

# CHALLENGES OF ACCOUNTING VOCATIONAL TEACHERS IN IMPLEMENTATION INDEPENDENT CURRICULUM: ENDLESS PAPERWORK OR EXTENDED WORKING HOURS

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## ABSTRACT

The curriculum as a component of learning is always changing along with developments in society. Curriculum changes require teachers to adapt regarding teaching preparation, materials and learning experiences that their students must have in order to have the abilities to meet the demands of the world of work. This research aims to determine 1) the implementation of the independent curriculum by vocational school teachers in the Institutional Accounting and Finance skills program, 2) the obstacles experienced by vocational school Accounting and Institutional Finance teachers in implementing the independent curriculum, 3) the needs of institutional vocational accounting and finance teachers to support the implementation of the curriculum independent. Interviews were conducted with 10 teachers from 5 Business Management Vocational Schools in the Special Region of Yogyakarta which have implemented the independent curriculum. Data credibility was obtained by triangulating methods, namely interviews, observation and documentation. Instrument validation was carried out through focus group discussions. The data analysis technique used is thematic analysis with stages of transcription, coding, categorization and interpretation of research results. The research results show that there are differences in the implementation of the independent curriculum and the previous curriculum, both in terms of preparation, implementation and evaluation of learning as well as facilities to support student learning. Apart from that, obstacles come from internal teacher factors such as understanding and external such as facilities. Teachers' needs for implementing an independent curriculum include simplifying work and providing facilities to support teaching and learning activities. In other words, teachers face extended working hours and endless paperwork.

Kata Kunci: *independent curriculum, obstacles, needs, working hours, paperwork*