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Cimahi elementary school teachers' perceptions of differentiated learning

Sandry Adhitya¹, Dinn Wahyudin², Erda Ilma Herfia³

^{1,2} Universitas Pendidikan Indonesia, Bandung, Indonesia ³ SD Negeri Setiamanah Mandiri 1, Cimahi, Indonesia

sandry,adhitva @upi.edu1, dinn wahyudin @upi.edu2, erdaherfia08 @guru.sd.belaiar.id3

ABSTRACT

Teachers' deep understanding of differentiated learning will make its implementation more effective in meeting the diverse needs of students. The success of differentiated learning also depends on teachers' ability to plan, implement, and evaluate learning. Therefore, it is important to know teachers' perceptions related to understanding differentiated learning as a basis for optimizing the implementation of student-focused learning. Based on this background, this study aims to analyze teachers' perceptions of differentiated learning, focusing on understanding the purpose, content, process, and evaluation of learning. This research also explores the extent to which teachers understand and implement differentiated learning and the obstacles faced. The method used is descriptive, with data collected through questionnaires to 52 elementary school teachers in Cimahi City using a random sampling technique. Data analysis was conducted to calculate the percentage and average score. The results showed that teachers' perceptions of differentiated learning were in the high category, with a good understanding of learning objectives, content, strategies, and evaluation. However, improvement in understanding, especially in mastering differentiated learning strategies, is still needed. Continuous online and offline training and utilizing the Platform Merdeka Mengajar can support the implementation of the Kurikulum Merdeka more effectively.

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ABSTRAK

Pemahaman guru yang mendalam mengenai pembelajaran terdiferensiasi akan menjadikan implementasinya lebih efektif dalam memenuhi keragaman kebutuhan siswa. Kesuksesan pembelajaran terdiferensiasi pun tergantung pada kemampuan guru dalam merencanakan, melaksanakan, dan mengevaluasi pembelajaran. Oleh karena itu, penting untuk mengetahui persepsi guru terkait pemahaman pembelajaran terdiferensiasi sebagai dasar untuk mengoptimalkan pelaksanaan pembelajaran yang berfokus pada siswa. Berdasarkan latar belakang tersebut, penelitian ini bertujuan untuk menganalisis persepsi guru terhadap pembelajaran terdiferensiasi dengan fokus pada pemahaman tujuan, isi, proses, dan evaluasi pembelajaran. Penelitian ini juga menggali sejauh mana guru memahami dan menerapkan pembelajaran terdiferensiasi serta kendala yang dihadapi. Metode yang digunakan adalah deskriptif, dengan data dikumpulkan melalui kuesioner kepada 52 guru sekolah dasar di Kota Cimahi menggunakan teknik sampling acak. Analisis data dilakukan untuk menghitung persentase dan skor rata-rata. Hasil penelitian menunjukkan persepsi guru terhadap pembelajaran terdiferensiasi berada pada kategori tinggi, dengan pemahaman yang baik tentang tujuan, isi, strategi, dan evaluasi pembelajaran. Namun, peningkatan pemahaman, terutama dalam menguasai strategi pembelajaran terdiferensiasi, masih dibutuhkan. Pelatihan berkelanjutan, baik secara online maupun offline, serta pemanfaatan Platform Merdeka Mengajar, dapat mendukung penerapan Kurikulum Merdeka secara lebih efektif.

Kata Kunci: kurikulum merdeka; pembelajaran terdiferensiasi; persepsi guru

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INTRODUCTION

Quality human resources are produced through a superior education system. The education system in Indonesia continues to adapt and innovate to realize inclusive and equitable education. The implementation of the Kurikulum Merdeka is one of the strategic steps that provides flexibility for teachers to design and implement the learning process to improve the quality of education. This curriculum is designed to produce a millennial generation who can quickly understand the material or knowledge taught by teachers, not just memorize the teaching materials provided.

Differentiated learning is an approach that aligns teaching methods with students' diverse characteristics, learning needs, and interests. In this approach, teachers must design learning experiences aligned with individual differences of learners, such as their interests, learning profiles, and readiness levels. The goal is to ensure that every student achieves maximum improvement in learning outcomes. Therefore, teachers' understanding of differentiated learning is essential for successfully implementing the Kurikulum Merdeka (Herwina, 2021). In addition, school readiness is also something that needs to be considered so that differentiated learning in the Kurikulum Merdeka can run optimally (Kusumawardani et al., 2022; Susilana et al., 2023).

Although differentiated learning has been introduced as the main approach in the Kurikulum Merdeka, the fact is that not all teachers have the same understanding of this concept. Some teachers may already grasp the basic principles and their application, while others may still have difficulty implementing these strategies effectively. A good understanding of differentiated learning can improve teaching quality and support efforts to create an inclusive learning environment. Every student will feel valued and can develop according to their abilities and needs. The implementation of differentiated learning is one of the steps to create a learning environment that is inclusive and sensitive to the learning needs of students (Prihandini et al., 2023).

Previous research has shown that teachers generally perceive differentiated learning positively (Fachrina et al., 2024). In addition, teachers are delighted with the results of the application of this learning method because it has created an active and fun classroom atmosphere so that learning goals can be achieved optimally (Dewi et al., 2024). However, the research still captures the perception of teachers in general in terms of the concept. It has not been described how teachers' perceptions are related to the implementation and the evaluation of learning. Based on this description, this study aims to explore the views of elementary school teachers regarding differentiated learning, especially related to four leading indicators, namely understanding the objectives, content, process, and evaluation of learning.

It is hoped that teachers' understanding of these four aspects can be known to the extent of their understanding of the importance of adapting learning objectives and materials to the needs of students, as well as how they design and assess the implemented learning process. Teachers' perceptions of differentiated learning will provide an overview of their readiness and understanding in implementing this approach. Readiness to carry out differentiated learning has a positive influence, both for educators and students (Marzoan, 2023).

This study aims to analyze teachers' perceptions of differentiated learning, focusing on understanding learning objectives, content, processes, and evaluations. This study highlights the importance of differentiated learning as an integral part of the Kurikulum Merdeka. It is hoped that this approach can be applied optimally to create inclusive and quality education for all students in Indonesia. Teachers have a significant role in developing critical thinking skills in students through differentiated learning. In facing future learning challenges, teachers are expected to be able to design creative, adaptive, and innovative learning to meet the learning needs of each student personally.

Teachers need to understand and implement differentiated learning to help find ways to improve the quality of education at the elementary level and support the implementation of the Kurikulum Merdeka that is more optimal and relevant to the needs of students in Indonesia. Through this research, it is hoped that the challenges teachers will experience in implementing differentiated learning in the classroom can also be revealed. These challenges can be time constraints, a lack of resources, or a lack of training for each learner to manage learning differently. In addition, the results of this research related to differentiated learning are also expected to provide useful information and illustrations for developing education policies and teacher training that are more relevant to the learning needs of the Kurikulum Merdeka era.

LITERATURE REVIEW

Kurikulum Merdeka

Kurikulum Merdeka is a strategic initiative launched by the Indonesian Kemendikbudristek to provide autonomy and flexibility to educational units in Curriculum development. Merdeka offers a variety of intracurricular learning, allowing for more optimal content delivery so that students have enough time to understand and master concepts in depth and strengthen their skills. This approach aims to adapt the educational process to local needs, student characteristics, and the potential of each region. Giving schools freedom to implement the Kurikulum Merdeka allows for better adaptation to social, technological, and the changes in the world of work. This curriculum is created to allow schools and teachers to adjust the learning process to suit students' needs and local conditions better (Nugraha, 2022; Safitri et al., 2024).

The Kurikulum Merdeka emphasizes student-centered learning and aims to create a fun and meaningful learning experience. This differentiated learning is a strategic choice in meeting the learning needs of students in the classroom. Within this framework, teachers are expected to be able to act as facilitators, while students are given space to explore their interests and talents. This model also encourages collaboration between students, creativity, and innovation in learning, so students are not only recipients of information but also subjects actively involved in the educational process. A happy, productive, and harmonious learning climate is hoped to be created with students' individual needs.

This effort is also supported by the project-based and differentiated learning strategy that characterizes the Kurikulum Merdeka. This method integrates various disciplines in a single activity, allowing learners to improve 21st-century skills such as communication, critical thinking, collaboration, and creativity in line with the study's results, which states that differentiated learning at Sekolah Dasar Negeri 09 Balai Satu Kec. Lubuk Basung can improve students' critical thinking skills. Implementing the Kurikulum Merdeka also seeks to cut the administrative burden on teachers so that teachers can focus more on developing a quality teaching process (Avandra, 2022).

Differentiated Learning: Objectives, Content, Strategies, and Evaluation

A review of differentiated learning as part of the implementation of the Kurikulum Merdeka, when viewed from the framework of the main components of the curriculum, namely objectives, content, strategies, and learning evaluation. The objectives in the curriculum serve as the main guide to achieving specific learning outcomes. In differentiated learning, learning objectives are designed to be flexible to accommodate learners' individual needs and potential. The primary goal of differentiated learning is to coordinate the teaching process that focuses on three important aspects: learners' interests, learning preferences, and readiness to learn. This goal focuses on academic achievement and improving 21st-century skills such as communication, collaboration, creativity, and critical reasoning (Maulidiawati & Darmawan, 2024). Differentiated learning can accommodate, serve, and respect the diversity of learners in learning, considering each student's readiness, interests, and learning preferences (Wulandari, 2022).

Curriculum content in differentiated learning can be adjusted to ensure that all students can learn optimally, whether those who need additional support or those with higher abilities. This strategy involves adjusting the material taught, including using diverse teaching materials to facilitate a variety of learners' learning styles. Teachers must be able to provide learning content according to the level of needs and understanding of students (Purnawanto, 2023). Teachers can present more in-depth material for students who understand quickly, while providing additional explanations or basic materials for students who need more time to understand concepts. Teachers have the skills and opportunities to change the learning environment and atmosphere, including each class's content, process, and learning outcomes, tailored to the learner's profile (Wahyuningsari *et al.*, 2022).

Differentiated learning strategies focus on applying varied and personalized approaches in the learning process. Teachers must have skills in determining the appropriate learning model to achieve the desired goals. Teachers can group learners based on their interests or level of understanding and apply methods such as project-based learning, group discussions, or self-paced learning. In addition, teachers use tailored strategies to meet individual learning needs and differences, including providing learning materials that are accessible to all learners (Purnawanto, 2023). The learning environment is also arranged to create an inclusive atmosphere and support student collaboration. Therefore, implementing differentiated learning requires teacher competence in planning learning (Susanti et al., 2023).

Evaluation in differentiated learning is carried out in a formative and continuous manner using assessment methods that vary according to the needs of students. Assessment is not only focused on the outcome, but also on the learning process. For example, teachers can use assessment rubrics covering specific aspects of a student's development. Methods such as portfolios, projects, or authentic assessments are particularly relevant. Teachers must consistently assess students' readiness and interest, provide necessary assistance, and provide additional guidance. In addition, teachers are expected to develop opportunities for learners to explore, especially for those who are prepared to face complex challenges in learning. This flexible evaluation allows learners to express their understanding and skills in a way that best suits their abilities (Saniah *et al.*, 2024).

The linkage between the key components of the curriculum and differentiated learning reflects the importance of flexibility in the educational process. Teachers can build an inclusive and effective learning environment by adjusting learning objectives, materials, strategies, and evaluations according to students' needs. This aligns with Kurikulum Merdeka's vision to create meaningful and enjoyable learning for all students, including the implementation of learning assessments (Purnawanto, 2023).

Teachers' Perception of Differentiated Learning

Teachers' perceptions of differentiated learning have a significant influence on the success of the implementation of this approach. Teachers who have a deep understanding of the principles and application of differentiated learning tend to be better able to create an inclusive learning atmosphere. However, research shows teachers' perceptions of differentiated learning are still diverse. Some teachers feel confident applying it, while others feel unprepared due to limited knowledge and experience (Ridho et al., 2025). Teachers need to pay attention to the needs of students in preparing differentiated learning plans so that teachers have various perspectives (Hadi & Wahyudin, 2024).

Challenges in the Implementation of Differentiated Learning

The implementation of differentiated learning faces various challenges. One of the biggest challenges is the limited time teachers have to design and implement learning that can meet the needs of students. Technology platforms such as the Merdeka Mengajar Platform can be a solution to overcome this challenge. The app provides training modules, best practice examples, and resources that can make it easier for teachers to design and implement differentiated learning. Institutional support, such as supervision from principals and collaboration between teachers, is also an important factor in supporting the success of this approach. The research revealed several main obstacles in implementing the Kurikulum Merdeka, including the implementation of differentiated learning, namely difficulties in adjusting the allocation of learning time and the demands so that teachers have optimal classroom management skills (Hermansyah, 2023). In addition, the challenge in differentiated learning is that teachers have difficulty adjusting the characteristics of students during the learning process (Fauzia & Ramadan, 2023). Implementing this policy also faces challenges that need to be addressed, such as the availability of resources and training for teachers and appropriate evaluations to measure the effectiveness of differentiated learning (Halimah, 2023).

Development of Policies and Support for Teachers

This research on differentiated learning provides important insights for developing more relevant education policies. Governments and educational institutions can design more effective training programs by understanding teachers' perceptions and challenges. In addition, increasing access to educational resources and technology also needs to be a priority to support the implementation of differentiated learning. The government, both at the central and regional levels, plays an important role in determining the direction of education policy in the regions, including encouraging the implementation of the Kurikulum Merdeka. This is realized through regional regulations, budget interventions, supervision, guidance, and direction as a form of responsibility by the National and Regional Education Systems (Hilmin *et al.*, 2022).

METHODS

This study uses a descriptive method through a quantitative approach. The research sample was 52 teachers in Cimahi City who were selected using a simple random sampling technique. The research instrument is a questionnaire designed to measure teachers' perception of the understanding and application of differentiated learning as the main approach in implementing the Kurikulum Merdeka. Teacher perception was measured through 20 statements grouped into four indicators: understanding goals, content, process, and evaluation of differentiated learning. All statements in the questionnaire were prepared with positive scores.

Four interview questions were prepared to explore teachers' perceptions of differentiated learning in implementing the Kurikulum Merdeka and the answers from the questionnaire. These questions include determining appropriate learning objectives, developing learning content, selecting learning strategies, and implementing evaluations in differentiated learning. The interviews were conducted with five teachers randomly selected from the existing sample. The data was analyzed based on the average score of each curriculum component, including objectives, content, strategy, and evaluation. In addition, data analysis was carried out based on the cumulative percentage of each component. Next, the results of the analysis were interpreted using a criterion table (see **Table 1**).

Table 1. Percentage Range and Comprehension Criteria

No	Percentage Range	Comprehension Criteria
1	Percentage ≤ 44%	Very Low
2	45 % < Percentage ≤ 58%	Low
3	59 % < Percentage ≤ 72%	Enough
4	73 % < Percentage ≤ 86%	High
5	87 % < Percentage ≤ 100%	Very High

Source: (Sari et al., 2023)

RESULTS AND DISCUSSION

The research results obtained from the five questionnaire questions provide an overview of teachers' understanding of differentiated learning objectives, as presented in **Table 2** below.

Table 2. Differentiated Learning Goal Indicators

No	Indicators	Score	Percentage
1	Differentiated Learning Goal Indicators 1	230	88.46 %
2	Differentiated Learning Goal Indicators 2	208	80,00 %
3	Differentiated Learning Goal Indicators 3	209	80,38 %
4	Differentiated Learning Goal Indicators 4	220	84,62 %
5	Differentiated Learning Goal Indicators 5	216	83,08 %
	Ave	rage	83,31 %

Source: Research 2024

Based on **Table 2**, it is known that the average percentage of teachers' understanding of differentiated learning objectives reaches 83.31%. This score shows that teachers' understanding is in the high category, which means that most teachers have a relatively strong understanding of the concept and application of differentiated learning objectives. This figure reflects that teachers understand the importance of matching learning objectives with different characteristics, needs, and ability levels of students. Teachers tend to be well aware that each student needs a different approach so that learning outcomes can be optimal.

Furthermore, Table 3 below provides an overview of teachers' perceptions of differentiated learning based on their understanding of differentiated learning content.

Table 3. Differentiated Learning Content Indicators

No	Indicators	Score	Percentage
1	Differentiated Learning Content Indicators 1	219	84,23 %
2	Differentiated Learning Content Indicators 2	214	82,31 %
3	Differentiated Learning Content Indicators 3	214	82,31 %

No	Indicators	Score	Percentage
4	Differentiated Learning Content Indicators 4	215	82,69 %
5	Differentiated Learning Content Indicators 5	236	90,77 %
	Average		84,46 %

Source: Penelitian 2024

Table 3 provides information regarding teachers' understanding of differentiated learning content, with an average percentage of 84.46%, which shows that teachers' understanding of differentiated learning content is high. This score is 1.15% higher than the teacher's understanding of differentiated learning objectives. Meanwhile, teachers' perceptions of differentiation strategy indicators are presented in **Table 4**.

Table 4. Indicators of Differentiated Learning Strategies

No	Indicators	Score	Percentage
1	Indicators of Differentiated Learning Strategies 1	212	81,54 %
2	Indicators of Differentiated Learning Strategies 2	211	81,15 %
3	Indicators of Differentiated Learning Strategies 3	201	77,33 %
4	Indicators of Differentiated Learning Strategies 4	226	86,92 %
5	Indicators of Differentiated Learning Strategies 5	195	75,00 %
	Average		80,38 %

Source: Research 2024

Based on **Table 4**, the average score of teachers' understanding of differentiated learning processes or strategies reached 80.38%. This score shows that teachers' understanding of the differentiated learning process is also in the high category. However, this score is still lower than the teacher's understanding of differentiated learning objectives and content, which is also in the high category.

This shows that even though teachers have a good understanding of implementing differentiated learning, they still need to improve their understanding of learning strategies. The right learning strategy is key in implementing differentiated learning, as it directly contributes to creating a learning experience aligned with each learner's needs, thereby increasing the effectiveness of learning. If the strategies used are not adjusted to the characteristics and needs of students, then the goal of differentiated learning will not be achieved optimally.

Differentiated learning strategies are an important approach to ensure that all students, despite their differences in abilities, can learn according to their needs and learning styles. Through this approach, teachers can adjust the learning process, products, materials, and environment to be more relevant to each student, increasing inclusivity, engagement, and learning outcomes. The implementation of differentiated learning begins with the teacher's understanding of the learners' individual characteristics, which is then translated into a learning model that includes comprehensive classroom activities, both individual and small groups. Furthermore, teachers' understanding of differentiated learning evaluation is presented in **Table 5** below.

Table 5. Indicators of Differentiated Learning Strategies

No	Indicators	Score	Percentage
1	Indicators of Differentiated Learning Strategies 1	209	80,38 %
2	Indicators of Differentiated Learning Strategies 2	214	82,31 %
3	Indicators of Differentiated Learning Strategies 3	230	88,46 %
4	Indicators of Differentiated Learning Strategies 4	215	82,69 %
5	Indicators of Differentiated Learning Strategies 5	233	89,62 %
	Average		84,69 %

Source: Research 2024

Table 5 shows that teachers' understanding of how to conduct differentiated learning assessments has a score of 84.69%, which is included in the high category. This score is the highest compared to the previous three scores, namely, teachers' understanding of the objectives, content, and differentiated learning process. This indicates that teachers feel more confident and ready to conduct differentiated learning evaluations than other aspects. Although the understanding of learning strategies and content is also in the high category, the understanding of evaluation shows special attention from teachers to the importance of assessing student learning outcomes appropriately by learning approaches tailored to individual needs.

Good evaluation skills are critical in differentiated learning, because evaluation not only serves to measure the achievement of learning outcomes, but also serves as a tool to adjust further learning to suit the needs of diverse students better. Teachers with a good understanding of evaluation can be more effective in providing constructive feedback, adjusting learning methods, and designing tasks more relevant to students of different skill levels. Therefore, while understanding the learning objectives, content, and process is also important, an in-depth understanding of evaluation is key in ensuring that differentiated learning can be applied optimally and that learners can reach their full potential.

Teachers' understanding of differentiated learning, which is quite deep, was confirmed through limited interviews with five teachers selected as samples. In the interview, one of the questions asked was, "Do you set different learning objectives for each student in the class?" If so, can you give an example of its application?" The teachers were able to give the correct answer. For the second question, "Is the learning material you develop always relevant and accessible to students with various abilities? How do you ensure this?" the teachers also replied. On the third question, "Do you use specific learning strategies to meet the diverse needs of students? Can you give an example of such a strategy? Do you feel that you have been effective in time management?" Even though the answer is correct, the variety of presented strategies is still limited, and teachers feel they cannot manage time effectively when carrying out differentiated learning. Finally, on the fourth question, "Do you use different types of assessments to evaluate the success of differentiated learning? How is the assessment adjusted to the needs of students?" the teachers again gave appropriate answers. Based on the data above, we can see that teachers' understanding of differentiated learning is already in the good category.

Discussion

Differentiated learning objectives understanding indicators that show high results, indicate that teachers understand the importance of setting relevant learning goals for each student. This understanding is in line with the basic principles of differentiated learning that focus on students' individual needs, so that learning

objectives can be designed according to the level of readiness, interests, and learning profiles of students. Differentiated learning must be designed based on teachers' mindset that each child can grow and develop optimally according to their capacity (Amalia *et al.*, 2023). Teachers' understanding of the importance of differentiated learning must continue to be improved through ongoing training and institutional support.

Furthermore, indicators of teacher understanding related to differentiated learning content are also categorized as high. This shows that teachers can adapt teaching materials to the abilities of diverse students. Research supports this condition, showing that teachers' understanding of differentiated learning at SMP Negeri 5 Kepanjen is adequate, with 92% of teachers understanding the concept (Izza & Adi, 2023).

As with the content indicator, the differentiated learning process indicator also shows teachers' understanding in the high category. However, teachers' understanding of various differentiated learning strategies is still less varied. This is confirmed by the interviews conducted, where teachers can give the correct answers but lack diversity in the approach, including grouping students. Based on the data obtained, teachers have not been able to manage time effectively in implementing differentiated learning. In the application of differentiated learning, various challenges and obstacles are encountered, such as time management, varied material preparation, and fair and appropriate assessment (Almujab, 2023). In addition, differentiated learning requires careful planning, implementation, evaluation, and effective classroom management (Cantika et al., 2022; Koimah et al., 2024).

In the differentiated learning evaluation indicator, teachers' understanding obtained the highest score, although it was still in the high category, not very high. The teacher's ability to design assessments is quite good, considering the vital role of assessment in learning. Evaluation has a strategic position in supporting the implementation of the Kurikulum Merdeka by presenting significant changes in the educational paradigm (Muktamar *et al.*, 2023). Teachers' high understanding of differentiated learning shows that teachers understand the learning approach in implementing the Kurikulum Merdeka. A comprehensive understanding of differentiated learning allows teachers to adjust learning materials, teaching strategies, and assessment methods to align with the needs and abilities of students. Implementing differentiated learning to fulfill students' learning needs at the elementary school level improves students' learning outcomes, motivation, and critical thinking skills (Pebriyanti, 2023). Personalization of learning also creates a more effective and inclusive learning process. Differentiated learning strategies strive to adjust the educational and learning process in the classroom to accommodate the learning needs of each student (Maulidia & Prafitasari, 2023).

Personalization of learning also creates a more effective and inclusive learning process. Differentiated learning strategies strive to adjust the educational and learning process in the classroom to accommodate the learning needs of each student (Purnawanto, 2023). Therefore, teachers must continue to strive to improve their skills and understanding in designing and implementing differentiated learning strategies, including managing time and conducting effective grouping to ensure that each student gets a learning experience according to their potential and needs. This approach supports the development of students' competencies at various levels of ability (Santoso *et al.*, 2023). Therefore, teachers must continue developing their understanding and skills in designing and implementing differentiated learning strategies. The implementation of differentiated learning also requires support from schools and the government. Inadequate support will hinder the effective implementation of differentiated learning (Ramadhan *et al.*, 2024). Differentiated learning needs to accommodate all the needs of students so that teachers do not only look at one of the student profiles (Hadi & Wahyudin, 2024).

Various factors, including participation in continuous training, influence teachers' good understanding of differentiated learning. Teacher training can significantly improve teachers' understanding of differentiated learning (Sinaga et al., 2025). In addition, this training also contributes to improving teachers' competence in designing learning implementation plans (RPP) that can meet the needs of students with various characteristics and ability levels. Training can further improve teachers' understanding of differentiated learning to achieve a very high level of understanding. In addition, there needs to be a continuous reflection effort. Through reflection, educators can assess whether learning objectives are being achieved, whether teaching strategies are effective, and how to improve the learning experience (Kurniasari et al., 2024). Training to improve teacher understanding is currently available in various forms, both online and offline. One way to maximize support for implementing differentiated learning in the Kurikulum Merdeka is using the Platform Merdeka Mengajar (PMM) application.

PMM, developed by the Ministry of Education and Culture, is a supporting technology for educational institutions in carrying out the learning process and improving the competence of teachers and education personnel. The platform offers many features, including proof-of-work modules, training, and real-world action with differentiated learning topics designed to support teacher capacity building. These features provide theoretical insights and practical inspiration in implementing differentiated learning in the classroom. Through training modules, teachers can understand the concept of differentiated learning in more depth, while proof of work and real action provide concrete examples of its application in various learning situations. This is very relevant for teachers in Cimahi City, considering the importance of improving understanding and ability to implement this approach to support the successful implementation of the Kurikulum Merdeka. Therefore, it is recommended that teachers actively access and utilize the Platform Merdeka Mengajar to enrich their knowledge, skills, and strategies in creating more adaptive and inclusive learning for the diverse needs of students.

CONCLUSION

Based on the description above, it can be concluded that teachers' understanding of differentiated learning in the Kurikulum Merdeka is at a high level for all indicators, such as learning objectives, content, processes, and evaluations, which show the teacher's ability to adapt the approach to the needs, interests, and abilities of students. However, understanding of learning strategies and time management in the classroom still needs to be improved. This research also emphasizes the importance of a deep understanding of differentiated learning to create an inclusive and practical learning experience, which can improve students' motivation and learning outcomes. A strategic step that can be taken to improve teacher perception is to encourage continuous independent training, one of which is through the Platform Merdeka Mengajar, which makes it easier for teachers to access training materials, modules, and best practice examples on differentiated learning, anytime and anywhere. Further research can examine the effectiveness of continuous training for teachers in improving the understanding and implementation of differentiated learning strategies, particularly in time management and classroom teaching.

AUTHOR'S NOTE

The author declares that there is no conflict of interest related to the publication of this article and emphasizes that the data and content of the article are free from plagiarism.

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