



# Implementation of the Independent Curriculum in Class X Institutional and Financial Accounting Basic Subject at Surakarta Vocational 6 High School

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**Abstract.** This study aims to describe the implementation and constraints that occur in the implementation of the Independent Curriculum in class X Basics of Financial Accounting and Institutional Accounting at Surakarta Vocational 6 High School. This research approach uses a qualitative approach with an ethnographic design. Data collection techniques used in this study were interviews, observation, and documentation involving teachers and students at the school. The results of the study show that the implementation of the Independent Curriculum at Surakarta Vocational 6 High School has been implemented in the 2022/2023 academic year. In implementing the Independent curriculum it is stable and effective but there are still some obstacles experienced including in the implementation of learning with the Project Based Learning method there are still difficulties in adjusting to the characteristics of students and there is still a lack of collaboration with other subjects in preparing a project so that it has not become a single project intact according to the expectations of the independent curriculum. This can be proven from the data presented by sources and informants. From the results of the study, it can be concluded that Surakarta Vocational 6 High School has implemented an independent curriculum, but in practice, it still requires readjustment to the characteristics of students.

**Keywords:** Education, Independent Curriculum, Fundamentals of Financial Accounting and Institutions

## 1 Introduction

Education is a very important thing in the development of the younger generation because youth is the successor in the progress of a nation and is expected to be able to bring the nation forward in international eyes in all fields. Education is one of the most important factors in determining the quality of human resources. It is in this educational process that humans can produce creative, innovative ideas to keep up with current developments. Along with the development of an increasingly advanced era, humans must have fairly good educational provisions. All human beings need education, regardless of who they are, where they come from, or their background. Education is the main key for a nation to excel in global competition [1].

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According to [2] states that education is an attempt to develop an appropriate human personality based on values in society. In addition, it is also a form of effort to assist students in developing and increasing knowledge, skills, values, attitudes, and behaviors that are useful for society. Meanwhile, Fuadi, [3] mentions that education is the transfer of knowledge, experience, values, or skills from one generation to the next in an attempt to prepare the functions of life both spiritually and physically.

So important is education in the effort to educate the nation's life, improve people's welfare, and build national dignity that the government is trying to pay serious attention to improving the quality of education. This attention is shown by compiling curriculum policies that are implemented at the level of educational units, starting from Elementary Schools (SD), Junior High Schools (SMP), and Senior High Schools (SMA)/ Vocational High Schools (SMK). Correct education will be seen in the implementation of the curriculum applied because "curriculum is the heart of education," which determines the continuation of education [4].

Based on the understanding that has been quoted from [5] book the curriculum can be interpreted as a medium to achieve expectations in educational institutions as well as the direction of learning activities in all types and levels of education, containing a set of lesson plans related to objectives, content, teaching materials, and methods used in the implementation of learning. With the curriculum, learning becomes directed and structured to achieve the learning objectives that have been set.

In implementing the curriculum, there have been many changes and improvements. As mentioned in [6] curriculum changes that have occurred in Malaysia have undergone several changes. These changes are adapted to the history that covers them, the political system, ideology, and the needs of society because of technological developments. Yuliyanti, and Damayanti [7] stated that curriculum changes also occurred in Brunei Darussalam. These changes are adjusted to the demands of the business world and industry. So is the case in Indonesia, until now, there have been various changes and improvements. According to Ulinniam et al., [8] stated that since the time of Indonesian independence until now there have been 11 changes to the education curriculum, namely in 1947, 1964, 1968, 1973 (School Development Pilot Project), 1975, 1984, 1994, 1999 (revised 1994 Curriculum), 2004 (Competency-Based Curriculum), 2006 (Education Unit Level Curriculum/KTSP), and 2013 curriculum and in 2018 the curriculum was revised again to become the Revised 2013 Curriculum.

Curriculum changes in Indonesia are based on changes in demands on aspects of the socio-cultural life of the community [9]. In addition, in its application, the curriculum was also adapted to the conditions of education at that time. In 2020, when Indonesia was hit by the COVID-19 outbreak, to reduce the spread of the outbreak, all activities were required to be carried out Work from Home or what is commonly known as activities carried out from home. The Indonesian government, led by none other than the Minister of Education and Culture of the Republic of Indonesia, Nadiem Anwar Makarim, made a breakthrough in overcoming these educational conditions, namely by creating an Emergency Curriculum [10]. This Emergency Curriculum is a simplification of the national curriculum. When the emergency curriculum was implemented, competence was reduced in each subject to focus on essential and

prerequisite competencies for teachers and students for continuous learning [11]. The impact of the COVID-19 pandemic on education in Indonesia has changed, causing learning loss in students [12].

Responding to the changing conditions of education and development that occurred in Indonesia, a new curriculum was formed, which is commonly called the Independent Curriculum. In its application, it puts forward the concept of "Freedom to Learn," which was formed to assist the recovery of the learning crisis that occurred in education in Indonesia due to the COVID-19 pandemic [13]. In addition, it is hoped that the implementation of the Independent Curriculum can make the media instill Pancasila values as a national identity.

Research [14] states that the implementation of the Independent curriculum is still far from perfect. Many problems occurred with the implementation of the Independent curriculum. Problems experienced by students in the learning process due to a lack of innovation and creativity in developing learning methods and models. Coupled with the implementation of this curriculum, which is considered new, it takes time to adjust. This has an impact on student academic results and has not achieved the appropriate learning objectives.

The implementation of the independent curriculum will be much better if teacher professionalism and process standards are improved. These improvements will have an impact on the quality of the implementation of the independent curriculum and, of course, the quality of students. Based on research by [15] states that teacher readiness is still lacking in responding to the implementation of the Independent curriculum, and there is still a lack of teacher professionalism in implementing the Independent curriculum.

Researchers have made initial observations and obtained information that the independent curriculum has been implemented at Surakarta Vocational 6 High School in the subjects of Fundamentals of Financial Accounting and Class X Institutions. The Independent curriculum will be used in the 2022/2023 school year.

## **2 Methodology**

This study uses a type of qualitative research approach. Qualitative research is research that is descriptive in nature and tends to use analysis [16]. One of the characteristics of qualitative research is the descriptive characteristic, namely the data collected in the form of words, pictures, and not numbers. Thus, the resulting data comes from interviews, observation, documentation, and so forth. The research design used in this study is ethnography with a qualitative approach. Ethnography can be interpreted as a writing or report on ethnicity compiled by an anthropologist on the results of field research [17]. Ethnographic studies focus on aspects of community culture, which are a manifestation of the results of research based on various information that has been obtained in the field with certain problems [18].

This research was carried out at Surakarta Vocational 6 High School for one month, namely May- June 2023. The object of this research is the environment of Surakarta Vocational 6 High School. The research subjects consisted of 1 Financial

and Institutional Accounting teacher at Surakarta Vocational 6 High School, the Deputy Principal for the curriculum section, and two students majoring in class X. The reason for choosing teachers and Deputy Principals for the curriculum section as research subjects was because teachers were facilitators and evaluators in the implementation of learning activities. Meanwhile, students were chosen as research subjects because they had implemented learning using an independent curriculum. Data collection techniques use interviews. Interviews were conducted with the class teacher during the interview or from the learning planning document that the teacher created before the learning activity was carried out. As well as documentation used to obtain documents regarding teaching module documents and learning implementation plan documents using the independent curriculum owned by the teacher. Data analysis in this study used three data acquisition procedures, namely data reduction, data presentation, and data verification.

### 3 Result and Analysis

Data was obtained by researchers in the form of interviews, documentation, and observations. Interviews were conducted with class X Financial and Institutional Accounting teachers, the Vice Principal of the curriculum section, and two class X students directly. In addition, the researcher also made observations of the learning activities in class to see the learning process in the subject of Fundamentals of Financial Accounting and Class X Institutions. The results of the research that the researcher wanted to present were: a) Application of the Independent Curriculum in the basics of accounting subject class X finance and institutions at Surakarta Vocational 6 High School, b) Obstacles in implementing the Independent Curriculum in the subject of the basics of financial accounting and class X institutions at Surakarta Vocational 6 High School.

#### 3.1 Implementation of the Independent Curriculum in the Subject of Fundamentals of Financial Accounting and Class X Institutions at Surakarta Vocational 6 High School

##### 3.1.1. Learning Planning

Based on the results of interviews conducted by researchers with informants, the following results were obtained:

Table 1. Description of the Learning Planning Topic Interview

Informant	Result
<b>Teacher</b>	Teachers actively participate in various trainings and workshops and make lesson plans both at school and by seeking training themselves. In the independent curriculum, learning planning uses teaching modules as a substitute for lesson plans. Learning outcomes are arranged based on phases determined by the government, such as phase E for class X and phase F for classes XI–XII.

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	Learning outcomes cover the fundamentals of financial and institutional accounting in element 1 Business processes. LOF (Learning Objective Flow) is prepared before creating teaching modules, which consist of general information, core components, and attachments.
<b>Deputy Head of School for Curriculum</b>	The teacher begins the implementation of the Independent Curriculum with outreach and workshops. They also form a community of practitioners in the education unit. Before creating teaching modules, the teacher analyzes the needs of the students. Regarding national learning outcomes, teachers develop modules that include learning materials, student activity sheets, and assessments. This change is an addition to the previous format, known as RPP.

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Learning activities at Surakarta Vocational 6 High School currently use the Independent Curriculum in class X. This has entered its second year of implementing the independent curriculum. The Independent Curriculum was implemented after a policy change from the government regarding curriculum changes. Responding to the change in curriculum, the school held a socialization for teachers regarding the implementation of the independent curriculum. Then followed various trainings and workshops aimed at teachers regarding preparation for making teaching devices and so on. Training and workshops are carried out by schools, but to deepen teachers' understanding of implementing the Independent Curriculum requires a lot of training. In school, teachers are encouraged to find themselves and take part in online training on the independent teaching platform held by the Ministry of Education and Culture. After participating in various trainings or workshops, teachers form a community of practitioners. The practitioner community is a small group of teachers within the scope of the education unit itself that develops learning tools.

Things that need to be prepared in facing the implementation of the Independent Curriculum are school adjustments related to the teaching tools used. Learning plans are made following the rules or guidelines in the independent curriculum. The researcher interviewed the Deputy Principal of the Curriculum section, who said that at the beginning of the new school year, the teachers at Surakarta Vocational 6 High School prepared teaching materials by compiling teaching modules. The teaching module is an implementation of the Learning Objectives Flow developed from Learning Outcomes with the Pancasila Student Profile as the target. Before creating teaching modules, teachers need to develop Learning Outcomes according to the needs and conditions of students. Learning Outcomes (LO) have been determined by the government and adjusted to the unit-level phase. SMA/SMK enter phases E and F. Phase E (for class X) and phase F (for classes XI–XII). The subject of Fundamentals of Financial and Institutional Accounting enters phase E and enters element 1 of Business Processes in the Field of Financial and Institutional Accounting.

After the learning outcomes have been compiled, create an LOF (Learning Goal Flow). This LOF is a series of learning objectives arranged logically according to the sequence of learning from the beginning to the end of a phase and according to the sequence of learning activities that are carried out every day. Next, the teacher ar-

ranges teaching modules. The teaching module is in preparation, and there are its components. The preparation of teaching modules must be following the components specified in the Independent Curriculum guidelines. Components in the teaching module consist of:

a. General Information

This general information includes school identity, initial competencies, Pancasila student profiles, facilities and infrastructure, target students, and learning models used.

b. Core Components

The core components include learning objectives, meaningful understanding, triggering questions, lesson preparation, learning activities, assessment, enrichment and remediation, and student and teacher reflection.

c. Attachments

Appendices include student worksheets, teacher and student reading materials, a glossary, and a bibliography. From the results of the researcher's documentation, it can be seen that teachers at Surakarta Vocational 6 High School have compiled teaching modules to the components in the Independent Curriculum guidelines.

3.1.2. Implementation of Learning

Based on the results of interviews conducted by researchers with informants, the following results were obtained:

Table 2. Interview Description of the Topic of Learning Implementation

Informant	Result
<b>Teacher</b>	There are three activities, namely introduction, core activities, and closing. Introduction, start learning greetings, attendance, and prayer together. In the core activity, the teacher starts by reviewing the previous meeting material before entering new material. The methods used are discussion and PJBL. Students are given the task of finding financial transaction data from the service industry and helping to make financial reports for the business. learning media, using an LCD projector. In closing activities, the teacher summarizes the material and provides opportunities for students to ask questions about things that have not been understood.
<b>Deputy Head of School for Curriculum</b>	It is divided into three stages, namely introduction, core, and closing. Using the PJBL method. The material is delivered with an LCD projector or PPT.
<b>Students</b>	It usually starts with greetings and attendance. The teacher will ask about the previous meeting's material before explaining the material at the current meeting. Before closing, the material that has been submitted will be reviewed first, and then the lesson ends with greetings. Learning is carried out through discussion or PJBL for tasks such as making balance sheets, recording transactions, or compiling general journals and reports. Learning materials are delivered using a projector, sent via the Viska Learning school

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website, using modules provided by the school, or via the WhatsApp group.

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In implementing learning activities in the independent curriculum, there are three stages of learning activities, namely, introduction, core activities, and closing.

a. Introduction

Introduction is an activity that is carried out before the main activity. In the preliminary activities, there are several activities carried out by the teacher, including orientation, perception, motivation, and a pre-test. This activity is carried out to prepare students physically and psychologically.

It is known from the results of the researcher's interview with AKL class X students that before entering the subject matter, the teacher opens it first by saying an opening greeting, praying, checking the presence of students, and if at the beginning of the meeting, making a learning contract. This was reinforced by the results of the researchers' observations when the learning took place, the teacher carried out the stages according to the designed teaching modules.

b. Core activities

The core activity is an activity that contains the delivery of material to achieve learning objectives. In the core activities, there are discussions, questions, and answers regarding the material presented. This activity is carried out in an interesting and fun way so that students can be enthusiastic about receiving the material and easily understand the material presented by the teacher.

Based on the results of interviews with AKL class X students, they said that when they wanted to convey material, the teacher first gave trigger questions to students to foster critical thinking in them about the material to be discussed. In addition, the teacher also asked that the material from the previous meeting relate to the material to be discussed.

Furthermore, the teacher conveys using LCD projector media, and it is known that one of the students can also deliver material using Viska Learning or send it via the WhatsApp group. Viska Learning is a web-based learning platform from Surakarta Vocational 6 High School.

According to one of the AKL class X students, learning was carried out using the discussion method and Project Based Learning (PJBL). The teacher gives assignments or problems that must be solved in groups, and then the results are presented. The task given in implementing PJBL in class X is to send children to the service industry, the aim is to find financial transaction data at companies such as salons, workshops, laundries, etc. Then, from this task, students are asked to analyze and then assist in financial accounting in the company.

Based on this statement, it can be proven by the results of researchers' observations during the learning process that the teacher carries out teaching and learning activities by the teaching modules that have been designed.

c. Closing

A closing activity is an activity carried out by the teacher when he wants to end the learning activity. In this activity, the teacher gives conclusions to the students regarding the material that has been studied and reviews the material that has been taught. In addition, teachers can also carry out post-test activities before ending learning. After giving conclusions and reviews, the teacher closed the lesson by praying.

Based on the results of the researcher's interview with AKL class X students, they stated that when they wanted to close the lesson, the teacher reviewed the material that had been presented, and then allowed students to ask questions about the material that they had not understood, then closed by praying together. From the results of the researchers' observations, it was by the lesson plan prepared by the teacher.

3.1.3. Pancasila Student Profile Strengthening Project (P5)

Based on the results of interviews conducted by researchers with informants, the following results were obtained:

Table 3. Interview Topic Description P5

Informant	Result
<b>Teacher</b>	Recently, I gave an assignment to the children to make a video about Occupational Safety and Health (K3LH). They have the freedom to be creative in making the video, describe the concept of work safety, and so on. Children have more fun working on such projects than on assessments that are only in written form.
<b>Deputy Head of School for Curriculum</b>	In P5, it is integrated with general subjects such as Religion, Civics, Mathematics, and English, except for productive subjects. The implementation is scheduled in certain weeks according to the chosen theme. The themes for class X this year are "work", "sustainable lifestyle", and "local wisdom". Each theme is carried out in one week, starting from the first day until the title of the work. We provide students with facilities to develop their creativity according to the theme and also present external speakers as material reinforcement.
<b>Students</b>	For P5, we usually give students the task of making a project. In this project, we were asked to make a video on the K3LH element for other subjects to make a work, and then it will be displayed when the work is held.

The Pancasila Student Profile Strengthening Project is part of the independent curriculum. In the implementation of P5, there are differences between schools. The difference lies in the use of themes in each project. This is applied to shape the character of students according to the profile of Pancasila students. This character-building is done so that students have good soft skills. Good character is needed and important in the world of work.

Based on the results of the researcher's interview with the Deputy Principal of the Curriculum Section, it was stated that in implementing P5, it was integrated with other general subjects such as Religion, civic education, Mathematics, English, and others, except for productive subjects. The implementation of P5 is scheduled for certain weeks according to the theme chosen. The theme here is divided into two namely the mandatory theme and the optional theme. This year, Surakarta Vocational 6 High School takes three themes in the implementation of P5. The theme for class X is work as a mandatory theme, sustainable lifestyle, and local Wisdom as the theme of choice. In the process, the school provides facilities for developing and being creative accord-



ing to that theme. The highlight of the implementation of P5 is that the school packed it with a work title model. So, all students' works, without exception, will later be displayed in the title of the work. Implementation of P5 is also applied to school cultures, such as 5S and literacy.

The implementation of P5 provides an opportunity for students to develop their interests and talents. Judging from the results of the researcher's interview with the AKL class X teacher, he said that during the P5 implementation, the teacher gave the task to students to make a project in the form of a Health, Safety, and Environment (K3LH) video. In this video, there is a combination of several elements. Students can be creative in making work safety videos to create good video projects. This makes it a challenge for students, but according to AKL class X teachers, students are more enthusiastic and passionate about doing project assignments like this compared to doing written assignments.

This was reinforced by the results of an interview with one of the AKL class X students, who stated that students preferred project assignments like that to written assignments. Students believe that the project assignments will allow them to develop their interests and talents.

#### 3.1.4. Evaluation and Assessment

Based on the results of interviews conducted by researchers with informants, the following results were obtained:

Table 4. Interview Description of Evaluation and Assessment Topics

<b>Informant</b>	<b>Result</b>
<b>Teacher</b>	Using three assessments, namely diagnostic, formative, and summative assessments. The diagnostic assessment is carried out before learning, in the form of short answers. Formative assessment is carried out to determine the learning process of students, such as through presentations, project assignments, etc. Summative assessment is carried out at the end of learning in the form of a written test. For example, tests on Google Forms, quizzes, and UTS/UAS
<b>Deputy Head of School for Curriculum</b>	For assessment according to the Independent Curriculum rules, namely using three assessments. Diagnostic, formative, and summative assessment

Evaluation and assessment carried out diagnostic, formative, and summative assessments. Diagnostic assessment is an assessment before learning activities. This assessment is carried out before learning. Formative assessment is carried out by providing information or feedback for students on assessments carried out by the teacher so that this assessment can be seen in the learning process experienced by students. Such as presentations and project assignments. In the summative assessment of AKL class X teachers at Surakarta Vocational 6 High School used several written test assessments in the form of tests using Quizziz, Google Forms, and mid/final exam.

**3.2 Obstacles in the Implementation of the Independent Curriculum in the Basics of Financial Accounting and Institutional Class X Subjects at SMK N 6 Surakarta**

Based on the results of interviews conducted by researchers with informants, the following results were obtained:

Table 5. Interview Description of Obstacles in the Implementation of the Independent Curriculum

Informants	Result
<b>Teacher</b>	Meeting students' needs according to their characteristics is a challenge. Every child has different characteristics, so in meeting their needs, we may face difficulties. For example, in project implementation, assessment is carried out through projects that involve collaboration between various subjects, such as accounting principles and adaptive norms. In this case, the implementation of the assessment does not stand alone but requires collaboration between related subjects.
<b>Deputy Head of School for Curriculum</b>	In carrying out collaboration between several subjects, the implementation may not be carried out thoroughly. However, the plan will be developed again for next year so that all subjects can be interrelated and collaborate in one complete project, according to the objectives of the independent curriculum.
<b>Students</b>	In terms of presentations or public speaking, there are still disadvantages to stuttering

From the results of the researcher's interview with the Deputy Principal of the Curriculum Section, he said that the obstacles experienced were in the implementation of projects that were supposed to collaborate with all subjects, but in implementation at Surakarta Vocational 6 High School, collaboration was only carried out between several subject areas, so that it had not yet become a complete project by the hope of an independent curriculum.

This was also conveyed by the AKL class X teacher at Surakarta Vocational 6 High School, who said that the obstacles experienced in the implementation of the project. The teacher explains that the assessment for subjects is carried out by making a project, this requires collaboration among other subjects, starting with the Fundamentals of Financial Accounting and Institutions as well as other subjects. Assessments are not carried out alone, collaboration is needed. However, in the implementation of this year's end assessment, the collaboration was only carried out in several subjects, not yet comprehensively. In addition, teachers also experience difficulties in adjusting the needs of students according to the characteristics of each participant.

Constraints in implementing the Independent Curriculum were also experienced by some students in adjusting to active participation during learning activities such as presentations. Students feel that they are not good at public speaking, so they stuttered when making presentations.

## 4 Discussion

### 4.1 Implementation of the Independent Curriculum in the Subject of Fundamentals of Financial Accounting and Class X Institutions at Surakarta Vocational 6 High School

#### 4.1.1. Learning Planning

In responding to curriculum changes, teachers need to make adjustments according to the curriculum used, namely the independent curriculum. The Independent Curriculum is a government program for the recovery of learning due to the pandemic. Due to the pandemic, students experience learning loss [19]. In preparing for the implementation of the independent curriculum, it is necessary to adjust both understanding and planning. This adjustment can be addressed by increasing the teacher's understanding regarding the implementation of the independent curriculum. This understanding can be obtained by teachers by participating in outreach, training, and workshops related to implementing the Independent Curriculum [20]. In addition to understanding, teachers also need to prepare lesson plans. The preparation of this lesson plan is carried out by the teacher by forming a community of practitioners.

The practitioner community is a group of people who have difficulties in carrying out their practices and want the practice to be even better by interacting together [21]. In the process, this community of practitioners discussed how to implement an Independent Curriculum by the concept. This community of practitioners also conducts training to improve the quality of teachers and assist them in implementing the independent curriculum. The practitioner community also discusses the preparation of lesson plans.

According to [22] states that learning planning is the process of preparing teaching tools, teaching materials, learning objectives, and methods that will be carried out in learning activities. Learning planning is very important when you want to carry out learning activities because this is used as a guiding tool for teachers in carrying out the learning process [23]. This is also in line with [24] which states that learning planning is like a map for teachers to carry out learning activities.

Based on the results of the interviews obtained, it was stated that the lesson plan was prepared starting with determining the Learning Outcomes first. Learning Outcomes have been listed in the decision of the head of the standard, curriculum, and Education assessment body of the Ministry of Education, culture, research, and Technology, number 033/H/KR/2022. This decision describes the phases and elements used in the elementary school till high school level. At the vocational school level, it enters phase E, and the Fundamentals of Finance and Accounting subject enters element 1. From this Learning Objectives (LO), the teacher then adjusts to the needs and conditions of the students. The LO that has been designed is then developed into a Lesson Objective Flow (LOF). LOF was further developed into teaching modules. Teaching modules that are prepared must pay attention to the conditions, environment, and characteristics of students. Teaching modules must be arranged according to the existing components.

The research conducted by [25] states that making learning plans must be adapted to the environment, conditions, and needs of students and their preparation follows existing guidelines. Therefore, an analysis of the needs and characteristics of students is necessary to achieve the expected learning by the concept of an independent curriculum.

#### 4.1.2. Implementation of Learning

In Daga [26] research revealed that in implementing learning in the independent curriculum, teachers must involve students in learning. Students are required to be active in learning, in this independent curriculum, the teacher is only a facilitator. Students are given the freedom to find sources of learning material, so here the teacher must also be able to combine material sources so that they can be aligned with the material they have been looking for. The sources of learning materials used by AKL class X teachers at Surakarta Vocational 6 High School are teaching modules, the internet, Viska Learning, and textbooks. Judging from the results of interviews with AKL class X teachers, it was explained that the Basics of Accounting subject does not only lead to accounting but also leads to other elements such as business processes, Occupational Health, safety, and Environment (K3LH), professional ethics, and Spreadsheets. Therefore, it requires a lot of references.

Learning in the Independent Curriculum is carried out through several stages, including introduction, core activities, and closing. This is as stated in [27] which states that learning activities are organized into preliminary, core, and closing activities.

From the results of interviews and documentation obtained, the learning model used by AKL class X teachers is the discussion method and Project Based Learning. By using a scientific approach. This is not by the concept of an independent curriculum, which uses a differentiated approach. This is also explained in the research of [28] which states that the Independent Curriculum uses a differentiated approach. The differentiated approach has a close continuity with the independent curriculum. According to [29] states that learning with a differentiated approach is a strategy used by teachers to meet the needs of students who have different characteristics.

The Project Based Learning model is learning that is carried out by involving students directly in producing a project [30]. The PJBL model focuses more on problem-solving skills when working on a project that can produce something. In its application, it allows students to make decisions about choosing topics for completing a particular project. PJBL can improve the ability to solve a problem. This can be seen from the research by [31] which states that the application of PJBL shows an increase in problem-solving and critical thinking. The results of this research [32] show that PJBL can increase students' learning motivation. Therefore, the use of PJBL is in harmony with the concept of an independent curriculum.

It is known from the results of the researcher's interview with the AKL class X teacher that the PJBL learning model is carried out by sending children to the service industry, the aim is to find financial transaction data at companies such as salons, workshops, laundries, etc. Then, from this task, students are asked to analyze and then assist in financial accounting in the company.

#### 4.1.3. Pancasila Student Profile Strengthening Project

The Project to Strengthen the Pancasila Student Profile (P5) is something new in the curriculum in Indonesia. The Pancasila student profile is one of the efforts to improve the quality of Indonesian education by emphasizing character building [33]. The formation of the character of students to prepare them for the world of work is very necessary. Character building is indeed the teacher's job in shaping the character of students so that they are by Pancasila values, as in research [34]. This is also explained in the research of [35] which states that the formation of the character of students is also an effort to form a mental future that is useful for the world of work.

In implementing P5 the implementation is adjusted based on the theme chosen by the school. The Ministry of Education and Culture, (2020) developed se in implementing P5, the implementation is adjusted based on the theme chosen by the school. Seven themes according to the priority issues in the 2020–2035 National Education Road, Sustainable Development Goals, and relevant documents. At the vocational level, the themes include Sustainable Lifestyle, Local Wisdom, Unity in Diversity, Engineering, and Technology to Build the Unitary State of the Republic of Indonesia, Entrepreneurship, Building Your Mind and Body, and the voice of Democracy.

As is the case with the deputy principal's statement in the curriculum section of Surakarta Vocational 6 High School stating that the implementation of P5 at Surakarta Vocational 6 High School takes three themes, namely Work as a mandatory theme, Sustainability lifestyle, and Local Wisdom as the theme of choice, In the process, the school provides facilities for developing and being creative according to that theme. Held on certain Sundays. The school makes an implementation schedule from the first day until the end of work. The highlight of the P5 implementation was that the school packaged it with a work title model. So, all students' works, without exception, will later be displayed in the title of the work.

Based on the results of observations of the application of P5 at Surakarta Vocational 6 High School, it is also applied in school culture and literacy culture. As well as the 5S (Smile, Greet, Greetings, Polite, and Polite). This is carried out every day, with the teacher welcoming students in front of the school gate. Several posters related to 5S are also plastered on each side of the school wall. Literacy culture is applied when they want to start learning. All students and teachers enter the classroom and then pray together and read short letters guided by the Religion teacher using a microphone at school. This is different from the statement of the class X AKL teacher, who stated that the implementation of P5 was carried out by making K3LH videos. Students are given the freedom to conceptualize and be creative in the videos they make. As is the case with Deric [36] research it states that in applying the Pancasila student profile, it is carried out in the school culture, namely the 5S (Smile, Greeting, Greetings, Polite, and Polite).

#### 4.1.4. Evaluation and Assessment

According to Idrus, [37], evaluation is a learning process that cannot be separated from learning activities. Evaluation is carried out to determine the level of success of students with the material that has been delivered so that with evaluation, the learn-

ing objectives can be seen accurately. Meanwhile, assessment is a method used to assess the individual or group performance of students [38]. The assessment used in the Independent Curriculum uses diagnostic, formative, and summative assessments.

Based on the results of interviews with AKL class X teachers, it was stated that the assessment used included diagnostic assessment, formative assessment, and summative assessment. The diagnostic assessment is carried out before learning and is an assessment of the Pancasila student profile. Formative assessment is carried out during the learning process, such as project assignments, etc. The teacher conducts this assessment. Summative assessment is carried out at the end of learning through written tests, mid/final exam.

This is in line with Purnawanto [39] research which states that the Independent Curriculum uses three assessments, namely diagnostic, formative, and summative assessments. In evaluating the independent curriculum. As is the case with [25] research which explained that assessment in the Independent Curriculum uses three assessment strategies, namely diagnostic, formative, and summative assessments. And the curriculum no longer uses KKM. Therefore, the teacher has the freedom to make assessments.

#### **4.2 Obstacles in the Implementation of the Independent Curriculum in the Basics of Financial Accounting and Institutional Class X Subjects at Surakarta Vocational 6 High School**

From the results of the researcher's interview with AKL class X teachers, the constraints can be seen in the teacher's difficulties in adjusting the needs of students according to different characteristics. According to the concept of an independent curriculum, teachers must be able to adjust the needs of students according to the characteristics of each participant. This is different from the research results of Eli Sasmita, (2022) which states that the obstacles lie in limitations in literacy, technology, and soft skills. Teacher constraints were also experienced in the implementation of the project, the making of the project could not collaborate with the subject area as a whole.

Another obstacle experienced based on the results of interviews with the Vice Principal in the curriculum section stated that in the implementation of a project in terms of collaboration, it had not been fully collaborated. On the other hand, the obstacles experienced by students are in the process of adjusting to their active participation in learning. This is by the concept of an independent curriculum, which describes teachers as only facilitators and those who are active in learning, namely students.

## **5 Conclusion**

Based on the results and discussion of the implementation of the independent curriculum in the Basics of Financial Accounting and Institutions class The obstacles experienced by teachers are in project implementation due to the lack of collaboration be-

tween one subject and another. When implementing a project, you should collaborate with all subjects to create a complete project. In adapting students' needs to suit the characteristics of each participant, teachers also experience difficulties. Meanwhile, obstacles for students still require adjustments to active participation in learning.

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