

Creativity Profile Of Accounting Teachers In The Era Of Independent Learning

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Creativity Profile Of Accounting Teachers In The Era Of Independent Learning

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Abstract. This research aims to (1) obtain information regarding teacher creativity in implementing the independent curriculum, (2) determine the obstacles that arise in achieving creative teachers. This research is descriptive qualitative research using interviews and observation techniques, then the data is processed using Miles and Huberman data analysis. Based on the research results, it can be concluded that creativity in preparing teaching modules and teaching materials is grouped into four dimensions, namely personal dimensions, process dimensions, product dimensions and press dimensions. The personal dimension of creativity in preparing teaching modules can be seen from the application of differentiated learning, the application of learning methods, and the elements of teaching modules. The dimensions of the creativity process in preparing teaching modules can be seen from the survey of student needs and understanding of learning outcomes, learning objectives and the flow of learning objectives. The product dimension of creativity in preparing teaching modules can be seen from the appearance of the teaching module and the content of the teaching module. In the press dimension, creativity in preparing teaching modules can be seen from the recognition and responses of other people. Meanwhile, the personal dimension of creativity in preparing teaching materials can be seen from the diversity of teaching materials and learning media as well as the depth of materials and assessments. The dimensions of the creativity process in preparing teaching materials can be seen from understanding the teaching materials. In the product dimension, creativity in preparing teaching materials can be seen from the resulting teaching materials. In the press dimension, creativity in preparing teaching materials can be seen from the recognition and responses of other people. Barriers that are often experienced include self-motivation, time management, and mastery of information technology.

Keywords: Independent Learning Curriculum, Teacher Creativity

INTRODUCTION

The Republic of Indonesia has four state objectives stated in the fourth paragraph of the opening of the 1945 Constitution, one of which is to make the nation's life intelligent. Efforts that can be made to achieve the goal of making the nation's life smarter are through education. Education is a planned effort aimed at creating learning conditions and learning processes so that students can actively develop their potential in order to have religious spiritual strength, self-control, personality, intelligence, noble morals, as well as skills that are much needed for themselves and also society (Rahman et al, 2022). Education is closely related to the learning process which has several components, one of which is the teacher.

Teachers are people who interact directly in learning, plan and evaluate activities, have a role as facilitators, and are currently more focused on generating enthusiasm and life in the classroom rather than being the only source of information for

students (Rahmawati & Suryadi, 2019). Teachers are required to have competencies to support the learning process, one of which is pedagogical competency. In pedagogical competence, teachers are expected to always develop their creativity in managing learning as an effort to improve the quality of education (Fitriyani, et al, 2021). Apart from that, it is important for a teacher to have creativity so that students feel motivated and enthusiastic in participating in the learning process which will ultimately help the teacher achieve learning goals (Tanjung & Namora, 2022). According to Andrianto, et al (2021), creativity is the ability to create something new. Teacher creativity can also be interpreted as the teacher's skill in producing new and innovative ideas in the learning process (Minah & Farid, 2022). However, one of the challenges faced in the field of education is developing teachers' creative abilities which are still relatively low (Monawati & Fauzi, 2018).

The problem that occurs to date is that teacher creativity is still in the low to medium category. This is supported by research by Adirestuty (2017) which states that the creativity of State High School Economics teachers in Ciamis Regency is categorized as low, namely 42.42% and 39.39% is in the medium category. Meanwhile, in the research of Hadisi, et al (2017), teachers' teaching creativity was in the medium category with a frequency of 36 (72%) and a frequency of 4 (8%) who had teaching creativity in the low category. In line with research by Nisa, et al (2019) which concluded that the low level of teacher creativity was only 4.2% and the medium level of teacher creativity was 87.5%. Therefore, it is necessary to study the factors that influence teacher creativity.

There are several factors that influence teacher creativity, including internal factors and external factors (Oktavia, 2014). Internal factors are the essence of the individual himself, where there is an intrinsic drive to develop oneself and strive towards improvement that is better than before. Meanwhile, external factors refer to the influences around them, namely the environment where they live and interactions with other individuals. A school is an educational unit that has a set of guidelines called a curriculum. Teachers, who are one of the components of learning, need to adapt the applicable curriculum for the success of their teaching. Therefore, teachers need to develop their teaching creativity in accordance with the existing curriculum.

The curriculum in Indonesia has undergone many changes and improvements. Reporting from the Ministry of Education and Culture, Research and Technology, curriculum changes lead to a more flexible curriculum structure, focus on essential

material, providing flexibility for teachers to use various teaching tools as needed, as well as applications that provide various references for teachers to be able to continue developing teaching practices. The independent learning curriculum is a relatively new curriculum implemented so the teacher's role is very important in the learning process based on the independent learning curriculum. The Merdeka Curriculum emphasizes student creativity and independence which requires teachers to have a comprehensive understanding of the curriculum and be creative in their teaching.

The curriculum that has been developed by the government and implemented in schools is one thing that is closely related to teacher creativity. This is in line with research by Rahmawati, et al (2023) which concluded that teachers have positive and negative perceptions regarding the independent learning curriculum. From a positive aspect, teachers consider that the existence of an independent curriculum will be more creative and innovative, as shown by various mature learning plans. Teachers consider the independent curriculum to provide more mature treatment for teachers and students. Meanwhile, from a negative aspect, schools located in remote or suburban areas, where internet access or urban facilities are not easily available, face difficulties in implementing technology in the learning process.

Reporting from Kemdikbud.go.id, since it was introduced in 2022, there have been more than 140 thousand schools that have implemented the independent curriculum. The curriculum that has been implemented in several schools has an impact on teacher learning and creativity. According to research by Panginan and Susianti (2022), the independent learning curriculum has a significant influence on learning which impacts student learning outcomes. Therefore, in the learning process, teachers in schools can develop various aspects of their self-development in independent teaching with the aim of creating an independent learning environment for students. This is closely related to the teacher's creativity in creating the desired conditions. Other impacts after implementing the independent curriculum according to research by Angga, et al (2022) include teachers being required to be creative and innovative in teaching methods, media and learning techniques because they are very different from the curriculum concepts previously implemented.

In research by Pasaribu, et al (2023), the impact felt after implementing the independent curriculum was that schools were increasingly developing, students were more active and creative, project implementation made learning more active and

enjoyable, and teachers were more innovative and creative. Sunarni and Karyono's research (2023) also explains the advantages felt as a result of implementing the independent learning curriculum, including teachers being more creative and developing, learning becoming more fun and meaningful, learning directed towards students' needs, and learning in the independent learning curriculum leading to a model student centered based learning. From the research above, it can be concluded that there is an influence and relationship between teacher creativity and the implementation of the independent learning curriculum in schools.

THEORETICAL STUDY

1. Edwin Ray Guthrie's Theory of Behaviorism

Behaviorism is an approach that focuses on objectively observed behavior and emphasizes that to study individual behavior you must observe real activities that can be observed, not speculation about internal processes that may occur in the individual's mind or consciousness (Asfar et al., 2019). One of the figures of behaviorism was Edwin Ray Guthrie (1886-1959). The main principle of the theory developed by Guthrie is the law of contiguity which refers to contiguity as a sequence of events, objects or elements that are continuously related to each other. An independent learning curriculum that acts as a stimulus will tend to be followed by teacher creativity as a response.

2. Teacher Creativity

Based on its focus, creativity can be interpreted from various points of view, including person, process, product and press dimensions. Rhodes in Gruszka & Tang (2017) states that these dimensions are known as "the Four P's of Creativity". The personal dimension by Guilford (1950) states "Creativity refers to the abilities that are characteristics of creative people". The process dimension by Munandar (1977) states "Creativity is a process that manifests itself in fluency, in flexibility as well as in originality of thinking". Product dimensions by Barron (1976), "The ability to bring something new into existence". Dimension press by Amabile (1983), "Creativity can be regarded as the quality of products or responses judged to be creative by appropriate observers".

3. Independent Learning Curriculum

The independent learning curriculum is one of the initiatives of the Minister of Education, Culture, Research and Technology, Nadiem Makarim. This independent

learning curriculum provides space for educators to produce learning that suits students' needs and learning environment. Reporting from the Ministry of Education and Culture, the characteristics of an independent curriculum are the development of soft skills and character, focus on essential material, and flexible learning.

An independent curriculum is a curriculum that provides flexibility for schools to explore their potential according to available resources, and gives teachers the freedom to deliver essential and important material (Rifa'i et al., 2022). The policy of independent learning emerged as a result of the aspiration to create Indonesia as an intelligent, just, wise and personable country (Hutabarat et al., 2022). Education is a top priority in efforts to fulfill the desires and hopes of the Indonesian people.

RESEARCH METHODS

This research uses descriptive qualitative research methods with data collection techniques using interview, observation and documentation techniques. Qualitative research is research that is focused on describing or explaining the nature or nature of the value of certain objects and symptoms (Abdussamad, 2021). A qualitative approach in this research was used to conduct an analysis of the implementation of the independent learning curriculum on teacher creativity by describing or describing the state of the research object based on existing facts.

This research uses a snowball sampling technique. Snowball sampling is a sampling technique that starts with a small number and then increases in size (Sugiyono, 2013). Researchers chose snowball sampling because initially they only selected one or two respondents as samples, but when they felt the data obtained was still incomplete, the researchers looked for additional respondents to fill in the required data. Data collection techniques in this research used observation techniques, interview techniques and documentation techniques. The steps in carrying out data analysis techniques in this research use data analysis techniques according to Miles and Huberman (1984), including data collection, data reduction, data display, and conclusions.

RESULTS AND DISCUSSION

1. Creativity in Preparing Teaching Modules

a. Personal Dimension

1) Creativity is seen from the application of differentiated learning

NFW informants consider teaching modules that contain creative learning scenarios to increase student competence and creativity. In the preparation of the teaching module by the NFW informant, there is a new idea in the teaching module which is a form of integration of creativity, namely the application of differentiated learning.

"In my opinion, creativity is how the teaching module will be able to describe our scenarios for conducting creative learning, not just monotonous in theory, but it also explains how we can improve student competence, we can increase student creativity." (NFW informant quote)

Differentiated learning, which includes content differentiation, product differentiation and process differentiation, also requires consideration of student learning styles as a form of implementing the independent learning curriculum. NFW informants consider students' learning styles which include visual, auditory and kinesthetic to prepare their learning methods and media. This is supported by the following informant's answer:

"We have to adjust, so for example, if we want the learning objectives to be like this, children's learning styles will definitely be different, some are still, some are visual, which means that later we will prepare learning media like this, he is kinesthetic, there are movements, which means that later we will provide discussion techniques, windows shopping." For children in Klayapan, that's how we facilitate it. That's better, it's clear what you're doing." (NFW informant quote)

Based on the informants' answers, teacher creativity can be seen from the application of differentiated learning. This learning is not only implemented, but also needs to be included in teaching modules as a form of innovation or new ideas carried out by the teacher. This differentiated learning supports the implementation of the independent learning curriculum because this approach allows teachers to present material, assess progress, and provide support according to the needs and interests of each student.

2) Creativity is seen from the application of learning methods

Informant N made adjustments between learning strategies, student learning styles, and learning materials.

"Creative teaching modules which in implementing learning strategies adapt students to their learning styles, perhaps these learning strategies are not suitable for students who have certain learning styles. "So maybe we also need to prepare some learning strategies, maybe in this sub-topic we apply what kind of learning method it is, maybe windows shopping, maybe in the next material it's not suitable for windows shopping, maybe with problem visits, maybe someday we can implement a project." (quote from informant N)

Informant N compiled teaching modules based on learning method elements that were adapted to the teaching material. The preparation of teaching modules by informant N has creativity in it, namely the existence of learning strategies and adjustments to students' learning styles. According to informant N, initially learning styles were carried out by guidance and counseling teachers (BK), but in this independent curriculum subject teachers need to understand students' learning styles. This can be seen from informant N's answer as follows:

"If that's the case, it's possible to add to the student's learning style, so that usually the learning style is initially carried out by the guidance and counseling teacher, but perhaps the subject teacher can implement the student's learning style when they first enter the learning process. "You can also include what an assessment of student learning styles is. I think it's like that because here the content of this teaching module is complete. Sometimes we are even overwhelmed when compiling teaching modules." (quote from informant N)

¹⁹ Based on the results of interviews and observations, informant N's creativity lies in the adjustment between learning strategies, student learning styles, and learning materials. There are many learning strategies and methods, but if they are not adapted to the learning style and material, the learning strategies and methods will be less effective. Therefore, there needs to be adjustments between the three.

3) Creativity is seen from the elements of the teaching module

The author asked questions to UF informants regarding opinions in defining creativity in the preparation of teaching modules, here are the answers:

"The first creativity is to develop the material, then the second is to compose teaching modules, then there is evaluation, the evaluation is more creative, giving questions about what kind of assignments, creating learning methods, freeing up children

to understand how children can understand the material, so I have a lot of discussions, especially on the basics because the material is very broad." (UF informant quote)

The author also asked informant JP questions regarding opinions in defining creativity in the preparation of teaching modules, here are the answers:

"The measurement of creativity is very subjective, the first thing is subjective, it follows the type of subject, the nature of the material, what will be presented, but what is clear is that the standard module components start from CP, TP, ATP, time allocation, methods, activity steps, assessment, The source material must have the elements of the module. What is creative is the module content, which can be differentiated regarding the presentation of the material. Teacher A only provides PDF, teacher B PDF and PPT, teacher C PDF PPT video, teacher D pdf, ppt, video and tutorials made by himself, teacher E plus provides an example link to a place or someone from a third party who is confirmed regarding the material, the material Regarding taxes, please contact this number, to develop material and the knowledge of students. Creativity is also in assessment, assessment is the most important, how to measure competency in learning outcomes, being able to capture students' competency as a whole and comprehensively is important, the variations include essays, case studies, there are comparisons, there are clippings, there are collections of whatever kind. various, varied, the creativity is there. Creativity can also be related to learning models, whether using a jigsaw, whether STAD or role-playing. "So subjective creativity, in general, there must be differentiation in planning, learning processes, material content, assessments which are related to the product produced" (quote from informant JP)

Next, the author asked questions to AP informants regarding opinions in defining creativity in the preparation of teaching modules, here are the answers:

"Yes, when I train, it's because I'm productive, the creativity is in the training later, in the training with students, when it comes to the material, the tendency is the same. "If the media is also used now, it's just that the use is more intense" (quote from AP informant)

Based on the answers of several informants above, ⁵⁷ the creativity of teachers in the independent learning curriculum in terms of preparing teaching modules lies in every element contained in the teaching module, from learning methods, activity steps, assessments, to the material to be delivered. In this independent learning curriculum, teachers can apply various types of learning methods that are appropriate to the teaching

material. Teachers can also arrange activity steps that include adjustments to various types of student learning styles. Each teacher has a way of delivering material according to students' learning styles.

b. Process Dimensions

1) Creativity can be seen from a survey of student needs

In the process dimension, NFW informants conducted surveys to map student learning needs so that they could then develop appropriate teaching modules. Mapping of students' learning needs is carried out using non-academic diagnostic assessments to determine students' interests and learning profiles and diagnostic assessments to see students' learning readiness. ¹⁶ This can be seen from the following NFW informant's answer:

"At the beginning of the learning year, I mapped children's learning needs. I did a survey first with the children, what their learning styles are like, well, but that's actually what's wrong. Before the learning is carried out, then we create a new action learning module, so all this time we have actually reversed it, we arrange the teaching module and then in the first activity we first enter what kind of learning style the child is, then we edit it again, we adjust the teaching module, which I Do it like that yesterday, this school year, okay?" (NFW informant quote)

In the process of preparing teaching modules, NFW informants use technology that can support their creative process. NFW informants use Canva with an attractive design so that it becomes an e-book. The author asks questions regarding technology or creative tools in preparing teaching modules, here are the answers:

"So far Canva. Just Canva then e-book it via flipbook so that later it can be shared with children, it will be more interesting. "The more creative the teacher, the more positive it will be for children, especially those of the digital generation." (NFW informant quote)

¹⁹ Based on the results of interviews and observations of these informants, a survey of student needs is really needed to support implementing ¹ the independent learning curriculum. Each student has their own learning needs, so teachers need to adapt to student needs. What was done was a mapping survey conducted at the beginning of the semester to determine children's learning styles and class beliefs.

2) Creativity is seen from understanding ³ learning outcomes, learning objectives, and the flow of learning objectives

In the process dimension, the role of the components of learning outcomes (CP), learning objectives (TP), and the flow of learning objectives (ATP) is very important. Before starting to prepare teaching modules, it is necessary to understand CP, TP, and ATP. In this independent learning curriculum, teachers must first understand the CP that has been set by the government. After understanding CP, the teacher formulates learning objectives as a reference in learning. In order to formulate learning objectives, teachers need to identify the scope of the material before setting learning objectives. Next, the teacher prepares an ATP or flow of learning objectives as a guideline regarding the efforts that need to be made to achieve the learning objectives. After understanding CP and preparing TP and ATP, the next step is preparing teaching modules which contain learning objectives, assessment plans, learning steps, learning media, and others. This can be seen from the answers of informant UF, informant JP, and informant AP as follows:

"The stages of understanding CP and ATP are first, right, then starting with the sub-sub, we organize them, for example, I have to compile the initial competencies, and what to do as we go along." (UF informant quote)

"First, the ATP breakdown is the most key. After the ATP TP is OK, we make sure that the SKKNI matches the work procedures and we breakdown them, the first thing is to create the material first, either in PDF or tutorial, including creating the assessment, then create the teaching module. "TP ATP is important to make assessment materials very important, if you have 2 then arrange the modules." (quote from informant JP)

"Thinking about ATP, which flow will be delivered first. "Initially, the ATP was from Kaproli, then we arranged it according to the topic because if we compiled the ATP we had to come from another teacher because our material was related to the material taught by other teachers." (AP informant quote)

Based on the results of interviews and observations that have been carried out, creativity in preparing teaching modules can be seen in the content of the teaching module elements. The elements that can be seen are in the material and assessment. To produce good material and assessments, there needs to be an understanding of learning outcomes, learning objectives, and the flow of learning objectives.

c. Product Dimensions

1) Creativity can be seen from the appearance of the teaching module

In the product dimension, informant N produced teaching modules that were attractive in terms of appearance. The teaching modules that are prepared display visuals

that attract enthusiastic readers and have a structure that is easy to understand. According to informant N, making material in teaching modules is a form of creativity in teaching modules. The author asked questions regarding the parts of the teaching module that reflect strong aspects of creativity, here are the answers from informant N:

"It's possible to make materials, but there may be materials that are all from Word, right? There are also those who make them using Canva and then using PPT, right? There are also those for me, I make materials using PPT with Canva and convey them to children, from the design it's also possible there's a profile." (quote from informant N)

In the product dimension, the teaching modules that YR informants have prepared show an attractive appearance or visuals that are easy to understand. By using the right technology, YR informants can produce teaching modules that are good, neat and fast to process. ¹⁶ This can be seen from informant YR's answer as follows:

²⁰ "Yes, the impact is better, neater, faster to do it" (quote from YR informant)

²⁰ Based on the results of interviews and observations of informants, the teaching modules produced by informants have creativity and advantages, namely in terms of attractive appearance and coherent content, thus producing a special attraction for readers.

2) Creativity is seen from the content of the teaching module

In the product dimension, NFW informants produce creative teaching modules by including differentiated learning, various learning media for delivering material and reflection. The learning steps explain the types of differentiation including content, product and process differentiation. When delivering material, NFW informants do not only use one type of media, but various media such as power points, infographics, debt cards, mindmaps, and others. In reflecting on learning, NFW informants used several media such as quizzz, padlet, and google form. ¹⁶ This can be seen in the NFW informant's answer as follows:

"From the learning steps, what differentiation does he include, then also includes KSE (social emotional skills), then the learning media is not just ordinary PPT but also others, so it's not just PPT, it can be creative. "Reflections on learning are not only asked verbally but we can change them, maybe use Padlet, use Jamword the next day, use Classpoint so the child doesn't get bored, then I'm just going to try Wordwall." (NFW informant quote)

⁵⁰ In the product dimension, the elements of the teaching module play an important role in reflecting a creative teaching module. Teaching materials and assessments are

components that can reflect teacher creativity in compiling teaching modules. Teacher creativity can be reflected in the depth of the material and the novelty ¹⁰of the material. **Teacher** experience **plays an important role in** terms of depth of material. Assessment can also reflect teacher creativity through the depth of the assessment. Creative teachers will add points to the assessment that are not often done by ordinary teachers. This can be seen from the answers of informant UF, informant JP, informant AP, as follows:

"I developed more in the initial competencies, then in the material too, then the evaluation was only there, I gave more evaluations" (quote from UF informant)

"Maybe the depth of the material, the composition of the people is different, I am a teacher, yes at KAP I am also a practitioner in the company so maybe the depth of the material is different, the assessment too, teachers who are assessors and who are not assessors present their assessments differently." (quote from informant JP)

"Even if creativity continues to be practiced, even if there is only this transaction, then we will add transactions like this, at least there will be a little extra. "For example, when people come to buy, see and buy, we have an offer transaction, from the offer there is an order and then a purchase, so there is creativity in the transaction" (quote from AP informant)

⁴⁸Based on the results of interviews and observations, creativity can be seen in the content of quality teaching modules. The quality of the teaching modules is ¹⁷in the form of differentiated **learning, a variety of learning media**, depth of material and depth of assessment to achieve learning objectives.

The results and discussion are not separated into two sub-chapters, but are put together sequentially/systematically based on the problem formulation. ⁴**Results and pThe discussion contains the results of research findings and discussion. Write down the findings obtained from the results of the research that has been carried out and must be supported by adequate data. Research results and findings must be able to answer the research questions or hypotheses in the introduction.** Research results must be supported by valid data. Use relevant references to strengthen the discussion of existing research results.

d. Press Dimensions

1) Creativity is seen from the recognition and responses of other people

In the dimension of press or recognition from other people, informant N received a positive response regarding the teaching module he had prepared. This response plays

an important role in improving one's quality towards a better one. Some of the people who responded to NFW informants were colleagues and readers who could access the teaching modules.



Figure 1. Positive Feedback and Suggestions for the NFW Teaching Module

(Source: Merdeka Belajar Platform)

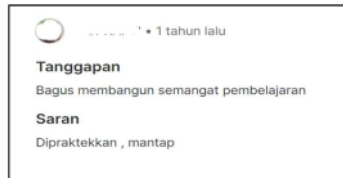


Figure 2. Positive Feedback and Suggestions for the NFW Teaching Module

(Source: Merdeka Belajar Platform)



Figure 3. Positive Responses and Suggestions for the NFW Teaching Module

(Source: Merdeka Belajar Platform)

In the press dimension, informant N received positive feedback from people who could reach his teaching module. Most of the feedback was obtained from fellow informant N. The feedback was conveyed either verbally or via the Merdeka Mengajar platform.



Figure 4. Feedback from Informant N's Teaching Module

(Source: Merdeka Belajar Platform)

Several of N's fellow informants provided feedback on the teaching modules that had been prepared. According to informant N, the feedback obtained is very important for self-strengthening and improving the quality of competence.

"Feedback can give us strength to further improve our competence, our quality, which is different from if we just leave it alone, it's normal, it was played neatly but there's no response, so that's how it is, feedback is good" (quote from informant N)

¹⁹ Based on the results of interviews and observations, several informants received feedback from readers of the teaching modules that had been uploaded. This feedback is very meaningful for informants because it serves as an evaluation and motivation to continue to improve their quality.

2. Creativity in Preparing Teaching Materials

a. Personal Dimension

1) Creativity is seen from the diversity of teaching materials and learning media

In the personal dimension, the author asked questions to informant NFW, informant N, and informant YR regarding their opinions in defining creativity in the context of preparing teaching materials, here are the answers:

"Creative teaching materials are if the teaching materials can cover children's learning needs, they are creative, not just making one teaching material." (NFW informant quote)

"In order for the material presented to be attractive, we must be able and creative to make the teaching material as good as possible so that children will be interested in what we convey. After that, we are required to be creative in how we make this teaching material in such a way, then in the future we make other parts of the teaching material that are interesting and good so that they attract students' attention. If I don't have a lot of content, the content is short and concise but can be understood, then the figuration is also good, the visuals are also good, if you press a lot, you don't even want to read it" (quote from informant N)

"Teaching materials that reflect creativity in the form of this show that there are videos of activities, there are examples of pictures of the pictures" (quote from informant YR)

Based on the informant's answer above, creative teaching materials are teaching materials that have a variety of learning media so that they are not focused on just one

media. In this independent curriculum, students have various learning styles ranging from visual, auditory, and kinesthetic. Teachers must be able to adapt their learning process to students' learning styles. Therefore, utilizing various learning media as teaching materials is one of the things that teachers can do. These teaching materials can be in the form of text, sound, video, and others.

2) Creativity is seen from the depth of material and assessment

In the personal dimension, the author asked questions to UF informants, JP informants, and AP informants regarding their opinions in defining creativity in the context of preparing teaching materials, here are the answers:

"Creative teaching materials are teaching materials that suit children's needs today, so we adapt them to the needs of today's children." (UF informant quote)

"The first teaching materials are up to date, in accordance with current conditions, secondly, teaching materials that provoke curiosity, encourage more curiosity from students regarding their competencies. How the teacher presents teaching materials that encourage students to ask questions and be able to relate the teaching materials to the relationship between the material and the outside world. "The usefulness, the material studied has benefits in everyday life, both now and in the future, the construction part is of course a systematic way of presenting it." (quote from informant JP)

"Yes, if I use standard teaching materials, creativity is a form of our training. We are according to ATP, so creativity will be part of our training. The ledge steps are made simpler so that children can read this once, you know, like this, we can do it straight away, right? Normally teaching materials are like that because we are computer-based, so later on using the input steps like this it will be clearer. The creativity is as simple as possible so that children can understand." (AP informant quote)

Based on the informant's answers above, the creativity of teaching materials can be seen from the depth of the material and assessment. The depth of the material can include teaching materials that are appropriate to current conditions, teaching materials that provoke curiosity, usefulness of teaching materials, and presentation of teaching materials. Meanwhile, the depth of assessment refers to how complex the understanding being tested or evaluated is. Assessment relates to the extent to which students must apply, analyze, evaluate, and make conclusions based on their understanding.

b. Process Dimensions

1) Creativity is seen from understanding teaching materials

In the process dimension, the author asked questions to informant NFW, informant N, and informant YR regarding the process carried out to prepare creative teaching materials, here are the answers:

“For me, I just flow, depending on my mood. If you want to make teaching materials, make this teaching material. Let's make, for example, there are steps to make a cooperative accounting cycle, for example. "Later using Facetoon, what kind of Facetoon is searching first then trying, the first try is like this, usually I sometimes ask Mrs N, if there are suggestions I improve it again" (quote from NFW informant)

"We first understand the material we are conveying, we also look for references, what points we need to convey" (quote from informant N)

"There is also a process in compiling it, yes, in the process, we look for the material which we will provide in the teaching module, we search on YouTube on Google, then we will then compile the material in accordance with the ATP" (quote from YR informant)

Based on the informant's answer above, preparing teaching materials also requires a process. The process that can be carried out is understanding and studying the media that will be used, understanding the material that will be presented and analyzing important points, as well as looking for teaching material from various reference sources. These processes are carried out so that teaching materials are prepared in accordance with the curriculum, relevant to student needs, and for learning progress.

c. Product Dimensions

1) Creativity is seen from the teaching materials produced

In the product dimension, the author asked questions to informant NFW, informant N, and informant YR regarding the products produced from the process of preparing teaching materials, here are the answers:

“With what various kinds of applications are possible” (NFW informant quote)



Figure 5. NFW Informant Teaching Materials
(Source: NFW Power Point)

"From the use of media using Quizzizz or Padlet like that, I made the video myself from Canva from the teaching materials I conveyed on Canva, then I made the video myself, it's also on YouTube and then conveyed it to the child. If you're not satisfied, you can go to someone else, but I still make it" (quote from informant N)



Figure 6. Informant N's teaching materials
(Source: YouTube informant N)

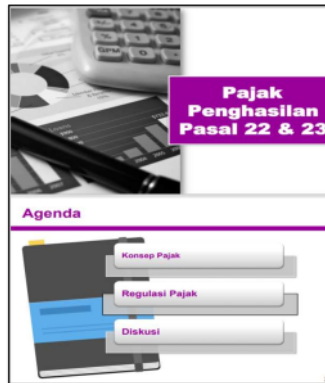


Figure 7. Informant N's teaching materials
(Source: Power Point informant N)

"Yes, the visual part, regarding the content, because there isn't too much of it, children prefer to learn rather than having too much to say, so that's the point. Children really like learning literacy if there is a link later added to view the material. So don't just focus on the teacher, children have to be creative themselves. If what the teacher says is not enough, if what the teacher says is one source. "Now there is no freedom to learn, there is no one source, the teacher is only a facility, the child develops it himself and looks for it from outside, but the teacher still has to direct as a facilitator" (quote from YR informant)

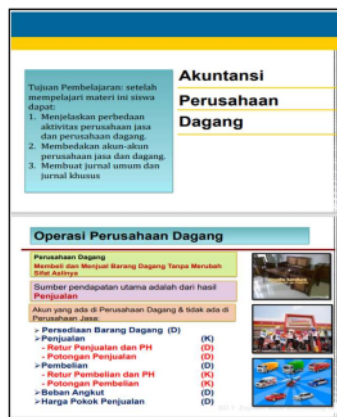


Figure 8. Teaching materials for YR informants
(Source: YR informant Power Point)

"Laptops, cellphones, PPT, practice materials using Excel, I used to make practice modules for the practice materials but they only published once, finally I just gave them this soft copy" (quote from UF informant)



Figure 9. UF Informant Teaching Materials
(Source: UF informant Power Point)

“What's different is the depth of the ATP. For example, teaching government accounting, perhaps vocational schools throughout Indonesia are looking for students who can practice compiling consolidated reports, ledger journals, trial balances, worksheet balances, financial reports, so the children already have an idea of how to make a regent's report like this, until the practice is up to me, the one who "Others just explained the journal, but I got to the practicum" (quote from informant JP)

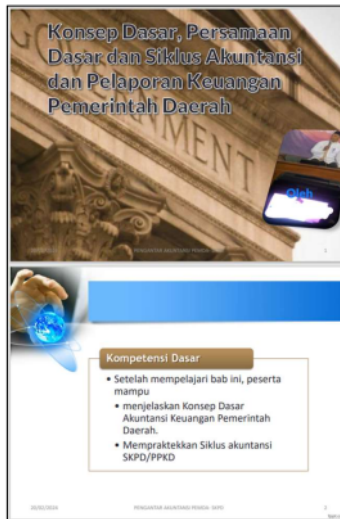


Figure 10. JP Informant Teaching Materials

(Source: Power Point informant JP)

"The material part is because we arrange it by arranging the simplest words so that they are easy to understand, so creativity doesn't have to be complicated" (quote from AP informant)



Figure 11. AP Informant Teaching Materials

(Source: AP informant module)

Based on the informant's answers above, several teachers have used various media in their teaching materials such as PDF or PPT texts, YouTube videos, and others. The products produced in the preparation of teaching materials vary according to needs. The applications used are also varied, such as Padlet, Quizizz, Canva, and others. This is done so that students can be interested in learning the material that will be taught.

d. Press Dimensions

1) Creativity is seen from the recognition and responses of other people

In the press dimension, the author asked questions to informant NFW, informant N, and informant YR regarding the feedback received on the teaching materials that had been prepared, here are the answers:

"For children like this, class 12, the first class 12 AKL 1 is usually good, like yesterday, like that. Once I prepared normal teaching materials, but I just arranged them in Word because at that time, time was really tight. There was additional material. When I read a good article, I made the teaching materials, but my Word only PDF was just normal. The response, ma'am, was made like yesterday. It was like this. like this" (quote from NFW informant)

"That was the teaching material that I made. I shared it and made it into a video on YouTube, then I asked them to give their feedback in the comments. Then I also shared the proof of work at PMM, namely independent independent training, teachers are required to take training in the independent curriculum, I shared it there, there was feedback from teachers, the feedback was very good, creative, the content was good, like that. Yes, it's just strengthening" (quote from informant N)



Figure 12. Feedback from Informant N's Teaching Module
(Source: Merdeka Belajar Platform)



Figure 13. Feedback from Informant N's Teaching Module

(Source: Merdeka Belajar Platform)

Based on the answers above, teaching materials are widely accessible to students and several fellow teachers so they can provide feedback on the teaching materials that have been prepared. The feedback provided can be in the form of responses and suggestions. Students can submit suggestions for the teaching materials provided by the teacher so that the teacher can develop the teaching materials in a better direction.

2. Barriers that arise in achieving creative teachers

There are three obstacles or constraints experienced by informants in achieving creative teachers, including:

a. Self-motivation

For some teachers, motivation is still an obstacle in achieving creative teachers. This lack of motivation is caused by excessive workload, inadequate facilities, too low compensation, and so on. The comfort zone is also one of the causes of teachers' lack of self-motivation. Some teachers think that it is comfortable to carry out ordinary performance rather than having to put in more effort to become a creative teacher. Therefore, teachers need support from the surrounding environment, be it colleagues, school leaders or students in providing motivation to achieve creative teachers.

b. Time management

Based on Law of the Republic of Indonesia Number 14 of 2005 concerning Teachers and Lecturers, article 10 paragraph 1 states that teachers are required to have competencies including pedagogic competence, personality competence, social competence and professional competence. The four basic teacher competencies show that there are many activities that teachers must carry out to fulfill these competencies so that time management is needed. However, time management becomes an obstacle for teachers in achieving creative teachers. Many teachers often have difficulty managing their time between teaching and doing other work, so efforts are needed to manage time.

c. Mastery of information technology

In the education sector, the benefits of using information technology are no longer in doubt, for example online learning, digital learning resources, mobile applications, educational games, school management systems, and collaboration between school members. However, the rapid development of information technology has become an obstacle for several teachers for various reasons. Some teachers experience obstacles in the form of a lack of mastery of various information technologies. Teachers lack mastery of information technology due to several factors, including lack of training, digital generation divide or age factor, and limited resources. Therefore, support from the government, school leaders and colleagues is very necessary to improve mastery of information technology.

CONCLUSIONS AND RECOMMENDATIONS

The creativity of accounting teachers who support the implementation of the independent learning curriculum is subjective. Teachers who become research informants have their own creativity. Creativity in preparing teaching modules is categorized into personal dimensions, process dimensions, product dimensions and press dimensions. In the personal dimension, it is categorized into creativity seen from the application of differentiated learning, creativity seen from the application of learning methods, and creativity seen from the elements of the teaching module. The process dimension is categorized into creativity seen from a survey of student needs and creativity seen from understanding learning outcomes, learning objectives, and the flow of learning objectives. In the product dimension, it is categorized into creativity seen from the appearance of the teaching module and creativity seen from the content of the teaching module. In the press dimension, creativity is categorized as seen from the recognition or responses of other people.

Creativity in preparing teaching materials can be categorized into personal dimensions, process dimensions, product dimensions and press dimensions. In the personal dimension, it is categorized into creativity seen from the diversity of teaching materials and learning media and creativity seen from the depth of material and assessments. The process dimension is categorized as creativity seen from understanding the teaching materials. The product dimension is categorized as creativity seen from the teaching materials produced. In the press dimension, creativity is categorized as seen from the recognition and responses of other people.

The preparation of teaching modules and teaching materials cannot be separated from several obstacles experienced by teachers as informants. These obstacles include self-motivation, time management, and mastery of information technology. These three things are obstacles that are often experienced by informants during the process of preparing teaching modules. Therefore, efforts are needed to overcome these obstacles. The solution that can be taken is to convince the heart to increase self-motivation, start implementing time management, and participate in training and be active in mastering technology.

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