



# Analysis of The Implementation of Basic Accounting Based on The Independent Curriculum at State Vocational High School 1 Sragen In Indonesia

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**Abstrak.** The independent curriculum is a restructuring of the national education system in Indonesia which brings change and progress to the nation to adapt to changing times. The independent curriculum is designed to give students the freedom to study in a flexible and independent environment, thus encouraging students' creativity and talent. This research examines the obstacles to independent curriculum-based accounting learning, examines these obstacles and carries out efforts to overcome them. This type of research is qualitative research with an ethnographic design. Data collection techniques using interviews, observation, and documentation. Data analysis techniques used Miles and Huberman's interactive analysis, including data collection, data reduction, data presentation, and conclusion. The results of this study show there are several obstacles encountered. Obstacles in the learning planning process are (1) Lack of teacher understanding in preparing educational units; (2) Diversity of students in class; (3) Limited facilities and infrastructure in schools. There is another barrier to implementing learning (1) Limited psychological understanding among students; (2) These restrictions include conveying information in language that is easy to understand, training, and conducting awareness raising or workshops for parents of students.

**Keywords:** Learning Implementation, Independent Curriculum, Vocational High School.

## 1 Introduction

Education has an important role in achieving prosperity for all people. Everyone must have an education, especially children, in social or group life [1]. A good education also reflects the progress and modernity of a society. Education is a driver of change in line with the times. Community culture and habits are formed through a continuous educational process [2]. Education is a combination of elements that are important to achieve learning goals along with tools and media to help the learning process [3]. Education helps people become more critical in thinking and acting [4].

Law No. 20 of 2003 concerning the national education system with Article 3, that the purpose of education is to develop the potential of students to become people who are faithful and devoted to God Almighty, who have a noble character, who are healthy,

knowledgeable, capable, creative, independent, and who become democratic and responsible citizens [5].

When the corona outbreak hit the world, including Indonesia, many aspects of life were disrupted, such as health, society, culture, politics, religion, and education. The impact is so great and penetrates various levels of education. To overcome this disruption, the government decided to implement an independent curriculum as a step to accelerate national development and improve the quality of Indonesia's human resources. The independent curriculum aims to develop students who have noble character, high levels of reasoning, and superior literacy and numeracy skills [6].

The independent curriculum is a new learning method that emphasizes independent learning. The independent program is designed to give students the freedom to study in a comfortable and independent environment, encouraging their creativity and talent. The independent curriculum is a curriculum that the Indonesian government developed in 2020. The independent curriculum is a change from the previous curriculum, namely the 2013 curriculum. This independent curriculum is focused on students in SD (Elementary Schools), SMP (Junior High Schools), SMA (High Schools), and SMK (Vocational High Schools) [7].

Schools have the option of adopting an independent curriculum as an alternative in dealing with the impact of the pandemic on the 2022-2024 learning period [8]. The independent curriculum is a change in the national education system that keeps up with the times. The purpose of its implementation is to provide opportunities for students to learn in a comfortable, relaxed, and stress-free manner and to demonstrate their natural abilities. The teacher plays an important role in encouraging positive things in students as the main driver of the independent curriculum [9].

Some things are emphasized in the independent curriculum, namely aspects of independence, courage, and giving freedom for a teacher to develop learning methods based on student needs [10]. In addition, the independent curriculum emphasizes aspects of student character, such as honesty, responsibility, and tolerance. Another aspect that is emphasized in the independent curriculum is student skills, such as creative, critical, and collaborative thinking skills [11]. The scope of material in the independent curriculum is wider than the 2013 curriculum. The independent curriculum in its implementation is expected to have a positive influence, advance the quality of education in Indonesia and help students become more independent and think critically [12].

Curriculum implementation does not always run smoothly, but there are still many differentiating variations to achieve an even distribution of results obtained by students [13]. Differentiating variations can come from different student cultures, which in turn affect the way of learning, language, and the economic level of students. These variations affect student learning outcomes, so that the methods and learning outcomes obtained by students for subjects that have implemented the curriculum are not entirely obtained by students [14]. Therefore, Independent curriculum teachers are expected to have the innovative ability to devise and implement effective learning methods in school learning. [15]. In addition, teachers are required to take advantage of the environment around the school as a resource for learning. Teachers must be more creative in utilizing something that can be used to stimulate thoughts, feelings, attention, and abilities or skills [16]. Su, Huang, Zhou & Chang [17] said that manual learning which only relies on one book source and teaching in front of the class is no

longer effective. Teachers must develop learning tools that incorporate Technological Pedagogical Content Knowledge (TPACK). This tool should enable teachers to combine their teaching expertise, material knowledge they master, and technology as a medium for teaching their students.

Hanafy, M. S. [18] said that learning is the collaboration of understudies with educators and learning assets in the learning climate. Learning is the help given by the educator with the goal that understudies gain information, ace abilities and conduct, and construct mentalities and convictions. All in all, learning is a course of assisting understudies with learning great.

Vocational High School (SMK) is a type of formal educational institution that provides vocational education at the secondary education level. Vocational high school students undergo education for three to four years. SMK, which has a four-year study period, is divided into three years of studying at school and one year of study in the World of Business and Industry (DUDI) that is relevant to the major. There are two types of education providers, namely government and private. Vocational High School (SMK) is a type of education that aims to prepare students to enter the World of Business and Industry (DUDI) and prepare them to continue to a higher level of education. several majors, including the Department of Accounting and Institutional Finance (AKL), Office Management and Business Services (MPLB), Marketing (PM), Computer Network Engineering and Telecommunications (TJKT), Clothing (B), and Visual Communication Design (DKV).

State Vocational High School 1 Sragen has implemented an independent curriculum since the beginning of the 2022-2023 school year. We can see that Indonesia's implementation of the independent curriculum continues to face numerous challenges, including those experienced by State Vocational High School 1 Sragen, especially in basic accounting subjects in class X Financial Accounting Institutions (AKL). Accounting is one of the most useful sciences in human life. Almost all individuals use it in everyday life. Such as setting up pocket money so that it is sufficient for a certain period of time or arranging money to shop for daily needs.

This research was conducted to find out whether the implementation of the independent curriculum in basic accounting subjects at State Vocational High School 1 Sragen is running as it should, in accordance with the policies of Kemdikbud (Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi) so that national education goals can be achieved. This requires consistent and consistent efforts from teachers, students, parents, schools, and the government. So that students can learn in a fun and effective way and the quality of education in Indonesia will improve.

## **2 Research Methods**

The type of research used is qualitative research, which is a research process that aims to explore and understand the meaning ascribed to social or humanitarian issues by individuals or groups [19]. This study uses a qualitative method that utilizes words in written and spoken form to gain an in-depth understanding of the research question [20]. This study uses an ethnographic research design, which involves systematically collecting data about daily life, social activities, and cultural elements of a society [21].

The research location is State Vocational High School 1 Sragen, Indonesia. The principals of the schools, the vice principals for curriculum, basic accounting teachers, and class X students of institutional financial accounting. Data collection techniques

using observation, in-depth interviews, and documentation. Even though the data analysis that is the Miles & Huberman model. The analysis of this model involves a series of steps such as data collection, data reduction, data presentation, and verification/conclusion [22]. Test the validity of the data in this study using triangulation techniques and sources.

### 3 Results and Discussion

Based on the observations and interviews that were carried out by researchers, with school principals, deputy principals in the field of curriculum, basic accounting subject teachers and students at State Vocational High School 1 Sragen have implemented an independent curriculum, especially in class X. The independent curriculum provides the right to student-centered learning. Therefore, teachers need a special strategy for using it.

The implementation of the independent curriculum in teaching accounting by teachers starts with planning, implementing, and evaluating. Lase [23] said that lesson planning is very important in teaching activities because it can be a teacher's reference when implementing classroom learning. Several things have changed or are new in learning planning in the independent curriculum, namely (1) In learning tools, KI and KD become CP. CP planning is analyzed to develop learning objectives and learning objectives flow; (2) The term syllabus becomes ATP (Plot of Learning Objectives). ATP is created and designed by teachers; (3) the RPP was replaced with a Teaching Module and developed by the teacher; (4) In the module there are informative and summative tests. Formative tests and summative tests are designed and planned by the teacher; (5) In the teaching module, at the beginning of learning there must be a diagnostic test (divided into 2, namely cognitive tests for learning and non-cognitive tests to find out the background of students), and to find out the student's character at the end of learning. Diagnostic assessment planning is made by the teacher; (6) Free to choose which material is prioritized and taught because the reference is to teaching modules, not textbooks.

According to Sumarsih et al., [9] at the beginning of the implementation of the independent curriculum, schools faced challenges in implementing the teaching and learning process using a new paradigm and preparing school administration according to the independent curriculum guidelines. In terms of curriculum development, the parties must realize that efforts to implement the curriculum are in a weak position exhilarating because of the tension between expectations and success at the field level or school [24].

These obstacles are also felt by teachers, related to several changes in lesson planning in the independent curriculum which are obstacles for teachers at the planning stage. These obstacles are related to the process of making teaching modules. The teaching module must be able to implement the flow of learning objectives that have been developed by the teacher from learning outcomes that focus on the Pancasila student profile as an objective. In addition, teaching modules must be designed to meet the learning objectives that have been designed according to the developmental stages of students. Thus, teachers can develop teaching modules freely, but not apart from the aspects that have been defined in the teaching modules This is in line with Hasibuan [25] explaining that teachers must have independent and free-thinking in designing learning modules that suit the characteristics of students.

At the beginning of the independent curriculum's implementation at SMK Negeri 1 Sragen, several teachers did not understand the details regarding the independent curriculum and how to use it when teaching. It took a long time to get used to this curriculum. Considered to be the main factor that determines educational progress and innovation, teachers must be prepared to learn through interactive methods, because learning depends on the strength and motivational structure of the teacher's professionalism [26]. The school adheres to the principles of how schools can provide the best service and assessment to achieve much better improvements. Before the implementation of the independent curriculum, schools held In-House Training (IHT) teachers also participated in workshops so that they were better prepared and understood the implementation of the independent curriculum in schools. Hartatik [27] stated that IHT activities can improve teachers' abilities in implementing the independent curriculum.

In light of the outcomes of the subject teacher interviews, the diversity of students in the class is another obstacle that is faced. This relates to student skills, learning styles, levels of self-confidence, levels of student understanding, thinking skills, and student concentration levels. Thus, the teacher has difficulty in determining the learning model and assessment to be used. As explained by the teacher, another obstacle faced is the limited resources and school facilities to support the implementation of the independent curriculum, particularly the accessibility of internet networks and computer equipment

These limitations also have a less effective and maximal impact on the use of technology in learning. Meanwhile, Sasmita & Darmansyah [28] revealed that technology is a tool that needs to be mastered in education in this modern era. Technology is a tool that can be used in education to ensure human comfort and survival as a basis that must be taught to all students.

Observing these obstacles, it can be concluded that teachers are still experiencing difficulties in compiling this teaching module because this teaching module is something new. So, the preparation process takes quite a long time. This is also because the lesson plans developed for the previous curriculum have different formats for teaching modules. Maulida [29] in his research shows the same thing that teachers are still not successful in developing teaching modules to the fullest, because there are still many teachers who need help understanding how to compile and develop teaching modules, especially in this curriculum. This is also in line with Putri et al. [30] according to his research, the difficulties faced by teachers in developing teaching modules are challenges to adjusting materials, media with facilities that already exist in schools.

Quality learning in this modern era can be seen in the products for students with the skills needed by today's society. Learning strategies that lead to the development of skills are needed to create a generation of students who have the expected skills [31].

The implementation of learning in the implementation of the independent curriculum is in the form of differentiated learning. There are several obstacles in the implementation of learning based on the results of interviews, the first is to build students' curiosity so that students are encouraged to develop their skills in asking questions. Second, provide feedback that can encourage students to learn more. Teachers face difficulties in determining the style of language that is appropriate to the cognitive development of students. According to Harsono [32] in the 5.0 era, character education is important by utilizing technology and information. The implementation takes the form of religious values, nationalism, integrity, independence and mutual cooperation. Teachers also face difficulties in translating language knowledge that students can understand easily. Besides that, teachers must improve their pedagogical abilities which can significantly influence their performance in learning activities [33].

Apart from being caused by the teacher's understanding and skills, the diversity of students also causes difficulties in the implementation of learning. Different approaches are needed to meet the needs of different students. Maryani [34] said that there are at least 3 types of ways, namely product distinction, process distinction, and content distinction. Differentiation of content includes an analysis of learning readiness about the material to be taught, the teacher's efforts to maintain student interest and provide opportunities for students to be actively involved during the learning process. Second, the teacher can see what students are learning both in groups and independently. The third is product differentiation in this case, the product in question is the result of the learning that has been done, such as writings, presentations and speeches, among others.

## 4 Conclusions

Based on the outcomes and discussion of the independent curriculum implementation at State Vocational High School 1 Sragen that has been described above, the researcher can draw conclusions that there are a number of challenges. Obstacles in the learning planning process are (1) Lack of teacher understanding in preparing educational units; (2) Diversity of students in class; (3) Limited facilities and infrastructure in schools. There is another barrier to implementing learning (1) Limited psychological understanding among students; (2) These restrictions include conveying information in language that is easy to understand, training, and conducting awareness raising or workshops for parents of students.

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