An Analysis of Curriculum Development for Economics: A Study on Senior High School Economics Subjects

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ABSTRACT

This study investigated the material structure of new curriculum development for the subject of economics, focusing on a logical rationale approach to enhance the material structure by including necessary information. This study employed a qualitative methodology, utilising a literary review. The objects were newly designed teaching materials for the subject of economics in senior high schools. Data were gathered via documentation and critical analysis as data processing methods. The study revealed that implementing a newly established curriculum resulted in enhanced quality of economic materials among senior high school pupils, positively impacting their academic performance. The modifications made to the Economics curriculum in senior high school ensured that students acquired the necessary foundational knowledge for advanced learning, eliminating any inconsistencies in prerequisite material. The findings demonstrated that aligning the structural modifications of the Economics curriculum with the lesson plan facilitated teachers in integrating all educational resources, instructional tools, and evaluation methods with the learning activities, hence enhancing students' academic achievements.

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1. INTRODUCTION

Education is one of the capital to ensure national success. Constant changes in society claim new knowledge and skills and need continuous development of educational system. Curriculum as a part of educational system turns out to be difficult to define in a simple, concise, and univocal manner; yet there were many well-known definitions of it according to those who likely explained (SLO, 2009). In Indonesia, curriculum of education has constantly developed for years. Despite all changes, the development does not completely modify the prior one, but it improves it to meet the educational needs. Creating creative and innovative learning will develop students’ creativity and innovation (Surjanti, 2012).

Economics is a social science concerned with describing and analyzing production, distribution, and consumption of products and services and focuses on the behavior and agents’ interaction as well as their works. Economics cannot be separated from the actors, the entrepreneurs. They are the people who actually run the economy which theoretically debated in the Theory of Economics.

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Similar to other science developments, curriculum in senior high school has also experienced the revision and improvement. The latest curriculum was K13 intended to improve the previous curriculum\(^2\). However, K13 was not ended after it was launched in prior year; it came to several revisions in order to get the best outcome from the design. The Ministry of National Education and Culture of Republic of Indonesia mentioned in Jendela\(^3\), the Revised K-13 has 4 basic aspects of improvement, namely: learning and affective assessment complexity, Core Competences (CC) and Basic competencies (BC) incompatibility, student ability limitation by beheading taxonomy process of levels, and of 5M learning process application.

This study observed the CC-BC incompatibility, especially in syllabus and textbooks which are important to prepare lessons in Economics subject at senior high school. Evaluation conducted by the Ministry of National Education and Culture of the Republic of Indonesia found there was an ambiguous perception in presentation form and material structure (nomenclature) of K-13 referring to subject characteristics. Ady mentioned that CC-BC composition in prior K-13 did not fulfill the characteristics of basic Economics sequences.

Aside of previous condition, Economics teachers are required to understand not only BC composition but also philosophical basis of changes in nomenclature or structure. Al-Jardani (2015) and Oleabhiele (2015) argued that understanding the philosophical basis of changes in structure is a part of curriculum evaluation activities that commonly appear in every curriculum change. The lack performances on curriculum developments were due to teachers’ ability to think reflectively and their inability to think technically responding to the changes of BC composition in the revised version. Bantwini’s research (2010) explains that curriculum changes are often perceived negatively, as an excessive burden that is not well understood. Dang et al. (2023) found that teachers encountered obstacles when implementing the new curriculum and required training support. Previous studies by Wedell (2003) and Li & Ni (2011) also examined the implementation of the new curriculum. In contrast to prior research, which mainly focused on implementation, this study concentrates on analysing the content of the material through a philosophical review. This is crucial because teachers’ philosophical perspectives can shape their resilience in implementing the new curriculum Alanoglu, Aslan, & Karabatak (2022).

According to van den Akker (2003, 2006) in SLO curriculum distinction appears to be a specification of the curriculum levels and curriculum development. He defined curriculum levels into higher to lower, in which the higher affects the lower ones if it manoeuvred to larger target. An example of them was the examination program and objectives of textbooks. Authors pointed on the macro frameworks whether teachers pointed on students more distinctive. As reported by SLO, in Netherland, government involvement in designing curriculum became the macro level which considers to larger frame\(^1\). Though the macro level determined the grand curriculum design, the success in implementing curriculum depended on micro levels which varied in scope and scale, ranging from methods to teachers who directly implemented.

John Goodland (1979; in SLO 2009) mentioned that divining curriculum into levels and divisions was useful to analyze the outcomes and generates more innovations. These innovations concerned the aims and content of learning. van den Akker (2003) in SLO mentioned that to propose major changes, various aspects of learning should be re-considered. Clarifying way to visualize the relationship among aspects was called curricular spider web.
The purpose of this study was to analyse the logical evaluation criteria for the new edition of K13, which is being developed as part of the curriculum, taking into account the necessary prior knowledge. This study can assist educators and policymakers in developing suitable curriculum and lesson plans to enhance students’ comprehension in Economics as well as other subjects. Teachers would find it more convenient to organise supporting materials and prepare instructional materials before conducting teaching and learning activities, regardless of the presence of students.

2. METHODS

This study used qualitative approach with literary review. The objects of the study were curriculum on Economics subject at senior high school. Data collection technique was documentation and critical analysis technique was used to analyze them. The research procedure was conducted as follows: 1) Collecting basic competence data before and after the revision; 2) Comparing the sequence of basic competencies before and after the revision; 3) Analysing based on the sequence of material present in the economics and critical thinking handbook; 4) Evaluating the compatibility of basic competencies before and after the revision in the context of international economics handbook.

3. FINDINGS AND DISCUSSION

3.1. Finding

There have been many changes in Indonesian curriculum development since 1945. The latest curriculum designed was K13. After it was implemented, there were several points should be revised and improved to meet the information development and society. Its changes were on 1) content on spiritual and social affective, 2) CC-BC coherence and document alignment, 3) creative space for teachers, and 4) the competence which was previously limited by taxonomy process of thinking. This study focused on the curriculum development especially on the revision and improvement of sub-section on CC-BC coherence and document alignment with Economics curriculum at seniour high school as object of the study. Table 1 shows the points on the K13 and development of it after revision.
<table>
<thead>
<tr>
<th>Grade</th>
<th>Session</th>
<th>Topic</th>
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<th>Topic</th>
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<tbody>
<tr>
<td>XI</td>
<td>3.1 &amp; 4.1</td>
<td>The concept of economic development, growth, and problems; and on how to overcome the emerged problems</td>
<td>3.1 &amp; 4.1</td>
<td>Concepts and methods in calculating national income.</td>
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<td></td>
<td>3.2 &amp; 4.2</td>
<td>Issues of employment in Indonesia</td>
<td>3.2 &amp; 4.2</td>
<td>The concept of economic development, growth, and problems; and on how to overcome the emerged problems</td>
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<td>3.3 &amp; 4.3</td>
<td>National Income</td>
<td>3.3 &amp; 4.3</td>
<td>Employment issues in economic development</td>
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<td></td>
<td>3.4 &amp; 4.4</td>
<td>National Budget and Regional Budget in Economic Development</td>
<td>3.4 &amp; 4.4</td>
<td>Price index and inflation.</td>
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<td></td>
<td>3.5 &amp; 4.5</td>
<td>Roles, functions and benefits of tax</td>
<td>3.5 &amp; 4.5</td>
<td>Monetary and Fiscal policies</td>
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<td></td>
<td>3.6 &amp; 4.6</td>
<td>Price index and inflation</td>
<td>3.6 &amp; 4.6</td>
<td>National Budget and Regional Budget in Economic Development</td>
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<td></td>
<td>3.7 &amp; 4.7</td>
<td>Monetary and Fiscal policies</td>
<td>3.7 &amp; 4.7</td>
<td>Tax in economic development</td>
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<td></td>
<td>3.8 &amp; 4.8</td>
<td>The role of economic actors in Indonesian economic system</td>
<td>3.8 &amp; 4.8</td>
<td>International economy cooperation</td>
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<td>3.9 &amp; 4.9</td>
<td>Capital markets in the economy</td>
<td>3.9 &amp; 4.9</td>
<td>International trade policies and concepts.</td>
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<tr>
<td>XII</td>
<td>3.1 &amp; 4.1</td>
<td>International trade policies and concepts</td>
<td>3.1 &amp; 4.1</td>
<td>Accounting as an information system.</td>
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<td></td>
<td>3.2 &amp; 4.2</td>
<td>International economic cooperation</td>
<td>3.2 &amp; 4.2</td>
<td>The concept of basic equations of accounting.</td>
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<td></td>
<td>3.3 &amp; 4.3</td>
<td>Accounting as an information system</td>
<td>3.3 &amp; 4.3</td>
<td>Preparation of the accounting cycle on service companies</td>
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<td></td>
<td>3.4 &amp; 4.4</td>
<td>The concept of basic equations of accounting</td>
<td>3.4 &amp; 4.4</td>
<td>The closing stages of the accounting cycle on service companies</td>
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<td>3.5 &amp; 4.5</td>
<td>Accounting cycle of service companies</td>
<td>3.5 &amp; 4.5</td>
<td>Preparation of the accounting cycle on trading companies.</td>
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<td>3.6 &amp; 4.6</td>
<td>Accounting cycle of trading company</td>
<td>3.6 &amp; 4.6</td>
<td>The closing stages of the accounting cycle in the trading company.</td>
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Prerequisite knowledge was interpreted as the initial knowledge required before conducting learning activities. Prerequisite knowledge is also known as initial ability. Nur in Trianto21 (p.21) argued that initial ability is a collection of knowledge and experiences of individuals obtained and brought to new learning experience. As supported by Sutrisno, he argued that initial ability is relevant knowledge and skills owned by the learner before learning activity. These definitions are similar to Gagne understanding in Nana Sudjana, Gagne mentioned that prerequisite knowledge should be possessed before joining further learning subject.
Teachers need to analyze the prerequisite knowledge needed in each lesson, so the principles of learning with the interconnection could be implemented. According to National Council for Curriculum and Assessment (2010), curriculum and the teaching and learning process carried out by teachers are connected as it clearly regulated in the Act of Ministry of National Education and Culture No. 103 Year 2014 about learning activity on basic and secondary education. Joseph mentioned that David Ausubel’s theory of learning defined meaningful learning as linking new information to relevant concepts contained in a person’s cognitive structure. The importance of prerequisite knowledge analysis in revised curriculum was similar to the study conducted by Zeynep, Serhat, and Ahmet, and Gurbet (2015). They explained that the majority of teachers experienced the difficulties in implementing new curriculum because their students’ knowledge is not sufficient to implement the new curriculum.

Curriculum analysis can yield findings of conformity or even incompatibility with some curriculum aspects. Muge and Nihat indicated that most respondents stated that the content of curriculum does not refer to basic studies. In addition, Zeynep, Serhat, and Ahmet, and Gurbet (2015) also stated that students were not success in implementing new curriculum because of the unrelated contents of one to others. In contrary, the curriculum analysis results can also indicate conformity. For example, the study conducted by Meryem and M. Sabri showed that there was a match between the material content and cognitive and psychomotor abilities of students. Cognitive and psychomotor abilities are part of prerequisite knowledge in the study. Therefore, new K13 indicated that neither conformity nor nonconformity existed. The appropriate changes on Economic subjects were seen from the structure of the prerequisite knowledge depicted in material structure of International Economics Handbooks of Mankiw, Pyndick, and Case and Fair.

3.2. Discussion

This study focused on evaluating the development of K-13 taken from Economics subject at senior high school. There were several changes in material structure at senior high school curriculum of Economics; especially on logical changing at Grade X, XI, and XII. First was material changing at Grade X. The changing was by adding the Business Entity material and re-arranging the Management Concept to be given as the last material at Grade X due to the needs of few prerequisite knowledge before Management Concept was studied. It was proved by students understanding on Economics subject at Grade X became more comprehens.

BC 3.1 was about the basic concepts in Economics as an initial ability to study Micro and Macro Economic Sciences, Economics sets, and Applied Economics. Followed by BC 3.2 was how to understand the underlying economic problems and how communities solve the problem. After knowing the causes and problems, students should be able to propose solution and it was stated in BC 3.3. BC 3.4 explained about problems occured in Economy Development. Being able to solve problems, students were led to understanding market and acted accordingly. Here, students already studied a series of Microeconomics materials from BC 3.1 to BC 3.4.

BC 3.5 explained about financial institution as students already knew and familiar with monetary concepts proposed in previous learning (BC 3.4). So, monetary concept (money as an exchange medium and unit count/gauge price in market) was appropriately given. BC 3.6 studied about Central Banking Materials, Payment System and Payment Instruments. The materials discussed were the monetary authority who organized all money and financial institutions as well as discussed on how the payment system and other means of payment (except money). BC 3.7 discussed about the entrepreneurs as producers in the macro/broader scope or nation (previously given in BC 3.3). BC 3.8 was about cooperative material as a part of the Enterprise; however, it only explained the business entity. Eventually, BC 3.9 defined on how students studied the concept of management especially on managing business. Therefore, when students studied how to manage business, they have already understood previous competencies (BC 3.3; 3.7; And 3.8).

Second was material changing at Grade XI. BC 3.1 was about National Income materials where previously given at BC 3.3. Considering understanding the National Income material was more
appropriate to be given in earlier, the re-arrangement was done by setting it on BC 3.1 before studying Growth and Economic Development (previously in BC 3.3, BC 3.7, and BC 3.8 at Grade X). Studying the Growth and Economic Development, students need to be able to calculate the National Income (BC 3.1 at Grade XI). Followed by BC 3.3 which studied about Employment. To study employment, understanding market (Grade X) and Growth and Economics Development (BC 3.1) should be prerequisitely acquired as employment was also related to the roles of Economics actors (Grade X).

BC 3.4 studied Inflation and Price Index which previously explained at Grade X (Problems in Economy Development). To overcome the problems (Employment and Inflation) students were given understanding about Monetary and Fiscal Policy (BC 3.5). Thus, BC 3.6 about National Budget and Regional Budget needed all previous knowledge to be given (BC 3.1-3.5).

National Budget and Regional Budget were a part of Fiscal Policies, so it was more appropriate to be given after all prerequisite knowledge given respectively as it would help students to form understanding easier (BC 3.2 to BC 3.7 at Grade X), BC 3.7 (Taxation) related to: National Income (BC 3.1), Economic Growth and Development (BC 3.2), fiscal policy (BC 3.5), and National Budget and Regional Budget (BC 3.6). Finally in BC 3.7 (Taxation), students already studied the set of Macroeconomics of closed economy. After understanding Microeconomics (Grade X) and Macroeconomics of closed economy (Grade XI: BC 3.1-3.7), students were given an understanding of overseas society roles in an open economy. Therefore, BC 3.8 (International Economic Cooperation) and BC 3.9 (International Trade) were studied respectively. To understand international trade, several competencies in microeconomics and macroeconomics of closed economy were needed as prerequisite knowledge. Therefore, these arrangements aided students to understand Economics into steps accordingly.

Third was a material change at Grade XII. Table 1 shows there was no fundamental change (nomenclature) at Grade XII as the only re-arrangement was on two materials (International Economic Cooperation and International Trade). Although there was additional competence in BC 3.4 (Stages of Closing Cycle of Service Companies) and BC 3.6 (Stages of Closing Accounting Cycle of Trading Companies), those were not changed significantly, it only caused a bit more implications on BC 3.3 (Accounting Cycle of Service Companies) and BC 3.9 (Accounting Cycles of Trading Companies).

The material changes at Grade X, XI, and XII showed the overall structures of Economics subjects which already met the logical basis of reasoning. The rationale of logical thinking on material structure of Economics subject was measured from the prerequisite knowledge of each material in basic competence. Thus, the development of material structure of Economics subject was more appropriate than the prior one especially in the logical reasoning meaning that all materials were arranged accordingly to its needs (on the prerequisite knowledge) and there was no material studied before knowledge needed to understand the respective material were given.

The results showed that the structural changes Economics subject material were similarly to material structures from Meryem and M. Sabri study and it were different from study conducted by Muge and Nihat\(^9\). In the future, the curriculum for economic learning is planned to become highly dynamic, with developments such as moving towards a shadow curriculum, internationalizing the curriculum, and harnessing Artificial Intelligence (Kim & Jung, 2023; Leask, 2023; Southworth et al., 2023).

4. CONCLUSION

An analysis of the material structure of Economics subjects in senior high school before and after the revision of the K-13 curriculum revealed that the changes in the material structure of Economics subjects in grades X, XI, and XII highlighted the importance of synchronising the material structure with the lesson plan. This synchronisation aids teachers in integrating all learning materials, instruments, and assessments with the learning activities, ultimately leading to improved student learning outcomes. Ultimately, the necessary knowledge served as a fundamental requirement in constructing the material structure of the curriculum, as evidenced by the Economics topic in the senior
high school curriculum K13. The development of the K13 curriculum meets the necessary requirements for successful education and fulfils the logical criteria. Economics teachers are urged to embrace the changes in the material structure of the Economics topic, as these changes align with the logical requirements of prerequisite knowledge. In addition, teachers are required to create lesson plans that include the modifications. Economics teachers are required to establish connections between different topics within the subject of Economics by organising learning activities that promote understanding, creating lesson plans that integrate all relevant materials, and designing assessment tools that assess students’ ability to relate their knowledge across different topics at a high level of analysis and synthesis.

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