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Implementation of Kurikulum Merdeka for Muhammadiyah Pandes Primary Students Special Region of Yogyakarta

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ABSTRACT

Enhancing Indonesian education standards is the goal of Kurikulum Merdeka. This research was motivated by the Independent Class Strategy of the Indonesian Ministry of Education and Culture. This study aims to give a summary of Muhammadiyah Pandes Elementary School in Yogyakarta's Special Region's implementation of the Independent Curriculum. In order to ascertain the general condition of the exploration item, this investigation employs qualitative descriptive approaches. Academic stars were the main exploration subjects for the research, and validation, interviews, and observation collected data. The Kurikulum Merdeka component of SD Muhammadiyah Pandes Elementary School's research encompasses student characteristics, infrastructure and facilities, socio-cultural elements, partnerships established by the school, and the features of the educational unit made up of masters and supporting staff. The school has a four-year plan outlining its vision, aims, and objectives. First, diagnose and assess, then make necessary revisions to the plan, execute assessments and the primary learning activities, and lastly, assess and evaluate the entire learning process. Two parts comprise the operational analysis process of the curriculum in the learning unit: recording learning objectives and outcomes, processing assessment findings, providing support for professional development and evaluation activities, and encouraging self- and peer-reflection.

ABSTRAK

Meningkatkan standar pendidikan Indonesia adalah tujuan Kurikulum Merdeka. Penelitian ini dimotivasi oleh Strategi Kelas Mandiri Kementerian Pendidikan dan Kebudayaan RI. Penelitian ini bertujuan untuk memberikan ringkasan implementasi Kurikulum Merdeka di SD Muhammadiyah Pandes Daerah Istimewa Yogyakarta. Untuk mengetahui kondisi umum barang eksplorasi, penelitian ini menggunakan pendekatan deskriptif kualitatif. Bintang akademis menjadi subjek eksplorasi utama penelitian ini, dan data dikumpulkan melalui validasi, wawancara, dan observasi. Komponen Kurikulum Mandiri SD Muhammadiyah Pandes yang diteliti meliputi karakteristik peserta didik, prasarana dan sarana, unsur sosial budaya, kemitraan yang terjalin oleh sekolah, dan ciri satuan pendidikan yang terdiri dari magister dan tenaga penunjang. Sekolah memiliki rencana empat tahun yang menguraikan visi, sasaran, dan sasarannya. Pertama, mendiagnosis dan menilai, kemudian melakukan revisi yang diperlukan terhadap rencana, melaksanakan penilaian dan kegiatan pembelajaran utama, dan terakhir, menilai dan mengevaluasi seluruh proses pembelajaran. Ada dua bagian yang membentuk proses analisis operasional kurikulum di unit pembelajaran: mencatat tujuan dan hasil pembelajaran, memproses temuan penilaian, memberikan dukungan untuk pengembangan profesional dan kegiatan evaluasi, dan mendorong refleksi diri dan rekan sejawat.

Kata Kunci: *sekolah dasar; implementasi; kurikulum merdeka*

INTRODUCTION

Education is a foundation, and our primary duty as the world's caliph is never to stop improving ourselves. Education is essential in shaping our lives, solving various problems, and providing all our basic needs. Therefore, education is now one of the critical components in life; the level of educational progress of a country can be used to measure its level of development. (Nugraheni & Sudarwati, 2021). The quality and growth of a country are primarily determined by its level of education. Education is a deliberate and planned effort to create a learning environment and learning process so that students can actively develop their potential, including spiritual elements, self-control, personality, intelligence, morality, and skills, following Undang-Undang Sistem Pendidikan Nasional Pasal 1 angka 20 tahun 2003 crucial for the interests of a person, community, and country (Rahman *et al.,* 2021). From the statement above, the quality and growth of a country is very much determined by its level of education.

UUD 1945 and Pancasila, rooted in religious and cultural norms and values and adaptation to the needs of a constantly changing world, is Indonesia's education's foundation. (Lintang & Najicha, 2022). Thus, a national education system was created that contains all the elements needed to realize the goals and ideals of national education. The curriculum is a crucial element in achieving this goal. According to Mulyasa, in a book entitled "Implementasi Kurikulum 2013 Revisi: Dalam Era Industri 4.0," the curriculum functions as a learning guideline utilized by managers and education organizers in all educational institutions. This is because Indonesia has many opportunities to create its education system. The government can create an academic concept that aligns with its policies so that all Indonesian citizens are subject to the central government's curriculum preparation process.

Curriculum development in Indonesia is carried out systematically by considering the progress of science, current demands, and technological advances. From 1947 to the latest 2013 curriculum, the Indonesian education system has undergone eleven revisions. The Merdeka Curriculum, an extension of the 2013 Curriculum\, contains the idea of Merdeka Belajar. To achieve the expected learning objectives, teachers can be creative and innovative while still being accessible to learn using the Merdeka Belajar Curriculum. Based on Keputusan Menteri Agama Nomor 347 Tahun 2022, The Ministry of Religious Affairs has set guidelines for implementing Kurikulum Merdeka in the madrasah. Starting from the 2022-2023 school year, the autonomous curriculum will be implemented simultaneously throughout Indonesia. Around 2,500 school members of the Program Sekolah Penggerak (PGP) have adopted the Kurikulum Merdeka. The Kurikulum Merdeka is implemented in schools according to each school's readiness. This means that schools that have not joined the PGP are not required to adopt the Kurikulum Merdeka. The Program Sekolah Penggerak is a government project for Pancasila students and supports Indonesia's educational goals in every school that uses the Kurikulum Merdeka. The Program Sekolah Penggerak is focused on helping students achieve their learning goals in all areas, including character, numeracy, and reading (Sumantri *et al.*, 2023).

Since independence, the curriculum has changed in response to rapid changes in the world, especially in the education sector. Given these changes, the need to change the curriculum is imperative. The goal of curriculum reform is to perfect the current curriculum to suit society's demands and current progress. Any modification to the curriculum should be based on sound ideas and seek to advance the achievement of learning objectives.

Nadiem Makarim, Minister of Education, Culture, Research, and Technology, has issued several cutting-edge policies and initiatives related to the Indonesian education system. One of its key concepts is implementing Kurikulum Merdeka, which was inaugurated on December 10, 2019, as a refinement of the 2013 Curriculum. The Independent Curriculum supports learner autonomy by giving them unlimited access to information through formal and informal learning environments. This idea emphasizes the creativity of

teachers and students while allowing students to participate in learning both inside and outside the classroom. (Manalu *et al.,* 2022). Freedom to think and learn independently is a fundamental principle of Kurikulum Merdeka.

Kurikulum Merdeka emphasizes student-centered learning or student-centric learning. This curriculum is a reaction to the intense global competition in the 21st century regarding human resources. The curriculum aims to produce the next generation of the nation who can understand the content presented by the teacher quickly and accurately, not just memorize it. (Indarta *et al.,* 2022). Kurikulum Merdeka uses an active learning approach. Umam, on the website entitled "*4 Kebijakan Baru Mendikbud, Ujian Nasional Dihapuskan?* Gramedia," stated that the curriculum contains several policies issued by Kementerian Pendidikan dan Kebudayaan (Kemendikbud): (1) *Rencana Pelaksanaan Pembelajaran* (RPP) summarized into one sheet; (2) sistem zonasi penerimaan peserta didik baru (PPDB) become more flexible; (3) Ujian Nasional removed and replaced with *Asesmen Kompetensi Minimum* (AKM) and the Character Survey which highlights students' literacy, numeracy and character skills; and (4) *Ujian Sekolah Berstandar Nasional* (USBN) eliminated and replaced with ongoing assessments such as portfolios (accessible through https://www.gramedia.com/literasi/4-kebijakan-baru-mendikbud-ujian-nasional-dihapuskan/).

As an initial step to accelerate the achievement of national education goals, the *Merdeka Belajar* plan is being implemented to improve the quality of human resources that are competitive and high quality at the global level. (Hasanah *et al.,* 2022). The Independent Curriculum provides several benefits, such as emphasizing essential concepts and being tailored to each student's ability level based on their developmental stage. This allows for deeper, more focused, and more enjoyable learning without the burden of heavy time constraints. This curriculum becomes more interactive and meaningful through a project-based learning approach, which provides opportunities for students to actively investigate real-world problems in various fields, including health and the environment. (Santos *et al.,* 2023). This helps students develop characters that match the profile of Profil Pelajar Pancasila.

Kurikulum Merdeka m Referring to the policy that gives schools autonomy in adopting the curriculum, its implementation does not co-occur in every school. Given the impact of the COVID-19 pandemic, schools that are preparing to adopt the curriculum as part of learning recovery efforts from 2022 to 2024 can choose to use the Kurikulum Merdeka. However, unprepared educational institutions can continue using the emergency curriculum or the 2013 Curriculum (Bahri, 2022). The Merdeka Curriculum is implemented at the elementary school level, focusing on grades 1 and 4.

SD Muhammadiyah Pandes Daerah Istimewa Yogyakarta, located on Jalan Pandes I, Wonokromo, Pleret, Bantul, Wonokromo, Pleret District, Bantul Regency, Special Region of Yogyakarta Province, is one of the schools that adopts the Kurikulum Merdeka. Considering that the Kurikulum Merdeka is still relatively new, schools and teachers must prepare it carefully in terms of structure, curriculum assessment procedures, learning outcomes, learning flow and objectives, and projects that will be assigned. A study was conducted on the Merdeka Curriculum at SD Muhammadiyah Pandes, Special Region of Yogyakarta, to describe the implementation of the curriculum in schools. This is intended so that this study can provide more enlightenment and support further research, especially those focusing on implementing the independent curriculum in elementary schools. In addition, this study is expected to provide information for contemplation in introducing the Kurikulum Mandiri to elementary schools.

LITERATURE REVIEW

Kurikulum Merdeka Concept

Kurikulum Merdeka became an alternative curriculum for overcoming learning setbacks during the COVID-19 pandemic, which limited learning, thus creating "Merdeka Belajar." In its implementation, teachers and principals compile learning processes and develop curriculum in schools by paying attention to students' needs and potential (Alimuddin, 2023). Kurikulum Merdeka is a more flexible curriculum model that emphasizes learning materials and allows students to adapt to local conditions and needs. (Aprilia & Mustika, 2024).

Kurikulum Merdeka concept has the aim of creating an independent (free) learning system; this curriculum was designed so that students are given the freedom to choose and explore their interests and talents because it will be more enjoyable to learn according to your abilities and in carrying it out there is no coercion. (Rusmiati *et al.,* 2023). Kurikulum Merdeka has policies for teachers, especially for students. This independent learning can potentially improve students' ability to think critically, interact, learn to give opinions and take the initiative for their own needs (Daga, 2021). The Kurikulum Merdeka concept is one of the efforts to overcome the education crisis in Indonesia.

Kurikulum Merdeka Obstacles

Kurikulum Merdeka is an educational program initiated by the Indonesian government to provide academic units with the freedom and flexibility to develop a curriculum appropriate to local needs, student characteristics, and worldwide challenges. The purpose of Kurikulum Merdeka in elementary schools (SD) is to improve students' values of patriotism and nationality and their creativity, independence, social intelligence, and skills. According to previous research, the independent curriculum is student-centered learning that implements differentiated learning (Aprima & Sari, 2022). Differentiated learning is an instructional or learning method in which teachers use various methods to meet each learner's unique needs. These needs can stem from their current knowledge, learning styles, interests, and understanding of the subject matter. (Hoerudin, 2024).

Several obstacles were encountered when implementing the Kurikulum Merdeka. The Kurikulum Merdeka had several problems when implemented, such as (1) not all teachers in elementary schools implemented the Kurikulum Merdeka, (2) not all teachers had IT skills, (3) Failure to implement the Kurikulum Merdeka was due to unstable internet access, especially to connect to the Kurikulum Merdeka platform. This applies to remote schools that have difficulty accessing the internet because their locations are less than adequate. (Sunarni & Karyono, 2023). From the several points above, the implementation of Kurikulum Merdeka will encounter different obstacles according to the geography and customs in each region.

Kurikulum Merdeka's Supports

Based on several findings on the implementation of Kurikulum Merdeka, supporting factors were also found in addition to obstacles. Since the last two years, training (workshops) have often been held to improve teacher competence in mastering the use of the Kurikulum Merdeka; in addition, the Kurikulum Merdeka has a flexible nature that can be combined and collaborated with the school's unique curriculum. (Bustari *et al.,* 2023). Other things that can support the implementation of the Kurikulum Merdeka are teachers who increase learning motivation in students so that they are more active, teacher innovation in using various active, creative, and effective learning models, teacher creativity in creating multiple learning activities that involve many students so that they feel happy and not bored when participating in learning.

For teachers with mastery in personality, pedagogical, professional, and social competence, a disciplined, active, and pleasant environment is also needed, both in the school and the residential environment. (Fernández-Gavira et al., 2021; Zuhaeriah et al., 2020). From the explanation above, these supporting factors can help the implementation of Kurikulum Merdeka and facilitate its objectives.

METHODS

This research uses descriptive and qualitative methodology. The qualitative research methodology produces descriptive data, both verbally and in writing. (Imanina, 2020). A qualitative method was used to thoroughly understand the implementation of Kurikulum Mandiri at SD Muhammadiyah Pandes (Special Region of Yogyakarta). Purposive sampling is a sampling approach used to select samples based on predetermined standards related to understanding the research problem. (Firmansyah, 2022). Data collection was carried out using documentation, interviews, and observation techniques. Kemendikbud, in the book "Buku Tanya Jawab Kurikulum Merdeka Belajar," explained that the interview guidelines used had been modified to align with *Buku Saku Tanya Jawab Kurikulum Merdeka Belajar*. Four main data collection procedures are used in the qualitative research framework: documentation, interviews, observation, and triangulation, a combination of these approaches. Meanwhile, the researcher uses data reduction, data display, and conclusions in the data analysis technique.

This study will use triangulation techniques to test credibility by checking data obtained through several data collection techniques. (Makarisce, 2020). In line with the opinion of Rahardjo & Mudjia in the book "*Triangulasi dalam Penelitian Kualitatif*," Methodological Triangulation means checking data through the same data source with different techniques. For example, data is obtained through interviews and checked with observation and documentation. If it produces different data, it could be that all of them are correct because the points of view are also different. Hence, the researcher conducts further discussions with the relevant or other data sources to determine the proper data.

RESULTS AND DISCUSSION

Kurikulum Merdeka Concept

With the variety of curricular learning offered by Kurikulum Merdeka, students can improve their understanding and competence faster. In addition, the Kurikulum Mandiri allows non-classroom learning. Learning occurs outside the classroom several times, allowing students and teachers to have deeper conversations. Learning outside the school aims to help children develop a brave character. (Vhalery *et al.*, 2022). The main objective of Kurikulum Merdeka is to foster students' critical thinking independence. Kurikulum Merdeka emphasizes integrating knowledge, skills, attitudes, technological proficiency, and literacy.

The characteristics and abilities that students develop and internalize due to school culture, curriculum-based learning, project-based learning, extracurricular activities, and other factors are collectively referred to as *Profil Pelajar Pancasila* (Kahfi, 2022). Students can explore meaningful subjects and broaden their horizons while strengthening their attitudes through *Profil Pelajar Pancasila*. These concerns include technology, culture, democracy, mental health, and entrepreneurship. Through this approach, students can respond to these concerns in a way that best suits their needs and learning styles. Figure 1 and Figure 2 show students studying at SD Muhammadiyah Pandes, Special Region of Yogyakarta, with the Kurikulum Merdeka.

Gambar 1. Belajar di Masjid
Sumber: Dokumentasi penulis 2024

Gambar 2. Belajar di museum kerajinan batik
Sumber: Dokumentasi penulis 2024

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Difference Between Kurikulum Merdeka and Kurikulum 2013

Kurikulum 2013 refers to the overall evaluation of students, which includes examining attitudes and spiritual, social, cognitive, and skills abilities, as well as "Kompetensi Inti" (KI) and "Kompetensi Dasar" (KD). Learning resources are arranged topically, with each theme covering various study topics, including IPA, IPS, PJOK, Matematika, SBdP, and Bahasa Indonesia. The government adopted the one-page RPP format. Kurikulum Mandiri changed its name "Kompetensi Dasar" and "Kompetensi Inti" into "Hasil Pembelajaran" (CP) and organize learning according to subjects (Putra *et al.*, 2022). RPP transformed into teaching modules, and teachers created project-based learning for Profil Pelajar Pancasila, which covers 20-30% of the total learning time for one year outside of scheduled classes. In addition, IPAS combines science and social science courses.

The three stages of Kurikulum Merdeka are the A, B, and C phases. Grades 1 and 2 use stage A, grades 3 and 4 use stage B, and grades 5 and 6 use stage C. This is following No.56/M/2022 Keputusan Menteri Pendidikan, Kebudayaan, Studi, dan Teknologi RI. Schools are required to choose the Arts and Culture fields that will be taught in Kurikulum Merdeka. Kurikulum Merdeka's emphasis on student-centered learning must consider students' needs.

Implementation of Kurikulum Merdeka in Class

The government will provide several alternatives to schools in 2022 to adopt the curriculum. The Kurikulum 2013 as a whole, Kurikulum Darurat, Kurikulum 2013 Sederhana, and Kurikulum Mandiri with several options, Merdeka Belajar, Mandiri Perubahan, and Mandiri Berbagi, are four alternative curriculums available (Pilhandoki, 2023). Muhammadiyah Pandes Elementary School, Special Region of Yogyakarta, decided to adopt the Kurikulum Merdeka, especially Perubahan Mandiri.

Educational institutions can use learning materials prepared to implement the Kurikulum Merdeka by selecting the "Perubahan Mandiri" option. (Arifa, 2022). SD Muhammadiyah Pandes, Special Region of Yogyakarta, uses the Kurikulum Mandiri to emphasize the student or student-centered approach. Following the values of the Pancasila student profile, classroom learning exercises are often carried out in groups to foster a culture of cooperation among students. (**Gambar 3**).

Image 3. Peserta didik belajar dengan berkelompok
Sumber: Dokumentasi penulis 2024

Teachers will collect teaching resources that will be used before the learning session. Creating a Teaching Module begins with the teacher examining Prestasi Belajar (CP). Furthermore, educators research or develop teaching materials from several sources, including books, the Internet, and the surrounding environment. Teachers must be proficient in creating RPPs to utilize school technology to make the classroom environment more enjoyable. (Jannah et al., 2020; Walan, 2020). Teachers can choose the

content to be discussed during the learning process. Furthermore, educators prepare various educational materials and relevant assessment and evaluation equipment.

The subjects taught at SD Muhammadiyah Pandes, Special Region of Yogyakarta, are the basis for learning. Islamic Religious Education and Character Education, Pancasila Education, Indonesian Language, Mathematics, Natural and Social Sciences, Physical Education, Sports and Health, English, Local Content, Arts and Culture, unique foundation content, and SD Pandes Muhammadiyah curriculum, Special Region of Yogyakarta School are among the subjects covered in the curriculum. Javanese is the mother tongue used at SD Muhammadiyah Pandes, Special Region of Yogyakarta. Fine arts are the focus of the Arts and Culture program at SD Muhammadiyah Pandes, Special Region of Yogyakarta. The infrastructure and facilities offered by the school are considered when choosing the Arts and Culture curriculum.

Long-term initiatives aimed at creating something useful for students and shaping their character following Profil Pelajar Pancasila, such as independence, creativity, and cooperation, are the main emphasis of learning at SD Muhammadiyah Pandes, Special Region of Yogyakarta. These projects are about students' developmental stages and the surrounding environment. Making cibori cloth, eco-printing with plants from the schoolyard, and planting plants such as lemongrass and ginger are some of the initiatives carried out by the school. Such projects are chosen as a response to the surrounding agricultural areas. The purpose of the ginger and lemongrass planting initiative is to create local products that enhance the cultural potential of the area. Previous research found that principals should support teachers in improving teaching standards in their institutions. The principal of Muhammadiyah Pandes Elementary School, Special Region of Yogyakarta, greatly supported the implementation of Kurikulum Merdeka (Ramadina, 2021). This can be seen from the various facilities offered by the school, including unlimited internet connectivity around the school. In addition, the management supports the teaching and learning process in the classroom by providing teachers with access to various educational tools.

Learning Tools of Kurikulum Merdeka

The learning resources used in the Merdeka Curriculum differ from the previous curriculum, said the principal in an interview conducted on September 8, 2023. The terms Kompetensi Inti (KI) and Kompetensi Dasar (KD) in the previous curriculum were replaced with Capaian Pembelajaran (CP) in Kurikulum Merdeka. Teachers create Learning Objectives and Learning Objective Flow after analyzing the learning outcomes the government provides throughout the learning planning process. The Learning Objective Flow has replaced the syllabus used in the previous curriculum. ATP is a guideline for teachers in organizing the learning process, like the syllabus. Teachers are the ones who develop and compile the learning objective flow. Teaching Modules that teachers develop have replaced RPP, and teachers can create learning plans following their students' needs, circumstances, and personalities.

Based on the findings of the documentation study and interviews with grade IV teachers, SD Muhammadiyah Pandes, Special Region of Yogyakarta, has successfully prepared learning resources for the Independent Curriculum well. The school teachers have made lesson plans, created formative and summative assessment schedules, and conducted analysis of learning outcomes. E-reports are used to perform electronic student assessments. **Image 4** shows how student learning activities are in class.

Gambar 4. Perangkat pembelajaran menggunakan LCD
Sumber: Dokumentasi 2024

Kurikulum Merdeka's Learning Resources

The government has contributed teaching materials for Kurikulum Mandiri as teaching modules (Figure 4). To facilitate teacher access to learning resources, the teaching modules include links to popular websites such as YouTube and Google (Rosyiddin *et al.*, 2023). There are primary textbooks and supplementary textbooks in addition to teaching modules. The learning resources used at SD Muhammadiyah Pandes, Special Region of Yogyakarta, are diverse. In addition to publications from other publishers, teachers also utilize student books and teacher guides. According to the teacher who handles fourth-grade students, at least five novels are used as teaching tools. In addition to literature, the school also utilizes the internet and its surroundings as learning materials.

Implementation Challenges of Kurikulum Merdeka

The implementation of Kurikulum Mandiri at SD Muhammadiyah Pandes, Special Region of Yogyakarta, presents various obstacles for teachers, based on interviews conducted on September 6 and 8, 2023, with the principal and grade IV teachers. One of them is the challenge faced by teachers in creating educational resources. The teacher must identify the proper learning stages by first analyzing learning outcomes. Teachers face challenges when compiling teaching materials or administrative support following the guidelines for implementing Kurikulum Mandiri (Efendi & Sholeh, 2023). In addition, teachers must train in creativity when creating teaching materials because the content in books is inadequate. As a result, educators must rely on additional educational materials.

Teachers must use originality and innovation when delivering learning materials in the Merdeka curriculum. One of the difficulties experienced by teachers is implementing projects. Due to students' limited time at school, teachers and schools must plan carefully before starting a project (Bungawati, 2022). Time management is a skill that teachers need to have to balance daily assessments, projects, and classroom teaching effectively. In addition, other findings found that teachers and other education personnel are also expected to be able to utilize the Merdeka Mengajar platform for independent learning as part of Kurikulum

Merdeka (Setiariny, 2023). Teachers must be able to balance their time between attending classes, working on assignments on the Merdeka Mengajar platform, and teaching in class.

Periodically, Kelompok Kerja Guru (KKG) events are held to overcome problems and obstacles experienced by teachers during learning (Sukirman, 2020). Teachers from different schools can discuss this with their colleagues in this exercise; teachers can deepen their understanding of the learning process and expand their expertise through KKG sessions, which are held periodically to improve the professionalism of teachers (Lubis, 2017).

Kurikulum Merdeka Learning Outcomes

Learning Outcomes of Kurikulum Mandiri lists the competencies that students need to master at each level of learning. Kurikulum Merdeka was created by Nadiem Makarim, Minister of Education and Culture, to organize the education process in schools to be more student-centered. This curriculum offers more flexibility, focuses on developing student skills or competencies, and allows for implementing learning tailored to students' interests and abilities. Learning Outcomes of Kurikulum Merdeka covers various competencies and resources, which are described in detail and adjusted to the development of the age of students at each stage. Reducing the amount of content discussed and providing flexibility in preparation are two strategies used to achieve this learning objective and prevent students from feeling pressured to achieve it. (Hamdi *et al.*, 2022).

Kurikulum Merdeka's Teaching Tools

After analyzing the learning outcomes, learning objectives, and ATP, The next step is to compile teaching materials. In the Decree of the Minister of Education, Culture, Research and Technology No. 262/M/2022 tentang Perubahan Atas Kepmendikbudristek No. 56/M/2022 Tahun 2022 tentang Pedoman Penerapan Kurikulum dalam Rangka Pemulihan Pembelajaran, It is stated that teaching devices are various teaching materials used by educators to achieve the Pancasila student profile and learning outcomes. The regulation explains that teaching devices include textbooks, teaching modules, project modules to strengthen the Pancasila student profile, examples of operational curricula for educational units, learning videos, and other forms. Educators can use various teaching devices from multiple learning sources. (Manalu *et al.*, 2022). The available teaching tools can be used directly by educators to teach or as a reference only. Various teaching tools the government provides can also be used as inspiration to design innovative learning. Muhammadiyah Pandes Elementary School teachers always create teaching modules (MA) that are by the learning objectives flow containing stages, objectives, learning resources, and assessments aimed at a particular topic; they also design, select, and try to modify existing learning plans according to environmental conditions, nature and needs of students.

In addition, schools also offer examples of teaching modules from the government, and teachers can use them as references when creating lesson plan documents. With the flexible nature of Kurikulum Merdeka, teachers are also allowed to develop their lesson plans to meet the needs of students better, modify lesson plans according to class needs, or use lesson plans provided by the government based on the needs of students, schools, and the community in general.

Teaching tools that can instill character in students about the values of Pancasila, namely by carrying out Proyek Penguatan Profil Pelajar Pancasila (P5) by creating a document that outlines the objectives, procedures, teaching resources, and evaluation criteria needed to implement initiatives that raise the profile of Pancasila students. Teachers are adaptable in producing, selecting, and modifying existing project modules based on learners' circumstances, nature, and needs. To increase the visibility of Pancasila learners, the government offers project modules that educational institutions can use as models.

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In addition, teachers and academic institutions are free to create project modules that meet the learning needs of learners, adapt project modules provided by the government, or use them according to local conditions, learner demographics, and educational environments. However, some teachers take advantage of project modules from the government and do not need to bother making their modules.

Classroom learning uses two textbooks: leading books and additional books. The main book is a teaching tool and a guidebook when providing learning materials. While additional books contain a summary of material from the main book that can facilitate student understanding, they also include practice questions to measure student abilities. In addition to using these books, teachers also provide teaching using learning videos about related materials that are shared with students to be used as references or learning resources.

CONCLUSION

The learning process and curriculum are interrelated elements and cannot be separated. If the curriculum is not practiced through learning, then the curriculum will be meaningless as a plan or program. Likewise, teaching cannot be carried out successfully without a set curriculum to follow. The curriculum development process is not as easy and complicated as it has been believed. When creating a curriculum, it is important to consider current social norms and the development of society. SD Muhammadiyah Pandes, Special Region of Yogyakarta, will consider this when creating its educational curriculum.

At SD Muhammadiyah Pandes, Special Region of Yogyakarta, the implementation of the Independent Curriculum for grades I to IV has been running smoothly and obediently. The Profil Pelajar Pancasila is the basis for student programs centered on learning at the institution. In addition, educators have created learning resources such as lesson plans, learning objectives, resources, media, and necessary tests. Several obstacles still exist in implementing Kurikulum Merdeka at SD Muhammadiyah Pandes, Special Region of Yogyakarta. Among them is the requirement for educators to apply their creativity and ingenuity in learning. In addition, teachers must seek additional references from different learning sources due to the limited content in textbooks. Teachers also have difficulty understanding the Learning Outcomes provided by the government. SD Muhammadiyah Pandes, Special Region of Yogyakarta, is actively involved in Kelompok Kerja Guru (KKG) activities, periodically carried out to expand teachers' understanding and knowledge of the learning process to overcome these challenges.

The curriculum must be assessed and revised periodically to keep up with society's development and the rapid progress of science and technology. Furthermore, creating a curriculum oriented towards students and technology in developing the Indonesian curriculum is necessary. Therefore, it is essential for all of us, especially writers who aspire to become teachers, to understand the many curricular ideas that are currently used.

More research is needed that focuses on curriculum innovation, especially at the elementary school or madrasah ibtidaiyah level and in other primary education contexts. This is so that we can absorb knowledge and draw conclusions from the progress made by each institution. The author would like to thank all parties who have helped complete this work as a closing. The author realizes that this research still has many problems and shortcomings. To continue to improve the work in the future, the author asks for input and recommendations from readers.

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