kurikulum Merdeka in Schools

Kurikulum Merdeka is considered an improvement of the 2013 curriculum, with the goal of widely disseminating education in Indonesia through varied intramural learning (Azizah *et al.*, 2023). SMK Profita Bandung is one of the vocational schools that has implemented Kurikulum Merdeka, and it has been running for three years. The decision to implement this curriculum was based on the school's changed autonomous status, meaning it was already capable of applying Kurikulum Merdeka. When Kurikulum Merdeka was first implemented, not all cohorts immediately applied the curriculum, as gradual adaptation was necessary. The full implementation of Kurikulum Merdeka has not yet been carried out because it is still in the trial and adaptation phase to assess its effectiveness (Muzaki, 2024). Based on research data, lesson planning in Kurikulum Merdeka is formulated through Learning Outcomes (Capaian Pembelajaran, CP), which provide flexibility for both teachers and students.

In the preparation of Learning Outcomes (CP), teachers are given the flexibility to develop strategies and methods that suit the characteristics of their students, including project-based, exploratory, or collaborative approaches. However, research reveals that implementing this freedom requires teachers to have a deep understanding of differentiated instruction as well as adequate support from the school. Planning, implementation, and assessment of learning also need attention in the execution of Kurikulum Merdeka (Cantika

et al., 2022). Furthermore, in practice, the application of lesson planning often faces obstacles due to a lack of clear guidance. Teachers sometimes struggle to determine the appropriate methods or strategies to achieve learning objectives, especially in the context of the differentiation and flexibility offered by Kurikulum Merdeka. This results in suboptimal implementation, meaning the goal of creating a learning experience that is relevant and based on students' needs has not been fully achieved. Other studies mention that Kurikulum Merdeka is a strategic step to enhance flexibility and independence in the learning process (Marzoan, 2023).

This increase in independence is realized through a student-centered learning approach, in which students are encouraged to actively seek out and study materials independently using various sources. However, in practice, students often face difficulties, especially when learning complex subjects such as accounting. These difficulties are usually caused by the nature of accounting, which requires deep understanding, analytical logic, and detailed explanations from the teacher. To overcome these obstacles while maintaining the goal of independence, one effective alternative is to form study groups in the classroom. Through study groups, students can share understanding, discuss to solve problems, and develop collaboration skills. In addition, teachers still play an important role as facilitators, providing guidance and clarification to ensure that students achieve optimal comprehension of the material.

The Pancasila Student Profile Strengthening Program (P5) has been implemented for one academic year, involving three cohorts continuously. Each grade level has a different allocated theme, tailored to students' developmental needs and relevant societal issues. For example, during election periods, the theme of democracy is implemented through activities such as the election of the Student Council President (Ketua OSIS). This activity not only teaches students the concept of democracy in theory but also directly involves them in the democratic process, such as casting votes and counting results. In addition, other themes that have been successfully implemented include diversity, the cultivation of good attitudes and norms, as well as workforce-related topics.

Work-related activities have become a key focus at all grade levels, encompassing activities such as career introduction, skill training through beauty classes, and occupational safety (K3) socialization. These activities are designed to equip students with insights into the workforce and practical skills relevant to industry needs. In addition, the cultural diversity theme provides students with an understanding of the importance of tolerance and respect for differences, aligning with Pancasila values. The impact of P5 implementation is felt significantly by students. Not only does it provide new knowledge, but the program also successfully instills positive attitudes and behaviors in daily life. Students become more appreciative of the democratic process, demonstrate discipline and responsibility in group settings, and gain a better understanding of the professional world.

The implementation of Kurikulum Merdeka is also adjusted to meet the competency needs of the specific study programs. In the process, curriculum development involves various parties, such as the principal, teachers, curriculum staff, supervisors, and other relevant stakeholders. Those involved in school-level curriculum development contribute through their ideas, perspectives, or opinions in the evaluation, development, implementation, and assessment of the curriculum (Hasbi & Masmudah, 2020). Development is carried out

through stages including needs evaluation, discussions with relevant parties, preparation of initial drafts, teacher training, implementation, and revision based on evaluation results. This curriculum gives teachers the freedom to design PjBL activities, such as creating financial reports, preparing proposals, and conducting business simulations, allowing students to understand the practical application of theory in real-world contexts (Sugih *et al.*, 2023). With a cross-interest approach, the curriculum is relevant to workforce needs, particularly in the accounting program, which emphasizes skills in administration, archiving, and digital business.

"Pada kurikulum merdeka terdapat sistem lintas minat, di jurusan akuntansi sendiri pemilihan mata pelajaran lintas minat disesuaikan dengan kompetensi. Untuk akuntansi dijuruskan lintas minat administrasi kasir dan arsip, karena di lapangan pekerjaan akuntansi cocok dalam bidang tersebut. Kompetensi pemasaran menjadi kasir dan perkantoran kegiatan arsip. Jadi mata pelajaran yang dipilih relevan dengan ruang lingkup pekerjaannya. Pertimbangan lain mata pelajaran lintas minat ini, melihat dari tren yang sedang ramai saat ini yakni bisnis digital. Maka, sekolah mencoba memasukkan mata pelajaran bisnis digital karena sesuai dengan keadaan saat ini. Jadi pemilihan mata pelajaran disesuaikan dengan kondisi dan kebutuhan lapangan pekerjaan saat ini yang selaras dengan kompetensi akuntansi." (E. Citra, personal communication, November 22 2024).

This cross-interest program is a distinctive feature of Kurikulum Merdeka implemented at SMK Profita Bandung. The cross-interest concept represents one way of implementing the notion of "freedom" in Kurikulum Merdeka (Salsabila *et al.*, 2024). In addition, fostering creativity and skills needed in the industry can be realized through the Pancasila Student Profile Strengthening Project (P5). This differs from previous studies that described other vocational schools as having unique characteristics in their achievements, such as students competing to meet professional standards or participating in workshops in collaboration with industry, which are held annually.

Challenges and Obstacles in the Implementation of Kurikulum Merdeka in Accounting Education

The implementation of Kurikulum Merdeka presents various challenges and obstacles for both teachers and students, which require serious attention to ensure its success. One of the main difficulties lies in the increasingly complex aspects of learning administration. Teachers are not only required to prepare comprehensive Lesson Plans (RPP) but also to integrate the Pancasila Student Profile as an inseparable part of the learning process. This involves many new terms that are often confusing and require additional training. Moreover, teachers are also required to design specific Learning Outcomes (CP) for each semester so that the development of student competencies can be measured effectively. In accounting education itself, tenth-grade students are expected to understand the basic concepts of service, trading, and manufacturing companies from the outset. In the previous curriculum, these concepts were introduced gradually in the learning process. This causes students to feel overwhelmed, especially since these are new concepts they are encountering for the first time at this level of schooling.

"Kendala administrasi karena pembelajaran yang harus disampaikan menjadi lebih kompleks seperti melibatkan Profil Pelajar Pancasila. Banyak istilah baru dalam

menyusun rencana pelaksanaan pembelajaran, guru harus mengembangkan capaian pembelajaran peserta didik atau kompetensi tiap semester. Dalam kompetensi akuntansi saat ini pada kelas 10 peserta didik harus sudah mengenal konsep perusahaan jasa, dagang dan manufaktur. Dalam praktiknya meskipun kurikulum memiliki cakupan yang luas, tetapi kembali lagi ingin fokusnya di mana. Dalam hal teknologi juga nggak semua guru bisa mengikuti perkembangannya. Sistem diferensiasi, KSE juga belum bisa diterapkan di setiap mata pelajaran.” (E. Citra, personal communication, November 22 2024).

Although Kurikulum Merdeka is designed with a broad scope to provide flexibility in learning, its implementation often depends on the primary focus of each school or even individual teachers, which can lead to disparities in educational quality. Not all teachers have the same understanding regarding the application of this curriculum, especially in terms of innovation and technology. Technological developments, which are a key pillar of Kurikulum Merdeka, are often difficult for some teachers to keep up with, particularly those who may not yet possess adequate technological skills (Aulia *et al.*, 2024). In fact, technology is an important tool to support the differentiated and personalized learning promoted by this curriculum (Nuridayanti *et al.*, 2023). Moreover, technological knowledge is also considered a fundamental competency that teachers should possess in implementing Kurikulum Merdeka (Hadiapurwa *et al.*, 2021).

Furthermore, the differentiation system and Social-Emotional Competency (KSE) have not yet been implemented uniformly across all subjects. This is due to limitations in resources, including teacher training, supporting learning materials, and school facilities and infrastructure. In practice, many schools still struggle to apply this approach, especially in areas with limited access to technology and educational resources. Therefore, although Kurikulum Merdeka provides a more flexible approach focused on developing student competencies, its implementation still faces various structural, technical, and cultural challenges that require strategic solutions and cross-sector collaboration to overcome.

Fostering Creativity and Work Skills through Project-Based Learning (PjBL)

Project-Based Learning (PjBL) is an effective approach for developing students' creativity and work skills. Simply put, PjBL can be defined as a learning process that seeks to connect technology with real-world problems and school projects familiar to students. PjBL is a contextual learning method in which students take an active role in problem-solving, decision-making, conducting research, presenting, and documenting their learning outcomes.

PjBL is an approach that aligns with constructivist theory, as expressed by Piaget and Vygotsky, where learning occurs actively through students' direct involvement in creating their own knowledge. In Vygotsky's theory, for example, the concept of the "zone of proximal development" emphasizes the importance of social interaction and guidance in helping students reach their potential. This is relevant to PjBL, which involves collaboration, exploration of real-world problems, and the development of creative solutions (Amelia & Aisya, 2021).

In practice, this method involves students in various activities that emphasize not only theory but also practical application. One example is the Pancasila Student Profile Strengthening

Project (P5), in which students are given the freedom to develop creative projects aligned with their interests. P5 provides space for students to innovate. Activities such as creating digital marketing content, fashion shows, and product branding serve as opportunities for students to express their creative ideas. In these projects, students also utilize technology such as Canva and other graphic design tools. However, P5 projects face challenges in terms of time and costs that students must bear. Implementation of P5 encounters obstacles related to economic factors. The diverse economic backgrounds of students significantly affect access to and provision of resources necessary to support the program's success, making support from schools and families essential to optimize learning outcomes. This highlights the importance of collaboration among various stakeholders for the success of the P5 program (Lisnawati *et al.*, 2023).

"Proyek-proyek seperti P5 sebenarnya seru, apalagi kalau udah presentasi, kayak fashion show. Tapi ya itu, kadang terasa membebani, terutama soal biaya. Untuk beberapa proyek, kita harus beli bahan sendiri, dan itu cukup berat kalau lagi nggak ada uang. Tapi di sisi lain, saya jadi belajar hal baru, seperti bikin konten, produk, atau belajar branding dan digital marketing." (T. Saepuloh, personal communication, November 22 2024).

In addition, the integration of the Pancasila Student Profile (P5) into learning can be linked to a problem-based learning approach, which emphasizes the importance of presenting contextual problems as triggers for learning. This combination allows students not only to develop work skills but also to enhance their creativity and critical thinking abilities in a holistic manner.

Teachers also act as facilitators supporting this learning process. They provide guidance and inspiration while still allowing students the space to be creative. With this approach, students are encouraged to think outside the box, take risks in trying new things, and develop their creative potential. The role of the teacher as a facilitator is that of an excellent educator who can identify and utilize various learning resources, such as experts, textbooks, magazines, or newspapers. This role aims to support the achievement of learning objectives and ensure that the teaching and learning process runs effectively and meaningfully (Sulistriani *et al.*, 2021).

In addition to fostering creativity, PjBL is also designed to develop work skills. One example in the field of accounting is teaching students through business simulations, financial report preparation, and data analysis. This indirect approach provides students with firsthand experience of how theories are applied in real-world situations. The PjBL method can deepen students' understanding of the material being taught while giving them practical experience in applying theory to real situations. This approach helps students become better prepared to face challenges in the workforce by developing critical thinking, creativity, collaboration, and time management skills (Najwa, 2024).

"Dengan pendekatan berbasis proyek, peserta didik belajar menerapkan teori akuntansi dalam situasi nyata, seperti membuat laporan keuangan atau menganalisis data. Ini membekali mereka dengan keterampilan yang dibutuhkan di dunia kerja." (E. Citra, personal communication, November 22 2024).

"Ya, karena pendekatan yang berbasis praktik lebih relevan dengan dunia kerja. Proyek-proyek yang menarik membuat peserta didik lebih antusias untuk belajar." (E. Citra, personal communication, November 22 2024).

Even so, in the digital era, mastering technology has become an essential skill. Therefore, teachers at SMK Profita Bandung utilize various technology platforms such as Microsoft Excel, Canva, and Quizziz to help students prepare for the workforce.

"Teknologi sangat mendukung, terutama dengan penggunaan software seperti Microsoft Excel untuk latihan penyusunan laporan keuangan, Canva untuk presentasi, dan platform interaktif untuk evaluasi seperti Quizizz." (E. Citra, personal communication, November 22 2024).

Although PjBL offers many benefits, its implementation still faces several challenges. One of these is the limitation of facilities and resources, such as inadequate technology devices, insufficient internet access, or additional costs that students must bear. However, with support from the school and the creativity of teachers, these challenges can be minimized.

"Kami membutuhkan pelatihan teknologi yang lebih intensif, fasilitas pendukung seperti komputer dan internet yang memadai, serta metode pembelajaran diferensiasi yang lebih aplikatif." (E. Citra, personal communication, November 22 2024).

"Tantangan utamanya adalah kurangnya akses teknologi untuk beberapa peserta didik dan kesulitan dalam pembelajaran berbasis diferensiasi. Kami mengatasinya dengan kolaborasi antara pendidik dan memberikan bantuan tambahan bagi peserta didik yang membutuhkan." (E. Citra, personal communication, November 22 2024).

Thus, PjBL within the Kurikulum Merdeka has proven effective in developing students' creativity and work skills. By involving students in projects relevant to real-world contexts, they not only learn theory but also how to apply it. Despite various challenges, this approach equips students to prepare for the future demands of the workforce.

Relevance of Learning to Industry Needs

Learning at SMK Profita Bandung has been designed to equip all students with practical skills through work-related project programs. In interviews conducted, teachers stated that these projects aim to provide students with real-world experience in the workforce. One example is a collaboration with a local company intended to conduct on-the-job training. This program focuses not only on mastering technical skills but also on developing soft skills such as communication, teamwork, and time management. In line with this, the application of the PjBL model is crucial for enhancing students' creative thinking abilities, especially when supported by collaboration between the education sector and industry (Gifari & Arifin, 2024; Ramadhan & Hindun, 2023).

"Kami mengintegrasikan proyek kebhkerjaan dengan kebutuhan dunia industri, misalnya melalui program magang di perusahaan mitra. Peserta didik diharapkan memahami bagaimana bekerja dalam lingkungan profesional yang nyata." (E. Citra, personal communication, November 22 2024).

These work-related projects are highly relevant to industry needs, as the current workforce demands employees who are job-ready and have practical experience in their fields of study. Additionally, the digital business curriculum at SMK Profita Bandung has been aligned with current digital industry trends. Students at SMK Profita Bandung are taught to create digital content, implement marketing strategies through social media, and use e-commerce applications. This demonstrates that learning is not only theoretical but also aimed at equipping students with practical competencies that are relevant to digital technology trends.

"Kami melibatkan peserta didik dalam berbagai program magang, terutama di perusahaan mitra. Selain itu, ada tugas berbasis proyek yang membantu peserta didik memahami kebutuhan industri secara langsung, seperti pembuatan laporan kerja, pengelolaan dokumen, hingga menjalankan promosi digital." (E. Citra, personal communication, November 22 2024).

The alignment between learning materials and the needs of the digital industry provides students with a greater opportunity to be accepted into the workforce. This is highly relevant, as companies today seek individuals who already possess foundational skills in digital technology.

In the field of archiving at SMK Profita Bandung, instruction is also aimed at meeting modern industry standards. Students are taught not only to manage archives manually but also to handle digital archiving. They are provided with training in using archiving software, electronic document management systems, and data security.

"Kami mengajarkan peserta didik untuk mengelola arsip tidak hanya secara manual, tetapi juga dengan memanfaatkan teknologi seperti software pengarsipan modern. Hal ini penting karena hampir semua perusahaan sekarang beralih ke sistem arsip digital." (E. Citra, personal communication, November 22 2024).

This approach is highly relevant to current industry needs, especially in the digital era, where electronic document management has become a primary requirement for every company. With proficiency in digital archiving, students are able to make significant contributions in their future workplaces.

Learning at SMK Profita Bandung is designed to be relevant to industry needs through various flagship programs. One of these is the Work Project, which provides students with direct experience in the workplace through internship programs and industry-based projects.

This program allows students to gain a real understanding of workplace dynamics while developing skills aligned with current industry demands. In addition, the school emphasizes digital business alignment, where students are trained in practical skills such as digital marketing, e-commerce, and social media analytics, enabling them to keep pace with rapid technological developments in the business world.

Equally important, SMK Profita Bandung also implements Digital Archiving Development, equipping students with skills in managing archives using modern technology, in line with current industry standards. With this integrated curriculum, students not only gain relevant technical skills but also develop readiness to compete in an increasingly dynamic workforce. This reflects SMK Profita Bandung's commitment to bridging the gap between education and the real needs of industry.

CONCLUSION

This study examined the implementation of the Merdeka Curriculum at SMK Profita Bandung, aiming to assess the curriculum's effectiveness in developing students who are creative, innovative, and ready to enter the workforce, as well as to identify obstacles that might hinder the achievement of these goals. The findings indicate that the implementation of the Merdeka Curriculum at this school has positively impacted students' readiness for the workforce, with several key points highlighted. First, Project-Based Learning (PjBL) and

internship programs integrated with industry effectively develop students' practical skills. Internships provide direct experience for students to understand the workplace, while PjBL activities—such as preparing financial reports, managing digital archives, and conducting marketing through digital platforms—allow students to apply the theories they have learned in real-world situations. This demonstrates alignment between the competencies taught at school and the needs of the industry. Second, the use of modern technology in learning, such as Microsoft Excel, Canva, and digital archiving applications, plays an important role in preparing students to compete in the increasingly dynamic workforce. These findings show that the Merdeka Curriculum adopts an approach relevant to the demands of the digital industry and enhances students' skills in the fields required.

Nevertheless, challenges during the implementation of the Merdeka Curriculum, such as limited funding and resources, remain issues that need strategic attention. Mitigation efforts, such as closer collaboration with industry partners and more efficient resource management, can help minimize these obstacles. Overall, the implementation of the Merdeka Curriculum at SMK Profita Bandung has proven successful in enhancing flexible, competency-based learning that aligns with the needs of the workforce. The curriculum has fostered innovation in the learning process and equipped students with essential practical skills to compete in the modern industry.

Future research is recommended to further explore the long-term impact of the Merdeka Curriculum on students' readiness to enter the workforce. This could involve examining the development of both technical skills and soft skills in students over an extended period after they enter the job market. Additionally, studies could focus on developing innovative solutions to overcome implementation challenges, particularly those related to limited financial and material resources, in order to provide more effective policy recommendations that strengthen the sustainability of the curriculum's implementation.

AUTHOR'S NOTE

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

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