Application of the curriculum 2013 in accounting learning for vocational school

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Article Info

ABSTRACT

The quality of education is reflected through the personality, knowledge and skills and skills possessed by students, a manifestation of the implementation of the curriculum 2013 in learning. The purpose of the study is to analyze the implementation of the curriculum 2013 in the form of planning, implementation and assessment in accounting learning at private vocational schools in Palembang City. The population of this study is a private vocational school in the city of Palembang. While the research sample is a sample with a purpose, as many as 12 private vocational schools each with 2 (two) teachers, as respondents where the school concerned has a major in Accounting and Institutional Finance and is accredited A. The sources of data collected are in the form of primary data, namely observations and questionnaires. Methods or data analysis using descriptive analysis. The results of the research are the implementation of the Curriculum 2013 in private vocational schools in Palembang City and the role of educators in the implementation of the curriculum 2013 in terms of the aspect of learning planning that is "Appropriate", while for the implementation of learning and learning assessment it is in the "Good" category. However, it is necessary to improve the quality of learning so that every indicator or aspect in the implementation of the curriculum 2013 meets learning standards and becomes even better.

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Introduction

The best qualities of a person vary, according to the judgment of others based on facts and data, but there is no denying that in a person it is necessary to look for certain qualities that are common to all areas. The quality of education is reflected through the personality, knowledge, and skills, as well as the skills possessed by students. This is in line with the opinion (Robles, 2012) "hard skills are technical skills and knowledge needed for a job. Soft skills are interpersonal qualities, also known as people skills, and personal attributes that a person possesses. Business executives regard soft skills as a very important attribute in job applicants. Employers want new employees to have strong soft skills, as well as hard skills. The study identified the top 10 soft skills that business executives consider most important: integrity, communication, manners, responsibility, social skills, positive attitude, professionalism, flexibility, teamwork, and work ethic". Furthermore, in line with (Othman & Mohamad, 2014) when we talk about teachers' thinking skills, whether creative thinking or critical thinking, teachers involved in teaching subject matter must have high-level skills. Personality has a great character to

have qualities that can be glimpsed and ensured to be responsible for the work that has been entrusted to each individual. According to (Syukri, I. I. F., Rizal, S. S., & Al Hamdani, 2019) Quality of education is the overall description and characteristics of educational services internally and externally that show their ability, satisfying the expected or implied needs includes educational inputs, processes, and outputs (Irwana, 2015) (Mariyana, 2016). The quality of an education is reflected in the curriculum that can improve the quality of education.

The curriculum is a set of tools to support the quality and improve the learning process towards a better direction. According to the (Kemendikbud, 2014) one of the main aspects of concern in implementing the curriculum 2013 is the skills and competencies of teachers in supporting the learning process. The curriculum 2013 classifies it into four core competencies, namely the competence of social attitudes, spiritual attitudes, knowledge, and skills. Thus, the potential of students apart from the cognitive domain can also be monitored and developed (Setiadi, 2016). Meanwhile, according to (Wahid, HN, 2021) curriculum 2013 is a set of plans to override the goals and content of lesson materials that emphasizes more on giving birth to the next generation of the nation that is productive, creative, innovative, and has character and realizes national learning to shape the character and civilization of the nation dignified.Keep your Introduction to be very concise, well structured, and inclusive of all the information needed to follow the development of your findings. Do not over-burden the reader by making the introduction too long. Get to the key parts other paper sooner rather than later.

Quality learning is most likely to occur when students are actively and intentionally involved with issues and activities that are considered important. Students must have the ability to try new things and dare to take risks in applying strategies to solve problems conventionally and creatively. The above statement with the results (Hu et al., 2013) Several longitudinal intervention studies show that the "Learning to Thinking" Intervention Program (LTT) can encourage the development of thinking skills, learning motivation, and student learning strategies as well as improve academic achievement in elementary schools. Further opinions are in line with research results (Daly et al., 2014) The ability to engage in creative processes to solve problems or design new artifacts is essential for engineering as a profession. Research shows the need for a curriculum that enhances students' creative skills in engineering. One aspect of creativity, convergent thinking (including analysis and evaluation), is well represented in the engineering courses in our case study. In conclusion, a pedagogical analysis that focuses on goals, instruction, and assessment in the engineering curriculum reveals opportunities for growth in the development of students' creative skills. Learning is an effort made by educators or teachers intentionally with the aim of conveying knowledge, by organizing and creating a learning environment system with various methods so that students can carry out learning activities more optimally (Kirom, 2017) Learning requires a process for some educators, it is very important, but there are some educators who see the final value as a reference in determining learning activities in full alignment.

The learning process itself has two dimensions. The first is the aspect of student activities: whether the activities carried out by students are individual or group. The two aspects of teacher orientation on student activities: whether focused on individuals or groups. This statement is in line with the results of the study (Grau & Whitebread, 2017) that the regulatory activity of children in groups increased significantly compared to individually during the semester. Furthermore, based on research (Teng, 2021) "this study explores the effect of the presence or absence of metacognitive clues in a group or individual learning on metacognitive awareness and EFL writing outcomes. Collaborative learning without metacognitive clues (COOP), individual learning with metacognitive clues (INDI + META), and individual learning without metacognitive clues (INDI). After treatment, learners exposed to metacognitive cues in the cooperative learning setting outperformed the other groups in metacognitive awareness and writing. The EFL results revealed that metacognitive regulation was a more significant predictor of writing outcomes. These findings highlight the importance of including metacognitive clues in collaborative writing settings. The group that showed evidence of higher levels of SRL at the individual level also presented more episodes of co-regulation. Co-regulatory behavior was significantly related to speech related to basic science knowledge". Based on the two dimensions, each of which has two poles, there are four implementation models in learning (Jamil, 2016). Meanwhile, according to (Fathurrohman, 2015) In the learning process, every student must be sought to be actively involved in order to achieve learning objectives. This requires help from the teacher to motivate and encourage students in the learning process to be totally involved, the teacher must master both the material and strategies in learning (Abdullah, 2017).

Based on this, it can be concluded that the learning process of students is involved in planning their work and is responsible for learning, students must believe in their own abilities to learn and be able to discuss and reflect on learning independently, in addition to independently students must be able to work in groups, students must be committed and self-motivated and able to seek appropriate resources and assistance from

various sources, respect, and care for the concerns, views, and feelings of others, able to discuss issues able to develop positive relationships with educators, other students and society in general (Alifiyah et al., 2019).

Application is an activity carried out by a group of people in carrying out activities that have the aim of developing knowledge into new ideas so as to create innovation and creativity that can benefit many people. According to (Wahid, HN, 2021) the application of the curriculum is to practice or the previous process of doing learning and has a very important goal and cannot stand alone because the implementation is often influenced by objects. Next according to (Bendriyanti & Zulita, 2012) Implementation or implementation involves three things, namely: 1. The existence of policy goals or objectives. 2. The existence of activities / activities to achieve goals. 3. There are results of activities. While according to (Rahmat, 2017) Implementation is a process to assess, evaluate and measure whether a regulation or policy can run well or not, so it will be assessed whether or not there should be an evaluation of the program). Based on the understanding of the application, it can be interpreted that implementation is the implementation of a process that has a purpose, the results of which have been evaluated properly and correctly for the program being carried out.

Accounting science is useful information about human life. Every individual uses knowledge in everyday life, how to manage finances, both individual, company, state and other finances. Therefore accounting is often called "the language of the world, because accounting contains useful information for its users. Facts in the field of the accounting learning process are the skills that challenge and measure ability. There are many students who are confused about learning accounting because they need to analyze and have the ability to count, if educators only use the lecture method, it can make accounting learning boring and does not have the expected goal, namely improving learning, especially good and correct numeracy skills and abilities. Therefore, as educators, they must have strategies in improving learning, especially accounting learning. Most importantly improve the quality of learning with the effectiveness and activeness of participants in the learning process.education is not the teacher must be responsible for the results, but the process of actively developing and creative activities of students, so that they can be independent later in the work environment with a positive learning process.

The statement above is similar to the research results (Iswanto & Wahjono, 2019). This paper discusses the influence of the industrial revolution 4.0 on accounting science and accounting education patterns. The industrial revolution can be a "disruptive" thing and make an evolution in the course of accounting science and patterns of learning or accounting education in the future. Solutions can be taken from accountants and students who are undergoing accounting studies to be able to immediately adapt to the direction of the changing industry 4.0 that is already running. It is predicted that accounting will change to "big data"-based accounting technology, including automatic journaling and financial statement generation. In addition, the use of AI (Artificial Intelligence) will be very massive in analyzing financial reports and studying the behavior of organizations or companies. The results obtained from the accounting science learning pattern for students who will focus more on mastering information systems refer to the real reality of the business world. Furthermore, based on research (Pramiudi & Setiawan, 2019) refers to statements about the Relation of Accounting Science with current work. Where most of the stated fields of work today are related to accounting science. Then based on research (Silaswati, 2018) Research work or the process of writing scientific papers in the field of economics, especially science is a process of solving problems related to the scientific field, it can also be referred to as scientific work which has the main goal of finding the truth, formulating theories, formulate principles or postulates, either directly or indirectly and have the value of the benefit for human life. Writing scientific papers in this field is useful for improving reading and writing skills, practicing integrating various ideas and presenting them systematically, broadening horizons, and providing intellectual satisfaction, in addition to broadening the horizons of accounting knowledge. Accounting information has an important role in business success, including for small businesses (Mastura et al., 2019). According to (Jurana et al., 2021) the existing accounting information, of course, can be used as a reliable basis in presenting decisions as an effort to manage small and medium enterprises. The decision-making referred to, among others, is related to decisions in setting prices, market development, and including in determining investment decisions.

The role of educators in improving student learning in Vocational High Schools Vocational High School is a form of implementing the Curriculum 2013 that must be followed up. An educator in implementing the Curriculum 2013 must have at least 3 skills, namely; 1) learning planning, 2) learning implementation and 3) learning assessment. This is in line with the aim of the study to analyze the implementation of the Curriculum 2013 in the form of planning, implementation and assessment in accounting learning at private vocational schools in Palembang City.

It's amazing, since the beginning of the 21st century. In less than five years, the Indonesian government has launched two options. First, Qualifications: Basic Curriculum (KBK) 2004 and Second; individual level

curriculum; Education (KTSP) 2006. The curriculum is expected to be implemented within two years. Guidelines for planning remedial activities to meet learning objectives. In the twentieth century, the curriculum changed from time to time. It changes from time to time. Recently, a new curriculum called the Curriculum 2013 will appear. The government implements the Curriculum 2013 in full at the beginning of the year. The main theme of the Curriculum 2013 is simplicity and project integration. The Curriculum 2013 is designed to produce a new generation that is ready to advance. By default this is because the curriculum is designed to anticipate future developments. According to (Suyanto, 2018) In 2013, the Indonesian government introduced a new curriculum, namely: Curriculum 2013 (C-13). C-13 Influences the scientific approach to the learning process. The following research describes the teacher's actions using the scientific method; School includes studying, asking, testing (trying), thinking, and giving results.

Furthermore, according to (Nasution, 2017a) the emphasis of the Curriculum 2013 aims to encourage students or students to be able to better at observing, asking, reasoning, and communicating (present) what they get or know after receiving the learning material at school. The object of learning in the arrangement and refinement of the Curriculum 2013 more emphasis on natural phenomena, social phenomena, artistic phenomena, and cultural phenomena. Through this approach, students are expected to have attitudes, skills, and competencies much better knowledge. They will be more creative, innovative, and more productive, so that later they can be successful in facing various problems and challenges of their time, enter a better future. Or in other words, the theme of curriculum development 2013 is to produce Indonesian people who are productive, creative, innovative, and effective through strengthening attitudes (know why), skills (know-how), and knowledge (know what) integrated. Based on the results of the study (Mirnasulistyawati et al., 2020) The phenomenon of problems regarding the quality of learning based on the observations of researchers has links with several other factors, including in line with Mulyasa's opinion that successful education is not solely determined by the teacher, but is largely determined by the success of the principal in managing educational staff, curriculum management, facilities, and infrastructure management, learning management and student management in schools. Here are also the results of research (Lestari, 2018) that at the time of learning, educators had implemented the Curriculum 2013, as evidenced by 95.83% by the curriculum guidelines made by the Government that was running well, and only 4.67% were quite appropriate.

Furthermore, the results of the study (Beda, 2020) "the results showed (1) accounting teachers were able to design learning plans based on a scientific approach, quantitatively the score of the frequency of the teacher questionnaire results was 33%, knew 67% and did not know 0% ; (2) The results of the study show that accounting teachers have not been able to apply a scientific approach to learning well". While the results of research from (Suyatmini, 2017) found that the implementation of the Curriculum 2013 in the learning process was produced by: a) learning activities were designed by teachers so that the learning process could be carried out professionally, b) learning activities were held in several activities, namely: : introduction, main activity, and closing. The main activity is divided into three steps (exploration, elaboration, confirmation) which are manifested in observing, asking questions, collecting data, associating, and communicating.

Research results (Atmono, D., & Rahmattullah, 2016). The results showed: 1) Teacher performance in implementing the Curriculum 2013 from the planning aspect was still classified as "good enough", the learning implementation was "good", and learning assessment was still classified as "good enough", and 2) Some of the teacher's obstacles in implementing the Curriculum 2013 Among others, the Curriculum 2013 training activities were not maximized for Vocational High School Accounting teachers in South Kalimantan, both from the aspect of instructors and time, the mindset of those who were still not fully convinced of being able to implement the Curriculum 2013 in schools, and the delay in the arrival of companion books for teachers and students. The purpose of this study was to determine the implementation of the 2013 Curriculum in Accounting Learning in Vocational High Schools. While the novelty of this research is that accounting learning in SMK applies 21st century learning where the technological capabilities applied by the teacher motivate students to learn independently by optimizing the teacher's abilities, such as the ability of 1) Student motivation in learning, 2) Submission of Competencies and Activity Plans, 3) Mastery of the material, lessons, 4) Application of Educational Learning Strategies, 5) Application of Approaches, 6) Use of Learning Applications, 7) Utilization of Learning Resources/Media in Learning, 8) Student Involvement in Learning, 9) Use of Correct and Appropriate Language in Learning and 10) Mastery Closing Lesson.

Method

This study uses a descriptive method to determine the implementation and planning of the curriculum 2013 implementation that has been carried out by educators in the implementation of increasing class X accounting learning at private vocational schools in Palembang City. The population of this study is a private vocational school in the city of Palembang. While the research sample is a sample with a purpose, as many as 12 private

vocational schools each with 2 (two) eachers where the school studied has a major in Accounting and Institutional Finance and is accredited A.

Table 1. Research Sample Private Vocational School in Palembang City Majoring in Accounting and Institutional Finance

No	School	NPSN	Address
1	SMK PGRI 1 Palembang	10603702	Jl. Parameswara No.18, Bukit Baru, Kec. Ilir Bar. 1, Kota Palembang, Sumatera Selatan 30139
2	SMK Swakarya Palembang	10603685	Jl. Sosial No 472, Ario Kemuning, Kec. Kemuning, Kota Palembang, Sumatera Selatan 30151
3	SMK Bina Jaya Palembang	10603703	Lorong Ngabchi No 733, Kemas Rindo, Kec. Kertapati, Kota Palembang, Sumatera Selatan 30257
4	SMK Muhammadiyah 1 Palembang	10609726	Jl. Balayudha No.45, Pahlawan, Kec. Kemuning, Kota Palembang, Sumatera Selatan 30151
5	SMK Setia Darma (YPGR) Palembang	10603674	DI Panjaitan NO. 1444, Bages Kaming, Kec. Plaju
6	SMK Muhammadiyah 2 Palembang	10603724	Jl. Silaberanti, RT 27/RW.08, Silaberanti, Jakaburing, Kota Palembang, Sumatera Selatan 30116
7	SMK Pembina I Palembang	10603717	Jl. Bambang Utoyo No 179, 2 llir, Kec. ir Tim II, Kota Palembang, Sumatera Selatan 30118
8	SMK Arinda Palembang	10603705	Jl. Angkatan 45 No.47, Lorok Pakje, Kec. Bie Bar 1, Kota Palembang, Sumatera Selatan 30151
9	SMK Tamansiswa I Palembang	10603684	JL. Taman Sisws, 20 Ilir D. L, 20 ir D. I, Kec. irTim. L Kota Palembang, Sumatera Selatan 30114
10	SMK Nurul Iman Palembang	10603721	JL. Mayor Salim Banabara No.358, Sekip Jaya, Kec. Kemuning, Kota Palembang, Sumaters Selatan 30126
11	SMK Xaverius Palembang	10603677	JL. Betawi Raya No.1707, Labong Gajah Sematang Berang, Kota Palembang, Sumers Selatan 30961
12	SMK Bina Cipta Palembang	10603704	JL Bina Cipta No 18 R22, Iki Sangkal, Kec Kalidoni, Kota Palembang, Sumaters Selatan 30114

The data analysis technique used is descriptive qualitative and then quantified, namely a method that focuses attention on an existing problem starting with collecting data, classifying data, analyzing data, and then drawing conclusions based on the facts. According to (Nasution, 2017) this descriptive analysis was carried out by testing descriptive hypotheses. The result of the analysis is whether the research hypothesis can be generalized or not. Meanwhile, according to (Sarwono, 2019) the quantitative and qualitative approaches have fundamental differences related to the underlying philosophy, the theory on which it stands, and the methods and techniques with different objectives. Combining the two approaches of the two techniques is permissible and legal, but at a practical level: methods and techniques, for example in collecting data, however, researchers must be able to anticipate the possibility of errors that cause the validity of the research results to be lost. Data collection techniques are observation and research questionnaires regarding the implementation of the Curriculum 2013, seen from; 1) learning planning, 2) learning implementation and 3) learning assessment. The data analysis technique for research is to check (√) the research sheet where the object is educators who teach courses related to Accounting. After that, the results of the research researchers analyzed to see the implementation of the Curriculum 2013 in research schools, by doing the percentage frequency on each of the criteria for the assessment of the research sheet.

Results and Discussions

Lesson Planning

Learning planning is closely related to the appropriate competence of educators to make learning implementation plans that educators will apply in the classroom. Details of curriculum 2013 learning planning can be seen in the table 2.

Based on table 2. It can be seen that the results of the study planning for Accounting Teachers at Private Vocational Schools in Palembang City are in the Criteria in accordance with the Curriculum 2013 with an average value of 82.97%, where Fairly Appropriate is 14.58% and Appropriate 86.46%. Of the eight learning planning indicators observed, there are several indicators that are still below the average, namely the indicators of learning methods and steps, indicators of learning media/tools and indicators of learning resources.

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Table 2. Learning Planning Observation Results Accounting teacher at Palembang City Private Vocational School

No	Aspects observed	F%	
		Enough Appropriate	Appropriate
1	Subject Identity	0	100
2	Indicators and learning objectives	8.33	91.67
3	Learning materials	8.33	91.67
4	Learning methods and steps	25	75
5	Media/learning tools	25	75
6	Learning Resources	25	75
7	Assessment of learning outcomes	8.33	91.67
8	Instrument Values Learning Outcomes	8.33	91.67
	Lesson Planning	**13.54**	**86.46**
	Average	**82,97 (Appropriate)**	

Source: obtained from research results (2021)

Educators must have the ability to prepare qualifications according to Graduate Competency Standards (GCS) consisting of Core Competencies (CC) and Basic Competencies (BC). Indicators with the application of measurable knowledge, perspectives and skills. From the results of research that has taken place on the RPP document compiled by vocational accounting teachers in the city of Palembang based on the average results, it has been in accordance with the prerequisites according to the Curriculum 2013 reference.

Based on the results of the analysis to the Lesson plan of the Accounting subject teacher, the indicators are below the average, namely indicators of learning methods and steps. Shows the ability of a teacher to choose and apply learning models or learning methods has not been diverse. Accounting teachers in vocational schools still use an educational model that is not yet creative and a scientific approach enters into itself. The learning model used is not yet effective, it still uses scientific learning, the learning model used is still more dominant to the teacher, where the creativity, abilities and critical skills of students have not been utilized optimally. Based on the description, the results of this study are in line with the results of this study (Mexdadoris & Jama, 2020) "this study evaluates the implementation of the curriculum using the Logical Evaluation Model which includes 4 aspects; evaluation of inputs, evaluation of activities, evaluation of outputs, and evaluation of results. The research approach used is a mixed approach with an explanatory sequential method (sequence of evidence). This research was conducted by conducting quantitative research first, then continued research with qualitative methods to find conclusions. This research implies that there is a need for improvement in aspects of activities, inputs, and results, even though the activity evaluation component shows a good 2013 Curriculum implementation. Especially for teachers in the use of learning models, educators, in this case, are not yet creative and teachers are still dominant in the learning process".

Furthermore, based on the results of research (Sanusi & Wasliman, 2021) this research is motivated by the unmet quantity and quality of productive subject teachers in SMK so that it affects the quality of graduates. The transfer of management of SMK by the Education Office since 2016 and the Revitalization of Vocational Schools in 2015 –2019 are interesting to study. This study aims to identify and analyze the application of strategic management principles in fostering the professional competence of productive subject teachers in SMK, which include: (1) environmental observation, (2) strategy formulation, (3) strategy implementation; and (4) evaluation and control. The results of his research, the West Java Provincial Education Office, and SMKN have applied the principles of strategic management in fostering productive subject teachers. The indicators, (1) have carried out a SWOT analysis of environmental observations, (2) the formulation of mission, objectives, strategies, and policies; (3) has implemented a strategy of policies, budgets, and procedures; and (4) evaluation and control have been carried out although not yet effective. This stage tends to be neglected, partial, and poorly acted upon. Although it is considered ineffective, the results of developing the competence of productive teachers in SMK have begun to show positive implications, but they need supervision because there are still some teachers who teach teacher-centered. This needs to be done to improve the professional quality of productive SMK teachers. The absorption of SMK graduates and enthusiasts is increasing. Professional competency development carried out by the West Java Provincial Education Office and SMKN in its area includes training, industrial internships, the collaboration between vocational teachers and industrial practitioners, teacher welfare development, MGMP/KKG, independent learning, and PKG/PKB.

In the indicators of learning media/devices based on research analysis, it can be seen that educators still use school-owned media or devices, even though online learning, the use of learning media/devices is still monotonous, limited to laptops and mobile phones, it seems that there is no element of creativity and the use of existing applications regularly. Max, on technology. While the indicators of learning resources are closely related to the ability of teachers. Selected Learning Resources Based on learning, student characteristics, and time division. From the analysis of lesson plans, it turns out that accounting teachers who use and educate have limited or less creative educational resources. Educational resources in question are more textbooks available and only learning or learning resources are used, such as more creative resources and the use of technology. This is in line with the results of research (Sugiyanto et al., 2020) This research is motivated by the need to improve the quality of learning in improving student competence through the development of learning models by utilizing technology, in this case, smartphones as learning media. The results of the assessment of a significant increase in psychomotor competence, due to the level of active participation of students, direct participation of students, students who have a high curiosity and progress achieved by learning steps in stages, especially using mobile media applications (smartphones) as learning resources. Learning using the integration model of mobile learning and project-based learning shows an increase in student competence caused by effective learning, indicated by a positive response from students.

Furthermore, this study is in line with the results of the study (Agustina et al., 2018) this study aims to develop interactive multimedia learning based on the Microsoft Excel method. Research on the development of 4D models (Define, Design, Development, and deployment). Based on validation results media and material experts obtained an average score of 3.30 and 3.37 with a decent category so that this Microsoft Excel-based learning media is used as a very suitable learning medium for students to use. And based on research results (Wangi et al., 2021) "based on the problems found in the school where the researcher is known, the learning method used by the teacher is still dominantly using the lecture method, and the availability of media in schools is still very minimal. This study aims to develop student learning video products that have been tested for validity. This research refers to the ADDIE development model procedure. The data used in this development research are qualitative and quantitative. The results of the validity test of the learning video were obtained: content experts obtained 93.33% results with very good qualifications, learning design experts obtained 89.09% results with good qualifications, learning media experts obtained 92.5% results with very good qualifications, and the test individual trials obtained results of 98.6% with very good qualifications. Based on the results of data analysis, it can be said that this learning video media is suitable for use in the learning process of certain materials".

Learning Implementation
The implementation of learning is a series of processes that must be followed by both educators and students. The implementation of learning must be in accordance with the conditions of learning that take place, details of the implementation of the Curriculum 2013 learning can be seen in the table below:

Table 3. Results of Observation of Learning Implementation Accounting teacher at Palembang City Private Vocational School

No	Aspects Observed	F%		
		Pretty Good	**Good**	**Very Good**
1	Apperception and Motivation	8.33	16.67	75
2	Submission of Competencies and Activity Plans	12.5	25	62.5
3	Mastery of subject matter	12.5	37.5	50
4	Implementation of Educational Learning Strategies	16.67	45.83	37.5
5	Application of the Approach	12.5	33.33	54.17
6	Application of Learning	16.67	45.83	37.5
7	Utilization of Learning Resources / Media in Learning	12.5	33.33	54.17
8	Involvement of Students in Learning	12.5	25	62.5
9	Correct and Appropriate Use of Language in Learning	12.5	25	62.5
10	Closing Lessons	4.17	33.33	62.5
	Implementation of Learning	**12.08**	**32.08**	**55.84**
	Average	**85.52 (Good)**		

Source: obtained from research results (2021)

Based on table 3. It can be seen that the results of research on the implementation of learning with the Curriculum 2013 for Accounting Teachers at Private Vocational Schools in Palembang City are in Good Criteria with an average value of 85.52%. Of the ten indicators of the implementation of learning observed,

there are several indicators that are still below the average, namely the indicators of implementing learning strategies that educate and implementing learning.

Several aspects of the indicators observed regarding the implementation of learning, based on the results of research on mastery of learning materials, there are still educators who have not adjusted the subject matter to the learning objectives, educators have not appeared to master the material because they use tools such as pawerpoints and are still looking at books. Some of the vocational school teachers have not been able to apply and implement practical, applied science and science and technology development and link learning to real life, and there are still teachers who have not been able to present the contents of discussions properly and on a scheduled basis. Based on research results (Smale-Jacobse et al., 2019) Differentiated learning is a pedagogical-didactic approach that provides teachers with a starting point to meet the diverse learning needs of students. Even though it is differentinstruction has received a great deal of attention in practice and research, not much is known about the status of empirical evidence and its benefits for improving student achievement in secondary education, particularly in technology. The selection includes a study of generic teacher training for different learning, ability grouping, mastery of science and technology, tiered, individualization, learning completeness, heterogeneous grouping, and remediation. In reverse class lessons. Most studies show a small to moderate positive effect of different instructions on student achievement. However, they also point out that there are still severe knowledge gaps. More research necessary before drawing convincing conclusions about the effectiveness and value of Different approaches to instruction are different for the high school class.

Furthermore, based on the results of research (Abida Ferindistika Putri et al., 2019) to increase the role of teachers in the teaching and learning process and student learning. With these results, teachers are expected to be able to create an effective learning environment and be able to manage a classroom. Because the classroom is a learning environment and is an aspect of the school environment that needs to be considered organized. This environment needs to be regulated and supervised so that learning activities are directed towards educational goals. A good environment is an environment that challenges and stimulates students to learn, providing a sense of security and satisfaction in achieving the expected learning outcomes. And based on research results (Suhartini et al., 2020) the substance of lessons in vocational education must follow the development of science and technology, society needs, individual needs, and work. Someone who vocational education graduates must have at least: skills or work abilities with the demands of the business world or industry which are formulated in national competency standards.

There are still some educators who have not interacted well with their students even though in the implementation of learning implementation there needs to be a good reciprocal learning process, such as giving praise because students need motivation and students are part of the learning process. Some students have not been able to apply and create innovative and effective tools in learning in the Curriculum 2013. This is in line with the opinion (Kaufman, 2018) "that the approach used by educators in the form of a theoretical approach is a social cognitive theory, reflective practice, transformative learning, independent learning, experiential learning, situational learning, community practice, constructivism, sociomateriality, and adult learning principles. It then describes each, highlights its main constructs, and presents the theoretical implications for educational practice. Jean Piaget's research on the process of cognitive development formed a theory of how experience is used to model intelligence. Constructivism has many roots in twentieth-century psychology and philosophy. This arose from Piaget's developmental perspective. Cognitive and socio-cultural constructivist (socio-constructivism). Independent learning is an integral aspect of several theoretical approaches to learning, including cognitive, social, humanist, and constructivist. Self-directed, lifelong learning (SDL) is an important adjunct in the development and maintenance of professional competence".

Furthermore, based on research (Alismail & McGuire, 2015) "the integration of Common Core State Standards (CCSS) and 21st-century skills into the curriculum is not only beneficial for students and teachers but is also necessary to prepare our young generation for their future careers. This article explores 21st-century skills, as they are defined and describes methods that enable students to improve these skills. It also highlights how educators can connect students' current knowledge with motivating authentic experiences, as well as enabling them to be creative and collaborate using the latest technology. The article concludes with a discussion of the benefits of integrating multimedia in the classroom, including providing students with opportunities to improve academic and social skills as they communicate and share information, organize their ideas, and express opinions when preparing projects or conducting research online experiences. But in reality, the teacher has not maximally implemented it, especially in the Curriculum 21st-century". And based on research results (Vidergor, 2018) "this study aims to assess the effectiveness of the multidimensional curriculum model in developing higher-order thinking skills. Thinking skills were measured using a thinking questionnaire consisting of three dimensions: Scientific thinking-focused on inquiry skills; creative thinking-dealing with problem finding and problem-solving, and future thinking-about personal perspective and time.

The findings show an increase in measurable thinking skills in the intervention group by 40%, but among them, there are still some students who have not been able to apply and create innovative and effective critical thinking skills in a multidimensional curriculum model. The skills that are most improved are future thinking and creative thinking. Differences were detected based on the type of school. It is suggested that when used regularly, this curriculum which combines innovative teaching and learning strategies and embedded thinking tools can improve thinking skills among students of different age groups. The general implications for curriculum design are discussed".

Learning Assessment

The assessment system in the learning process is a series of activities that collect, analyze, and interpret student process data and learning outcomes, which are carried out systematically and continuously to provide meaningful information for decision making, details of the Curriculum 2013 learning assessment can be seen in the table below:

Table 4. Learning Assessment Observation Results Accounting teacher at Palembang City Private Vocational School

No	Aspects Observed	F%			
		Not Good	Pretty Good	Good	Very Good
1	Testing	0	12.5	33.33	54.17
2	Collection of Work Results (Portfolio)	0	16.67	45.83	37.5
3	Enrichment and Assignment	0	12.5	37.5	50
	Implementation of Learning	**0**	**13.89**	**38.89**	**47.22**
	Average		81.95 (Good)		

Source: obtained from research results (2021)

Based on table 4. it can be seen that the results of learning assessment research with the Curriculum 2013 for Accounting Teachers at Private Vocational Schools in Palembang City are in Good Criteria with an average value of 81.95%. Of the three learning assessment indicators observed, there are indicators that are still below the average, namely the indicators of collecting work results (portfolio).

There are still some educators regarding learning assessment or learning evaluation that have not been comprehensively according to the standards that have been set, especially in collecting work results (portfolios). There are some educators who have not carried out a basic assessment of education to students to the fullest and also some educators who have not done so. According to (Alyahyan, Eyman Dustegor, 2020) the results of his research were obtained. Student success plays an important role in educational institutions because it is often used as a metric for institutional performance. Early detection of students at risk, together with preventive measures, can drastically increase their success. This study will give educators easier access to data mining engineering, enabling all their potential applications to the field of education. Then based on the results of the study (Choi et al., 2021) "the use of student focus groups provides research with alternative perspectives to assess the level of satisfaction, success, and quality of learning programs. Results show that communication between lecturers and students remains a fundamental factor for success, regardless of the class category entered. Therefore, the research results provide further insight into what students are experiencing during the pandemic, and how educators". Furthermore according to (Tolgfors, 2018) Assessment for Learning (AFL) is now marketed worldwide West is the key to better goal attainment in most school subjects. This concept has also attracted increasing interest in international research in the field of Physical Education (PE) in recent years. And based on research results (Gerritsen-van Leeuwenkamp et al., 2019) "Six variables related to the construct of students' perceptions of the quality of the assessment were distinguished: 1) the effect of the assessment on learning, 2) the fairness of the assessment, 3) the condition of the assessment, 4) the interpretation of test scores, 5) the authenticity of the assessment, and 6) the credibility of the assessment. 204 university students completed the Student Assessment Quality Perception Questionnaire (SPAQQ), and the Learning and Learning Approach Inventory (ALSI), and obtained student learning outcomes (grades). First, the results show that students' perceptions of the effects of assessment on learning are positively related to students' deep learning approaches and strategic learning approaches and negatively related to surface learning approaches. Second, students' perceptions of the assessment conditions were positively related to their learning outcomes from the assessment".

This research is in line with the results of the study (Kasih, 2015) "Based on the results of the study it can be concluded that: (1) the implementation of principal supervision in the application of K13 is motivated by conditions where there are many teachers who encounter difficulties in implementing the curriculum and their limited facilities/infrastructure supporting the curriculum; (2) the obstacles faced, among others: the

complexity of the task, the lack of teacher preparation, high subjectivity, the change of principals. (3) Efforts to overcome obstacles, among others: delegation to senior teachers, motivating teachers, coaching, coordinating". And the results of the study (Kurniaman, O., & Noviana, 2017) "The results of student knowledge showed progress in very good scores at the first meeting of 36.4%, at the second meeting it decreased to 30.3%, while at the third meeting, it increased again by 52.25%. Meanwhile, the results of these student skills in four meetings appeared in each meeting with a very good category at the first meeting of 18.1%, at the second meeting it increased to 27.3%, the third meeting decreased to 20.68%, while at the second meeting it decreased to 20.68%. The fourth meeting increased again by 65.62%". Furthermore, based on research (Maskur et al., 2020), the development of the 4.0 revolution era which increasingly rapidly requires the wider community to have the ability mathematical creative thinking. One of the efforts to improve creative thinking skills is through quality education. Education quality can be improved through thinking training using appropriate learning models, especially in the curriculum 2013. Based on the research results obtained Aptitude Treatment the Interaction Model (ATI) has a better effect on students' creative thinking skills than the Problem Based Learning (PBL) model in the curriculum 2013. This research is also similar to the results of research (Nurhayati & Zahrawati, 2021) "this study found that the obstacles to implementing bold learning with the Curriculum 2013 were social inequality between students, limited learning time, difficulty in assessing student learning processes and outcomes, and parents who did not accompany children in the learning process study. The role of social studies teachers in overcoming these obstacles is to provide policies to students who have difficulty in daring learning, innovative learning methods, and trying to establish communication with students' parents".

Conclusions

Based on the results of the study, it can be concluded that the role of educators in implementing the Curriculum 2013 in terms of the aspect of learning planning is "in accordance" with what will be implemented in the Curriculum 2013, while for the implementation of learning and learning assessment it is in the "Good" category. Monitoring and evaluation should start immediately. The Curriculum 2013 includes elements from the central, regional and tertiary levels to be involved in monitoring all ongoing fields. There needs to be supervision, trainers and monitoring of school principals and educators. The implementation of this monitoring is for school-level activities in order to increase the professionalism and creativity of educators in implementing the Curriculum 2013 and support for Eligibility for government-sponsored books. It is very important to give attention or reinforcement to teachers who do not understand the meaning of implementing or implementing the Curriculum 2013 in the learning process by strengthening the planning and implementation of education in schools, namely accelerating the Subject Teacher Conference and conducting Teacher Working Groups. To improve the learning competence of educators involving supervisors or universities, on an ongoing basis so as to obtain the desired results and goals.

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