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Implementation of the Merdeka Belajar Curriculum and Its Effect on Student Learning Outcomes: A Study of Grade XI Office Management and Business Services Students at SMK Negeri 3 Bandung, 2024/2025 Academic Year

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ABSTRACT

This study aims to determine the effect of implementing the Merdeka Belajar Curriculum on the learning outcomes of Grade XI students in the Office Management and Business Services Study Program at SMK Negeri 3 Bandung during the 2024/2025 academic year. The study is also expected to offer practical contributions for teachers and school management in designing more inspirational learning as a follow-up to the findings. Using an explanatory survey method with a purposive sampling technique, data were collected from 106 Grade XI Office Management students through questionnaires and End-of-Semester Summative Assessment (ASAS) scores. Data analysis included tests of normality, homogeneity, linearity, and simple regression. The results show that the implementation of the Merdeka Belajar Curriculum is categorised as very effective, with the highest-scoring indicator being students' active participation and the lowest being the inspirational aspect of teaching. Student learning outcomes, measured by ASAS scores, show that 66.98% of students had achieved the learning objectives, although some still required remediation. Regression analysis indicated a strong, positive, and significant relationship between curriculum implementation and learning outcomes (Y = 21.937 + 0.807X).

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1. INTRODUCTION

Education is a conscious and planned process for developing learners' potential across spiritual, intellectual, and skill dimensions (Law No. 20 of 2003 on the National Education System). In line with ongoing educational reform in Indonesia, the Merdeka Curriculum was introduced to provide flexible, relevant, and enjoyable learning that strengthens learners' character and core competencies. The curriculum grants teachers and students greater latitude to select learning methods and materials that suit their interests and needs. However, its implementation across schools continues to face challenges, particularly with regard to teachers' and students' understanding of its underlying principles.

This challenge is reflected in the learning outcomes of Grade XI students in the Office Management and Business Services Study Program at SMK Negeri 3 Bandung, where a substantial proportion of students across several cohorts did not reach the Minimum Mastery Criterion (Kriteria Ketuntasan Minimal, KKM) of 75, as shown in Table 1.

Table 1. Minimum Mastery Criterion

Academic Year	Class	Number of Students	Students < 75	Percentage
2023/2024	XI MPK 1	34	21	61%
	XI MPK 2	34	25	73,5%
	XI MPK 3	36	23	63,8%
	XI MPK 4	35	27	77%
2022/2023	XI MPK 1	36	24	66,6%
	XI MPK 2	35	22	62,8%
	XI MPK 3	36	25	69%
2021/2022	XI OTKP 1	36	20	55,5%
	XI OTKP 2	36	22	61%
	XI OTKP 3	35	28	80%

Summative assessment data indicate that, historically, more than 60% of students per class scored below the KKM of 75. Interviews with teaching staff suggest that this was largely attributable to limited teacher and student understanding of the Merdeka Curriculum, as well as suboptimal learning and assessment strategies during the early phase of implementation. It is important to note that Table 1 reports historical baseline data from earlier cohorts (2021/2022–2023/2024) that motivated this study, whereas the sample examined in the present research is a separate, more recent cohort (2024/2025) assessed after the curriculum had been in use for a longer period. The improvement in the proportion of students reaching the KKM observed in this study's own sample (66.98%, see Section 4.2) relative to the historical baseline is therefore best read as suggestive of a maturing implementation process rather than as a directly comparable before-after measurement, since the cohorts differ and no longitudinal tracking of the same students was conducted; this distinction is revisited in the Limitations subsection.

Several prior studies have examined the relationship between Merdeka Curriculum implementation and learning outcomes, but most remain limited in scope or method. Rofiqoh (2023) found a significant effect of curriculum implementation on Islamic Religious Education outcomes among Grade XI students in Central Java, while Kamarullah et al. (2024) reported a positive but comparatively modest path coefficient (0.160) between curriculum implementation and economics learning outcomes at a madrasah in West Kalimantan, with

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learning motivation acting as a stronger moderating pathway. Other recent studies of Merdeka Curriculum implementation in vocational high schools (Rahmawati & Hidayat, 2024; Sutinah et al., 2024) have tended to rely on descriptive or qualitative designs and have rarely modelled the direct quantitative relationship between curriculum implementation and measured learning outcomes at the classroom level. Consequently, a research gap remains: there is limited quantitative evidence, using validated instruments and regression-based analysis, on how Merdeka Curriculum implementation relates to summative learning outcomes among vocational (SMK) students in an office-management specialisation — a context with its own pedagogical demands distinct from general senior secondary education.

Given the strategic role of curriculum in supporting successful learning, this study aims to analyse the effect of Merdeka Curriculum implementation on the learning outcomes of Grade XI students in the Office Management and Business Services Study Program at SMK Negeri 3 Bandung, with a particular focus on the learning and assessment dimensions, and to address the quantitative research gap identified above.

2. LITERATURE REVIEW

The Concept of the Merdeka Belajar Curriculum

Curriculum occupies a central position in the education system, functioning as the means by which educational goals are realised and as a reference for the implementation of learning. Under Law No. 20 of 2003, Article 1(19), curriculum is defined as a set of plans and arrangements concerning objectives, content, and teaching methods that serve as a guideline for learning activities. Historically, the word curriculum derives from the Latin curriculae, referring to the track a runner must complete, later reinterpreted as the period of education a student must complete to obtain a qualification (Hamalik, 2015). Bobbit (in Sani, 2014) described curriculum as the totality of learning experiences an individual undergoes from childhood to adulthood in order to become a successful member of society, while Krug (in Sani, 2014) emphasised curriculum as the methods used to achieve the educational goals set by an institution.

As society, culture, and technology evolve, curriculum must be designed dynamically to remain relevant to community needs (Shobirin, 2016). Institutions rely on curriculum as a tool for adaptation, comprising three core components: planning (curriculum design), implementation (the teaching-learning process), and evaluation (assessment of learning outcomes). Julaeha (2019) further frames curriculum's function from three perspectives: as a guide for the implementing school, as a basis for progression to the next level of education, and as an instrument for meeting societal needs.

Merdeka Belajar is a policy of the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek, 2022) intended to grant flexibility and autonomy to institutions, educators, and students to innovate and learn independently and creatively, unconstrained by rigid bureaucratic procedures. According to Rifa'i et al. (2022), the Merdeka Curriculum gives teachers room to deliver essential material flexibly while enabling students to explore and optimise their potential, with an emphasis on core content rather than mere textbook completion. Teachers play a central facilitating role in this process; the success of implementation depends substantially on teachers' competence in guiding students' knowledge, skills, and attitudes (Haryanto, 2021). Introduced as an optional prototype curriculum between 2022 and 2024 as part of post-pandemic learning recovery, the Merdeka

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Curriculum's evaluation outcomes are expected to shape future national curriculum policy, with continued emphasis on strengthening learners' character and core competencies.

The curriculum's objective is to cultivate competencies and skills relevant to learners' future needs, granting students latitude to pursue areas aligned with their interests through context- and project-based approaches. In the Islamic education context in Indonesia, it also creates opportunities to integrate values such as faith, worship, and noble character (akhlakul karimah) through spiritually and morally grounded learning habits.

Within the Merdeka Curriculum, learning and assessment are inseparable. The learning process begins with planning that encompasses objectives, activity steps, and assessment conducted at the start, during, and at the end of learning. Diagnostic assessment identifies students' needs; formative assessment monitors progress toward learning objectives; and summative assessment evaluates outcomes as a basis for grade progression and graduation. This cycle is intended to be reflective and responsive to students' evolving needs. Learning under the Merdeka Curriculum is grounded in the principle that the learning process should be interactive, inspirational, enjoyable, and challenging, and should encourage active, independent student participation, with teachers acting as facilitators who create space for students to develop creativity and competence. Assessment, in turn, is expected to be fair, objective, and educational, with results used as feedback for teachers, students, and parents to improve learning quality.

Learning planning begins with an analysis of Learning Outcomes (Capaian Pembelajaran, CP) the competencies students must master at the end of each educational phase, which for SMK includes alignment with industry partners and extension to Grade XIII for four-year study programmes. Each CP integrates knowledge, skill, and attitude within a single competency statement, drawing on constructivist theory and the Understanding by Design approach. From this, educators derive learning objectives and sequence them into a coherent learning objective flow (Alur Tujuan Pembelajaran, ATP), which may be organised using strategies such as concrete-to-abstract, easy-to-difficult, procedural sequencing, or scaffolding. Lesson plans may take the form of a simplified teaching plan (RPP) or a more comprehensive teaching module, often designed using a reflective, backward-design approach that begins from the intended learning outcome rather than the content to be delivered.).

Previous Studies and Research Gap

Prior quantitative studies provide useful, but partial, evidence on the curriculum–outcome relationship. Rofiqoh (2023) reported a significant positive effect of Merdeka Curriculum implementation on PAIBP learning outcomes among Grade XI students at SMA N 2 Ungaran, using a biserial correlation approach. Kamarullah et al. (2024) used path analysis to show a positive but relatively weak direct effect of curriculum implementation on economics learning outcomes (path coefficient 0.160, $t = 1.822$, $p = 0.035$) at MAN 1 Sintang, with a considerably stronger indirect effect through learning motivation (path coefficient 0.382, $t = 5.908$, $p < 0.001$), suggesting that curriculum implementation alone may explain only a modest share of variance in outcomes unless mediating factors are considered. In the specific context of vocational high schools, Rahmawati and Hidayat (2024) and Sutinah et al. (2024) describe generally positive teacher and student experiences with the Merdeka Curriculum but rely on descriptive or qualitative evidence, without regression-based effect estimates. None of these studies focused on an office-management vocational specialisation or combined a validated Likert-scale instrument with summative assessment scores as the outcome measure. This gap

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quantitative, regression-based evidence of the curriculum-outcome relationship within an SMK office-management context is the specific contribution this study seeks to address.

Conceptual Framework

Based on the literature reviewed above, this study proposes that Merdeka Belajar Curriculum implementation (X), operationalised through six indicators (interactive, inspirational, enjoyable, challenging, motivating active participation, and providing space for initiative, creativity, and independence), has a direct positive effect on student learning outcomes (Y), operationalised through End-of-Semester Summative Assessment (ASAS) scores. This relationship is illustrated in Figure 1.

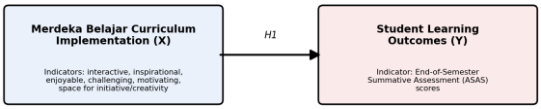


Figure 1. *Conceptual Framework of the Study*

On this basis, the study proposes the following hypothesis: H1 Merdeka Belajar Curriculum implementation has a positive and significant effect on student learning outcomes.

3. METHODOLOGY

This study employed an explanatory survey approach, understood as a research design intended to explain the causal relationship between variables through hypothesis testing (Abdurahman, Muhidin, & Somantri, 2017). The population comprised all students in Grades X–XII of the Office Management and Business Services (MPLB) programme at SMK Negeri 3 Bandung in the 2024/2025 academic year.

The sample was drawn using a purposive sampling technique, restricted to Grade XI Office Management (MPK) students, yielding a total of 106 respondents. Grade XI was selected, rather than the full population of Grades X–XII, for three substantive reasons: (1) Grade X students had only recently begun the Manajemen Perkantoran subject and had not yet completed a full semester of instruction under the Merdeka Curriculum, so no End-of-Semester Summative Assessment (ASAS) score was yet available for them; (2) Grade XII students were undertaking industry-based work placement (Praktik Kerja Lapangan) for a substantial part of the semester, during which classroom-based curriculum implementation as operationalised in this study's questionnaire could not be consistently observed; and (3) Grade XI was the only cohort for which both a complete questionnaire response and a corresponding ASAS score were available for every respondent at the time of data collection, which was necessary for the paired analysis this study required.

Data were collected using a Likert-scale questionnaire covering the six indicators of Merdeka Curriculum implementation described in Section 2.4, together with documentation of ASAS scores for the Manajemen Perkantoran subject. Prior to use, the questionnaire items were tested for validity using Pearson product-moment correlation, with an item considered valid if its calculated r-value exceeded the r-table value at df = n−2 and $\alpha = 0.05$ (for n = 106, r-table ≈ 0.190). Instrument reliability was assessed using Cronbach's Alpha, with a coefficient of ≥ 0.70 taken as the conventional threshold for acceptable internal consistency (Cronbach,

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1951). [Authors: the source manuscript did not report the computed r-values or Cronbach's Alpha coefficient; please insert the actual SPSS validity and reliability output here e.g., "all n items were valid (r-count > 0.190) and the instrument was reliable (Cronbach's Alpha = …)" before submission, as Reviewer 2 has specifically requested this detail.].

Data were obtained from primary sources: a questionnaire distributed to students and ASAS results for the Manajemen Perkantoran subject. Prior to hypothesis testing, three classical assumption tests were conducted: normality, homogeneity, and linearity. Given the study's objective of testing the effect of one independent variable on one dependent variable, simple linear regression was used as the inferential analysis technique, complemented by the correlation coefficient (R) and coefficient of determination (R^2) to assess the strength and proportion of explained variance.

4. RESULTS AND DISCUSSION

Respondents' scores for each indicator of Merdeka Curriculum implementation are summarised in Table 2.

Table 2. Descriptive Summary of Merdeka Belajar Curriculum Implementation (X)

No.	Indicator	Items	Mean	Interpretation
1	Interactive	1–2	4.23	Very High
2	Inspirational	3–6	4.19	High
3	Enjoyable	7–9	4.27	Very High
4	Challenging	10–11	4.29	Very High
5	Motivating active participation	12–13	4.31	Very High
6	Providing space for initiative, creativity, and independence according to talent, interest, and physical/psychological development	14–16	4.30	Very High
	Overall mean		**4.27**	**Very High**

Overall, Merdeka Curriculum implementation across the six indicators achieved a mean score of 4.27, which falls within the 4.20–5.00 range and is interpreted as very high. Active participation and space for initiative/creativity scored highest, while the inspirational dimension scored lowest, a finding discussed further in Section 4.6.

Learning outcomes were derived from ASAS scores and grouped according to the KKM-based classification in Table 3.

Table 3. Distribution of Student Learning Outcomes

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Category	Score Range	Percentage	Follow-up Action
Objectives not achieved	0–54	0%	Teacher inquiry into challenges faced; comprehensive remediation of all criteria
Most objectives not achieved	55–64	0.94%	Remediation covering most criteria
Objectives nearly achieved	65–74	32.07%	Light remediation focused on specific unmastered criteria
Objectives achieved	75–89	66.98%	No remediation required
Objectives exceeded	90–100	0%	Enrichment / advanced challenge

No students fell into the "objectives not achieved" category (0–54), indicating an absence of extreme learning difficulty requiring comprehensive remediation. Only 0.94% of students scored 55–64, indicating that very few students required substantial remediation. A further 32.07% scored 65–74 ("nearly achieved"), requiring light, criterion-specific remediation. The majority 66.98% scored 75–89, meeting the KKM of 75 and requiring no remediation. No students scored in the 90–100 range. Overall, these results indicate that most of the 106 sampled students met the learning objectives for Manajemen Perkantoran, although a meaningful minority (32.07% + 0.94% = 33.01%) still required some form of remediation.

The One-Sample Kolmogorov–Smirnov test produced an Asymp. Sig. (2-tailed) value of 0.200 for both the Merdeka Curriculum Implementation and Learning Outcomes variables. As 0.200 > 0.05, the residuals of the regression equation are normally distributed.

Table 4. One-Sample Kolmogorov–Smirnov Normality Test

		Kurikulum Merdeka Belajar	Hasil Belajar
N		106	106
Normal Parameters	Mean	68.23	77.01
	Std. Deviation	5.003	4.845
Most Extreme Differences	Absolute	0.073	0.072
	Positive	0.073	0.063
	Negative	−0.071	−0.072
Test Statistic		0.073	0.072
Asymp. Sig. (2-tailed)		0.200	0.200

A homogeneity of variance test (e.g., Levene's test) was specified in the research design (Section 3.3) as a prerequisite assumption test but was not reported in the original manuscript results. [Authors: please insert the actual Levene's test statistic, degrees of freedom, and significance value here, together with a one-sentence interpretation — e.g., "the significance value of … > 0.05 indicates that the data are homogeneous." This has been specifically

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requested by Reviewer 2, who noted the inconsistency between the stated research design and the reported results.]

Using the Glejser approach on the absolute residuals (ABS_RES_1), the Merdeka Curriculum Implementation variable produced a significance value of 0.612 (> 0.05), indicating no evidence of heteroscedasticity.

Table 5. Heteroscedasticity Test (Glejser)

Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	0.996	2.192		0.455	.650
	Kurikulum Merdeka Belajar	0.016	0.032	0.050	0.508	.612

The ANOVA test for deviation from linearity produced a significance value of 0.529 (> 0.05), indicating that the relationship between Merdeka Curriculum Implementation and Learning Outcomes is linear.

Table 6. Linearity Test (ANOVA)

Source		Sum of Squares	df	Mean Square	F	Sig.
Hasil Belajar * Kurikulum Merdeka Belajar	(Combined)	1858.716	22	84.487	11.566	.000
	Linearity	1712.692	1	1712.692	234.470	.000
	Deviation from Linearity	146.024	21	6.954	.952	.529
Within Groups		606.274	83	7.305		
Total		2464.991	105			

Table 7. Simple Linear Regression Coefficients

Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	21.937	3.589		6.113	.000
	Kurikulum Merdeka Belajar	0.807	0.052	0.834	15.387	.000

Based on the coefficients in Table 7, the regression equation is Y = 21.937 + 0.807X. The positive coefficient indicates a unidirectional relationship: an increase in Merdeka Curriculum implementation is associated with an increase in student learning outcomes, and vice versa.

Table 8. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.834	0.695	0.692	2.690

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The correlation coefficient (R) of 0.834 indicates a strong relationship between Merdeka Curriculum Implementation and Learning Outcomes, falling within the ≥ 0.70–< 0.90 range on the Guilford Empirical Rules scale. The coefficient of determination (R^2) of 0.695 indicates that 69.5% of the variance in student learning outcomes is explained by curriculum implementation, while the remaining 30.5% is attributable to factors outside the scope of this study.

The t-test for the effect of Merdeka Curriculum Implementation (X) on Learning Outcomes (Y) produced a significance value of 0.000 (< 0.05), leading to the rejection of H0 and acceptance of H1: curriculum implementation has a significant, positive effect on learning outcomes. This finding is consistent with Rofiqoh (2023), who found a significant effect of Merdeka Curriculum implementation on PAIBP learning outcomes among Grade XI students in Central Java, and partly consistent with Kamarullah et al. (2024), who found a positive but smaller direct path coefficient (0.160) between curriculum implementation and economics learning outcomes, with a substantially larger indirect effect through learning motivation. The comparatively larger effect size observed in the present study (R^2 = 0.695) relative to Kamarullah et al. (2024) may reflect differences in outcome measure (ASAS scores derived from a single subject versus broader academic performance), sample context (vocational office-management students versus madrasah economics students), or the possibility that unmeasured mediators such as motivation, discussed by Kamarullah et al. (2024), were implicitly absorbed into the direct effect in this study's simpler single-predictor model; this possibility is noted as a limitation in Section 4.8.

The inspirational dimension of curriculum implementation recorded the lowest mean score among the six indicators (4.19, still in the “high” category but below the other five, which were rated “very high”). This pattern echoes findings from international vocational education research: Held and Mejeh (2024), studying vocational students in a self-regulated learning environment in Switzerland, found that autonomy-supportive teaching practices which are conceptually related to “inspirational” teaching require sustained teacher training and are often the slowest dimension of pedagogical practice to change, since they demand a shift away from teacher-centred habits that predate a curriculum reform. Similarly, the OECD's cross-country analysis of curriculum flexibility and autonomy (OECD, 2024) notes that while structural curriculum flexibility can be mandated relatively quickly, translating that flexibility into genuinely inspiring, autonomy-supportive classroom practice depends on teacher capacity-building and is typically the last element of implementation to mature. Read together, this suggests that the comparatively lower inspirational score in the present study may reflect a similar lag between structural curriculum change and the pedagogical practices needed to make learning feel inspiring, rather than a deficiency specific to SMK Negeri 3 Bandung.

It should be noted that this comparative interpretation is based on secondary literature rather than on data triangulation within this study itself, since no qualitative interview or observation data were collected to directly probe why the inspirational indicator scored lowest; this is acknowledged as a limitation in Section 4.8 and as a direction for future mixed-methods research in Section 5.

These findings carry several practical implications. First, because curriculum implementation explains a substantial share (69.5%) of the variance in learning outcomes, school leadership has a clear, evidence-based rationale for continuing to invest in Merdeka

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Curriculum-aligned teacher training, particularly around inspirational teaching strategies. Second, because the inspirational dimension lagged behind the other five indicators, professional development activities might usefully prioritise strategies such as case-based learning, collaborative projects, and authentic problem-solving, alongside the use of interactive media and flexible classroom arrangements, over strategies that primarily reinforce dimensions that are already rated very highly (e.g., active participation). Third, because roughly a third of students (33.01%) still required some form of remediation despite an overall very-high curriculum implementation score, schools should not assume that strong average implementation automatically eliminates the need for differentiated support for lower-performing students.

This study has several limitations that should be considered when interpreting its findings. First, the cross-sectional design, based on a single cohort of 106 Grade XI students at one school, limits the generalisability of the results to other grades, specialisations, or school contexts; the apparent improvement relative to the historical baseline in Table 1 (Section 1) cannot be interpreted as a causal, longitudinal trend, since it compares different cohorts rather than the same students over time. Second, the sample was restricted to Grade XI through purposive sampling (Section 3.1); while a substantive justification for this restriction is offered, the exclusion of Grades X and XII means the findings should not be generalised to the full MPLB population without further validation.

Third, the study relies on self-reported questionnaire data for the independent variable, which may be subject to social desirability or common-method bias, particularly given the corresponding ASAS scores were institutionally recorded rather than independently verified by the researchers. Fourth, no qualitative data (interviews, classroom observation) were collected to triangulate the finding that the inspirational indicator scored lowest, or to compare it in a controlled way with international contexts; the comparison offered in Section 4.6 is therefore based on secondary literature rather than direct triangulation. Fifth, the single-predictor regression model does not account for potential mediating or moderating variables such as learning motivation, shown by Kamarullah et al. (2024) to play a substantial mediating role in a related context which may mean the direct effect reported here partly reflects the influence of unmeasured third variables.

5. CONCLUSION

Based on the findings among Grade XI Office Management and Business Services students at SMK Negeri 3 Bandung (2024/2025 academic year), Merdeka Belajar Curriculum implementation in the Manajemen Perkantoran subject is categorised as very effective, with active participation as the highest-scoring indicator and the inspirational dimension as the lowest. Learning outcomes, measured through ASAS scores, show that the majority of students (66.98%) achieved the learning objectives (scores of 75–89), although a meaningful minority still required remediation. Curriculum implementation was found to have a significant, positive effect on learning outcomes, explaining 69.5% of the variance in outcomes ($R^2 = 0.695$).

For teachers, the inspirational dimension of learning the lowest-scoring aspect of this study warrants particular attention; teachers are encouraged to design learning that fosters critical and creative thinking through case studies, collaborative projects, and authentic problem-solving, supported by interactive media, flexible classroom arrangements, and space for

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students to express ideas, alongside varied and relevant learning resources and creative assignments.

For school management, these findings support continued institutional investment in structured, sustained professional development focused specifically on inspirational and autonomy-supportive pedagogy, rather than generic curriculum-socialisation activities alone, and suggest that school leadership monitor implementation indicators at the classroom level rather than relying solely on aggregate averages, given that nearly a third of students in this study still required remediation despite a very-high overall implementation score.

For education authorities and policymakers (Dinas Pendidikan), these findings suggest a need for targeted, subject- and specialisation-level training programmes for vocational teachers rather than uniform, generic Merdeka Curriculum training that specifically address inspirational teaching strategies, given that this dimension lagged behind others across the sampled cohort; policymakers may also consider incorporating classroom-level implementation monitoring, of the kind used in this study, into routine curriculum evaluation at the district level.

For future researchers, this study recommends expanding the scope of investigation to include additional grades and specialisations, incorporating mediating or moderating variables such as learning motivation, and adopting mixed-methods designs that combine quantitative regression analysis with qualitative interviews or classroom observation — particularly to directly investigate why the inspirational dimension of Merdeka Curriculum implementation tends to lag behind other dimensions, both within Indonesia and in comparison with international vocational education contexts.

6. AUTHORS' NOTE

The authors declare that there is no conflict of interest regarding the publication of this article. Authors confirmed that the paper was free of plagiarism.

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