

Implementation of the Merdeka Curriculum in Vocational High School Accounting and Financial Institutions Program

Kharis Fatima Sefiabdila^{1*}, Dhany Efita Sari²

^{1,2} Accounting Education, Muhammadiyah University Surakarta, Indonesia

*fatimasefi245@gmail.com

Abstract

The purpose of this study was to determine the implementation of the Merdeka Curriculum at SMK N 1 Sragen, particularly in the Accounting and Institutional Finance Program, to identify the planning and implementation of Merdeka Curriculum-based learning, and to describe the implementation of the Pancasila Student Profile Strengthening Project (P5). The data collection techniques used were interviews, observation, and documentation. The data analysis techniques used were data reduction, data presentation, and conclusion drawing. The results of the study showed that the implementation of the Merdeka Curriculum in vocational high schools in the Accounting and Institutional Finance Program has generally been carried out in accordance with the concepts and stages of the Merdeka Curriculum. Teachers and students feel that they are given the flexibility to develop learning materials in accordance with the characteristics and needs of the students. In addition, the Merdeka Curriculum also provides opportunities for students to develop independent learning and hone their skills, including public speaking, learning to express opinions, and increasing creativity and broadening their knowledge. Through P5 activities, students receive more meaningful, relevant, and student-centered education with an emphasis on character building in accordance with the Pancasila Student Profile.

Keywords: Accounting, Financial Institutions, Merdeka Curriculum, Vocational_High_School.

Received: October 30, 2025

Revised: November 20, 2025

Accepted: December 08, 2025

Article Identity:

Sefiabdila, K. F. & Sari, D. E. (2025). Implementation of the Merdeka Curriculum in Vocational High School Accounting and Financial Institutions Program. *Journal of Education (JIP) STKIP Kusuma Negara*, 17(2), 256-270.

INTRODUCTION

The Merdeka Curriculum is a learning design that emphasizes the development of students' interests and talents. This curriculum focuses on essential material, strengthening competencies, and character development through a more flexible and adaptive approach. In its implementation, the Merdeka Curriculum provides flexibility for educational units to adapt learning to the needs and surrounding environment, as well as providing space for students to be creative and innovative in accordance with their respective potentials (Sari & Gumiandari, 2022). The Merdeka Curriculum implements interactive two-way learning, where students actively ask questions and discuss, while teachers act as facilitators who encourage exploration and collaboration. Its successful implementation involves all stakeholders, including teachers, parents, and the community, to create an

educational ecosystem that supports the development of students' character and competencies (Oktavia et al., 2023) .

Merdeka Belajar is an approach in the education system that is more adaptive and responsive to the individual needs of students. Merdeka Belajar aims to create a broader and more effective educational experience, prepare students to have the skills and attitudes necessary to face challenges in the ever-evolving world of work, and help students develop the skills needed in an era of rapid technological change (Irhamsyah, 2023) . The Merdeka Curriculum is designed not only to enrich subject mastery but also to strengthen students' character. This includes the formation of values such as collaboration, responsibility, and independence (Jatmika & Alviantoro, 2025) . In the implementation of the Merdeka Curriculum, the main role lies with the students, who focus on individual learning, experiences, interests and talents, needs, knowledge, and skills, while teachers act as facilitators and implementers. The Merdeka Curriculum can be interpreted as giving students the freedom to learn in their own way. This means that students are given the freedom and flexibility to learn according to their needs, interests, and talents.

The Pancasila student profile is a strategy that aims to shape the character and develop the competencies of students through various aspects, including school culture, intracurricular learning activities, projects to strengthen the Pancasila student profile, and extracurricular activities. In the implementation of the Merdeka Curriculum, intracurricular learning activities are designed to be more varied and enjoyable, so that students have more optimal time to deeply understand the learning material and relevant skills (Piesesa & Camellia, 2023) . In the implementation of the Merdeka Curriculum, the Pancasila student profile strengthening project activity is one of the characteristics that provides a more interesting, contextual, and meaningful learning experience for students. Through activities such as discussions, product creation, and planning and implementing events related to the project, students are trained to think critically and creatively in solving problems. Thus, the Pancasila student profile strengthening project not only strengthens academic competence but also fosters 21st-century life skills (Pratama et al., 2024) .

The transition to the Merdeka Curriculum aims to improve the quality of education, but it also poses challenges that must be anticipated and addressed appropriately. Continuous monitoring is needed to ensure that the direction of educational transformation remains in line with the objectives. An in-depth study of the impact of the new curriculum on improving the quality of learning is needed (Setiowuliani & Andaryani, 2023) . One of the schools that implements the Merdeka Curriculum is SMK Negeri 1 Sragen, where SMK Negeri 1 Sragen has an Accounting and Institutional Finance expertise program that implements the Merdeka Curriculum. In accordance with the initial objectives of the implementation of the Merdeka Curriculum, it is hoped that this curriculum will be able to create a pleasant learning atmosphere and provide a sense of comfort for educators and students in carrying out the learning process. This study aims to analyze the Merdeka Curriculum further by focusing on the planning and implementation of the Merdeka Curriculum as well as the application of the Pancasila Student Profile Strengthening Project (P5) at the Vocational High School (SMK) level.

RESEARCH METHOD

This research uses qualitative research. Qualitative research is a research process related to human attitudes, opinions, and behavior that aims to find the motives underlying human behavior. This research produces an in-depth description in the form of writing or reports obtained from researchers (Rukhmana et al., 2022). The purpose of this study is to determine the implementation of the Merdeka Curriculum at SMK N 1 Sragen, particularly in the Accounting and Institutional Finance Program, to identify the planning and implementation of Merdeka Curriculum-based learning, and to describe the implementation of the Pancasila Student Profile Strengthening Project. The data collection techniques used were interviews and observations with the Deputy Head of Curriculum, teachers, and students in the 11th grade of the Accounting and Institutional Finance program, as well as documentation from teaching modules, learning objective flowcharts, and the implementation of the Merdeka Curriculum. Data validity was obtained using triangulation techniques. The data analysis technique used was the Miles Huberman Model, consisting of data reduction, data presentation, and drawing conclusions.

RESULTS AND DISCUSSION

Result

In this study, interviews, observations, and documentation were conducted with the Deputy Head of Curriculum, teachers, and students of Accounting and Institutional Finance who had implemented Merdeka Curriculum-based learning. The results of the interviews, observations, and documentation were then analyzed using the Nvivo12 application.

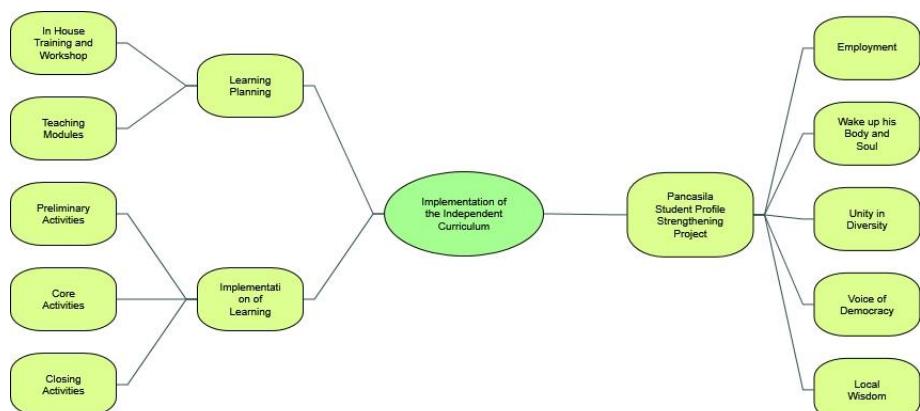


Figure 1. Mind Map of the Implementation of the Merdeka Curriculum

From the results of the mind map above, it can be concluded that the implementation of the Merdeka Curriculum has been carried out in accordance with its concepts and stages. The stages of learning based on the Merdeka Curriculum include learning planning, learning implementation, and the implementation of the Pancasila Student Profile Strengthening Project.

Learning Planning

Based on the research results obtained through interviews, observations, and documentation during the implementation of the Merdeka Curriculum, the collected

data was used to answer the research objectives, namely to identify learning planning. The results are presented in the following table.

Table 1. Triangulation Techniques

Aspects Studied	Interview Results	Observation Results	Documentation Results
Development of learning outcomes (CP)	HK Teacher "...take the CP from the center, then create verbs according to Bloom's taxonomy. We specify according to the extent of the achievement we want, which is aimed at our students..."	Teachers study learning outcomes before developing learning objectives and teaching modules	Learning outcomes are developed in accordance with the Merdeka curriculum guidelines and have been approved by the principal
			
Conclusion: Learning outcomes are compiled based on the government's CP and then specified according to the students and available facilities and infrastructure. Learning outcomes that are in accordance with the guidelines have been approved by the principal.			
Compiling learning objective sequences (ATP)	NAJ teacher "... the automatic sequence of objectives from the CP is broken down into a sequence of objectives. This is basically the minimum achievement from the government, then we review it together with the CP and then we break it down according to the conditions of the children and the facilities and infrastructure ..."	Teachers discuss with fellow teachers of the same subject when determining the sequence and stages of learning	The learning objective sequence is developed complete with learning competencies, learning objectives, and time allocation
			
Conclusion: The learning objective flow is compiled based on the minimum CP from the government, then reviewed and broken down to suit the conditions of the students and the facilities and infrastructure. The ATP is compiled to include learning competencies and objectives as well as time allocation			
Compilation of teaching modules	HK teacher "... So we create them independently, but also through	Teachers prepare teaching modules before teaching.	Teaching modules contain general information, core components, and attachments

Aspects Studied	Interview Results	Observation Results	Documentation Results
	deliberation with other accounting teachers. So, we also collaborate with other accounting teachers, even more specifically, such as when I teach accounting and taxation computers, we collaborate with those who teach accounting computers in different classes..."		
Conclusion: Teaching modules are developed independently and through consultation. Therefore, collaboration with other teachers in the same subject is essential. Teaching modules contain general information, core components, and attachments.			
Training, in-house training, and workshops for teachers	NAJ teacher "We receive training. At the beginning, there is always an orientation at the start of the learning process, followed by workshops or in-house training. Additionally, there is a lot of material available on the platform..."	Teachers are always active in participating in all activities held at school.	Teachers participate in workshops and in-house training at school
			
Conclusion: All teachers participated in the entire socialization program, which consisted of training, workshops, and in-house training held at the school.			

Based on the results of the study, teachers were given training such as IHT (*In-House Training*) and *workshops* to improve their understanding of the Merdeka Curriculum learning concepts and to provide instruction on the preparation of teaching modules. At the beginning of the school year, teachers will create learning tools and teaching materials, which will then be compiled into teaching modules. Teaching modules begin with determining learning outcomes (CP) and then formulating them into learning objectives (TP). After formulating learning objectives (TP), the next step is to develop a learning objective flow (ATP) in accordance with the Merdeka Curriculum guidelines.

Implementation of Learning

Based on the research results obtained through interviews, observations, and documentation during the implementation of the Merdeka Curriculum, the collected

data was used to answer the research objectives, namely to identify the implementation of learning. The results are presented in the following table.

Table 2. Triangulation Techniques

Aspects Studied	Interview Results	Observation Results	Documentation Results
Teachers' readiness to conduct lessons (introduction, main content, and conclusion)	<p>RT teacher "...the introduction consists of prayer, reading the Quran and its meaning, motivating students, and reviewing the previous material.</p> <p>Then we move on to the main part where I deliver the material. In the closing, I summarize the material and inform the students about the material for the following week..."</p>	<p>The teacher begins the lesson by greeting the students, praying, taking attendance, and conducting an apersepsi, then explains the material and concludes the lesson by summarizing the material and saying goodbye.</p>	<p>The teacher opens the lesson by saying greetings, praying, taking attendance, and conducting an apersepsi, then explains the material and conducts a question-and-answer session. After that, the teacher closes the lesson by summarizing the material and saying greetings.</p> 
Conclusion: Preliminary activities include the teacher greeting the students, praying, reading the Quran, taking attendance, asking about the students' well-being, motivating the students, and conducting an apersepsi. Core activities include the teacher delivering the material and the students engaging in discussion. Closing activities include the teacher summarizing the material and saying goodbye.			
Application of learning models or methods	HK teacher "Same as other teachers, I use lectures for group discussions and Q&A during my teaching."	<p>The learning process is active, using group discussion and question-and-answer methods.</p>	<p>The teacher applies the lecture learning method</p> 
Conclusion: The learning methods applied are lectures, question and answer sessions, and group discussions.			
Use of media or technology and learning resources	<p>RT teacher "For technology media, I use MYOB computer because it's hands-on practice..."</p> <p>Teacher HK "As mentioned earlier, I use PowerPoint and usually YouTube."</p>	<p>Students give presentations using laptops and LCD projectors and participate in learning activities using the MYOB application</p>	<p>Students participate in learning activities using the MYOB application</p> 

Aspects Studied	Interview Results	Observation Results	Documentation Results
Conclusion: During accounting computer lessons, teachers use computers for MYOB practice, and when delivering material, teachers use PPT and YouTube, as well as the internet to search for additional material.			
Teacher and student interaction	HK teacher "...interaction during question and answer sessions to explain the material, then it was seen that there were active and passive students, besides that, interaction during group discussions."	Students and teachers engage in questions and answer sessions and give students the opportunity to provide feedback.	During the learning process, the teacher and students engage in question-and-answer sessions.
			

Conclusion: Teacher-student interaction is seen when the teacher delivers the material and conducts question and answer sessions during group discussions.

In the implementation of the Merdeka Curriculum, learning is carried out in three stages, namely preliminary activities, core activities, and closing activities. In the preliminary activities, the teacher will prepare the students to participate in learning. Before entering the learning or core activities, the teacher opens the class by greeting the students, praying, reading the Quran, taking attendance, asking about the students' well-being, and conducting an apperception.

In the core activity, the teacher delivers material to achieve the learning objectives. Several learning activities are carried out, such as discussions, question and answer sessions, and group work. The teacher also provides opportunities for students to be creative and develop their respective potentials. Based on interviews with students, the teacher uses PowerPoint as a learning medium.

In the closing activity, the teacher conveys the conclusion of the entire material and reviews the material that has been delivered and gives students the opportunity to ask questions if there is material that is not yet understood. In addition, the teacher also reflects by asking students several questions to assess the extent to which students understand the material that has been delivered. At the end of the lesson, the teacher often gives assignments according to the material, and after one chapter is completed, a daily test is held.

Pancasila Student Profile Strengthening Project (P5)

Based on the research results obtained through interviews, observations, and documentation during the implementation of the Merdeka Curriculum, the collected data was used to answer the research objective, namely the implementation of the Pancasila student profile strengthening project. The results are presented in the following table.

Table 3. Triangulation Techniques

Aspects Studied	Interview Results	Observation Results	Documentation Results
Student involvement in project implementation	HK teacher "All accounting students, teachers, and the curriculum department. There is also a special working group for P5."	Students were seen to be actively participating and enthusiastic according to their assigned tasks in the P5 project	In the implementation of P5, all students are involved and participate actively 
Conclusion: All teachers and students are involved in the P5 project. They appear very happy, enthusiastic, and actively participate.			
Integration of Pancasila student profile values	RT teacher "...all students who do projects already know that they are applying the values of the Pancasila student profile. For example, doing a P5 project on the theme of local wisdom means that students are applying the values of mutual cooperation and creativity."	These values are evident during the P5 project activities	Students participate in character-building studies as a form of integration of the values of the Pancasila student profile 
Conclusion: The integration of Pancasila student profile values is indirectly visible when students participate in or carry out P5 projects.			
Assistance and facilitation by the school	NAJ teacher "If there is a P5 coordinator, they will produce P5 project results once every semester..."	Teachers provide guidance and direction during activities	Teachers provide assistance during activities 
Conclusion: Guidance and facilitation by the school takes the form of special P5 project mentors who provide materials, guidance, and assistance to students during the presentation of their work.			

The Pancasila Student Profile Strengthening Project, commonly referred to as P5, is a project-based activity to develop and strengthen the competencies and character of students in accordance with the values of the Pancasila student profile. Based on the interview results, it is known that the implementation of P5 in schools is not directly integrated into the learning process. However, the school carries out P5 activities separately outside the learning process by combining several lessons into one lesson allocated specifically for these activities. P5 activities are carried out once a semester for one week and only carry one theme, usually after the Midterm Exam (UTS) or after the Final Exam (UAS). P5 is implemented in

accordance with predetermined themes, such as "Employment," which tells the story of life from the past, present, and future in the form of a river flow diagram; "Build Your Spirit and Body," which involves making posters in the form of images related to fighting or preventing corruption; the theme "Voice of Democracy" is carried out in conjunction with the election of the student council president, the theme "Local Wisdom" involves making dishes from traditional cassava ingredients, and the theme "Unity in Diversity" involves holding character-building study activities.

Discussion

Learning Planning

Learning planning is not merely an administrative activity, but a strategic process that includes needs analysis, goal formulation, strategy development, teaching materials, and learning evaluation. Teachers who deeply understand the concepts and models of learning planning will be better able to design learning according to the needs of students, thereby contributing to the overall improvement of education quality (Sabrina et al., 2024). Based on the results of interviews with teachers, training such as IHT (*In-House Training*) and *workshops* were provided. These activities were carried out to improve the quality of teacher resources in facing curriculum changes and to increase teachers' understanding and skills in implementing the new curriculum.

Learning planning is developed by first determining the learning outcomes (CP). Learning outcomes are the abilities acquired by students through knowledge, attitudes, skills, competencies, and accumulated experiences gained during the learning process. Learning outcomes are the competencies that students must achieve at each phase of learning. Learning outcomes cover aspects of knowledge, skills, attitudes, and scope of material that are compiled comprehensively, completely, and holistically in the form of a narrative (Ichiana et al., 2023). Learning outcomes are targets set in the Merdeka Curriculum structure to be completed and achieved by students at the end of a phase or period of learning.

Based on the learning outcomes, teachers will adjust to the needs and conditions of students, then develop them into learning objectives (TP). Learning objectives are designed to be operational and concrete in accordance with the needs of each student at school. The content of learning objectives usually includes two components, namely competencies and scope of material. Learning objectives are a more detailed formulation of learning outcomes that cover the mastery of knowledge, skills, and attitudes (Budiastuti et al., 2021). The formulated learning objectives need to be achieved, possessed, and mastered by students during learning activities so that the learning process is focused, effective, and efficient, and students gain meaningful learning experiences. In addition, learning objectives help students understand what is expected from learning, provide motivation to achieve the expected learning outcomes, and increase enthusiasm for learning to achieve the set goals.

The learning objective flow (ATP) is designed to help students achieve learning outcomes in stages. The learning objective flow is created in relation to the learning objectives according to the needs of. After developing learning objectives, they are further developed into learning objective sequences tailored to the characteristics, readiness, and competencies developed in each subject. From the results of the

learning objective sequences, teaching modules are then developed based on the available components. Teaching modules are designed according to the characteristics and needs of the learners.

Implementation of Learning

Learning implementation is an educational interaction that is carried out and directed to achieve the learning objectives that have been formulated in the learning plan. Learning implementation consists of introductory activities, core activities, and closing activities (Taqwim et al., 2020) . These preliminary activities are the first steps in learning to motivate students, check their readiness, and relate the material to be learned to previous material. Learning activities consist of preliminary activities, core activities, and closing activities. These three activities must be carried out because they form a complete and sequential whole to achieve the expected learning objectives (Badelah, 2021) .

The introductory activity in classroom learning begins with the teacher greeting the students and then praying together. Singing the Indonesian national anthem and reading the Quran for Muslims if the lesson is held in the first hour. Next, taking attendance by asking about student absences from that lesson and the reasons for them. Then, the teacher asks about the students' well-being and gives them an overview of the lesson. To assess student activity, the teacher also asks questions about the material that was studied in the previous meeting or the material that will be studied. This is done to build rapport, find out about the students' conditions, and increase interaction with students so that a more conducive classroom atmosphere can be created and students feel comfortable and ready to learn.

The core activity involves interaction between students and the teacher and fellow students to actively participate in learning so that enjoyable learning is created. In addition, it also supports the development of initiative, creativity, independence, and courage in accordance with the talents and interests of students (Rustantono et al., 2024) . Based on the results of the study, the core activities in learning focus on the students. The methods used are lectures, group discussions and presentations, and question and answer sessions. This is in line with the concept of the Merdeka Curriculum, which gives students the freedom to explore learning. In addition, teachers also use learning media in the form of PowerPoint presentations and materials from the internet. However, the learning process was not entirely student-centered, as the teacher also explained and elaborated on the material using lectures. The material presented mostly came from textbooks and other teaching materials obtained from the internet. Lectures tended to be used more than other methods, which made students more passive because this approach relied solely on the teacher to deliver the material while the students just listened.

The closing activity is carried out by the teacher by assessing the extent to which learning outcomes have been achieved and evaluating learning by comparing the learning outcomes of students (Khotimah & Ain, 2023) . Based on the results of the study, in the closing activity, the teacher conveys the conclusions of the entire material and then reviews the essence of the material that has been delivered. Next, students are given the opportunity to ask questions about material they do not understand. In addition, the teacher also asks students several questions orally to assess the extent to which they understand the material and to see the extent to which learning outcomes have been achieved. Then, the teacher provides

information about the learning that will be carried out in the next meeting in the form of presenting the topic so that students can study the material before the lesson begins. Often at the end of the lesson, the teacher gives assignments related to the material that has been studied. After one chapter of learning is completed, the teacher will conduct a formative assessment in the form of a daily quiz.

Pancasila Student Profile Strengthening Project

The Pancasila Student Profile Strengthening Project (P5) is one of the main objectives in the implementation of the Merdeka Curriculum. Schools designated as implementers of the Merdeka Curriculum are expected to be able to optimally achieve the objectives of the curriculum. The implementation of P5 in schools plays an important role in shaping the character of students to be more active in the learning process, particularly through project-based assignments. Through these activities, students' skills can be developed more deeply, while also fostering innovative and creative thinking (Diman & Syah, 2023). Structurally, the planning and responsibility for implementing P5 lies with the Principal, the Vice Principal for Curriculum, and several P5 facilitators who will then assist students in implementing and creating projects. According to (Musa et al., 2024), the formation of a facilitator team is an important aspect of the planning stage. The existence of this facilitator team is considered to be able to make it easier for schools to achieve the P5 objectives. According to (Handayani & Mustofa, 2025), support from all parties, both from within and outside the school, can determine the success of P5 project activities.

SMK Negeri 1 Sragen implements the Pancasila student profile strengthening project outside of the regular learning process so that it does not take up regular school hours. The strengthening of the Pancasila student profile is carried out by combining several lessons into one special lesson. Its implementation is not related to learning outcomes in other subjects. The Pancasila student profile strengthening project is usually carried out once per semester, with the duration varying depending on the theme and activities chosen by the school. This activity is carried out after the Midterm Exam (UTS) or after the Final Exam for a full week and only addresses one theme that focuses on developing the character of students. On the first day, the teacher enters the classroom and explains the project that will be carried out according to the predetermined theme. On the second day, the teacher assists the students in preparing the necessary materials or equipment. On the third and fourth days, the students begin working on the project for the exhibition. On the last day, all of the students' project results are ready to be displayed at the exhibition.

The implementation of the Pancasila student profile strengthening project carried out by the students was based on the theme of "Work" by telling their life stories in the form of a river flow diagram, or what is commonly known as the river of life, starting from the past, present, and future, as well as any obstacles or challenges they have faced. The next theme implemented was "Build Your Soul and Body" with an activity of making posters in the form of images related to fighting or preventing corruption. Through this activity, students are expected to develop characters in accordance with the values of Pancasila. This can be seen by students applying the values of the Pancasila student profile regarding mutual cooperation, independence, critical thinking, and creativity.

Next, the theme "Voice of Democracy" was implemented, coinciding with the election of the student council president. Through this activity, students were expected to become good citizens with strong leadership skills and the ability to make positive contributions to their surroundings. One way to apply democratic values is by giving students the opportunity to use their voices through simple democratic practices, namely deliberation to reach consensus. In the deliberation process, students are expected to think critically, realize the importance of equality, and understand that every opinion has equal value. The process of decision-making by consensus is expected to produce decisions that are fair and beneficial to all parties. This topic is very relevant because it provides space for students to develop leadership skills and democratic skills. According to (Ulfah et al., 2023) , in expressing their opinions and choices, students are encouraged to develop critical thinking skills regarding what they say. Thus, every opinion and choice that is voiced can be accepted wisely and responsibly.

Then, the theme that was implemented was "Bhinneka Tunggal Ika" by holding character-building study activities. The values of the Pancasila student profile that can be applied by students are to have faith and devotion to God Almighty and to have noble character and global diversity. By internalizing these values, students are expected to be able to practice their religion well, show tolerance towards different beliefs, appreciate and respect cultural, linguistic, and religious diversity, and be able to interact positively in society. According to (Thusyadia et al., 2024) , character building is an important aspect of education that aims to shape students' personalities through encouragement and motivation to achieve certain goals. Character is influenced by the environment and can develop positively or negatively. Character education not only teaches the difference between right and wrong, but also instills good habits so that students are able to understand, feel, and perform positive actions in their daily lives.

The next theme applied was "Local Wisdom" by holding an activity of making traditional food from traditional cassava ingredients. Through this activity, students were expected to explore recipes, methods of preparation, and the philosophy behind traditional foods. In this era of development, local wisdom-based education has become easy and efficient to incorporate into the learning process. Local wisdom plays an important role in education, especially in efforts to preserve and develop local potential as a form of regional excellence. According to (Rizal & Nur, 2024) , the theme of local wisdom is generally closely related to cultural values, such as customs, religion, and traditions that have developed in society. Learning that raises the theme of local wisdom can strengthen the implementation of the Pancasila Student Profile Strengthening Project (P5) among students. This is because local wisdom can help individuals understand the relationship between humans and their surrounding environment, as well as provide insight into how local values can be a solution in maintaining the preservation and sustainability of life on earth. According to (Asmawan et al., 2023) , one of the government's efforts to shape character education is realized through the implementation of the Merdeka Curriculum, one of which is the implementation of the Pancasila Student Profile Strengthening Project. This curriculum policy is designed to be in line with the direction and objectives of national development as a whole.

CONCLUSION

Based on the results of the study, the implementation of the Merdeka Curriculum in vocational high schools offering accounting and financial institution programs has generally followed the concepts and stages of the Merdeka Curriculum. Teachers and students feel that they are given the flexibility to develop learning materials in accordance with the characteristics and needs of the students. In addition, the role of teachers is to facilitate more active, creative, and independent learning activities. The Merdeka Curriculum also provides opportunities for students to develop independent learning and hone their skills, including public speaking, learning to express opinions, and increasing creativity and broadening their knowledge. Through P5 activities, students receive more meaningful, relevant, and student-centered education that emphasizes character building in accordance with the Pancasila Student Profile while providing space for teachers to prepare student to face future challenges through in depth learning and the application of project based learning. This study was limited to the Accounting and Institutional Finance Program, so the findings can not be generalized to other programs. In addition, there were limitations in the implementation of P5 that were observed, so it does not describe the sustainability and development of P5 implementation in other themes.

REFERENCES

- Asmawan, M. C., Thoyibbah, K., & Gano-an, J. C. (2023). Implementation of Character Education Through the Independent Curriculum to Face the Era of Society 5.0. *Journal of Social Science Education*, 33(2), 235-248. <https://doi.org/10.23917/jpis.v33i2.3418>
- Badelah, B. (2021). Improving Teachers' Ability to Carry Out Preliminary Activities in the Teaching and Learning Process with Role Models Using the Lesson Study Method. *ACADEMIA: Journal of Academic Research Innovation*, 1(2), 214-224. <https://doi.org/10.51878/academia.v1i2.704>
- Budiastuti, P., Soenarto, S., Muchlas, M., & Ramndani, H. W. (2021). Analysis of Learning Objectives with Basic Competencies in the Basic Electricity and Electronics Lesson Plan at Vocational High Schools. *JEE: Journal of Electrical Education*, 5(1), 39-48. <https://doi.org/10.21831/jee.v5i1.37776>
- Diman, V. I., & Syah, J. M. (2023). Merdeka Curriculum-Based Learning in the Accounting and Institutional Finance Program for Grade XI at SMK Negeri 1 Banyudono. *School Cultural Literacy Bulletin*, 5(2), 70-82. <https://doi.org/10.23917/blbs.v5i2.3146>
- Handayani, Y. N., & Mustofa, R. H. (2025). Implementation of the Pancasila Student Profile Strengthening Project (P5) in Senior High Schools in Central Java Province. *G-COUNS: Journal of Guidance and Counseling*, 9(3), 1495-1512. <https://doi.org/10.31316/g-couns.v9i3.7326>
- Ichiana, N. N., Razzaq, A., & Ahmad, A. K. (2023). Orientation of the Independent Curriculum: Obstacles to Learning Mathematics in Student-Centered Learning Outcomes. *Journal of Mathematics and Natural Sciences Education*, 13(4), 1162-1173. <https://doi.org/10.37630/jpm.v13i4.1389>

-
- Irhamsyah, T. (2023). General Policy on the Implementation of Merdeka Belajar. *At-Tabayyun: Journal of Law, Economics and Islamic Education*, 6(2), 70-81. <https://doi.org/10.62214/jat.v6i2.130>
- Jatmika, S., & Alviantoro, P. P. (2025). Challenges and Successes in Applying the Project-Based Learning Model in Accounting Education in Vocational High Schools. *SUMIKOLAH: Journal of Education*, 3(1), 11-19.
- Khotimah, K., & Ain, S. Q. (2023). Teachers' Ability in Implementing the Teaching and Learning Process in the Merdeka Curriculum. *Aulad: Journal on Early Childhood*, 3(3), 486-494. <https://doi.org/10.31004/aulad.v6i3.568>
- Musa, A., Dzakiyyuddin, M., & Amin, A. A. (2024). Differentiated Learning as a Teaching Module for the Pancasila Student Profile Strengthening Project at Vocational High Schools. *Education Management*, 19(2), 193-208. <https://doi.org/10.23917/jmp.v9i2.3168>
- Oktavia, F. T., Maharani, D., & Qudsiyah, K. (2023). Problems in Implementing the Independent Learning Curriculum in Mathematics Education at SMKN 2 Pacitan. *Edumatic Journal*, 4(2), 14-23. <https://doi.org/10.21137/edumatic.v4i1.685>
- Piesesa, M. S., & Camellia, C. (2023). Project Design to Strengthen the Pancasila Student Profile to Instill the Values of Independence, Creativity, and Mutual Cooperation. *Journal of Moral Society*, 8(1), 74-83. <https://doi.org/10.21067/jmk.v8i1.8260>
- Pratama, A., Haryati, T., Hartanti, P. T., & Suhamarto, S. (2024). Analysis of P5 Activities on the Theme of "Bhinneka Tunggal Ika" as an Application of the Independent Curriculum at SMK Negeri 2 Semarang. *Journal of Education Sprouts*, 7(1), 270-280. <https://doi.org/10.52060/pgsd.v7i1.1972>
- Rizal, Y. K., & Nur, L. (2024). Implementation of the P5 Program in Fostering Local Wisdom Values. *Journal of Educational Research*, 24(2), 227-237. <https://doi.org/10.17509/jpp.v24i2.73375>
- Rukhmana, T., Darwis, D., Alatas, A. R., Tarigan, W. J., Mufidah, Z. R., Arifin, M., & Cahyadi, N. (2022). *Qualitative Research Methods*. Batam: CV.REY MEDIA GRAFIKA.
- Rustantono, H., Nirmada, N. R., & Rasyid, H. (2024). Analysis of the Implementation of the Merdeka Curriculum in Social Studies Learning at SMP PGRI 4 Tirtoyudo. *Journal of Education and Development*, 12(3), 52-57. <https://doi.org/10.37081/ed.v12i3.6342>
- Sabrina, N., Sya, M. F., & Utami, I. I. (2024). Concepts of Learning Planning and Models for Developing Learning Design Tools. *Karimah Tauhid*, 3(4), 5203-5211. <https://doi.org/10.30997/karimahtauhid.v3i4.13092>
- Sari, I., & Gumiandari, S. (2022). Implementation of the Independent Learning Curriculum After Online Learning at SMK N 2 Cirebon. *Journal of Education and Culture*, 1(1), 1-11. <https://doi.org/10.58707/jec.v2i3.267>
- Setiowulan, S. E., & Andaryani, E. T. (2023). Problems with the Merdeka Curriculum and the Impact of the Transition from the K13 Curriculum to the Merdeka Curriculum. *PEDAGOGIKA: Journal of Educational Sciences*, 3(2), 157-162. <https://doi.org/10.57251/ped.v3i2.1123>
- Taqwim, R. I., Winarno, M. E., & Roesdiyanto, R. (2020). Implementation of Physical Education, Sports, and Health Education. *Journal of Education*:

- Theory, Research, and Development*, 5(3), 395-400.
<https://doi.org/10.17977/jptpp.v5i3.13303>
- Thusyadia, V. H., Humati, E. M., & Patmisari, P. (2024). Strengthening Student Character Through the Pancasila Student Profile Dimensions of Faith and Devotion to God Almighty and Noble Character. *School Cultural Literacy Bulletin*, 6(1), 47-58. <https://doi.org/10.23917/blbs.v6i1.5624>
- Ulfah, N., Sumardiyani, L., Ardini, S. N., & Pramesti, M. R. (2023). Implementation of the Pancasila Student Profile Strengthening Project (P5) with the Theme of the Voice of Democracy at SMK Negeri 6 Semarang. *PRIMER: Multidisciplinary Scientific Journal*, 1(4), 455-462. <https://doi.org/10.55681/primer.v1i4.178>
- Zaini, N. (2023). Implementation of the Merdeka Curriculum in Islamic Religious Education in Senior High Schools. *JURNAL CENDEKIA: Media for Communication of Research and Development in Islamic Education*, 15(1), 123-136. <https://doi.org/10.37850/cendekia>