



Assessing accounting competency: Curriculum evaluation at SMK XYZ Bandung

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ABSTRACT

The rapid development of the business world demands competent human resources, especially in the field of accounting. This study describes the influence of the accounting curriculum and teaching methods on improving student competencies at SMK XYZ Bandung. By implementing the Kurikulum Merdeka, the school aims to create a responsive and adaptive learning environment. This research employs a qualitative descriptive approach involving interviews with two students, one accounting teacher, and curriculum representatives. The results indicate that the curriculum significantly impacts student motivation and engagement in learning. Additionally, the use of technology, such as Accurate, MYOB, and School.id applications enhance the effectiveness of accounting education. Despite challenges in teacher training and limited facilities, the implementation of a flexible curriculum allows teachers to be more creative in designing lessons. This study emphasizes the importance of investing in educational facilities and teacher training to improve the quality of education at SMK XYZ Bandung. The findings are expected to assist in evaluating the role of the curriculum and learning facilities in preparing students to face the increasingly competitive job market.

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ABSTRAK

Perkembangan dunia usaha yang semakin pesat menuntut adanya sumber daya manusia yang kompeten, terutama di bidang akuntansi. Penelitian ini menggambarkan pengaruh kurikulum dan metode pembelajaran akuntansi terhadap peningkatan kompetensi peserta didik di SMK XYZ Bandung. Dengan menerapkan Kurikulum Merdeka, sekolah ini berusaha menciptakan lingkungan belajar yang responsif dan adaptif. Penelitian ini menggunakan pendekatan deskriptif kualitatif dengan melibatkan wawancara dengan dua peserta didik, satu guru akuntansi, dan pihak kurikulum. Hasil penelitian menunjukkan bahwa kurikulum secara signifikan berdampak pada motivasi dan keterlibatan peserta didik dalam pembelajaran. Selain itu, penggunaan teknologi, seperti aplikasi Accurate, MYOB dan School.id, meningkatkan efektivitas pembelajaran akuntansi. Terlepas dari tantangan dalam pelatihan guru dan keterbatasan fasilitas, penerapan kurikulum yang fleksibel memungkinkan guru untuk lebih kreatif dalam merancang pembelajaran. Penelitian ini menekankan pentingnya investasi dalam fasilitas pendidikan dan pelatihan guru untuk meningkatkan kualitas pendidikan di SMK XYZ Bandung. Temuan ini diharapkan dapat membantu mengevaluasi peran kurikulum dan fasilitas pembelajaran dalam mempersiapkan peserta didik untuk menghadapi tantangan di dunia kerja yang semakin kompetitif.

Kata Kunci: kompetensi peserta didik; Kurikulum Merdeka; motivasi belajar; pembelajaran akuntansi; teknologi pendidikan

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INTRODUCTION

The rapid development of the business world demands competent human resources, particularly in the field of accounting. The challenges faced, especially in the employment of financial managers amid increasingly advanced technology management, lie in the performance and effectiveness of professionalism in accounting, which is gradually being replaced by parties proficient in technology (Okta *et al.*, 2023). The employment landscape in accounting has traditionally undergone changes toward modern accounting development (Effendi *et al.*, 2024). The employment landscape in accounting has traditionally undergone changes toward modern accounting development (Effendi *et al.*, 2024). Vocational high schools (SMK) as educational institutions play an important role in producing graduates who are ready for the workforce. The curriculum and accounting learning methods applied in SMK are key factors in shaping students' competencies. The stages of accounting learning that implement character development are influenced by the learning scheme and teacher guidance, so these two related factors provide significant influence and contribution to the learning process (Siswanto & Fathurrozi, 2024).

By understanding the factors that influence competency development at SMK XYZ Bandung, it is expected to contribute to the evaluation of the role of the curriculum and more effective learning facilities through accounting education at SMK XYZ Bandung. This study aims to reveal the influence of the curriculum and accounting learning methods on the improvement of student competencies in vocational high schools. Previous research has highlighted various factors affecting students' competencies in accounting learning at SMKs. A study at SMK PGRI Wonoasri analyzed the implementation of Kurikulum Merdeka in accounting learning but did not comprehensively link it to learning facilities and teaching methods (Sasmitha *et al.*, 2023). In addition, another study at SMK Swasta Al-Washliyah 3 Medan examined the influence of the Team Accelerated Instruction (TAI) learning model on students' accounting learning outcomes but did not discuss the role of learning facilities in that context (Sitompul, 2022).

Unlike previous studies, this research examines in depth the combined influence of the curriculum, learning methods, and supporting facilities on the improvement of accounting students' competencies at SMK XYZ Bandung. This study offers a more holistic perspective and provides new scientific contributions by integrating these three aspects in a structured manner, while also addressing gaps in previous research that have not examined the importance of supporting facilities in accounting learning. The study aims to reveal the influence of the curriculum and accounting learning methods on the enhancement of student competencies in vocational high schools. This research is important to discuss more thoroughly, as observations of learning facilities greatly affect the motivation and readiness of both students and educators in realizing supportive learning. Supporting facilities in accounting education at SMKs have not been extensively studied by other researchers, even though the employment prospects in accounting are rapidly growing, especially in adapting to the technological era, which must be prepared for future accounting workforce demands.

LITERATURE REVIEW

Kurikulum Merdeka

A deep understanding of policies aimed at improving the quality of Kurikulum Merdeka is highly needed in school learning ([Hidayatunnisa et al., 2024](#)). Kurikulum Merdeka is a learning method that refers to a talent- and interest-based approach. This approach emphasizes responsive, inclusive, and student-centered learning by giving schools and teachers the freedom to design instruction that aligns with the context and learning needs of students. The curriculum influences the development of students' skills, creativity, independence, social intelligence, and abilities, as well as enhances values of patriotism and national identity ([Cantika et al., 2022](#)).

The main objective of Kurikulum Merdeka is to improve the quality of learning by providing flexibility in curriculum design, allowing it to be adapted to the needs and potential of students ([Atikoh, 2023](#)). The primary function of Kurikulum Merdeka includes serving as a guideline for teachers and schools in designing and implementing student-centered learning ([Fitra, 2023](#)). Kurikulum Merdeka offers flexibility in developing learning materials that are relevant to students' needs and the local context, while also encouraging innovation in teaching methods ([Risna, 2023](#)). Curricula evolve over time, and currently Indonesia has adopted Kurikulum Merdeka as the educational standard to align with advancements in technology and science. The new policy in the curriculum involves simplification and refinement, as well as granting educational units the freedom to use a curriculum that suits their specific needs ([Ayu et al., 2023](#)).

Motivation in Students

Learning motivation is an important factor that influences students' academic success. Various studies in Indonesia have shown that motivation has a significant impact on students' learning outcomes. High learning motivation is positively correlated with students' academic achievement ([Sudirman et al., 2024](#)). Motivated students tend to be more active in the learning process and achieve better results. In addition, there is an interrelated relationship between motivation and students' creative thinking abilities. Students with high motivation are better able to generate creative ideas in problem-solving, indicating that motivation not only affects academic outcomes but also contributes to the development of thinking skills ([Prasetyo, 2023](#)).

Strategies to enhance student motivation have also been the focus of several studies. The use of varied learning methods and media can increase students' motivation ([Rosyiddin et al., 2023](#); [Wulandari et al., 2022](#)). Engaging and interactive methods make students more involved in learning, thereby increasing their interest and attention to the material being taught. A positive learning environment is established when teachers and peers support one another to boost student motivation ([Indraswati et al., 2021](#)). A supportive environment creates a conducive learning atmosphere and can enhance students' engagement in the learning process. The distinction between intrinsic and extrinsic motivation is also important ([Sari et al., 2023](#)).

Intrinsic motivation comes from within the student and has a greater influence on academic success compared to extrinsic motivation. Intrinsic motivation is related to self-confidence, as students' self-confidence is closely linked to their learning motivation. Students who believe in their abilities are more motivated to learn and face challenges, highlighting that the development of self-confidence is also important in enhancing students' learning motivation. In addition, there is extrinsic motivation. Extrinsic motivation comes from external encouragement, such as suggestions from others or requests from parents or teachers (Suryanti & Faridah, 2024). Extrinsic motivation has a significant impact on students' learning outcomes. Students with high interest and curiosity tend to achieve better in learning. Furthermore, parental involvement in children's education can enhance learning motivation (Ayu., 2023).

Support and attention from parents contribute to students' academic achievement, indicating that motivation is influenced not only by internal factors but also by external support. The use of technology in learning is also a factor that can enhance students' motivation. Integrating technology in learning provides access to broader and more engaging learning resources, thereby increasing students' motivation to learn (Nugroho, 2023). Learning motivation is a key element in education that can be influenced by various factors, including the learning environment, parental involvement, the use of technology, and students' self-confidence. Therefore, it is important for educators to understand and develop strategies that can enhance students' motivation in the learning process (Hadiapurwa *et al.*, 2021; Nurdiyanto *et al.*, 2024).

Learning Evaluation

Evaluation is a methodical interpretation of the function or utility of an object. From an educational perspective, evaluation is a systematic process in planning to determine the extent to which learning objectives are achieved by students (Al-faruq, 2023). Evaluation is a form of readjustment to the goals set initially. It is also an important aspect in the field of education, where the outcomes achieved by students can be assessed and followed up if the results do not yet align with the established vision (Phafiandita *et al.*, 2022). Educators' teaching practices must incorporate fresh ideas in the learning process applied in the classroom, including updates to materials, principles, tools, references, ecosystems, and interpretation systems.

Learning evaluation relates to the overall process of learning that is conducted. Evaluation is not limited to examinations but also considers other aspects, such as learning principles, students' personalities, and more. The aspects assessed in evaluation are divided into three domains: cognitive (knowledge), affective (behavior), and psychomotor (skills) (Phafiandita *et al.*, 2022). Learning evaluation is closely tied to the entire learning process. It is fundamental for determining whether a learning system implemented by educators is effective or not (Suardipa & Primayana, 2023). If a teacher does not conduct evaluations, there is no progress in designing a learning composition. Therefore, accounting learning evaluation is implemented to understand the extent of students' achievement in facing the subjects provided.

Learning Challenges

Structuring learning to face various challenges can be carried out through the management of human resources, media, curriculum, and applicable strategies. The needs in schools and educational institutions must be guided to create and provide tools, models, and learning practices that are suitable within the new mindset of 21st-century learning. This necessitates a focus on the challenges and obstacles in learning. In the digital era, the challenge for educators is to master technology and become creative and innovative individuals. The quality of good teachers can be determined by teaching strategies, the capacity of learning media, assessing educational quality, and addressing various educational challenges (Saerang *et al.*, 2023).

Difficulties experienced by teachers are considered obstacles in the learning process and educational quality, causing the teachers' role in guiding learning to not be fully realized due to limited knowledge. In addition, a current educational challenge is the implementation of the new Kurikulum Merdeka amid teachers' lack of readiness. Insufficient teaching elements related to access to curriculum experience, limited inspiration, learning media that are not fully accommodated, and unmet time management all become challenges in the process of developing the new curriculum in schools. Furthermore, learning challenges are related to limited access to facilities across different parts of the school, making it difficult for schools and curricula to be implemented adequately in regions where facilities are already developed (Rosyiddin *et al.*, 2022).

Learning Facilities

Learning facilities are one of the factors that influence the effectiveness of the teaching and learning process in schools. The presence of adequate facilities, such as comfortable classrooms, teaching aids, and information technology, can enhance students' motivation and learning outcomes. The quality of educational facilities is positively correlated with students' academic achievement, where schools with complete facilities tend to produce students with higher grades (Agustin, 2024). On the other hand, good learning facilities can increase students' engagement in learning activities, which in turn positively impacts their academic performance (Lubis *et al.*, 2024). When educational infrastructure is adequate, it can support various innovative and effective learning methods (Putri *et al.*, 2024). Investment in learning facilities is essential for improving the quality of education and students' learning outcomes.

METHODS

This study uses a descriptive method with a qualitative approach. The choice of this method is based on the collection of descriptive data in the form of written or spoken words from people and observable behaviors, without manipulating the variables being studied. The

research was conducted by interviewing two students, one accounting teacher, and one curriculum staff member to explore perceptions related to the evaluation of the role of the curriculum and learning facilities implemented at SMK XYZ Bandung, as well as their influence on students' challenges and motivation in learning. The analysis stages include data reduction, where processed data are organized into easily understandable sets, with observational data transformed into written form. The data are then presented narratively to facilitate in-depth analysis. Finally, conclusions are drawn based on theories derived from the data analysis, including active solutions and elaboration of the problems.

RESULTS AND DISCUSSION

The Influence of the Learning Curriculum on the Continuity of the Learning Process

A clear and directed curriculum helps students understand the competencies they must achieve, making the learning process more focused. The learning curriculum at SMK XYZ Bandung, which currently implements Kurikulum Merdeka, has a tangible impact on the continuity of the learning process. The decision to adopt this curriculum was based on government directives, where schools that do not follow the development of the new curriculum will fall behind others. An adaptive curriculum can enhance teachers' creativity and make learning more engaging for students. Therefore, by using the new curriculum, the learning process becomes more flexible and allows teachers to be more creative in designing teaching and learning activities. The integration of the new curriculum with innovative learning methods is highly important.

In the previous curriculum, namely the 2013 curriculum, although there was no integration of module development and lesson plans (RPP), learning achievements were still taken into consideration. This shows that even with changes, educational objectives are still maintained. One important aspect of implementing the new curriculum is the utilization of technology in learning. At SMK XYZ Bandung, the use of information and communication technology (ICT) has become an integral part of the learning process, including platforms such as [School.id](#) (an application developed by the school), Myob, and Accurate. With this software and learning applications, students can access learning materials in a more interactive and engaging manner. The use of technology also allows teachers to develop more dynamic teaching methods, such as project-based learning that leverages digital tools.

To ensure that students understand the curriculum, teachers at SMK XYZ Bandung implement theme-based projects or the Pancasila Student Profile Strengthening Project (P5). P5 is a component of Kurikulum Merdeka aimed at developing students' character and competencies in accordance with Pancasila values. P5 is an interdisciplinary learning approach that encourages students to observe and seek solutions to problems in their surroundings, thereby strengthening various skills encompassed in the Pancasila Student Profile ([Hidayatunnisa et al., 2024](#)). This approach not only enhances students' understanding but also encourages their active involvement in the learning process. Learning projects can boost students' motivation and help them apply concepts they have learned in real-life situations. In P5, students create projects aligned with all subject themes provided during its implementation, with supervision from several teaching staff. Moreover, teachers'

roles extend beyond subject instruction to guiding students in P5 activities. In the learning process, teachers also direct students toward post-graduation pathways, where certain subject themes are designed to guide students toward career readiness at each class level from grades 10 to 12.

In Kurikulum Merdeka, vocational programs at SMKs provide professional certification covering a single expertise area based on the chosen major. SMK XYZ Bandung also implements this, where vocational certificates from competency tests serve as the determinant. However, challenges remain in implementing this new curriculum, particularly regarding teacher training. Teacher training is often conducted online, posing obstacles for teachers in fully understanding and effectively applying the curriculum. Teacher training is essential for educators to comprehend and identify students' needs. Therefore, it is important for SMK XYZ Bandung to provide more intensive and direct training for teachers so they can overcome these challenges. The influence of the learning curriculum on the continuity of the learning process at SMK XYZ Bandung is crucial. With the implementation of an innovative and adaptive Kurikulum Merdeka, along with the integration of technology in learning, it is expected that the learning process can run smoothly and students can achieve the competencies that are anticipated.

The Role of Non-Academic Activities in Accounting Learning

The curriculum at SMK XYZ Bandung has three components: extracurricular activities outside mandatory academic subjects (such as KIR, accounting, and scouts), P5 activities, and the curriculum applied within subjects. These components are part of the current Kurikulum Merdeka. Extracurricular activities provide students at SMK XYZ Bandung with opportunities for self-exploration. There are extracurricular options beyond their major that can be chosen to develop students' motivation for learning at school. Teachers play an essential role in nurturing talents and interests, fostering motivation, and providing appropriate guidance so that students can diligently develop their abilities (Kinesti *et al.*, 2022). Participation in extracurricular activities can universally enhance students' motivation and positively impact their academic skills. Therefore, school support extends not only to academic aspects but also to non-academic areas. Extracurricular activities not only refine students' talents and interests but also create opportunities for them to learn and try new things. By engaging in extracurricular activities, students are given the chance to explore various interests and talents beyond academic learning (Agustina *et al.*, 2023).

The role of the school library is also important to maintain. Its existence is crucial, particularly in supporting the learning process (Syam *et al.*, 2021). If the library's role is absent, classroom books can serve as an alternative to motivate students to seek knowledge beyond textbooks. At SMK XYZ Bandung, although the library cannot yet be used comfortably due to ongoing renovations, many books have already been collected. Not only does the library actively function, but classrooms also implement literacy practices to teach students the importance of acquiring knowledge, both literacy and numeracy, as part of non-academic support for students at SMK XYZ Bandung. Reading activities have successfully increased students' interest in reading, enabling them to become proficient readers anywhere. By incorporating reading time before learning sessions, with a predetermined schedule, students' reading interest and learning motivation are nurtured. Students at SMK XYZ

Bandung are accustomed to using books as a source of motivation in learning, in addition to classroom-based activities.

The Role of Teachers and Technology in the Implementation of Accounting Learning Methods

The accounting learning process at SMK XYZ Bandung is designed to be enjoyable and actively engage students. One approach implemented is the use of case studies in classroom activities. This aims to sharpen students' engagement so that they not only learn theory but are also able to apply it in accounting practice. This creates a more dynamic learning environment and facilitates a deeper understanding of the material being taught. In addition, students are expected to connect accounting learning with their future careers. Career prospects related to accounting are diverse, ranging from positions as financial administrators and tellers to customer service roles. Many students plan to continue working or become entrepreneurs after completing their education at the vocational school to achieve higher career levels. Most students are aware that they need to pursue higher education while gaining practical work experience.

In the rapidly evolving technological era, teachers at SMK XYZ Bandung also integrate technology into the accounting learning process. The implementation of learning media incorporates information technology as an enhancement of the school curriculum, aimed at improving the quality of education (Miftah, 2022). One example is the use of the School.ID application, which has recently been introduced, although it is not yet fully utilized. Additionally, the PMM platform and spreadsheets are used to facilitate data processing and financial analysis. Teachers have also begun using Canva to create more engaging and easily understandable learning materials for students. The use of technology aims to enhance the quality of learning and prepare students for a workforce increasingly reliant on technology.

Regarding specific applications or tools used in learning, SMK XYZ Bandung previously utilized the MYOB application; however, students considered its use less relevant to current workforce needs. A more appropriate tool for 11th-grade students is Accurate Accounting in computerized accounting, which is better aligned with industry developments and allows students to engage in real bookkeeping processes and gain practical understanding of financial management. Additionally, computer classes are provided to further deepen students' knowledge of applications that can support the accounting learning process.

To assess students' understanding, teachers at SMK XYZ Bandung use various evaluation methods. One method involves assigning students to complete group projects over two months, culminating in presentations that actively involve the students. In addition, practical and theoretical exams are conducted every three months, namely the Mid-Semester Summative (STS) and End-of-Semester Summative (SAS) exams, which can be administered online via Google Forms. The use of certificates is also still applied to evaluate students' competencies at SMK XYZ Bandung, serving as a tool to assess their achievements.

The uniqueness of the learning methods implemented at SMK XYZ Bandung lies in their approach, which is tailored to students' conditions. At this private school, students' understanding is considered more diverse, and teachers need to adjust their teaching methods based on students' needs and potential. One notable difference from other schools

is the collaboration with companies, such as IAI (Indonesian Institute of Accountants) and PT Lance, which provides students with opportunities to engage directly with the professional world. The modules used are also highly contextual and relevant to developments in the accounting industry, with weekly learning topics varying according to the ever-changing needs of the workforce.

Learning using accounting modules is considered more effective and easier to understand and helps develop learning motivation, resulting in more optimal learning outcomes (Safitri & Adinugraha, 2022). Overall, accounting learning at SMK XYZ Bandung not only emphasizes mastery of theory but also practical applications relevant to workforce needs. Through various methods and the use of technology, the school strives to provide a comprehensive learning experience and prepare students for the professional world after graduation.

Student Motivation in the Implementation of Accounting Learning

Students' motivation in choosing the accounting major is quite diverse. Many select this major to pursue broader career prospects. Initially, some students considered continuing to senior high school (SMA) but ultimately chose the vocational school (SMK) because it was seen as offering better career opportunities. Parental encouragement also plays an important role, particularly by serving as examples of their own efforts. Parents provide attention to their children in various actions, which helps develop their learning motivation. Additionally, students feel more motivated due to learning experiences beginning in grade 10 and take pride when they successfully complete tasks correctly.

However, learning does not always run smoothly. When a teacher is absent during class, students are usually assigned tasks to complete independently. If no tasks are given, free time is often spent playing. This indicates that there is still a need to improve time management and self-directed learning initiatives among students. Active participation in learning activities is crucial for building students' self-knowledge (Ningsih & Berek, 2023). One subject considered difficult by students is taxation, as it involves more theory than practice. In 11th grade, they must study various theories related to Income Tax (PPh), as well as new and old tax regulations, which require concentration and in-depth understanding. This comprehension demands accurate interpretation to be applied in the appropriate context.

Despite facing various challenges, many students intend to continue their education in accounting. This indicates that they view accounting not only as a school subject but also as a pathway to a better future. Innovation in implementation is needed—not just guiding students in learning, but also promoting active learning. This could be achieved through games related to taxation lessons or other engaging activities that can be integrated into a more enjoyable learning experience. In this way, the enthusiasm and motivation of SMK XYZ Bandung students in studying accounting reflect their determination to achieve their goals.

Discussion

The implementation of Kurikulum Merdeka and learning facilities has a significant influence on the learning process at SMK XYZ Bandung. This relates to a more adaptive approach to

learning, where the roles of teachers and students are aligned to support the importance of their engagement in a creative learning process. However, teachers face challenges in adapting to the new curriculum, which requires active solutions and implementation strategies to overcome. Optimal teacher training is necessary to fully support the potential of the curriculum and its utilization (Ayu., 2023). In integrating technology into learning, the use of applications such as Accurate and School.ID demonstrates that technological development in learning is fully supported by the school and teachers at SMK XYZ Bandung and can be effectively applied to students. Teachers' roles in utilizing and implementing technology must balance the challenges students face, particularly regarding the obstacles encountered in the applied learning process (Saerang et al., 2023).

Teachers must be prepared to accommodate students' challenges and obstacles to ensure a progressive learning process. The implementation of P5 activities provides a unique opportunity to connect theory and practice in the learning process (Hidayatunnisa et al., 2024). Teachers' guidance and the integration of subjects into project implementation are crucial to meet students' needs, ensuring that they are prepared for active learning during project-based activities. P5 activities also prepare students for their future careers by providing hands-on methods that integrate theory and practice while addressing challenges, so that students are not only ready to face obstacles but also equipped with skills that can be applied in their subsequent careers (Cantika et al., 2022). The implementation of extracurricular activities at SMK XYZ Bandung further supports the learning process by balancing students' interests and talents with their motivation to learn. This also helps shape students' character, fostering alignment between their chosen extracurricular activities, abilities, and personal identity.

Teachers play a crucial role in motivating students, especially when facing challenging subjects (Sudirman et al., 2024). Students at SMK XYZ Bandung prefer learning methods such as case studies or group projects for problem-solving. Therefore, teachers must consistently facilitate students' ability to enhance their own motivation when confronting various learning challenges related to their motivation development (Nurdiyanto et al., 2024). SMK XYZ Bandung supports students in their future careers by providing vocational certificates that can be directly used in the workforce or for preparation to pursue higher education, depending on the students' future interests. Additionally, the school's collaboration with certain companies plays a role in fostering motivation and assisting students in making informed decisions about their future careers.

CONCLUSION

The implementation of Kurikulum Merdeka at SMK XYZ Bandung has significantly enhanced students' competencies, particularly in accounting subjects. Despite challenges such as limited access to facilities, overly monotonous learning media, and suboptimal time management, this aspect of Kurikulum Merdeka provides flexibility, allowing teachers to be more creative in designing lesson plans (RPP). This study also identified that the integration of technology, particularly through software applications, is crucial for improving learning effectiveness, especially in preparing students to thrive in the digital era.

Overall, the findings indicate that investment in educational facilities and teacher training is essential to improving the quality of education at SMK XYZ Bandung. This will not only have a positive impact on students' learning outcomes but also prepare them to become competent and workforce-ready human resources. The success of Kurikulum Merdeka heavily depends on support from all parties, including the school, teachers, students, and parents, as well as collaboration with professional organizations to ensure the curriculum remains relevant to industry needs.

This study shows that the implementation of Kurikulum Merdeka at SMK XYZ Bandung has a positive impact on enhancing students' competencies, particularly in accounting subjects. The curriculum provides teachers with the freedom to design more creative learning experiences and leverage technology to support learning effectiveness. However, there are several challenges, such as limited teacher training and insufficient learning support facilities, that need to be addressed more seriously. Therefore, it is important to invest in more intensive teacher training and the provision of adequate facilities to further improve the quality of learning.

Furthermore, this study opens opportunities for further research. For example, the implementation of technology in learning needs to be analyzed in greater depth, particularly to assess how effectively it supports students' learning outcomes. The roles of student motivation and parental involvement in the accounting learning process have also been underexplored, so future studies are expected to examine these factors more thoroughly. Further research on collaboration between schools and the industry is also crucial to strengthen students' readiness for the workforce. Recommendations for future research could include more detailed discussions on classroom conditions and student characteristics during learning activities, as well as a deeper exploration of the teaching tools used by accounting teachers at SMK XYZ Bandung in implementing classroom accounting instruction.

AUTHOR'S NOTE

This article was written with the aim of providing both academic and practical insights into the impact of the learning curriculum on the smoothness of the learning process at SMK XYZ Bandung. The author affirms that during the preparation and publication of this article, there were no conflicts of interest, either individual or institutional, that could have influenced the content or analysis presented.

All data, information, and arguments in this article are based on reliable sources, interviews, and independently conducted observations. This article was entirely created to support the advancement of knowledge and education, without involving any external parties that could compromise the objectivity of the study.

The author hopes this work can serve as a useful reference for educators, policymakers, and academics in developing a more relevant and innovative curriculum.

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