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### Implementation of Merdeka Curriculum in Accounting Learning at SMK Negeri 6 Sukoharjo

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#### ABSTRACT

*The independent curriculum based on Pancasila student profiles prioritizes student learning outcomes. The purpose of this study was to provide a description of the management of accounting learning in the independent curriculum, including (1) planning accounting learning (2) implementing accounting learning (3) evaluating accounting learning. The method in this study uses qualitative research with data collection techniques, namely observation, interviews, and documentation. This study is located at SMK Negeri 6 Sukoharjo. Regarding data analysis techniques, researchers will reduce data, present data, and draw conclusions in analyzing data. Data validity applies method and source triangulation. After analysis, the results of this study show (1) Accounting learning planning must be based on KOSP which is arranged in educational units. Some of the initial activities carried out were in the form of Content Standards, Competency Standards, and Syllabus lessons. (2) The implementation of accounting learning uses cooperative learning strategies with the Think Pair Share model. This provides opportunities for students to work independently or with others. (3) Evaluation/assessment of teachers using authentic assessment based on assessment for learning, assessment as learning, assessment of learning. There are two assessment strategies used, namely summative assessment and pharmacological assessment.*

#### INTRODUCTION

The curriculum determines the quality of Indonesian education from elementary school (SD), junior high school (SMP), senior high school (SMA), vocational high school (SMK), to college or university (Sri Rejeki, 2019). Changes in the education curriculum in Indonesia in educational institutions have occurred very often. Several curricula have been implemented in Indonesia, such as the 2006 Education Unit Level Curriculum (KTSP), the 2013 Curriculum (KURTIILAS), and the Merdeka Curriculum which is still in use today. This latest curriculum has a structured curriculum structure in providing support for the application of the latest learning models. Through this curriculum, learning emphasizes students in acquiring essential material and being able to develop student skills gradually.

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Several elements of education, such as students, teachers/lecturers, and managers of educational institutions have the freedom to control and decide on the learning process. The Independent Curriculum makes students or students have the opportunity to think about actual problems so that they can develop their character and competence according to the values of Pancasila (Sekarwati & Fauziati, 2021). Previously, the independent curriculum was known as Curriculum Prototype, encouraging the development of student character, potential and quality, and providing a curriculum framework that is easily adaptable and more focused on this material (Bahri, 2022). Meanwhile, in Solikhah's view, the opportunity of this curriculum offers the chance to reduce the administrative burden for more flexible teaching and learning planning and thus improve the quality of learning. (Irma Solikhah, 2022). This is the main advantage of the Merdeka Curriculum, which is a curriculum that makes project-based learning that can improve soft skills and character according to the values of Pancasila.

Implementation or application of the independent curriculum, teachers can reform student techniques in learning material in all subjects, with the hope that the application of an independent curriculum for student learning in all subject matter will provide student results as expected. (Syafuri, 2022). If the planning is not good, learning activities at school will not run effectively. A professional teacher must be able to make lesson plans or activities. For good and successful learning, high quality lesson plans in accordance with the educational objectives set by the state are essential. Learning is improved through better lesson planning (Yuniati & Prayoga, 2019). According to Nadiem Makarim as the Minister of Education, Culture, Research and Technology (Mendikbud Ristek), independent or free learning is the core of implementing the Merdeka Curriculum. The curriculum allows students to explore their own interests and talents. In the 2013 Curriculum, students are "forced" to study all subjects from kindergarten to high school and are relegated to specialization in science or social studies at six levels. This does not apply in the Merdeka Curriculum, where students are allowed to choose their own subjects according to their interests, so it is called the concept of independent learning. In addition, project-based learning strategies are also emphasized in this curriculum. In this case, students can realize the material they have learned in the form of projects or case studies so that the concepts of the material they learn can be implemented in life. Projects strengthen the learner profile of Pancasila. This project is a transaction project. As part of this project, learners are challenged to observe problems within the local scope and address the issues around them (Ministry of Education, 2022).

A science that has a long history when compared to other sciences is accounting. The field of science has been known since prehistoric times when people exchanged goods to sell or buy goods. So it can be said that accounting is the buying and selling activity. Accounting science has developed marked by the inclusion of this science in subjects, courses, or other educational institutions, both at the higher education level to vocational schools (Situmorang & Hapsari, 2019). Through its application in schools in the form of subjects, students will obtain material about accounting. The purpose of vocational students obtaining this knowledge is to provide basic skills and supplies related to basic concepts and accounting procedures in their lives (Wati & Angga, 2022). Accounting learning activities are students' intellectual, mental, and emotional activities in achieving learning outcomes according to aspects of emotional, cognitive, and psychomotor activities (Aprita, 2020).

Based on the observation of students majoring in accounting at SMK Negeri 6 Sukoharjo, they have business activities in the form of self-managed handicrafts. These business activities are included in the Work Culture of the P5BK (Program for Strengthening the Pancasila Student Profile and Work Culture) in the independent curriculum. The purpose of this study is to reveal whether SMK Negeri 6 Sukoharjo has implemented an independent curriculum in accounting subjects. Researchers hope that this study can provide information related to the implementation of the Independent Curriculum to schools. Thus, the results of this study can be used as material for school evaluation for the preparation of regulations and policies according to the effective implementation of the Merdeka Curriculum, especially in accounting subjects. The results of this study can also be used as a reference when other researchers want to study similar topics related to accounting learning in vocational schools according to the Merdeka Curriculum.

## **MATERIAL AND METHOD**

Researchers use a qualitative method that is comprehensive or holistic in providing a detailed description of everything that happens in a particular activity situation (S. Sundari, D. Fuadi., 2022). For this reason, the object of this research is the implementation of the Merdeka Curriculum. The subjects of this study were the Head of Curriculum Division, Head of Accounting Department and Accounting Teacher. The place where this study was conducted was at SMK Negeri 6 Sukoharjo. In collecting data, researchers will conduct observations, interviews, and documentation. In analyzing the data, data

analysis techniques will be carried out in the form of data reduction, data presentation, and conclusion drawing. Data validity uses method and source triangulation.

## RESULT AND DISCUSSION

The science that contributes to human life is accounting. The subject contributes a lot in achieving Indonesia's educational goals. Through the Merdeka Curriculum, learning is carried out in two directions, namely students ask questions to the teacher, the teacher acts as a facilitator and students learn from each other with other students.

The results of research focusing on the application of the Merdeka Curriculum to accounting subject learning at SMK Negeri 6 Sukoharjo are divided into three parts, namely planning, implementation, and assessment of accounting learning in the Merdeka Curriculum.

In planning the Accounting learning of SMK Negeri 6 Sukoharjo, this latest curriculum must be based on the KOSP compiled in the Education unit. Some of the initial activities carried out are lessons on content standards, competency standards, and syllabus. These activities are carried out according to the school schedule. Accounting teachers must study it first so that they are ready to provide learning to students. After completing these activities, the subject teacher must make lesson plans including learning objectives, class/semester, review, SK (Competency Standards), subjects, KD (Basic Competencies), learning indicators, teaching materials, learning methods and learning tools/materials/resources, learning stages, time distribution, and learning assessment. The lesson plan is a guide to the implementation of learning in each core competency for teachers, both its application in the classroom, field, and laboratory.

Accounting teachers also mention in the preparation of lesson plans that students need to prepare practicum tools such as tools, materials, and learning resources. Some of these things include receipts, computers, financial statement books, calculators, ledgers, and others. The use of all of these is very important in supporting the learning activities of accounting subjects. In implementing an independent curriculum, it is expected to maximize the potential of students, motivate students so that they can learn it according to their own will, and it is expected to improve the quality of student learning. Based on a statement from the Head of the Curriculum Division, the Independent Curriculum must be guided by the KOSP which is compiled in the Education unit. Accounting learning must be learner-centered and the study plan must be according to their own interests and talents. Participatory learning between teachers and students must be carried out as well as possible in order to achieve comfortable, efficient and effective learning conditions. The atmosphere must be created so that students get a positive learning environment and achieve learning outcomes. Based on the results of the interview, the Head of Curriculum explained that:

"So for the latest accounting learning, it requires that all learning strategies are learner-centered by applying cooperative learning strategies, namely learning consists of cycles starting with: First, a workshop on the Flow of Learning Objectives and Teaching Modules attended by a team of driving teachers and all teachers of SMK Negeri 6 Sukoharjo. Second, we brought in another resource person from SMK Negeri 1 Sukoharjo because their school had already implemented this independent curriculum. Third, there is assistance from the office through the supervisory team. Fourth, the making of the Learning Implementation Plan"

When designing the teaching module, the scope of the subject, learners' abilities and needs, learners' interests and the place and media required are considered. Cooperative learning preparation is carried out through several stages in the early stages of problem identification by asking questions or context problems related to the Pancasila student profile. Here the researcher attaches documentation related to the workshop on the Flow of Learning Objectives and Teaching Modules which was attended by the driving teacher team and all teachers of SMK Negeri 6 Sukoharjo.



**Figure 1. Socialization of ATP and Teaching Modules Implementation of Accounting Learning in the Independent Curriculum**

The implementation of accounting learning at SMK Negeri 6 Sukoharjo is in the form of an opening greeting from the teacher as an opening before learning is carried out. Learning usually begins with the accounting teacher greeting students to ensure the presence of students and cleanliness in the classroom. During implementation, the teacher motivates students through explaining the effectiveness of accounting lessons. Teachers must be able to pay attention and motivate students before continuing learning activities in core activities.

After motivating students, the next task of the teacher is to provide theory, explain the application, prepare documents to practice the application of accounting. This activity is the main activity in the form of discussing topics according to the lesson plan. The core task of accounting subjects is to teach the theories, then practice and apply them in life. Another learning that has a link to accounting subjects is that participants get the opportunity from teachers in the accounting computer laboratory. Specifically, learners receive hands-on training in the accounting computer lab. Learners receive training in the use of MYOB and Ms. Excel programs in applying accounting information to computers. The practice of calculations in the laboratory is evidence of increasingly advanced technology.

In Merdeka Curriculum, learners are required to be actively involved in the accounting learning process. In its learning, the curriculum focuses more on students (student center). Thus, SMK Negeri 6 Sukoharjo applies a cooperative learning strategy with the Think Pair Share model, where students work together in achieving certain goals. The goal is to increase student involvement, facilitate learners in terms of leadership experience and group decision making and for learners from various backgrounds to be given the opportunity to interact.

For implementation in learning as interviewed by the Head of Curriculum, Head of Accounting Department and Accounting Teacher as follows: In its implementation, the main purpose of learning is to make learning useful in the future, which helps us to continue learning more easily to achieve lifelong learning (Long Life Education). To achieve this, cooperation between various parties, especially between students and teachers is needed. The role of the teacher as an educator is very important. Stimulating students' interest in the process of deepening the material and using various effective methods must be mastered by the teacher. Cooperative learning with the Think Pair Share model is one of the active and interactive learning models because all students participate in the group.

For all collaborative learning between teachers and students, assessment of learning outcomes is a very important part. Assessment is the most important part of the learning process because it promotes learning and provides teachers, learners and parents with comprehensive information in the form of feedback to support them in deciding on future learning strategies. The main purpose of assessing the implementation of Merdeka Curriculum learning at SMK Negeri 6 Sukoharjo is effective monitoring of learning as a form of feedback in improving learning. Because assessing or having the ability to monitor is designed to identify where students are in a particular learning process. In this way it is possible over time to see how well learners are learning. Based on the results of the interview, the Head of the Accounting Department explained that:

"So here is what is called an evaluation guide: First, the role of assessment is to promote learning and provide comprehensive information. Second, assessment is planned and implemented in accordance with the feedback function. Third, assessments are fair, proportional, valid and reliable. Fourth, Assessment provides simple and informative reports on student learning and progress. Parents,

teachers and students use the four assessment scores as a reflection tool to improve teaching standards.

Based on the results of interviews with the Head of the Curriculum Division, Head of the Accounting Department and Accounting Teachers on questions about assessment / assessment of accounting learning outcomes, the following answers were obtained: Assessment in the independent curriculum, especially in accounting subjects, uses authentic assessment based on assessment for learning, assessment as learning and assessment of learning. In its implementation, it uses summative and summative assessments. In the assessment process based on the results of interviews and observations, teachers use authentic assessment based on learning assessment, assessment of students' accounting learning process, and assessment as learning.

This assessment uses two strategies as needed, namely summative diagnostic assessment and summative assessment, which can be combined for better learning process. Summative assessment is initially conducted at the beginning of each lesson or when a new topic is introduced to enhance learning. For example, through assignments, daily tests and portfolios. Summative assessments are required to validate concepts and assess students themselves.

SMK Negeri 6 Sukoharjo in its implementation, various forms of assessment carried out by teachers include learning process assessment, self-assessment, daily assessment, midterm assessment, and end-of-semester assessment. During affective assessment, the strategies used by teachers are journaling and observation strategies. The oral assessment, written test, and homework are used in assessing the knowledge element. Teachers only use oral exams in assessing students' work ability in written tests or homework. Teachers use performance techniques in assessing the skills element. Teachers create assessment criteria and grading systems.

The curriculum is a series of plans and instructions that include learning objectives and content as well as materials and methods as a frame of reference for learning activities in achieving predetermined educational goals (Suranto, 2022). Implementation is a series of definitions and concepts that represent a systematic view of phenomena in explaining the relationship between variables in explaining and predicting phenomena (Zhafirin & D. Efitasari, 2021). The Ministry of Education and Culture has established a policy on the flexibility of education units in implementing the curriculum based on their maturity grade level. This independent curriculum guideline has been made available to education units to help them recover from the learning crisis caused by the Covid-19 pandemic (Kemendikbudristek, 2022).

Learning planning is a way to organize the results of analyzing the development of students by referring to the needs of students. Learning planning is very important to do before starting learning activities. Learning planning is also an enrichment and development of the curriculum, so in making learning plans, you must consider the conditions and situations that students have in their respective schools. This will also affect the model that will be determined in the learning that will be carried out later after planning (Pattanang., 2021). Learning planning is the process of preparing lesson plans (RPP) which consists of selecting and determining core competencies (KI), selecting and determining basic competencies (KD), developing indicators, selecting and developing teaching materials, selecting and developing learning strategies, selecting and developing media/learning resources, and developing assessment instruments (Nursobah, 2019). When students and teachers implement the Merdeka Curriculum, learning will be effective and relevant because project-based learning will provide more opportunities for students to actively explore real-life problems (H. Lubis., N. Ismaya., 2020).

Based on the results of research at SMK Negeri 6 Sukoharjo in planning accounting learning in the Merdeka Curriculum, this latest curriculum must be based on the KOSP compiled in the Education unit. Some of the initial activities carried out are in the form of content standards, competency standards, and syllabus. These activities are carried out in accommodating the academic calendar. This new accounting learning requires a learning strategy that focuses on students through a cooperative learning strategy, namely learning consists of a cycle that starts with: 1) Workshop on Learning Objectives and Teaching Modules attended by the driving team of teachers, 2) By inviting other resource persons from SMK Negeri 1 Sukoharjo, 3) Assistance from the agency through the supervisory team, 4) Making a Learning Implementation Plan.

Teaching implementation is a process of learning and teaching activities so that it determines the success of a student's learning. Teaching implementation is a process in which interactive activities take place, exchanging between teachers and students in teaching situations in order to achieve teaching objectives. (Suyatmini, 2019). Learning implementation is said to be good when it includes intellectual skills, has creativity and is able to think critically, as well as individual behavior that changes as a result of certain practices. Learning implementation also requires innovation. An agreement has now been reached for innovations that are implemented and used by all teachers who organize learning. The use of the media is then developed so that its implementation can support learning more effectively

(Sukarni, 2019). The Merdeka Curriculum is characterized by fostering initiative in learning. The existence of this new curriculum is useful in improving the system being implemented, not replacing the current curriculum. Through the Merdeka Curriculum, there are several aspects that have been improved to make it simpler, including 1) The National Exam was changed to a minimum competency evaluation and character survey; 2) student admission through a flexible zoning system; 3) One-sheet Learning Implementation Plan, which means easy and uncomplicated implementation; and 4) rescheduled National Standardized School Examinations for evaluations that have a continuation value such as portfolios (practicum, group assignments, written work, etc.) (Poerwanti & Winarni, 2021).

Based on the results of research at SMK Negeri 6 Sukoharjo, the implementation of collaborative learning through the Think Pair Share model, one of the fun accounting learning techniques in the independent curriculum. recreational accounting in a separate curriculum. The Think Pair Share collaborative learning model is a learning strategy when students work together in groups so that it can improve their abilities. Think Pair Share is an effective technique in creating varied conditions in the discussions that take place in the classroom, as long as all these talks require rules that guide the whole class. The method used in Think Pair Share is able to provide opportunities for learners to think, respond, and help others over a long period of time. Think Pair Share is a simple collaborative learning model that provides opportunities for students to work independently and collaborate with others. The advantage of this learning model is that it can optimize learner involvement to achieve the goal of increasing learner cooperation.

The stages of implementing this learning include: 1) the teacher asks questions about the material presented and learners pay attention or actively listen to the teacher's explanation and questions. Teachers must be able to develop topics based on what students learn in groups. 2) students get questions that must be answered independently for approximately 4 to 5 minutes. Students can write down the results of their thinking as a further step. 3) In pairs, each student discusses the results of their own thinking to their group mates (pair group). The teacher has the task of organizing students in pairs and giving students the freedom to discuss answers that they think are correct or convincing. The teacher encourages students to actively participate in their group work. Students then have the opportunity to share their work with their group and discuss the results of their work to report back. This implementation can be supported in the form of teaching modules in the form of LKS, a collection of practical questions or questions for group work. 4) Share: Learners share their answers with the rest of the class. This is carried out by the teacher holding a small plenary meeting for discussion and the teacher guiding. Then each group presents its answers or discussion results. And other learners or other groups are given the opportunity to comment on the results of the discussion. Then the teacher supports students to implement a review of the results of the discussion, praising (appreciating) successful groups and motivating unsuccessful groups. In the final stage, under the guidance of the teacher, students can conclude on the material that has been discussed, after which the teacher assesses the results of work or self-test.

Learning evaluation is the activity or process of determining the value of something. Assessment of student learning outcomes refers to the assessment of the process and results of student learning in terms of internal, extra, and extracurricular activities. (Hastasasi, 2022).

Based on the results of research in terms of assessment / assessment of accounting subjects at SMK Negeri 6 Sukoharjo using an evaluation strategy in the form of formative assessment and summative assessment, which can be better integrated into further learning. Formative assessment occurs during development or during learning. The aim is to find out possible learning errors or something that can be considered not in accordance with the learning objectives. This allows for immediate improvements to be made if there is something in the learning that may be deemed unsuitable. Summative assessment is an assessment carried out when a unit of study or the entire subject matter is considered complete. The aim is to evaluate the results achieved by students in carrying out learning activities within a certain period of time, for example one semester, two semesters, and so on (Sukirman, D. Pramudita, 2023).

The assessment used by teachers is authentic assessment based on assessment for learning, assessment as learning and assessment of learning. Authentic assessment has been implemented since the first level of the curriculum, but not ideally. Although authentic assessment is very useful in assessing the individual abilities of students, in reality most teachers still do not understand well and correctly the implementation of authentic assessment, so that students are not motivated in learning the material. It is often a complaint of teachers due to lack of knowledge related to basic and core competencies. Teachers with learning methods and assessment processes, where the understanding of authentic assessment is not understood and adjusted to the 2013 curriculum, where confusion continues to be rampant. Teachers try to conduct assessments according to students' academic abilities.

The complexity of assessment because teachers have limited references is one of the obstacles faced by teachers and lecturers (Achmad., D. Ratnasari., 2022). The application of authentic assessment in assessing student success not only shows their ability to answer questions in writing, but also provides good guidance in carrying out their duties optimally through practical tasks that demonstrate the application of useful knowledge and skills (Barokah, 2020).

Teacher evaluations include, but are not limited to, learning process evaluations, self-evaluations, daily evaluations, midterm evaluations, and end-of-semester evaluations. Teachers use note-taking and observation techniques in affective assessment. Knowledge areas are assessed with written tests, oral exams and homework. Oral exams are used in evaluating the results of written tests and homework. In terms of skills assessment, teachers can do it through implementation techniques, where teachers make a scale with an assessment grid.

## CONCLUSIONS AND SUGGESTIONS

SMK Negeri 6 Sukoharjo has implemented the Merdeka Curriculum. Through the use of the Education Unit Operational Curriculum (KOSP), accounting learning is organized according to this so that learning can be carried out properly, from planning, implementation, and evaluation of accounting learning. This study provides results related to the application of the Merdeka Curriculum in accounting subjects, including:

- (1) Regarding accounting learning planning at SMK Negeri 6 Sukoharjo, this latest curriculum must be based on the KOSP compiled in the Education unit. Some of the initial activities carried out are in the form of content standards, competency standards, and syllabus. This activity is carried out to adjust the school schedule. This new accounting learning requires a learning strategy that focuses on students by implementing a cooperative learning strategy, namely learning consists of a cycle that begins with:
  - a) Workshop on Learning Objectives and Teaching Modules attended by the driving team of teachers,
  - b) Bringing in other resource persons from SMK Negeri 1 Sukoharjo,
  - c) Assistance from the office through the supervisory team,
  - d) Making the Learning Implementation Plan.
- (2) In the implementation of computer-based learning at SMK Negeri 6 Sukoharjo, a cooperative learning strategy with the Think Pair Share model is applied. The model provides opportunities for students to work independently and collaborate with others. With the help of Think Pair Share collaborative learning application, learners who initially have few collaborative skills are encouraged to improve cooperation and collaboration. The advantage of this learning model is that it can optimize learners' involvement to achieve the goal of improving learners' cooperation.

Evaluation of Learning Assessment at SMK Negeri 6 Sukoharjo with Merdeka Curriculum through effective learning monitoring as a form of feedback in improving learning, which is one of the objectives of assessment. Assessment has the task of supporting learning and informing overall reciprocity to teachers, students, and parents. Independent curriculum assessment, especially learning assessment, uses authentic assessment based on learning assessment, assessment as learning, and learning assessment. In the assessment/evaluation, teachers use authentic assessment based on learning, assessment as learning and learning in the assessment of students' accounting learning. When implemented at SMK Negeri 6 Sukoharjo, teachers apply several assessments, such as learning process assessment, self-assessment, daily assessment, midterm assessment and end-of-semester assessment.

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