



## 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 toward becoming better and more beneficial members of society.

In realizing quality education, a curriculum is necessary to serve as the foundational framework for learning that can guide 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, one of which was 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).

The Merdeka Curriculum 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 Merdeka Curriculum in 2022 as a solution to address the learning crisis caused by the pandemic (Nugraha, 2022). This transformation encouraged teachers to quickly adapt in implementing the new curriculum according to 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 utilizing platforms such as WhatsApp Groups, Google Meet, and Zoom Meetings to continue the learning process. 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 Merdeka Curriculum as a new curriculum implemented from early childhood education to higher education. According to the National Education Standards Agency (BSNP), the Merdeka Curriculum is designed with a learner-centered approach that focuses on students' interests and talents. It is a self-development program aimed at helping 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 Merdeka Curriculum becomes increasingly creative, innovative, and flexible. Therefore, it is crucial to

ensure that learning remains enjoyable for students (Alfaiz, 2023). The implementation of the Merdeka Curriculum 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 Merdeka Curriculum 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 aimed at enhancing the Pancasila Student Profile, each receiving approximately 30% of the total instructional hours. It is evident that 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 increased interest and motivation in learning, helping them to focus better, especially in the Basic Competency Program (DPK) that 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 as 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 as 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 Merdeka learning and conducting self-assessment of the curriculum. In addition, the administrative demands that must be completed promptly hinder teachers' performance in delivering 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 directed toward the application of the Kurikulum Merdeka in the context of vocational education and the identification of significant challenges that may arise during the implementation process. The aim of this study is to provide a deeper understanding of the effectiveness and obstacles in the implementation of the Kurikulum Merdeka in vocational high schools, specifically at SMKS Bina Warga Bandung.

## LITERATURE REVIEW

### Curriculum

The curriculum is a crucial element in the field of education, serving as a guideline for 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 with statements referring to the learning process. According to Crow, the curriculum is a teaching plan or a collection of subjects systematically arranged to complete an educational program in order to 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 used by educators 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. As a learning plan, the curriculum is an educational program designed to facilitate the learning process of students (Cholilah et al., 2023).

Curriculum changes are not intended to completely replace the previous curriculum but rather to refine and develop the existing one. Curriculum development should focus on the needs, perspectives, experiences, learning outcomes, and interests of students, thereby placing students at the center of the educational process. One of the curricula currently being developed in Indonesia is the Merdeka Curriculum. 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, facilitating teachers in preparing learning plans (Agnevia et al., 2025).

## **Merdeka Belajar**

Merdeka Belajar is a concept that provides freedom for both teachers and students. Its aim is to enable students to broaden their understanding and deepen their interests and talents in their respective fields. The 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 a way that aligns with efforts to shape students' character (Marisa, 2021). The Merdeka Curriculum is a form of curriculum designed as a solution 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. The Merdeka Curriculum aims to enhance students' independence while supporting student-centered learning (Arifiani et al., 2023).

The Merdeka Curriculum emphasizes empowerment and the development of skills relevant to 21st-century needs. There are three key aspects in the implementation of the Merdeka Curriculum in schools (Ningrum & Andriani, 2023). First, project-based learning, which provides students the opportunity to develop various skills, interests, and talents, allowing 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, which is adjusted according 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, encouraging innovative thinking (Alfriani & Umami, 2023). The Merdeka Curriculum is a curriculum with varied intracycle learning, in which the content is optimally designed so that students have sufficient time to deepen concepts and strengthen competencies (Alwi et al., 2023). This approach aims to foster a positive attitude among students toward the learning process. The main difference from the previous curriculum is that the learning method is no longer dominated by lectures, 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 actively engage in the process, thereby enriching their learning experiences (Nandalawi & Achadi, 2023).

The Merdeka Curriculum introduced in Indonesia aims to enhance inclusivity, creativity, and the empowerment of students in facing the modern world (Sari & Solihah, 2024). In the implementation of the Merdeka Curriculum, students are directed to create or carry out 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 the Merdeka Curriculum is the implementation of the Student Profile Strengthening Project (P5). P5 is an independent element within the Merdeka Curriculum 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 context of the surrounding environment (Agnevia et al., 2025).

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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 learning structure can be adjusted by the school, including scheduling that supports 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 policy of the Ministry of Education, Culture, Research, and Technology (Kemdikbudristek) and is applied from elementary schools to higher education, aiming to shape students with character based on the values of Pancasila (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 directly by visiting the research site, namely SMKS Bina Warga. Two types of interview techniques were used: structured and unstructured interviews. Structured interviews were conducted when the researcher already 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 using systematically and thoroughly prepared interview guides, focusing on issues related to the Merdeka curriculum 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 Merdeka Curriculum and the transition from Curriculum 2013; 2) The phased implementation of the Merdeka Curriculum; 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 Merdeka Curriculum; 6) Comparison between the Merdeka Curriculum and Curriculum 2013 in achieving learning objectives; 7) Modification of indicators/evaluation elements to align with the Merdeka Curriculum; 8) Students' responses to the changes in the Merdeka Curriculum compared to Curriculum 2013; 9) Adaptations occurring during the transition from Curriculum 2013 to the Merdeka Curriculum; 10) Teacher training, including In-House Training (IHT) and MGMP training programs; 11) Changes in the implementation of the Field Work Practice (PKL) from Curriculum 2013 to the Merdeka Curriculum; 12) Strategies for grouping students based on ability to support peer learning; and 13) Differences in teaching methods between the Merdeka Curriculum and Curriculum 2013.

## **RESULTS AND DISCUSSION**

### **Design of the Implementation of the Merdeka Curriculum**

The concept of the Merdeka Curriculum 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 Merdeka Curriculum at SMKS Bina Warga has shown fairly positive results, aligning with the objectives set forth 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 the primary goal of Merdeka Belajar, which is to encourage students to become Merdeka, critical, and adaptive individuals in the face of challenges. The implementation of the Merdeka Curriculum is therefore directed toward achieving highly positive outcomes and providing significant benefits for 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 the Merdeka Curriculum structure, which is designed to strengthen the connection between the educational environment and the workforce. This program not only enhances the quality of learning but also prepares students to effectively navigate the dynamics and demands of the industrial sector. 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 consisting of the Principal, 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 student competencies align with the Indonesian National Work Competency Standards (SKKNI), so that SMK graduates possess superior and relevant competencies for the labor market. The Merdeka Curriculum 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 the Merdeka Curriculum**

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 Merdeka Curriculum 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 is required to understand new concepts, design appropriate teaching strategies, and ensure their effective execution 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 are able to provide guidance and direction effectively, students tend to follow these changes with minimal obstacles. In this context, improving the quality of education heavily relies on the professional development of teachers (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 the Merdeka Curriculum. 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 enable educators to become more confident and skilled in implementing the Merdeka Curriculum within their respective schools. Such steps are considered necessary because, as a relatively new program, the Merdeka Curriculum requires adaptation that involves not only teachers but all elements of the school. Similar policies are applied in other schools, given the importance of readiness in executing this new curriculum. However, it is undeniable that educational policies may change with leadership transitions at the ministerial level. The future development and direction of the Merdeka Curriculum will heavily depend on government policies (Risna, 2023).

The Merdeka Curriculum certainly has a unique characteristic in that it requires organizing the Project to Strengthen the Pancasila Student Profile (P5), 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 theme of the ongoing project. 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 the implementation of the Merdeka Curriculum in adjusting student assessment indicators is crucial to ensure that learning outcomes align with the curriculum's objectives. These adjustments are typically made by each teacher by referring to 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 measure students' development holistically, covering cognitive, affective, and practical skills aspects. The teachers involved will adjust these assessments based on the elements relevant to the theme and learning objectives of P5, ensuring that the results reflect students' success in understanding the concepts and applying them in real-life contexts. This approach allows flexibility in the assessment process while ensuring that each student is evaluated comprehensively according to the characteristics and learning needs specified in the Merdeka Curriculum (Rusnaini et al., 2021).

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

The process of developing the Merdeka Curriculum 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 the Merdeka Curriculum 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 the adjustment of terms and concepts in the new curriculum. For instance, in the 2013 Curriculum, the term Minimum Competency Criteria (KKM) was used, whereas in the Merdeka Curriculum, this term has 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 the Merdeka Curriculum compared to the 2013 Curriculum 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 the Merdeka Curriculum, 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 truly not to have met these criteria despite receiving various forms of guidance, the decision to delay promotion remains a last-resort option. This shows that although the Merdeka Curriculum 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 the Merdeka Curriculum 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 option after various remedial efforts were carried out. This demonstrates that although the Merdeka Curriculum 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 in guiding students throughout the learning process, ensuring that education remains relevant to contemporary needs, and maintaining the quality of education through the application of measurable standards. In teaching accounting subjects, the difference between the 2013 Curriculum and the Merdeka Curriculum is more noticeable in terms of assessment and the allocation of learning time, while the 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 the implementation of the Merdeka Curriculum, there is a significant difference in assessment, which is more diverse and covers various 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 the Merdeka Curriculum, the main challenges experienced by educators are mostly related to administrative aspects. One common challenge is the preparation of teaching modules, which requires more time and effort compared to 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 the Merdeka Curriculum (Alfriani & Umami, 2023).

## **CONCLUSION**

The implementation of the Merdeka Curriculum 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 the Merdeka Curriculum 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 the Merdeka Curriculum 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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