



Analysis of Student Engagement in the Problem-Based Learning Model for Accounting Subject in the Merdeka Curriculum

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Abstract

This research is motivated by the awareness of students who need to be more active in the learning process to improve their understanding and skills. This study aims to determine the activeness of X.E class students through the Problem Based Learning model in economics subjects in implementing the independent curriculum at SMA Negeri 1 Kota Bengkulu. This research uses descriptive qualitative type. Data sources from economics teachers and students of class X.E. Data collection techniques with observation, interviews and documentation. Data analysis techniques are data reduction, data presentation and conclusion drawing. Data validity checking with triangulation, namely source triangulation. The results showed that student activeness through the Problem Based Learning model at SMA Negeri 1 Bengkulu City was quite good in doing the assignments given by the teacher, some students were very active and always wanted to express their opinions while others tended to be quiet or lacked confidence and, quite a lot of students actively asked questions at each meeting but there were still students who were shy or hesitant to ask directly, students also showed active participation in group discussions and students had various motivations in repeating exercise questions.

Keywords: independent curriculum; problem based learning; student activeness.

INTRODUCTION

Education is one of the basic needs in human life. Over time, the policies made by the government have undergone changes or improvements, including policies in the field of education. One of the educational policies that have been improved is the Ministry of Research, Technology, and Higher Education policy number 371/M/2021 regarding the school program (Mawadati et al., 2023). According to the Republic of Indonesia Law number 20 of 2003 on the National Education System, the curriculum is a set of plans and arrangements concerning the objectives, content, and teaching materials, as well as the methods used as guidelines for organizing learning activities to achieve specific educational goals (Prameswara & Pius X, 2023; Usamah, 2022).

The Merdeka Curriculum is an innovation aimed at creating an ideal and joyful learning environment. Students are given the freedom to think and learn from any source, enabling them to seek knowledge and solve real-world problems they face. Currently, the curriculum implemented in Indonesia is the Merdeka Curriculum, which significantly improves the previous 2013 curriculum (Prasetyo & Abduh, 2021; Pratiwi et al., 2022; Putri & Susanto, 2023).

The implementation of Merdeka Belajar (Freedom to Learn) categorized as "independent change" at SMAN 1 Kota Bengkulu began at the start of the odd semester of the 2022/2023 academic year. The Merdeka Belajar Curriculum has been applied to the X.E grade students and will gradually extend to the following years. The school, as a formal educational institution, has planned a variety of environments, including an educational

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environment that provides various opportunities for students to engage in different learning activities (Darmisih et al., 2023; Puspitasari et al., 2023).

Student engagement ensures that the learning process aligns with the lesson plans prepared by the teacher. Student activities can take the form of individual activities or group activities. One indication that students want to participate in the classroom learning process is their interest and desire to actively engage in the learning process. This engagement will impact students' academic achievements. Student engagement refers to the full involvement shown by students during the learning process (Andari, 2022; Khusni et al., 2022; Sugiyono, 2018).

The Problem-Based Learning (PBL) model guides students not only to listen but also to actively participate in discussions to solve problems provided by the teacher and to think critically (Tri Pudji Astuti). Critical thinking skills become essential for students during the learning process because, by thinking critically, students will use their cognitive potential to solve problems they encounter in daily life. Additionally, critical thinking is important for self-reflection, allowing students to be trained to think (Arisanti, 2022; Aryzona et al., 2023; Jaya et al., 2023; Septiana & Winangun, 2023; Wibowo, 2016).

Critical thinking skills are exercised when someone carefully analyzes arguments and problems, seeks appropriate evidence and solutions, and arrives at well-founded conclusions to believe and act upon. The Problem-Based Learning (PBL) model presents a learning condition where active student involvement is required, engaging them in problem-solving processes through scientific methods (Damayanti, 2018; Hasan, 2019; Hidayati et al., 2022).

The Merdeka Curriculum has been a primary focus in the transformation of education at SMA Negeri 1 Kota Bengkulu, including in Accounting subjects. In its implementation, it is evident that the Merdeka Curriculum emphasizes active student participation in the learning process (Aulia et al., 2023; Mawadati et al., 2023). The Merdeka Curriculum has provided a strong foundation for developing students' economic skills and understanding at SMA Negeri 1 Kota Bengkulu, preparing them to become competent and adaptive generations in this era of globalization.

Based on observations of student engagement through the Problem-Based Learning model in the Economics subject at SMA Negeri 1 Kota Bengkulu within the Merdeka Curriculum implementation, there are evident efforts by teachers to integrate the principles of the Merdeka Curriculum into the Economics learning process. Teachers use the Problem-Based Learning model to train students' critical thinking skills by solving various social problems in learning. Based on the explanation above, the researcher is interested in conducting research on the Accounting subject using the Problem-Based Learning approach.

METHODS

Based on This research will be conducted at SMA Negeri 1 Kota Bengkulu, located at Jl. Kuala Lempuing, Lempuing, Kec. Ratu Agung, Kota Bengkulu. This type of research uses a descriptive qualitative approach. According to (Sugiyono (2018), descriptive research is research conducted to determine the value of an independent variable, either one or more variables (independent) without making comparisons or connecting them with other variables.

Qualitative research methods are used to investigate objects in their natural condition, where the researcher is the key instrument. Data collection techniques are carried out through triangulation (a combination of methods), data analysis is inductive, and the results of qualitative research emphasize meaning rather than generalization. The flow of obtaining data can be seen in Figure 1.

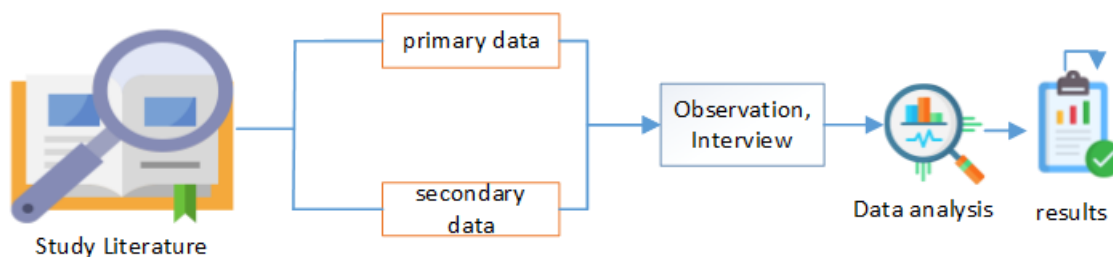


Figure 1. Research Flow

From the above flow, to make research easier, a Student Interview Guideline Grid has been prepared as indicators and sub-indicators can be seen in Table 1.

Table 1. Interview Guidelines Grid

No.	Activity	Indicator	Sub indicators
1.		When teaching and learning activities take place students participate in carrying out their learning tasks.	<ol style="list-style-type: none"> 1. Students participate in doing the assignments given by the teacher 2. Students do not procrastinate on assignments given by teachers 3. Students try to collect assignments on time.
2.	Student Activity	Students want to be involved in problem-solving in learning activities.	<ol style="list-style-type: none"> 1. Students are involved in providing suggestions in solving group learning problems. 2. Students are involved in listening to the problems conveyed by friends during the discussion. 3. Students are involved in discussing every problem faced during learning activities.
3.		Students want to ask friends or teachers if they do not understand the material or encounter difficulties.	<ol style="list-style-type: none"> 1. Students ask students questions during learning 2. Students ask the teacher about the learning being carried out. 3. Students ask anyone when facing problems in learning activities.
4.		Students want to ask friends or teachers if they do not understand the material or encounter difficulties.	<ol style="list-style-type: none"> 1. Students ask students questions during learning 2. Students ask the teacher about the learning being carried out. 3. Students ask anyone when facing problems in learning activities.
5.		Students conduct group discussions according to the teacher's instructions.	<ol style="list-style-type: none"> 1. Students listen to the directions given by the teacher in carrying out group discussions. 2. Students are actively involved in participating in group discussions directed by teachers. 3. Students follow the orders given by the teacher in carrying out group discussions.

Students practice solving problems or problems.

1. Students work on practice questions in the textbook even though they are not directed by the teacher.
 2. Students repeat the practice questions given by the teacher.
 3. Students practice their skills by looking for problems in economics textbooks to solve.
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Based on Table 1. By analyzing the student's activity, 5 indicators were obtained and each indicator had 3 subindicators that would be used for interviews.

RESULTS AND DISCUSSION

The establishment of SMA Negeri 01 Bengkulu City began in 1978, precisely on December 22, 1978, located at JL. Kuala lempuing, Ratu Agung District, Bengkulu City, Bengkulu Province. State status with letter number (0736) -22906 dated November 20, 1984. SK/Permit/Education Deed, Minister of Education and Culture of the Republic of Indonesia. SMA Negeri 01 Bengkulu City was established in 1978 and has experienced many changes in the leadership of the principal, and which is now led by Mr. H. Rustiyono, M.Pd. and has experience teaching at SMA Negeri 01 Bengkulu City until now. The strategic location of the school is often used for city-level educational events such as workshops and various competitions between schools, so that a positive impact on the school can be felt. SMA NEGERI 01 Bengkulu city has obtained many achievements at the district and provincial levels during 2013/2014: namely, 1st place in the Futsal competition, 1st place in the poetry reading competition, general champion of scouts at the provincial level at UNIB, general champion of scouts at the city level at SMA 1 Bengkulu City, general champion of the Kwarcab Scout Skills Competition in Bengkulu City. The school also represents the Regency/city in several sports and art competitions to the provincial level. The teachers who are assigned to teach are 57 people and have completed a minimum of Stara-1 education so that teachers who teach subjects are placed according to the major/cluster of knowledge they have mastered, the following list of teachers of SMAN 01 Bengkulu can be seen in the Table 2.

Table 2. List of Names and Teacher Education of SMAN 1 Bengkulu

No.	Teacher name	Education
1.	H. Rustiyono, M.Pd	Master of Education
2.	Laina Tusifah, S.Pd	Bachelor of English education
3.	Dra. Henny Sandra Nike	Bachelor of Arts Education
4.	Ajalon Tarmizi, S.Sn	Etno Music
5.	Yuli Arma Yenni S.Pd	mathematics education
6.	Ellyani,S.Pd	Bachelor of English education
7.	Suartini, S.Pd	Bachelor of Biology Education
8.	Drs. Imlan Hartono	Bachelor of Islamic Education
9.	Basuki Dwiyanto, S.Pd	Pend. Chemistry
10.	Drs. Sumarno	Bachelor's degree in counseling guidance

70.	Delta Wulandika Anjairah, S.Pd	Bachelor's degree graduate in Civic Education
71.	Widya Paramita Sari, S.Si, M.Pd	Master's degree in educational management
72.	Dita Adinda Sari, S.Pd	Bachelor's degree in chemistry education
73.	Nurma Lesti, S.Pd	Bachelor mathematics education
74.	Ahmad Anggie Wahyukusuma, S.Pd	Bachelor physical education
75.	Dwi Junafriani, S.Sn	Bachelor of Arts in Dance
76.	Dewi Novita Syahputri, S.Pd	Bachelor's degree in chemistry education
77.	Dini Yuspriani, S.Pd	Bachelor of Islamic religious education

Next, from the teacher table list, interviews will be conducted with teachers who are considered capable of providing answers related to Problem Based Learning with students enrolled at SMAN 1 Bengkulu, totaling 1196 students as detailed in Table 3 below.

Table 3. Student data at SMAN 1 Bengkulu

No.	Student	Number of students
1.	Male	560
2.	Female	636
	Total amount	1196

Based on teacher and student data, the researcher conducted interviews in accordance with the indicator guidelines that have been determined in table 1. The results of the interview are presented in Table 4.

Table 4. Interview results with accounting subject teachers and students

No	Indicator	Result	Conclusion
1	When teaching and learning activities take place, students participate in carrying out their learning tasks.	The first indicator of student learning activity in accountancy learning in class X.E Students have enthusiasm in the learning process even though not all of them pay attention to learning.	It can improve student learning outcomes in the learning process. Can improve students' thinking skills.
2	Students want to be involved in problem-solving in learning activities	By applying learning the problem-solving process to students. With this, students are able to do their schoolwork independently.	That students' involvement in problem-solving during learning activities is quite diverse.
3	Students want to ask their friends or teachers if they do not understand the material or encounter	It is known that not all students can ask the teacher when they do not understand the lesson,	It can be concluded that the level of student activity in asking questions to teachers is quite varied.

difficulties.	because there are students who do not dare to express their ignorance.	
4 Students conduct group discussions according to the teacher's instructions	Through group discussions, students can interact, exchange ideas, deepen understanding, and develop communication, problem-solving, and decision-making skills.	It was concluded that group discussion is an important component in the learning process in class X.E. Teachers, assess students' activeness in group discussions by paying attention to their contributions, frequency of speaking, relevance of ideas proposed, and involvement in conversations.
5 Students practice solving problems or problems	Through problem-solving exercises, it is hoped that students can develop the ability to solve problems they encounter in daily life. Therefore, problem-solving is part of learning in school.	With problem-solving exercises or problems are an important component in the learning process in class X.E. Teachers, monitor the frequency of students in repeating practice questions through collected assignments and direct discussions with students. They use this method to assess students' progress in understanding the material and provide the necessary feedback.

Based on Table 4, the activity level of Class X.E students in Accounting learning using the Problem Based Learning (PBL) model shows a positive participation trend. Most students, approximately half to two-thirds of the class, demonstrated enthusiasm when working on tasks, especially when the topic interested them. They felt that actively working on tasks helped their understanding of the material, enhanced their thinking skills, and sparked curiosity. This is in line with the opinion of Wulandari & Solihin (2015), who state that the PBL model can encourage independent and scientific learning activities through group work.

However, not all students showed the same level of enthusiasm. Some students were highly active, while others still needed encouragement to engage more deeply. The PBL model encourages students to participate in problem-solving, which hones their critical thinking skills and understanding of economic material. According to Abdullah & Munawwaroh (2024), PBL helps students develop problem-solving skills, enhance understanding and knowledge, and increase activity in acquiring knowledge. Students appeared capable of independently seeking information, identifying core problems, and formulating innovative solutions.

The level of student activity in asking questions varied. Some students were very eager to ask questions directly in class, while others preferred a more cautious or personal approach. The PBL model creates an interactive learning environment, encouraging students to ask questions and engage in problem-solving. According to Ariandi (2016), learning activity

involves the active role of students in the learning process, so the teacher's role is crucial in supporting student learning activities.

Students exhibited various forms of participation reflecting their individual strengths and preferences. Some students actively contributed ideas and opinions, while others played a facilitator role by asking questions to encourage participation. There were also students who focused on recording discussion outcomes while contributing thoughts, and those who sought additional information to strengthen group arguments. This aligns with Herminarto Sofyan's theory, which explains that organizing students and helping them define and organize learning tasks is an essential part of the learning process.

Student intrinsic motivation in repeating practice questions also varied (Dwikowati, 2016). Some students did it to deepen their understanding of the material, while others used it as exam preparation. There were also students who continued practicing until they felt satisfied with their abilities.

CONCLUSION

Based on the research that has been conducted, it can be concluded that the activeness of class X.E students through the Problem Based Learning model in accounting subjects in the implementation of the independent curriculum at SMAN 1 Bengkulu City, students are quite active in doing assignments, although the level of participation in solving problems and asking questions to teachers varies. Group discussions and problem-solving exercises are important components of learning, with students demonstrating diverse motivations and roles. Although there are still challenges in encouraging the participation of all students, overall the Problem Based Learning model is considered effective in increasing students' understanding and activeness in accounting subjects.

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