

READINESS AND IMPLEMENTATION OF THE MERDEKA CURRICULUM IN ACCOUNTING AND FINANCIAL INSTITUTION VOCATIONAL PROGRAM A CASE STUDY OF STATE VOCATIONAL HIGH SCHOOL 1 DUMAI CITY

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Keyword

Readiness, Implementation, Merdeka Curriculum, Center of Excellence Vocational High School, Accounting and Financial Institution.

Abstract

This study aims to determine the readiness and implementation of the Merdeka curriculum in the Accounting and Financial Institution Expertise Program at State Vocational High School 1 Dumai City. The research uses a qualitative approach with a case study design. The subjects of this study consist of the principal of State Vocational High School 1 Dumai City, the vice principal for curriculum, the head of the Accounting and Financial Institution Expertise Program, and 2 students from grade X and grade XI. The data collection techniques used are interviews, observation, and documentation. The data validity techniques use source triangulation and technique triangulation. The data analysis technique uses interactive data analysis, which includes data condensation, data presentation, and conclusion drawing and verification. The results of this study are as follows: 1) The readiness for implementing the Merdeka curriculum at the Center of Excellence Vocational High School includes facilities and infrastructure such as computer laboratories, classrooms, teacher rooms, vocational competence practice facilities, projectors, the UKS room, and organic and non-organic waste disposal facilities. Teacher and educational staff preparation, as well as curriculum implementation mentoring activities, are also included, with training/workshops to enhance teachers and GTK, as well as learning tools. 2) The implementation of the Merdeka curriculum at the Center of Excellence Vocational High School has been carried out from grades X to XII. IT and digital-based learning has been implemented, including the use of Google Classroom, Zoom application, and Quizizz, as well as learning using laptops, books, and projectors. The learning models used are Problem Based Learning and Project Based Learning. The implementation of the Professional Certification Institute (LSP) and Competency Skills Exams (UKK) is conducted in grade XII. 3) The obstacles in implementing the curriculum include a lack of understanding of the Merdeka curriculum and insufficient facilities and infrastructure, such as inadequate laboratories and shared projectors

INTRODUCTION

Education is a fundamental part of a country. It is a process that supports the development of abilities to adapt to ongoing changes (Lesmana & Limin, 2020). Education has developed rapidly in Indonesia and has undergone many changes. One significant change is the curriculum, which has been revised and improved. The current curriculum is the Merdeka Curriculum. The Merdeka Curriculum aims to provide students with a calm and enjoyable learning experience, free from stress and pressure, allowing them to

showcase their natural talents (Fauzi, 2022). In the Merdeka Curriculum, students are given the opportunity to tailor their learning, making them more interested in their studies (Lestari et al., 2023). The Merdeka Curriculum is an improvement over the previous curriculum. One of the programs launched under the Merdeka Curriculum is the Center of Excellence Vocational High School.

The Ministry of Education, Culture, Research, and Technology has introduced the eighth iteration of the Merdeka Curriculum, namely the Center of Excellence Vocational High School (Kemendikbud.go.id, 2021). According to the Decree of the Minister of Education, Culture, Research, and Technology of the Republic of Indonesia Number 165/M/2021, the Center of Excellence Vocational High School program focuses on enhancing specific skill competencies to improve quality and performance. It is supported through partnerships with the business world, industry, government agencies, and others to produce graduates who are absorbed in the workforce or become entrepreneurs, and to serve as a reference for other vocational schools to improve their performance. The Center of Excellence Vocational High School program is a specific expertise program aimed at improving quality and performance (Rani, 2022).

The Merdeka Curriculum differs from the previous curriculum in several ways: the National Examination (UN) has been replaced with a minimum competency assessment, the Lesson Plan (RPP) has been replaced with teaching modules, and learning achievements are structured based on phases. The Center of Excellence Vocational High School curriculum includes the reinforcement of the Pancasila student profile, known as P5. The Pancasila student profile encompasses the abilities, characteristics, and competencies that Indonesian students must possess (Irawati et al., 2022). The implementation of the Center of Excellence Vocational High School curriculum includes new graduation competency standards, which consist of content standards, process standards, and assessment standards to be implemented in the 2023/2024 academic year in accordance with Regulation of the Minister of Education, Culture, Research, and Technology Number 5 of 2022.

Dumai city is one of the cities in Riau Province that has many Vocational High Schools (SMK). This is due to the presence of the Dumai Industrial Zone (KID), which requires skilled workers ready to work. There are 17 vocational schools in Dumai city, including State Vocational High School 1 Dumai City. State Vocational High School 1 Dumai City offers various expertise programs, one of which is the Accounting and Financial Institution Expertise Program, which is highly sought after.

Based on initial interviews with sources about the implementation of the Merdeka Curriculum at State Vocational High School 1 Dumai City, it has been carried out for the past three years. The Merdeka Curriculum has been implemented from grade X to grade XII, with grade XII just starting this year. This indicates that the Merdeka Curriculum has not yet been fully implemented. Therefore, the researcher is interested in conducting a deeper study on the readiness and implementation of the Merdeka Curriculum in the Center of Excellence Vocational High School's Accounting and Financial Institution Expertise Program at State Vocational High School 1 Dumai City

METHOD

This research employs a qualitative approach with a case study design. According to Assyakurrohim et al. (2022), research using a case study design focuses on an object that is analyzed as a case study and written in such a way that it supports facts while simultaneously analyzing a phenomenon. The subjects of this study consist of the principal of State Vocational High School 1 Dumai City, the vice principal for curriculum, the head of the Accounting and Financial Institution Expertise Program, and 2 students from grade X and grade XI. The data collection techniques used in this research are observation, interviews, and documentation. Interviews are conducted to determine the readiness for implementing the Merdeka Curriculum in the Accounting and Financial Institution Expertise Program at State Vocational High School 1 Dumai City, the readiness of the Center of Excellence Vocational High School curriculum, the process of implementing the Merdeka Curriculum, especially in grades X and XI, such as learning models, teaching materials used, and assessment instruments in the learning process, as well as the obstacles before and after implementing the Merdeka Curriculum. Observations were conducted directly at State Vocational High School 1 Dumai City from September 1, 2023, to October 23, 2024, to see how the Merdeka Curriculum process is carried out and what implementations are applied in the execution of the Merdeka Curriculum. The documentation reviewed in this research includes the curriculum structure of the Accounting and Financial

Institution Expertise Program, teaching modules, learning achievements, learning models used, assessments, evaluation instruments, and teaching materials in the implementation of the Merdeka Curriculum. The data validity techniques use source triangulation and technique triangulation. The data analysis technique used by the researcher is the interactive model. According to Miles, Huberman, & Saldana (2018), the interactive data analysis model consists of three techniques: data condensation, data presentation, and conclusion drawing and verification

RESULTS

1. Readiness of the Merdeka Curriculum at the Center of Excellence Vocational High School in the Accounting and Financial Institution Program

The readiness for the implementation of the Merdeka Curriculum at State Vocational High School 1 Dumai City, as conveyed by the vice principal of State Vocational High School 1 Dumai City, is as follows:

"... The readiness for implementing the Merdeka Curriculum at the Excellence Center Vocational High School includes infrastructure, preparation of teachers and educational staff, and the presence of workshops or training for teachers and educational staff."

A similar statement was also made to the vice principal of the curriculum division:

"... The readiness for implementing the Merdeka Curriculum at the Excellence Center Vocational High School requires infrastructure, preparation of teachers and educational staff, as well as workshops or training to improve teachers, educational staff, and learning resources."

The same statement was also conveyed to the head of the Accounting and Finance program, who stated that:

"... The readiness for implementing the Excellence Center Vocational High School curriculum includes teacher preparation, training and workshops, and learning resources such as teaching modules, curriculum structure, and learning outcomes."

Based on these interviews, it can be concluded that the readiness for implementing the Merdeka curriculum includes infrastructure, preparation of teachers and educational staff, workshops or training to enhance teachers and educational staff, and learning resources.

Table 1. Readiness for the implementation of the Merdeka Curriculum

Aspects Studied	Resource person (principal of State Vocational High School 1 Dumai City))	Resource person (vice principal for curriculum)	Resource person (head of Accounting and Finance study program)
Readiness for the implementation of the Merdeka Curriculum	The readiness for implementing the Merdeka Curriculum at the Excellence Center Vocational High School includes infrastructure, preparation of teachers and educational staff, and the presence of workshops or training for teachers and educational staff	The readiness for implementing the Merdeka Curriculum at the Excellence Center Vocational High School requires infrastructure, preparation of teachers and educational staff, as well as workshops or training to improve teachers, educational staff, and learning resources	The readiness for implementing the Excellence Center Vocational High School curriculum includes teacher preparation, training and workshops, and learning resources such as teaching modules, curriculum structure, and learning outcomes

a. Readiness of Facilities and Infrastructure

In the field of education, facilities and infrastructure are always crucial. This is in line with what the vice principal of the curriculum division stated:

"... It has been implemented, but it is not yet fully sufficient."

A similar statement was also made by the head of the Accounting and Finance program, who said:

"... If we say it's complete, it is complete; if it's lacking, it's lacking. The main shortfall is the projector because it is shared; students bring their own laptops, but if not available, they use those in the laboratory."

This statement was also conveyed by the Accounting and Finance teachers, who said:

"... It can't be considered sufficient either, because there are only 2 projectors, which are used alternately."

This was also reported by the students of Class X in the Accounting and Finance program, who said:

"... It's lacking. For projectors, if we want to use them in other classes, they are also used there, so the projectors are not available."

Based on these interviews, it can be concluded that while facilities and infrastructure are generally sufficient, the Accounting and Finance program still faces shortages.

Table 2. Readiness of Facilities and Infrastructure

Aspects Studied	Resource person (vice principal for curriculum)	Resource person (head of Accounting and Finance study program)	Resource person (Accounting and Finance teachers)	Resource person (the students of Class X in the Accounting and Finance program)
Readiness of Facilities and Infrastructure	It has been implemented, but it is not yet fully sufficient	If we say it's complete, it is complete; if it's lacking, it's lacking. The main shortfall is the projector because it is shared; students bring their own laptops, but if not available, they use those in the laboratory	It can't be considered sufficient either, because there are only 2 projectors, which are used alternately	It's lacking. For projectors, if we want to use them in other classes, they are also used there, so the projectors are not available

b. Support Activities in Implementing the Merdeka Curriculum at the Excellence Center Vocational High School

In the implementation of the Merdeka Curriculum at the Excellence Center Vocational High School, support activities are conducted. These activities are carried out by higher education institutions. This was conveyed by the Principal of State Vocational High School 1 Dumai City, who said:

"... Yes, for the first Excellence Center (PK) for the Business and Marketing department (BDP), the support is provided by Kampar State Polytechnic. For the second Excellence Center (PK) for the Fashion department, the support comes from Padang State University."

This was also stated by the Vice Principal of the curriculum division, who mentioned:

“... Support activities are from the centers. For the first Excellence Center (PK) for the Business and Marketing department (BDP), support comes from Kampar State Polytechnic. For the second Excellence center (PK) for the Fashion department, support is from Padang State University. As for the third Excellence center, support is not yet available and will be adjusted based on the department related to PK from teacher and student training.”

A similar statement was also made by the head of the Accounting and Finance program, who said:

“... Support for the first PK for the Business and Marketing department (BDP) is from Kampar State Polytechnic, and for the second PK for the Fashion department is from Padang State University.”

Based on the interview results statement, it can be concluded that mentoring activities are carried out by center that are assisted by universities such as the first Center of Excellence assisted by Kampar State Polytechnic, for the second Center of Excellence assisted by Padang State University.

Table 3. Support Activities in Implementing the Merdeka Curriculum at the Excellence Center Vocational High School

Aspects Studied	Resource person (principal of State Vocational High School 1 Dumai City)	Resource person (vice principal for curriculum)	Resource person (head of Accounting and Finance study program)
Support Activities in Implementing the Merdeka Curriculum at the Excellence Center Vocational High School	Yes, for the first Excellence Center (PK) for the Business and Marketing department (BDP), the support is provided by Kampar State Polytechnic. For the second Excellence Center (PK) for the Fashion department, the support comes from Padang State University	Support activities are from the centers. For the first Excellence Center (PK) for the Business and Marketing department (BDP), support comes from Kampar State Polytechnic. For the second Excellence center (PK) for the Fashion department, support is from Padang State University. As for the third Excellence center, support is not yet available and will be adjusted based on the department related to PK from teacher and student training	Support for the first PK for the Business and Marketing department (BDP) is from Kampar State Polytechnic, and for the second PK for the Fashion department is from Padang State University

c. Training or Supporting Courses in Implementing the Merdeka Curriculum at the Excellence Center Vocational High School

Training or courses are very important activities in implementing the Merdeka Curriculum at the Excellence Center Vocational High School. This is in line with what the vice principal of SMK Negeri 1 Kota Dumai stated:

“... for training, there are workshops and also training sessions out of town, like in Lampung and Jakarta.”

This was also conveyed by the vice principal of the curriculum division, who mentioned:

"... yes, there are training sessions for teachers and students, such as workshops for teachers and educational staff (GTK) and the Merdeka Belajar Platform (PMM)."

A similar statement was also made by the head of the Accounting and Finance program, who said:

"... There are training activities."

A similar statement was also made by the Accounting and Finance teachers, who said: *"... Preparation includes training for all teachers."*

Based on the interview statement above, training or education and training in the implementation of the Merdeka Curriculum at State Vocational School 1, Dumai City, there are training or education and training activities carried out by all teachers.

Table 4. Training or Supporting Courses in Implementing the Merdeka Curriculum at the Excellence Center Vocational High School

Aspects Studied	Resource person (principal of State Vocational High School 1 Dumai City)	Resource person (vice principal for curriculum)	Resource person (head of Accounting and Finance study program)	Resource person (Accounting and Finance teachers)
Training or Supporting Courses in Implementing the Merdeka Curriculum at the Excellence Center Vocational High School	for training, there are workshops and also training sessions out of town, like in Lampung and Jakarta	yes, there are training sessions for teachers and students, such as workshops for teachers and educational staff (GTK) and the Merdeka Belajar Platform (PMM)	There are training activities	Preparation includes training for all teachers

2. Implementation of the Merdeka Curriculum in the Center of Excellence Vocational High School Accounting and Financial Institution Program

The implementation of the Merdeka curriculum at State Vocational High School 1 Dumai City has been carried out comprehensively. This is in accordance with what the Vice Principal of State Vocational High School 1 Dumai City stated:

"... the Merdeka curriculum has been fully implemented from grades X, XI, and XII. For grade XII, it has just been implemented this year."

The same was stated by the Vice Principal for Curriculum, who mentioned:

"... The Merdeka curriculum has been implemented from grades X, XI, and XII. For grade XII, it has just been implemented this academic year."

This was also confirmed by the Head of the Accounting and Financial Institution Expertise Program, who stated:

"... It has been implemented for grades X, XI, and XII. For grade XII, it has just been implemented this year."

Based on the interview results statements, it can be concluded that the implementation of the Center of Excellence Vocational School at State Vocational School 1 Dumai City has been implemented from 2021 until now.

Table 5. Implementation of the Merdeka curriculum at State Vocational High School 1 Dumai City

Aspects Studied	Resource person (principal of State Vocational High School 1 Dumai City)	Resource person (vice principal for curriculum)	Resource person (head of Accounting and Finance study program)
Implementation of the Merdeka curriculum at State Vocational High School 1 Dumai City	The Merdeka curriculum has been fully implemented from grades X, XI, and XII. For grade XII, it has just been implemented this year	The Merdeka curriculum has been implemented from grades X, XI, and XII. For grade XII, it has just been implemented this academic year	It has been implemented for grades X, XI, and XII. For grade XII, it has just been implemented this year

a. Learning Planning Tools

The readiness for implementing accounting and institutional learning in accordance with the Merdeka Curriculum involves learning tools. This aligns with what was stated by the Accounting and Finance teachers:

"... Of course, the learning tools, such as teaching modules, ATP (Learning Objective Flow), assessment instruments, and assessments."

Table 6. Learning Planning Tools

Aspects Studied	Resource person (Accounting and Finance teachers)
Learning Planning Tools	Of course, the learning tools, such as teaching modules, ATP (Learning Objective Flow), assessment instruments, and assessments

These interview results are supported by observations and documentation obtained by the researcher at State Vocational School 1 Dumai City. In this context, every teacher must have a Learning Objective Flow (ATP). Below is an example of a Learning Objective Flow for the Accounting and Finance program.

ALUR TUJUAN PEMBELAJARAN SEKOLAH MENENGAH KEJURUAN			
Bidang Keahlian : Bisnis dan Manajemen		Program Keahlian : Akuntansi dan Keuangan Lembaga	
Mata Pelajaran : Dasar-dasar Akuntansi dan Keuangan Lembaga		Waktu : 216 Jam	
<p>A. RASIONAL DAN KONTEKS ATP (Alur Tujuan Pembelajaran) ini disusun dengan harapan bahwa di sekolah tersedia peralatan yang dapat dipergunakan oleh siswa baik secara individu maupun berkelompok untuk mendukung pembelajaran Dasar-dasar Akuntansi dan Keuangan Lembaga. Mengingat bahwa mata pelajaran ini baru saja diimplementasikan di Sekolah Menengah Kejuruan, maka materi yang disusun ini dirancang sedemikian rupa agar siswa yang belum pernah mendapatkan mata pelajaran tersebut dapat mempelajari dengan mudah dan tidak mengalami kesulitan.</p>			
Elemen	Deskripsi	Capaian Pembelajaran	Tujuan Pembelajaran
Proses bisnis di bidang Akuntansi dan Keuangan Lembaga	Lingkup pembelajaran meliputi tahapan proses akuntansi secara menyeluruh, baik akuntansi pada perusahaan jasa, dagang, maupun manufaktur, antara lain dengan menerapkan prinsip-prinsip profesional dalam bekerja, menerapkan praktik-praktik kesehatan dan keselamatan di tempat kerja, memproses entry jurnal, memproses buku	Pada akhir fase E peserta didik mampu menjelaskan tahapan proses akuntansi secara menyeluruh baik akuntansi pada perusahaan jasa, perusahaan dagang, dan perusahaan manufaktur antara lain menerapkan prinsip-prinsip profesional dalam bekerja, menerapkan praktik-praktik kesehatan dan keselamatan di tempat kerja, memproses entry jurnal, memproses buku besar, menyusun laporan keuangan, serta mengoperasikan paket program pengolahan angka/spreadsheet.	<ul style="list-style-type: none"> Menjelaskan tahapan proses akuntansi secara menyeluruh baik akuntansi pada perusahaan jasa, perusahaan dagang, dan perusahaan manufaktur Menerapkan prinsip-prinsip profesional dalam bekerja Menerapkan praktik-praktik kesehatan dan keselamatan di tempat kerja, memproses entry jurnal, memproses buku besar, menyusun laporan keuangan, serta mengoperasikan paket program pengolahan angka/spreadsheet.

Figure 3. Student Worksheet (LKPD)

b. The Learning Models

The learning models used by the teachers in the Accounting and Financial Institution expertise program are problem-based learning and project-based learning. This is in accordance with what the Accounting and Financial Institution teacher stated:

"... the learning models used are problem-based learning and project-based learning."

Based on the interview results, it can be concluded that the learning models employed are problem-based learning and project-based learning.

Table 7. The learning models

Aspects Studied	Resource person (Accounting and Finance teachers)
The learning models	The learning models used are problem-based learning and project-based learning

c. Learning Tools

Learning tools are aids used in the implementation of teaching. Several tools are utilized in the Accounting and Financial Institution expertise program, including books, laptops, projectors, and the internet. This is consistent with what the Accounting and Financial Institution teacher stated:

"... books, projectors, laptops Google Classroom, Zoom, Quizizz."

The same was also stated by students from grade X in the Accounting and Financial Institution program:

"... the tools used are usually books, laptops, and projectors. For laptops, in grade X it's used in the even semester; currently, if there's a presentation, we bring our laptops, Zoom and Quizizz."

Students from grade XI in the Accounting and Financial Institution program also mentioned:

"... the tools used are usually books, laptops, and projectors, and Quizizz."

Additionally, based on observations, the implementation of learning is also IT-based with the use of Google Classroom, Zoom, and Quizizz as well as learning using laptops, books, and projectors.

Table 8. Learning tools

Aspects Studied	Resource person (Accounting and Finance teachers)	Resource person (Students from grade X in the Accounting and Financial Institution program)	Resource person (Students from grade XI in the Accounting and Financial Institution program)
Learning tools	<i>Books, projectors, laptops Google</i>	<i>The tools used are usually books, laptops, and projectors. For laptops, in</i>	<i>The tools used are usually books, laptops, in</i>

Classroom, Zoom, grade X it's used in the and projectors, and Quizizz even semester; currently, Quizizz if there's a presentation, we bring our laptops, Zoom and Quizizz

d. Assessment

The types of assessment or evaluation used in the Accounting and Financial Institution program at the end of the learning period include diagnostic assessment. This is in accordance with what was expressed by the Accounting and Financial Institution teacher, who said:

"...Yes, evaluations are conducted, but not all students can do them, and evaluations are also carried out verbally. If they can answer, they will be given a score. Diagnostic assessments usually involve tasks such as objective questions and essays. Formative assessments can include daily quizzes, presentations, and discussions, while summative assessments are usually in the form of objective questions administered at the end of the semester."

This was also confirmed by a Grade X student in the Accounting and Financial Institution program, who said:

"...If the learning is not finished, tasks are usually given in the form of objective questions and essays, as well as presentations. There are also daily quizzes and semester exams, usually conducted at the end of the semester."

Similarly, a Grade XI student in the Accounting and Financial Institution program mentioned:

"...At school, tasks are done directly because with the Merdeka curriculum, there is no homework. If tasks are not completed, they might become homework, but this is rare. The tasks given include objective questions and essays, as well as daily quizzes and semester exams, usually conducted at the end of the semester."

Based on the interviews above, it can be concluded that the forms of evaluation or tasks, usually in the form of objective questions, essays, or oral assessments, are done directly at school and are referred to as diagnostic assessments. Formative assessments usually involve daily quizzes and may also include presentations, while summative assessments are final semester exams.

Table 9. Assessment

Aspects Studied	Resource person (Accounting and Finance teachers)	Resource person (Students from grade X in the Accounting and Financial Institution program)	Resource person (Students from grade XI in the Accounting and Financial Institution program)
Assessment	Yes, evaluations are conducted, but not all students can do them, and evaluations are also carried out verbally. If they can answer, they will be given a score. Diagnostic assessments usually involve tasks such as objective questions and	If the learning is not finished, tasks are usually given in the form of objective questions and essays, as well as presentations. There are also daily quizzes and	At school, tasks are done directly because with the Merdeka curriculum, there is no homework. If tasks are not completed, they might become homework, but

essays. Formative assessments can include daily quizzes, presentations, and discussions, while summative assessments are usually in the form of objective questions administered at the end of the semester	semester exams, usually conducted at the end of the semester	this is rare. The tasks given include objective questions and essays, as well as daily quizzes and semester exams, usually conducted at the end of the semester
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The following are the documented results of the diagnostic assessments:


LEMBAR ASESMEN DIAGNOSTIK

A. Asesmen Kognitif
Soal Pengetahuan (Knowledge) (30 MENIT)

1. Jelaskan pengertian aplikasi pengolah angka (spreadsheet) !
2. Sebutkan jenis-jenis aplikasi pengolah angka (spreadsheet) !
3. Sebutkan fungsi aplikasi pengolah angka (spreadsheet) !
4. Sebutkan jenis aplikasi pengolah angka (spreadsheet) yang biasa digunakan dalam pembelajaran !
5. Sebutkan fitur/menu dalam aplikasi pengolah angka (spreadsheet) yang ada pada program Microsoft Excel !

B. Asesmen Non Kognitif

1. Coba amati lingkungan rumahmu saat ini, lalu pilih emoji berikut yang mewakili perasaanmu.



A	B	C
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2. Berikan pendapatmu tentang bagaimana kondisi lingkungan akan berdampak pada semangat belajarmu?
3. Apa saja yang dapat kamu lakukan untuk menciptakan kenyamanan lingkungan belajar di rumah?
4. Apa yang kamu rencanakan saat kamu berlibur ke suatu tempat?
5. Apa harapanmu saat kamu mempelajari tentang spreadsheet?

Figure 4. The documented results of the diagnostic assessment

The second type of assessment is called formative assessment. Formative assessment aims to gauge students' abilities during the learning process. Examples of formative assessment include discussions and daily quizzes.

The following are examples of documented formative assessments:

ULANGAN PERPAJAKAN KELAS XI AKL

JAWABLAH PERTANYAAN DIBAWAH INI DENGAN BENAR !

1. Pajak berfungsi sebagai sumber keuangan negara yang diperuntukan bagi pengeluaran pemerintah baik pengeluaran rutin maupun pengeluaran pembangunan sarana dan prasarana ekonomi, sosial dan budaya disebut ...
2. Hukum pajak yang mengatur cara untuk mewujudkan hukum material menjadi kenyataan, memuat tata cara penetapan pajak kewajiban menyelenggarakan pajak adalah ...
3. Biaya balik nama adalah Pajak yang dipungut oleh pemerintah daerah dan digunakan untuk pembiayaan rumah tangga daerah tingkat I. Pernyataan ini benar atau salah
4. Pajak yang dipikul sendiri oleh wajib pajak yang bersangkutan dan tidak dilimpahkan kepada orang lain dan di pungut secara berulang pada waktu tertentu disebut ...
5. System pemungutan pajak yang besarnya ditentukan oleh fiscus dengan mengeluarkan surat ketetapan pajak dan wajib pajak bersifat pasif. System ini disebut ..
6. Pemungutan pajak harus berdasarkan undang-undang karena bersifat memaksa, dimana hak dan kewajiban wajib pajak maupun petugas pajak harus diatur di dalamnya. pemungutan pajak ini disebut ..
7. Pajak yang harus dibayar akan berubah sesuai dengan besar pengenaan pajak, semakin besar dasar pengenaan pajaknya, semakin besar pula jumlah utang pajak yang harus dibayar, namun persentasenya tetap. hal ini merupakan jenis tarif pajak ...
8. Pajak yang pengenaannya memperhatikan kondisi/keadaan wajib pajak yang berhubungan erat dengan keadaan materialnya disebut ...
9. Official assessment adalah System pemungutan pajak yang wewenang, kepercayaan dan tanggung jawab kepada wajib pajak untuk menghitung, memperhitungkan, membayar dan melaporkan sendiri besarnya pajak yang harus dibayar. Pernyataan benar atau salah

Figure 5. The documented results of the Formative Assessments

The final type of evaluation is summative assessment. Summative assessment aims to measure students' abilities to ensure the alignment of learning objectives and determine promotion or graduation.

The following are examples of summative assessments:

DINAS PENDIDIKAN PEMERINTAH PROVINSI RIAU
SEKOLAH MENENGAH KEJURUAN (SMK) NEGERI 1 DUMAI
Alamat : Jalan Cut Nyak Dien No. 09 Kota Dumai 28823
[E-mail : smkn_1dumai@yahoo.com] [Website : www.smkn1dumai.sch.id] [Telp/Fax : (0765) 34328] [NSS : 341090205004] [NPSN : 10404993] [Akreditasi : A]

UJIAN SEMESTER GANJIL TAHUN PELAJARAN 2022/2023
MATA PELAJARAN : KONSENTRASI KEAHLIAN AKL
KELAS : XI AKL

Pilihlah salah satu jawaban yang paling tepat pada jawaban A,B,C,D dan E

- Masalah pokok pada masyarakat modern dalam mengatasi masalah ekonomi adalah barang dan jasa apa yang diPhasilkan, berapa banyak barang yang dihasilkan dan.....
 - Siapa yang membeli barang yang dihasilkan.
 - Bagaimana hasil produksinya.
 - Jasa apa yang dihasilkan / diproduksi.
 - Mesin apa yang digunakan untuk produksi
 - Berapa banyak barang dan jasa itu
- Inti masalah ekonomi adalah..... Kebutuhan manusia dalam mencapai kepuasan hidup.
 - Kebutuhan manusia yang dapat dipenuhi dengan kerja.
 - Kebutuhan manusia dan uang sebagai alat pemuasnya
 - Kebutuhan manusia dan alat pemuas pemuasnya
 - Kebutuhan manusia barang atau jasa sebagai alat pemuas
 - Kebutuhan manusia terbatas
- Survei pasar sangat diperlukan guna membantu produsen terutamadalam mengatasi satu masalah ekonomi, yaitu:
 - Apa yang harus diproduksi
 - Bagaimana cara memproduksi
 - Dimana diproduksi
 - Untuk siapa diproduksi
 - Siapa yang memproduksi

Figure 6. The documented results of the Summative Assessments

The interview results are supported by observations conducted by the researcher as well as evidence in Figures 4, 5, and 6, which confirm that the evaluation or assessment in the Merdeka curriculum indeed uses diagnostic assessment, formative assessment, and summative assessment.

e. Graduation Competency Standards

Students must also meet the graduation competency standards. This is in line with what the Vice Principal of SMK Negeri 1 Kota Dumai stated:

“...For practical exams, there is the Professional Certification Institution (LSP) exam. Before taking the LSP, students must pass the practical work experience (PKL) from the institution. Once they pass the LSP, they will receive a certificate with the Garuda emblem.”

This was also confirmed by the Vice Principal for Curriculum, who said:

“...Every student must complete the Professional Certification Institution (LSP) P1 and P3 and take the competency skill test (UKK) with industry partners, such as the marketing department at Alfamart, which is conducted in the XII grade after completing the internship.”

Similarly, the Head of the Accounting and Financial Institution Expertise Program mentioned:

“...Actually, for the Accounting and Financial Institution department, it follows the curriculum, which involves taking the LSP at the end of the XII grade semester.”

This was also affirmed by the Accounting and Financial Institution teacher, who said:

“...The graduation competency standards measure the students' abilities. For SKL, the LSP is usually conducted in the XII grade at the end of the semester.”

Based on the interview results above, the graduate competency standards that have been prepared by SMK Negeri 1 Dumai are the professional certification institution (LSP) and the skills competency test (UKK).

Table 10. Graduation Competency Standards

Aspects Studied	Resource person (principal of State Vocational High School 1 Dumai City)	Resource person (vice principal for curriculum)	Resource person (head of Accounting and Finance study program)	Resource person (Accounting and Financial Institution teacher)
Graduation Competency Standards	For practical exams, there is the Professional Certification Institution (LSP) exam. Before taking the LSP, students must pass the practical work experience (PKL) from the institution. Once they pass the LSP, they will receive a certificate with the Garuda emblem	Every student must complete the Professional Certification Institution (LSP) P1 and P3 and take the competency skill test (UKK) with industry partners, such as the marketing department at Alfamart, which is conducted in the XII grade after completing the internship	Actually, for the Accounting and Financial Institution department, it follows the curriculum, which involves taking the LSP at the end of the XII grade semester	The graduation competency standards measure the students' abilities. For SKL, the LSP is usually conducted in the XII grade at the end of the semester

3. Barriers in Implementing the Merdeka Curriculum at the Center of Excellence Vocational High School Accounting and Financial Institution Program

In the implementation of the Center of Excellence Vocational High School, there are certainly challenges. The obstacles in curriculum implementation, as expressed by the vice principal, are as follows:

"...In reality, there are no significant obstacles, but the facilities and infrastructure are not yet fully sufficient, and we will later develop a curriculum in line with industry needs."

This was also stated by the Vice Principal for Curriculum, who mentioned:

"...There are no actual obstacles, but the facilities and infrastructure are still insufficient."

The Head of the Accounting and Financial Institution Expertise Program also noted:

"...As for the teachers, there are no issues following the SMK PK guidelines, but there is a lack of comprehensive information about the Merdeka curriculum and insufficient facilities and infrastructure."

Similarly, the Accounting and Financial Institution teacher mentioned:

"...There are issues with facilities and infrastructure and a lack of comprehensive information, leading to misunderstandings about the Merdeka curriculum."

Based on these interview results, it can be concluded that the obstacles in implementing the Merdeka curriculum at the Center of Excellence Vocational High School are due to insufficient facilities and infrastructure and a lack of understanding of the Merdeka curriculum.

Table 11. Barriers in Implementing the Merdeka Curriculum at the center of Excellence Vocational High School Accounting and Financial Institutional Program

Aspects Studied	Resource person (principal of State Vocational High School 1 Dumai City)	Resource person (vice principal for curriculum)	Resource person (head of Accounting and Finance study program)
Barriers in Implementing the Merdeka Curriculum at the center of Excellence Vocational High School Accounting and Financial Institutional Program	In reality, there are no significant obstacles, but the facilities and infrastructure are not yet fully sufficient, and we will later develop a curriculum in line with industry needs	As for the teachers, there are no issues following the SMK PK guidelines, but there is a lack of comprehensive information about the Merdeka curriculum and insufficient facilities and infrastructure	There are issues with facilities and infrastructure and a lack of comprehensive information, leading to misunderstandings about the Merdeka curriculum

DISCUSSION

Based on the research conducted, it can be observed State Vocational School 1 Dumai City has implemented the Merdeka Curriculum, particularly in the Center of Excellence Vocational High School program. The implementation of the Merdeka Curriculum at State Vocational School 1 Dumai City has been in place from grade X to grade XII, with grade XII only being implemented this year. The Center of Excellence Vocational High School program at State Vocational School 1 Dumai City has been in effect for 3 years to date.

1. Readiness of the Merdeka Curriculum at the Center of Excellence Vocational High School in the Accounting and Financial Institution Program

Readiness is a fundamental issue; without proper preparation to implement a curriculum according to official guidelines, the learning objectives and methods may not be achieved optimally (Irfan et al., 2022). The readiness for implementing the Merdeka Curriculum is divided into 3 aspects: 1) Readiness in lesson planning, 2) Readiness in the learning process, and 3) Readiness in the evaluation process (Apriatni et al., 2023). Based on interviews conducted by the researcher, it can be concluded that the readiness for implementing the Merdeka Curriculum includes facilities and infrastructure, curriculum implementation mentoring activities, and workshops or training to enhance teachers, educational staff, and learning tools.

In education, facilities and infrastructure are always crucial. Based on observations and interviews with sources, facilities and infrastructure are present but still insufficient overall. There are mentoring activities in place for the Center of Excellence Vocational High School program, conducted by institutions such as Kampar State Polytechnic and Padang State University. These mentoring activities can improve both soft and hard skills among students, aligning with the demands of the workforce and developing students' characters in line with Pancasila principles (Aditya & Kencanawaty, 2024).

Additionally, teachers must also undergo training or workshops. At State Vocational School 1 Dumai City, teachers participate in workshops for teachers, students, and educational staff, as well as the Merdeka Learning Platform (PMM). This aligns with research by Priantini, Suarni, & Adnyana (2022), which indicates that the Merdeka Learning Platform (PMM) helps teachers easily access inspiration, references, literature, and understanding of the Merdeka Curriculum.

The teaching materials used in the Accounting and Financial Institution Expertise Program include modules, learning outcomes, and learning objectives. This corresponds with the research by Sari & Gumiandari (2022), which notes that the Merdeka Curriculum can be implemented according to procedures and formats provided by curriculum heads, such as Learning Objectives (ATP), Learning Goals (TP), and teaching modules. Additionally, the head of the Accounting and Financial Institution Expertise Program must create a School Operational Curriculum (KOSP). Learning Objectives (ATP) serve as the basis for learning, and teaching modules are the main learning resources to achieve learning goals, while the School Operational Curriculum (KOSP) supports teaching implementation. Therefore, to build the School Operational Curriculum (KOSP), there needs to be Learning Objectives (ATP), a Series of Learning Activities, Assessments, Development of Teaching Materials, and the Pancasila Student Profile to develop the School Operational Curriculum (KOSP) (Sasmitha et al., 2023).

2. Implementation of the Merdeka Curriculum in the Center of Excellence Vocational High School Accounting and Financial Institution Program

The implementation of the Merdeka Curriculum at State Vocational School 1 Dumai City has been in place for 3 years to date. The curriculum has been applied from grade X to grade XII, with grade XII only being implemented this year. For the Merdeka Curriculum implementation at SMK Negeri 1 Kota Dumai, teachers are required to prepare teaching media, learning tools, and teaching materials. The teaching tools used by the Accounting and Financial Institution teachers include projectors, laptops, and textbooks.

One primary choice to facilitate the implementation of the educational program is the use of information technology (Sumantri & Alfiah, 2022). In the Merdeka Curriculum, learning must be digital and IT-based. Based on observations and interviews, the learning process is already digital and IT-based, including subjects such as Informatics, the use of Google Classroom, Zoom, Quizizz, and learning tools like projectors and laptops. Additionally, the teaching models frequently used are Problem-Based Learning and Project-Based Learning.

Based on observations and interviews, the Problem-Based Learning method involves discussions. First, the teacher explains the basic accounting concepts related to the accounting processes of service companies. Then, students must understand the overview of these basic accounting concepts. Students are divided into groups with their desk partners to discuss these concepts, with the teacher acting as a facilitator during the discussion. After the discussion, students present their findings, and other students/groups provide responses and arguments on the presentation. The teacher provides reinforcement for any answers that require clarification or correction. Group discussions create a more enjoyable learning atmosphere and make the material easier to understand through problem-solving, thereby increasing student interest, motivation, and participation (Umar et al., 2022).

The Project-Based Learning method involves assigning a test to prepare financial reports. The teacher provides worksheets including general journal tables, ledgers, and balance sheets. This test measures students' abilities to prepare financial reports. The Project-Based Learning approach not only helps students understand and apply difficult concepts but also aids in developing critical thinking skills, interpersonal skills, and teamwork abilities (Nurlaila, 2020).

The Merdeka Curriculum includes graduation competency standards (SKL). These standards consist of content standards, process standards, and assessment standards. At SMK Negeri 1 Dumai, the graduation competency standards include conducting Professional Certification Institute (LSP) assessments and Competency Skills Exams (UKK), as well as other assessments. The UKK includes both hypothetical professional tests and practical exams. Students who pass the UKK will receive a certificate issued by the LSP (Istiyana et al., 2023). The LSP and UKK exams are conducted in the second semester of grade XII. Assessments are divided into three types: 1) diagnostic assessment, 2) formative assessment, and 3) summative assessment. Diagnostic assessment involves straightforward evaluation of the curriculum (Herwina, 2021). Formative assessment evaluates the learning process, while summative assessment includes written tests and final exams (UAS) or mid-term exams (UTS) (Sasmitha et al., 2023).

3. Barriers in Implementing the Merdeka Curriculum at the Center of Excellence Vocational High School Accounting and Financial Institution Program

The barriers to implementing the Merdeka Curriculum at the Center of Excellence Vocational High School, specifically in the Accounting and Financial Institution program, include insufficient projectors, which need to be shared, and inadequate computer laboratories that are not sufficient for use by an entire class. This aligns with the research by Putri & Syahril (2022), which suggests that the availability of facilities and infrastructure in schools can significantly contribute to the success of an educational program. A similar issue was identified in Mulyono (2024), where factors hindering the implementation of the Merdeka Curriculum at State Senior High School 2 Slawi included: 1) Limited teacher knowledge of the Merdeka Curriculum, 2) Lack of training and guidance, 3) Limited budget, and 4) High time pressure.

To address these barriers, solutions include allocating operational funds and enhancing teacher competencies in implementing the Merdeka Curriculum. According to Mulyana, Ramdani & Nur'ainiyah (2023), solutions for implementing the Merdeka Curriculum are: 1) Attending internal and external workshops, 2) Expanding knowledge of teaching methods, requiring teachers to be more creative in their teaching, 3) Sharing knowledge with fellow educators, which helps in exchanging knowledge and improving performance in curriculum implementation, and 4) Changing the mindset

CONCLUSION

Based on the results and discussion of this research, the following conclusions can be drawn: (1) The readiness for implementing the Merdeka Curriculum at the Center of Excellence Vocational High School includes facilities and infrastructure, teacher and educational staff preparation, and training/workshops to enhance teachers and educational staff as well as learning tools. at State Vocational School 1 Dumai City has implemented the Merdeka Curriculum because the school has adopted the Center of Excellence model. This implementation has been carried out from grades X to XII, with grade XII just starting this year. The implementation of the curriculum includes teacher training or workshops, learning activities, and teaching materials. (2) The implementation of the Merdeka Curriculum at at State Vocational School 1 Dumai City has been digital and IT-based in its learning processes, including subjects such as Informatics in grade X, and the use of Google Classroom, Zoom, Quizizz, as well as learning tools like laptops, computers, and projectors. The learning models used are Problem Based Learning and Project Based Learning. The graduation competency standards applied by at State Vocational School 1 Dumai City include conducting Professional Certification Institute (LSP) and Competency Skills Exams (UKK). The evaluation or assessment methods used include diagnostic assessment, formative assessment, and summative assessment. (3) The obstacles in implementing the Center of Excellence Vocational High School curriculum at at State Vocational School 1 Dumai City include: 1) Changes in industry competency standards requiring curriculum development and adequate facilities and infrastructure, and 2) Incomplete information and lack of understanding of the Merdeka Curriculum. In the Accounting and Financial Institution Expertise Program, projectors are used interchangeably, and the computer laboratory is insufficient for use by one class.

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