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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 serves as a foundation and represents our primary responsibility as stewards of the world—to continuously strive for self-improvement. It plays a crucial role in shaping our lives, resolving various problems, and fulfilling our basic needs. Consequently, education has become one of the most essential components of life, and the level of a nation's educational advancement can be used as a key indicator of its development (Nugraheni & Sudarwati, 2021). The quality and progress of a country are determined mainly by its educational standards. Education is a deliberate and systematic effort to create a learning environment and facilitate learning processes that enable students to actively develop their potential. This includes spiritual awareness, self-control, character, intelligence, morality, and skills, as stated in Undang-Undang Sistem Pendidikan Nasional Pasal 1 angka 20 tahun 2003. Thus, education is vital for individuals, communities, and nations (Rahman et al., 2021). Based on this statement, the quality and growth of a nation are significantly influenced by its education level.

The 1945 Constitution (UUD 1945) and Pancasila, which are rooted in religious and cultural values and adapted to the global world's evolving needs, serve as the foundation of education in Indonesia (Lintang & Najicha, 2022). As a result, a national education system was established, encompassing all the essential elements required to realize the goals and ideals of national education. The curriculum is a key component in achieving these objectives. According to Mulyasa in his book *Implementasi Kurikulum 2013 Revisi: Dalam Era Industri 4.0* (Implementation of the Revised Kurikulum 2013 in the Era of Industry 4.0), the curriculum is a learning guideline used by education managers and providers across all educational institutions. This is due to Indonesia's abundant opportunities to shape its educational system. The government can formulate an educational concept that aligns with its policies, thereby requiring all Indonesian citizens to adhere to the curriculum development process determined by the central government.

Curriculum development in Indonesia is conducted systematically by considering scientific advancements, contemporary demands, and technological progress. Indonesia's education system has undergone eleven curriculum revisions from the 1947 curriculum to the most recent 2013 Kurikulum. Kurikulum Merdeka, an extension of Kurikulum 2013, introduces the concept of *Merdeka Belajar* (Freedom to Learn). To achieve the intended learning outcomes, educators are encouraged to be creative and innovative while enjoying the flexibility offered by Kurikulum Merdeka Belajar. Based on the Minister of Religious Affairs Decree No. 347 of 2022, the Ministry of Religious Affairs has issued implementation guidelines for adopting Kurikulum Merdeka in madrasas. Starting from the 2022–2023 academic year, the Kurikulum Merdeka has been implemented simultaneously across Indonesia. Approximately 2,500 schools participating in the *Program Sekolah Penggerak* (Driving School Program) have adopted the Kurikulum Merdeka. Implementing this curriculum in schools is based on each school's level of readiness, meaning that schools not participating in the PGP are not required to adopt it. The *Program Sekolah Penggerak* is a government initiative aimed at cultivating *Pelajar Pancasila* (Pancasila Students) and supporting the broader educational goals of Indonesia in schools that apply the Kurikulum Merdeka. This program focuses on helping students achieve learning objectives across all areas, including character development, numeracy, and literacy (Sumantri et al., 2023).

Since Indonesia's independence, the national curriculum has changed in response to the rapid global transformations, particularly within the education sector. Considering the broad societal and technological changes occurring worldwide, the need for curriculum reform is crucial. The aim of curriculum reform is to enhance the existing curriculum to align with current societal demands and advancements. Any modification to the curriculum must be grounded in rational ideas and directed toward improving the achievement of educational objectives.

Nadiem Makarim, the Minister of Education, Culture, Research, and Technology, has introduced several contemporary policies and initiatives concerning Indonesia's education system. One of the key initiatives is the implementation of the Kurikulum Merdeka, officially introduced on December 10, 2019, as an enhancement of the Kurikulum 2013. Kurikulum Merdeka promotes student autonomy by providing learners unrestricted access to information through formal and informal learning environments. This concept emphasizes the creativity of both teachers and students, enabling students to engage in learning activities both inside and outside the classroom (Manalu et al., 2022). Freedom of thought and independent learning are the fundamental principles of the Kurikulum Merdeka.

Kurikulum Merdeka places greater emphasis on student-centered learning. This curriculum responds to the intense global competition in the 21st century, particularly regarding human resources. The goal is to cultivate a generation that can comprehend instructional content quickly and accurately, rather than merely memorizing information (Indarta et al., 2022). Kurikulum Merdeka promotes an active learning approach. Umam, on a webpage titled "*4 Kebijakan Baru Mendikbud, Ujian Nasional Dihapuskan? Gramedia*" highlights several key policies introduced by the Ministry of Education and Culture (Kemendikbud): (1) the lesson plan (*Rencana Pelaksanaan Pembelajaran* or RPP) is simplified into a one-page format; (2) the student admission zoning system (*Penerimaan Peserta Didik Baru* or PPDB) becomes more flexible; (3) the National Examination is abolished and replaced with the Minimum Competency Assessment (*Asesmen Kompetensi Minimum* or AKM) and Character Survey, focusing on students' literacy, numeracy, and character development; and (4) the National Standardized School Examination (*Ujian Sekolah Berstandar Nasional* or USBN) is replaced with continuous assessments such as student portfolios (source accessible via 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* initiative is implemented to enhance the quality of human resources that are globally competitive and competent (Hasanah et al., 2022). Kurikulum Merdeka offers several benefits, such as emphasizing essential concepts and adapting to each student's individual level of development. This allows for more in-depth, focused, and enjoyable learning without the heavy time constraints. Through a project-based learning approach, which provides students with opportunities to actively investigate real-world problems in various domains—including health and the environment—learning becomes more interactive and meaningful (Santos et al., 2023). This process also helps students develop character traits aligned with the *Profil Pelajar Pancasila*.

Kurikulum Merdeka refers to a policy that grants schools autonomy in adopting the curriculum; therefore, its implementation is not carried out simultaneously across all schools. Considering the impact of the COVID-19 pandemic, schools that are prepared to adopt the curriculum as part of learning recovery efforts from 2022 to 2024 may opt to implement Kurikulum Merdeka. However, unprepared educational institutions may choose to continue using the emergency curriculum or the Kurikulum 2013 (Bahri, 2022). At the primary education level, Kurikulum Merdeka focuses on grades 1 and 4.

SD Muhammadiyah Pandes, located at Jalan Pandes I, Wonokromo, Pleret, Bantul, Special Region of Yogyakarta, has adopted the Kurikulum Merdeka. Given that Kurikulum Merdeka is relatively new, both the school and teachers must be thoroughly prepared regarding its structure, assessment procedures, learning outcomes, learning trajectories, objectives, and the projects to be assigned. A study was conducted on the application of Kurikulum Merdeka at SD Muhammadiyah Pandes in the Special Region of Yogyakarta to describe the implementation of the curriculum at the school. The aim of this research is to offer greater insight and contribute to future studies, particularly those focusing on the implementation of Kurikulum Merdeka at the primary school level. Furthermore, this study is expected to serve as a source of reflection in the process of introducing the Kurikulum Merdeka to primary schools.

LITERATURE REVIEW

The Concept of Kurikulum Merdeka

The Kurikulum Merdeka emerged as an alternative curriculum to address the learning setbacks during the COVID-19 pandemic, which restricted learning. As a result, "Merdeka Belajar" was established, where teachers and school principals design the learning process and develop the curriculum at school by considering the needs and potential of students (Alimuddin, 2023). The Kurikulum Merdeka is a more flexible curriculum model that still emphasizes the learning content and allows students to adapt to local conditions and needs (Aprilia & Mustika, 2024).

The concept of the Kurikulum Merdeka aims to create a free (independent) learning system. This curriculum is designed to allow students to choose and explore their interests and talents, as learning aligned with one's talents is more enjoyable and not forced (Rusmiati et al., 2023). The Kurikulum Merdeka policy is directed toward both teachers and, more importantly, students. The *Merdeka Belajar* can enhance students' ability to think critically, interact, express opinions, and take the initiative to meet their needs (Daga, 2021). The concept of Kurikulum Merdeka represents one of the efforts to address the education crisis in Indonesia.

Obstacles to Kurikulum Merdeka

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

However, several obstacles are encountered when implementing the Kurikulum Merdeka. The Kurikulum Merdeka faces some challenges during its implementation, such as: (1) not all primary school teachers have applied the Kurikulum Merdeka, (2) not all teachers are proficient in IT skills, and (3) the failure to implement the Kurikulum Merdeka is due to unstable internet access, especially when connecting to the Kurikulum Merdeka platform. This is particularly true for remote schools that struggle with internet access due to their less favorable locations (Sunarni & Karyono, 2023). From these points, it is clear that the implementation of the Kurikulum Merdeka will face different obstacles depending on the geography and customs of each region.

Supporters of Kurikulum Merdeka

Several supporting factors were identified based on several findings in implementing Kurikulum Merdeka and the obstacles encountered. Over the past two years, workshops have been frequently conducted to enhance teachers' competence in mastering the use of Kurikulum Merdeka. Furthermore, Kurikulum Merdeka has a flexible nature that can be integrated and combined with the school's distinctive curriculum (Bustari et al., 2023). Other factors that can support the implementation of Kurikulum Merdeka include teachers who increase students' learning motivation so that they become more active, teachers' innovations in using various active, creative, and effective learning models, and the creativity of teachers in designing diverse learning activities that involve students more so that learning becomes enjoyable and

not boring. Teachers who master personality, pedagogical, professional, and social competence also play an important role. Moreover, a disciplined, active, and pleasant environment at school and in the community is also essential (Fernández-Gavira et al., 2021; Zuhaeriah et al., 2020). From the explanation above, these supporting factors can help facilitate the implementation of Kurikulum Merdeka and contribute to achieving its objectives.

METHODS

This research uses a descriptive methodology and is qualitative in nature. The research methodology referred to as qualitative research produces descriptive data, both oral and written (Imanina, 2020). A qualitative method was employed to comprehensively understand the implementation of Kurikulum Merdeka at SD Muhammadiyah Pandes (Special Region of Yogyakarta). Purposive sampling was the sampling approach used, in which samples were selected based on predetermined criteria related to understanding the research problem (Firmansyah, 2022). Data were collected through 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 the *Buku Saku Tanya Jawab Kurikulum Merdeka Belajar*. Four main data collection procedures were used within the qualitative research framework: documentation, interviews, observation, and triangulation, a combination of these approaches. Meanwhile, for data analysis techniques, the researcher employed steps such as data reduction, data display, and drawing conclusions.

This research uses the technique of triangulation to test credibility by checking the data obtained through several data collection techniques (Makarisce, 2020). In line with the opinion of Rahardjo & Mudjia in the book titled *"Triangulasi dalam Penelitian Kualitatif"*, methodological triangulation means verifying data from the same data source using different techniques. For example, data obtained through interviews is then verified using observation and documentation. If the results yield different data, it is possible that all of them are valid due to differing perspectives. Therefore, the researcher further discusses the relevant data sources or other sources to determine which data is considered the most accurate.

RESULTS AND DISCUSSION

The Concept of Kurikulum Merdeka

With the diverse curricular learning options offered by Kurikulum Merdeka, students are able to enhance their understanding and competencies more rapidly. In addition, Kurikulum Merdeka allows for non-classroom learning. Learning occurs outside the classroom several times, enabling students and teachers to engage in deeper conversations. The goal of outdoor learning is to help children develop courageous character (Vhalery et al., 2022). The main objective of Kurikulum Merdeka is to foster students' independence in critical thinking. Kurikulum Merdeka places a strong emphasis on the integration of knowledge, skills, and attitudes, as well as technological proficiency and literacy.

Characteristics and abilities developed and internalized by students as a result of school culture, curriculum-based learning, project-based learning, extracurricular activities, and other factors collectively are referred to as the Pancasila student profile (Kahfi, 2022). Students are able to delve into meaningful subjects and broaden their horizons while strengthening their attitudes through the Pancasila student profile. These concerns encompass technology, culture, democracy, mental health, and entrepreneurship. Through this approach, students are provided with opportunities to address these concerns in ways that best align with their needs and learning styles. **Figure 1** and **Figure 2** show students learning at SD Muhammadiyah Pandes, Special Region of Yogyakarta, with Kurikulum Merdeka.

Figure 1. Learning at the Mosque
Source: Author's documentation, 2024

Figure 2. Learning at the Batik Craft Museum
Source: Author's documentation, 2024

Differences Between Kurikulum Merdeka and Kurikulum 2013

The Kurikulum 2013 emphasizes a comprehensive evaluation of students, including assessments of their spiritual, social, cognitive, and skill-based abilities, known as "Core Competencies" (Kompetensi Inti/KI) and "Basic Competencies" (Kompetensi Dasar/KD). Learning resources are organized thematically, with each theme covering various subjects such as Natural Sciences, Social Sciences, Physical Education, Mathematics, Arts and Culture, and Indonesian Language. The government adopted a one-page lesson plan format (RPP). Kurikulum Merdeka replaces the terms "Basic Competency" and "Core Competency" with "Learning Outcomes" (Capaian Pembelajaran/CP) and structures learning by subject (Putra et al., 2022). The RPP is transformed into a teaching module, and teachers design project-based learning activities to support the development of the Profil Pelajar Pancasila, which constitutes 20–30% of the total annual instructional time and is scheduled outside the classroom. Additionally, IPAS integrates science and social science subjects.

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Phases A, B, and C represent the three stages of Kurikulum Merdeka. Grades 1 and 2 follow Phase A, Grades 3 and 4 follow Phase B, and Grades 5 and 6 follow Phase C. This is in accordance with the No.56/M/2022 Keputusan Menteri Pendidikan, Kebudayaan, Studi, dan Teknologi RI. Schools are required to select which area of *Seni Budaya dan Prakarya* (SBdP) will be taught in Kurikulum Merdeka. The emphasis of Kurikulum Merdeka on student-centered learning must consider the learners' needs.

Implementation of Kurikulum Merdeka in the Classroom

In 2022, the government offered several alternatives for schools to adopt the curriculum. The four available curriculum options included the full Kurikulum 2013, the Emergency Curriculum, the Simplified Kurikulum 2013, and Kurikulum Merdeka with several choices: *Merdeka Belajar, Mandiri Berubah,* and *Mandiri Berbagi* (Pilhandoki, 2023). SD Muhammadiyah Pandes in the Special Region of Yogyakarta decided to adopt Kurikulum Merdeka, specifically the *Mandiri Berubah* option.

Educational institutions can utilize prepared learning materials to implement the Kurikulum Merdeka by choosing the "Mandiri Berubah" option (Arifa, 2022). SD Muhammadiyah Pandes in the Special Region of Yogyakarta applies Kurikulum Merdeka with an emphasis on a student-centered approach. In accordance with the values of the *Profil Pelajar Pancasila*, classroom learning activities are often conducted in groups to foster a culture of collaboration (*gotong royong*) among students (**Figure 3**).

Figure 3. Students learn in groups
Source: Author's documentation, 2024

Teachers gather the teaching resources that will be used before the learning session. The process of creating the Teaching Module starts with teachers reviewing the Learning Outcomes (CP). Next, educators conduct research or develop teaching materials from various sources such as books, the internet, and the surrounding environment. Teachers must be skilled in creating lesson plans (RPP) to utilize school technology and make the classroom environment more engaging (Jannah et al., 2020; Walan, 2020). Teachers can choose the content to be covered during the learning process. Then, educators prepare various educational materials and relevant assessment and evaluation tools.

The subjects taught at SD Muhammadiyah Pandes, Special Region of Yogyakarta, serve as the foundation for learning. These subjects include 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, special content from the foundation, and the curriculum of SD Muhammadiyah Pandes itself. Javanese is the mother tongue used at SD Muhammadiyah Pandes. Visual arts are the main focus of the Arts and Culture program at the school. The

infrastructure and facilities provided by the school are considered in selecting the Arts and Culture curriculum.

Long-term initiatives aimed at creating something beneficial for students and shaping their character in line with the Profil Pelajar Pancasila—such as independence, creativity, and collaboration—are the main focus of learning at SD Muhammadiyah Pandes, Special Region of Yogyakarta. These projects are designed according to students' developmental stages and environment. Examples include making *cibori* cloth, eco-printing with plants from the school yard, and planting crops such as lemongrass and ginger. These types of projects are chosen to respond to the school's surrounding agricultural area. The goal of the ginger and lemongrass planting initiative is to create local products that enhance the cultural potential of the region.

Previous research has found that school principals are responsible for supporting teachers in raising the standard of instruction at their institutions. The Principal of SD Muhammadiyah Pandes, Special Region of Yogyakarta, strongly supports the implementation of the Kurikulum Merdeka (Ramadina, 2021). This is evident from the school's variety of facilities, including unlimited internet connectivity throughout the school area. Additionally, the school management supports the teaching and learning process by providing teachers with access to a wide range of educational tools.

Learning Tools in the Kurikulum Merdeka

The learning resources used in the Kurikulum Merdeka differ significantly from those in previous curricula, as stated by the school principal in an interview conducted on September 8, 2023. The terms *Kompetensi Inti* (Core Competencies) and *Kompetensi Dasar* (Basic Competencies) used in earlier curricula have been replaced with *Capaian Pembelajaran* (Learning Outcomes or CP) in the Kurikulum Merdeka. During the lesson planning process, teachers develop Learning Objectives and Learning Objective Paths (Alur Tujuan Pembelajaran, or ATP) after analyzing the CPs provided by the government. The ATP replaces the previous curriculum's syllabus and serves as a guide for teachers in organizing the learning process, much like the syllabus used to. Teachers are responsible for designing and constructing the ATP. The Teaching Module (Modul Ajar), which the teachers also develop, has replaced the traditional Rencana Pelaksanaan Pembelajaran (Lesson Plan or RPP). Under this system, teachers can design lesson plans that align with their students' specific needs, contexts, and characteristics.

Based on the findings from document analysis and interviews with the fourth-grade teacher, SD Muhammadiyah Pandes in the Special Region of Yogyakarta has successfully prepared learning resources aligned with the Kurikulum Merdeka. The teachers at this school have developed lesson plans, scheduled formative and summative assessments, and conducted thorough analyses of student learning outcomes. In addition, student assessments are carried out electronically through e-reports, which facilitate the documentation and monitoring of student progress. **Figure 4** illustrates student learning activities in the classroom, reflecting the practical implementation of the Kurikulum Merdeka.

Figure 4. Learning tools use an LCD
Source: Documentation, 2024

Learning Resources of the Kurikulum Merdeka

The government has contributed teaching materials for the Kurikulum Merdeka as teaching modules (**Figure 4**). To facilitate teachers' access to learning resources, the teaching modules include links to popular websites such as YouTube and Google (Rosyiddin et al., 2023). There are leading textbooks and companion textbooks in addition to the 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 the fourth-grade students, at least five novels are used as teaching tools. In addition to literature, the school also uses the internet and its surroundings as learning materials.

Challenges in Implementing the Kurikulum Merdeka

Implementing the Kurikulum Merdeka at SD Muhammadiyah Pandes, Special Region of Yogyakarta, presents several challenges for teachers, based on interviews conducted on September 6 and 8, 2023, with the school principal and fourth-grade teacher. One of the challenges faced by teachers is creating educational resources. It is the teacher's responsibility to identify the appropriate learning stages by first analyzing learning outcomes. Teachers face challenges when preparing teaching materials or administrative support in accordance with the guidelines for implementing the Kurikulum Merdeka (Efendi & Sholeh, 2023). Additionally, teachers must exercise creativity in creating teaching materials due to the inadequacy of textbook content. As a result, educators are forced to rely on supplementary educational materials.

Teachers are expected to use originality and innovation in delivering lessons under the Kurikulum Merdeka. One of the difficulties teachers face is implementing projects. Due to students' limited time in school, teachers and schools need to plan carefully before starting a project (Bungawati, 2022). Time management is a skill that teachers must possess in order to balance daily assessments, projects, and classroom teaching effectively. Other findings suggest that teachers and other education personnel are

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also expected to utilize the Merdeka Mengajar platform for independent learning as part of the Kurikulum Merdeka (Setiariny, 2023). Teachers must be able to balance their time between attending classes, completing tasks on the Merdeka Mengajar platform, and teaching in the classroom.

Periodically, Kelompok Kerja Guru (KKG) events address teachers' issues and challenges during the learning process (Sukirman, 2020). Teachers from different schools can discuss these sessions with their colleagues, deepening their understanding of the learning process and expanding their skills through regular KKG sessions to enhance teacher professionalism (Lubis, 2017).

Learning Outcomes of the Kurikulum Merdeka

The learning outcomes of the Kurikulum Merdeka outline the competencies that students need to master at each educational level. The Kurikulum Merdeka, created by Nadiem Makarim, the Menteri Pendidikan dan Kebudayaan, aims to restructure the educational process in schools to be more student-centered. This curriculum offers greater flexibility, focuses on developing students' skills and competencies, and allows for learning tailored to students' interests and abilities. The learning outcomes of the Kurikulum Merdeka encompass a wide range of competencies and resources, which are thoroughly detailed and aligned with the developmental stages of students at each level. Reducing the amount of content covered and providing flexibility in preparation are two strategies used to achieve these learning outcomes and prevent students from feeling pressured to meet them (Hamdi et al., 2022).

Teaching Tools in Kurikulum Merdeka

After analyzing CP, formulating TP, and preparing ATP, the next step is to prepare teaching tools. According to Kepmendikbudristek No. 262/M/2022 regarding Amendments to Kepmendikbudristek No. 56/M/2022 of 2022 concerning Pedoman Penerapan Kurikulum in the Rangka Pemulihan Pembelajaran, teaching tools are various learning materials used by educators to achieve the goals of the Profil Pelajar Pancasila and learning outcomes. This regulation explains that teaching tools include: textbooks, teaching modules, project modules to strengthen the Profil Pelajar Pancasila, examples of operational curriculum for educational units, learning videos, and other forms. Educators can use various teaching tools from different learning resources (Manalu et al., 2022). The available teaching tools can be directly used by educators for teaching or merely as references. The various teaching tools provided by the government can also serve as inspiration for designing innovative learning. Teachers at SD Muhammadiyah Pandes always create teaching modules that align with the learning objective flow, containing stages, objectives, learning resources, and assessments focused on a specific topic. They also design, select, and try to modify existing lesson plans according to the environment, characteristics, and needs of the students.

In addition, the school also offers sample teaching modules from the government, which teachers can use as references when creating lesson plans. With the flexible nature of Kurikulum Merdeka, educators are also allowed to create their lesson plans to better meet the needs of students, modify lesson plans according to the needs of the class, or use the lesson plans provided by the government based on the needs of the students, school, and the community in general.

Teaching materials that can instill student character based on the values of Pancasila are implemented through the Proyek Penguatan Profil Pelajar Pancasila (P5), where teachers create documents outlining the objectives, procedures, teaching resources, and evaluation criteria needed to carry out initiatives that promote the Profil Pelajar Pancasila. Teachers can adapt by creating, selecting, and modifying existing project modules based on the students' circumstances, nature, and needs. To enhance the visibility of Pelajar Pancasila, the government provides project modules that can serve as models for educational institutions. Additionally, teachers and educational institutions are free to create project modules that meet

the learning needs of students, adapt government-provided project modules, or use them according to local conditions, student demographics, and the educational environment. However, some teachers prefer to use government-provided project modules and do not find it necessary to create their own.

Classroom learning uses textbooks that are divided into two types: the main book and the supplementary book. The main book serves as a teaching tool and is used as a guide when delivering learning material. The supplementary book contains summaries of the material from the main book, which helps facilitate students' understanding. In addition, the supplementary book also includes practice questions to assess students' abilities. Besides using these books, teachers also provide teaching through educational videos related to the material, which are shared with students to serve as references or learning resources.

CONCLUSION

The learning process and curriculum are two interconnected elements that cannot be separated. If the curriculum is not practiced through learning, it will be meaningless as a plan or program. Likewise, teaching cannot be successfully implemented without a curriculum set to be followed. The curriculum development process is not as complicated or straightforward as traditionally believed. When creating a curriculum, it is important to consider current social norms and societal developments. SD Muhammadiyah Pandes Daerah Istimewa Yogyakarta considers these factors when developing its educational curriculum.

At SD Muhammadiyah Pandes Daerah Istimewa Yogyakarta, the implementation of Kurikulum Merdeka for grades I to IV has been running smoothly and in compliance. The Profil Pelajar Pancasila serves as the foundation for the student-centered programs at the institution. In addition, educators have created learning resources such as lesson plans, learning objectives, resources, media, and necessary assessments. However, there are still some challenges in implementing Kurikulum Merdeka at SD Muhammadiyah Pandes Daerah Istimewa Yogyakarta. Among these is the need for educators to apply creativity and resourcefulness in carrying out lessons. Additionally, teachers must seek supplementary references from different learning sources due to the limited content in textbooks. Teachers also face difficulties in understanding the Learning Achievements provided by the government. SD Muhammadiyah Pandes Daerah Istimewa Yogyakarta is actively involved in the Kelompok Kerja Guru (KKG) activities, which are held periodically to expand teachers' understanding and knowledge of the learning process and to overcome these challenges.

The curriculum must be evaluated and revised periodically to keep up with societal developments and the rapid advancement of science and technology. Furthermore, it must be student-centered and incorporate technology to develop Indonesia's curriculum. Therefore, it is essential for all of us, especially those aspiring to become teachers, to understand the current curricular ideas.

More research is needed focusing on curriculum innovation, particularly at the elementary school or madrasah ibtidaiyah level and in other contexts of basic education. This will allow us to absorb knowledge and draw conclusions from the progress made by each institution. The author would like to thank all parties who have contributed to completing this work. In conclusion, the author acknowledges that this research still has many issues and shortcomings. To continually improve this work in the future, the author welcomes feedback and recommendations from readers.

AUTHOR'S NOTE

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