Vol. 23, No. 1, pp.75-90 | doi: 10.32729/edukasi.v23i1.2160

p-ISSN: 1693-6418, e-ISSN: 2580-247X

Website: https://jurnaledukasi.kemenag.go.id/edukasi



# The Development of the Kurikulum Merdeka in Public and Private Islamic Elementary Schools in Yogyakarta: A Case Study of MIN 1 Yogyakarta and SD Muhammadiyah Karangploso

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#### **ABSTRACT**

This study examines the implementation of the Kurikulum Merdeka in MIN 1 Yogyakarta and SD Muhammadiyah Karangploso, two Islamic elementary schools with distinct approaches. The research analyzes adaptation strategies, challenges, and the effectiveness of maintaining Islamic values while ensuring educational quality. A qualitative case study approach was employed, utilizing interviews, observations, and document analysis techniques.

The findings of this study indicate that MIN 1 Yogyakarta implements student-centered learning and character-building projects through P5RA, whereas SD Muhammadiyah Karangploso emphasizes gamification, environmental exploration and entrepreneurship in P5. Key challenges identified include delays in teaching materials, limited resources, and insufficient teacher training, which are mitigated through self-paced and group training sessions.

The Kurikulum Merdeka promotes flexibility and strengthens Islamic character but necessitates continuous evaluation and improvement of facilities. Unlike previous research that focused on policy readiness, this study highlights local innovations and compares practices between public and private schools. These findings provide strategic recommendations for Islamic schools and policymakers to optimize the Kurikulum Merdeka.

**3** OPEN ACCESS

#### ARTICLE HISTORY

Received: 11-1-2025 Accepted: 30-04-2025

#### **KEYWORDS**

Kurikulum Merdeka, Islamic Education, Elementary School, Character Development, Learning Strategies

#### **ABSTRAK**

Penelitian ini mengkaji implementasi Kurikulum Mandiri di MIN 1 Yogyakarta dan SD Muhammadiyah Karangploso, dua Sekolah Dasar Islam dengan pendekatan berbeda. Studi ini menganalisis strategi adaptasi, tantangan, dan efektivitas dalam menjaga nilai-nilai Islam dan mutu pendidikan. Pendekatan studi kasus kualitatif digunakan dengan teknik wawancara, observasi, dan analisis dokumen. menunjukkan bahwa MIN 1 menerapkan pembelajaran berpusat pada dan proyek karakter melalui P5RA, sementara SD Muhammadiyah Karangploso menonjolkan gamifikasi, eksplorasi lingkungan, dan kewirausahaan dalam P5. Tantangan utama meliputi keterlambatan bahan ajar, keterbatasan sumber daya, dan kurangnya pelatihan guru, diatasi melalui pelatihan mandiri dan kelompok kerja. Kurikulum Merdeka mendorong fleksibilitas dan penguatan karakter Islami, namun memerlukan evaluasi berkelanjutan dan peningkatan sarana. Berbeda dari penelitian sebelumnya yang fokus pada kesiapan kebijakan, studi ini menyoroti inovasi lokal dan perbandingan praktik antara sekolah negeri dan swasta. Temuan ini memberikan rekomendasi strategis bagi sekolah Islam dan pembuat kebijakan dalam mengoptimalkan Kurikulum Merdeka.

#### **KATA KUNCI**

Kurikulum Merdeka, Pendidikan Islam, Sekolah Dasar, Pengembangan Karakter, Strategi Pembelaiaran

# Introduction

Islamic education has a strategic role in building character (Halstead, 2004; Taufik, 2020) and the competence of the younger generation based on Islamic and national values(Fua et al., 2018; Tan, 2012). Islamic education in Indonesia continues to undergo transformation to adapt to the challenges of the times (Lukens-Bull, 2013; Nor & Malim, 2014), especially in responding to changes in national education policies. One of the latest policies that has a significant impact on the education system in Indonesia is the Kurikulum Merdeka(Ripandi, 2023; Vhalery et al., 2022). This curriculum provides flexibility in learning management with more emphasis on project-based approaches, differentiation, and strengthening students' character in accordance with Islamic values (Marisa, 2021; Nugraha, 2022; Survaman, 2020).

However, in the context of Islamic elementary schools, both public and private, the implementation of the Kurikulum Merdeka faces various challenges, ranging from the readiness of educators(Purnawanto Ahmad, 2022; Simon Paul (2023)infrastructure (Situmorang et al., 2024), to the difference in policy between madrasas under the Ministry of Religion and private Islamic elementary schools that are more autonomous in managing their curriculum(Fathul Khoeriyah & Nurmandi, 2014; Rahmat, 2019). Therefore, the study of the implementation of this curriculum in the Islamic education environment is very important to understand its effectiveness and the obstacles faced in its implementation (Andrianor et al., 2024; Yugo et al., 2024).

Implementation of the Kurikulum Merdeka in Islamic elementary schools, both public and private(Efendi et al., 2024; Fahrudin et al., 2024; Saridudin et al., 2024), is an interesting issue to research considering the differences in school management, resources, and culture. In Yogyakarta, MIN 1 Yogyakarta as a state madrasah and SD Muhammadiyah Karangploso as a private Islamic school are concrete examples of the implementation of this curriculum in different contexts. This is the first study to compare the implementation of the Kurikulum Merdeka in the two different types of Islamic primary schools, which has not been extensively explored in the existing literature. This study is important to understand how Islamic schools designed and adapted this new curriculum and the challenges they faced in its implementation (Akhmadi, 2023). The focus on local innovations, such as P5RA (Strengthening Children's Character Development and Religiosity) and gamification, adds to the originality of this research.

Several previous studies have examined the implementation of the curriculum in Islamic schools, both in national and local contexts. For example, research conducted by Butt (2023) shows that the success of curriculum implementation is highly dependent on the readiness of educators, the availability of resources, and the support of stakeholders(Butt, 2023). Meanwhile, research conducted by Gallagher (2023) revealed that private schools have more flexibility in implementing the curriculum than public schools that are bound by stricter government regulations (Gallagher, 2023). But Although several studies have addressed the application of the Kurikulum Merdeka in Islamic education, there is still a gap in research that comparatively examines public and private Islamic schools(Nasir et al., 2024), which is more critical of the various factors that distinguish its implementation. This study aims to fill this gap by comparing the implementation of the Kurikulum Merdeka in both types of Islamic primary schools and identifying the challenges and strategies used to deal with them(Memon et al., 2021).

Authors will also engage critically with opposing viewpoints, such as the challenges of centralized curriculum policy versus more decentralized policy (Ahid & Chamid, 2021), in a centralized curriculum policy, national standards are the main reference, while in a decentralized policy, each school has more freedom in adapting the curriculum according to its local context (Kurnia et al., 2022).

Research that specifically examines the differences in the implementation of the Kurikulum Merdeka in public and private Islamic elementary schools is still limited. Although several studies have discussed the application of the Kurikulum Merdeka in Islamic education, there is still a gap in comparative studies between public and private Islamic schools. There has not been an in-depth study on the factors that distinguish the effectiveness of the implementation of this curriculum in the two different types of educational institutions. Therefore, this study will answer questions about the factors that affect the implementation of the Kurikulum Merdeka in both schools as well as strategies that can be applied to overcome the challenges faced. Broadly speaking, this study concludes that the implementation of the Kurikulum Merdeka requires context adjustment, local strategy innovation, and collaboration between stakeholders in order to be effective in shaping Islamic character and improving the quality of learning.

This research offers a new contribution by analyzing the differences in the implementation of the Kurikulum Merdeka in public and private Islamic elementary schools directly. The study not only looked at how this curriculum was implemented, but also identified the specific challenges faced by each type of school and the strategies used to overcome those barriers. Thus, this research will provide deeper insights for Islamic education policy makers and schools in increasing the effectiveness of the implementation of the Kurikulum Merdeka.

This study aims to analyze how the Kurikulum Merdeka is developed and implemented in MIN 1 Yogyakarta and SD Muhammadiyah Karangploso, as well as identify the challenges faced in the implementation process. Using a case study approach, this study will delve deeply into the experience of schools in implementing the curriculum, the obstacles they face, and the strategies used to overcome these obstacles. The results of this research are expected to contribute to the development of Islamic education policies and become a reference for other Islamic schools in adapting the Kurikulum Merdeka optimally (Diamond & Spillane, 2016; Maloni et al., 2021; Trinies et al., 2015).

More broadly, this research contributes to the development of Islamic education services based on science and technology(Lubis, 2015; Nawi et al., 2012)Increasing the Capacity of Educators (Dumeier et al., 2015; Egeberg et al., 2021; Setyawan et al., 2024), as well as community empowerment in understanding and supporting the implementation of this new curriculum(Darmawan, 2018; Syaripudin et al., 2023). Thus, this study strengthens the theoretical implications in Islamic education by linking these findings to the broader debate regarding the integration between secular and religious values in education.

# **Methods**

This research uses a qualitative approach with a case study method(Perry & Turner, 2019; Scott, 2019; Zighan & EL-Qasem, 2021) to analyze the implementation of the Kurikulum Merdeka in MIN 1 Yogyakarta and SD Muhammadiyah Karangploso. The research location is in two Islamic-based elementary schools representing the public and private categories in Yogyakarta. The research was conducted for 3 months, from November 2024 to January 2025. The sample size used was relatively small, involving only the principal and three teachers from each school. Nevertheless, this study still provides in-depth insights into the implementation of the curriculum in both types of schools, focusing on their direct experience in the implementation of the curriculum. The short timeline does not reduce the depth of the analysis, as the data obtained have been representative enough to describe the phenomenon being studied.

The research subjects consist of school principals and teachers who are directly involved in the implementation of the Kurikulum Merdeka. The selection of informants was carried out purposively, involving the principal and three teachers from each school who have an active role in the implementation of this curriculum. The research variables include the implementation strategy of the Kurikulum Merdeka, the learning methods used, challenges in the implementation of the curriculum, and the effectiveness of the curriculum in improving the quality of learning.

Data collection was carried out through in-depth interviews, participatory observations, and document analysis. The research instruments in the form of semi-structured interview guidelines, class observation sheets, and document checklists were prepared based on indicators of the success of the implementation of the that are relevant to the context of Islamic schools. Semi-structured interviews are used to explore the experiences, understandings, and challenges faced by principals and teachers in implementing the curriculum. As a researcher, I am aware that my background in Islamic education can influence my interpretation of the data obtained, especially in assessing the effectiveness of the curriculum in shaping Islamic character. Therefore, I try to maintain objectivity by triangulating data through various sources and methods

Observations are carried out in the classroom to directly observe the application of learning methods, teacher-student interaction, and the effectiveness of the use of technology in supporting learning. Meanwhile, document analysis was carried out on the syllabus, lesson plan (RPP), and curriculum evaluation report.

Data were analyzed using thematic analysis techniques, where information from interviews, observations, and documents was categorized by main themes (Breidlid, 2005; Nonet et al., 2016; Sebastian et al., 2019) such as learning approaches, technology integration, the role of teachers in learning, and the effectiveness of the implementation of the Kurikulum Merdeka in creating more flexible and interactive learning. The validity of the data was tested through triangulation of sources and methods by comparing the results of interviews, observations, and document analysis to ensure the accuracy of the findings. The ethical aspects of research are also considered, including by asking for participant consent (informed consent), maintaining the confidentiality of informant identities, and ensuring that data is used only for academic purposes.

Tools used in the data collection process include audio recorders for interviews, cameras for observation documentation, and laptops and qualitative data processing software to assist in the thematic data grouping process. The interview questions used in this study can be found in the appendix

The results of this study are expected to provide a more comprehensive picture of the development strategy of the Kurikulum Merdeka in public and private Islamic elementary schools, as well as provide recommendations for further development in the Islamic education system in Indonesia.

# **Results and Discussion**

# 1. MIN (Madrasah Ibtidaiyah Negeri) 1 Yogyakarta

Madrasah Ibtidaiyah Negeri 1 Yogyakarta is a formal institution with Islamic nuances under the auspices of the Ministry of Religion of the Republic of Indonesia. MIN 1 Yogyakarta was previously called SD Latihan PGA Putri which was established on September 1, 1953 and is located on Jalan KHA Dahlan. Then, based on the Decree of the Minister of Religion of the Republic of Indonesia Number 15 of 1978, on March 16, 1978 the name was changed to Madrasah Ibtidaiyah Negeri Yogyakarta II. Furthermore, on January 27, 2017, the Decree of the Head of the Regional Office of the Ministry of Religion of the Province of the Special Region of Yogyakarta Number 68 of 2017 was issued which took effect on February 1, 2017 to implement the Decree of the Minister of Religion of the Republic of Indonesia Number 372 of 2015 concerning the change of the name of the madrasah. Since February 1, 2017, this madrasah has been officially named MIN 1 Yogyakarta.

One of research participants mentioned that, the curriculum development team of MIN 1 Yogyakarta, Mrs. EY who is also a homeroom teacher of grade 4, explained that MIN 1 Yogyakarta has been implementing the Kurikulum Merdeka for three years. The curriculum starts from grades 1 and 4, then continues to grades 2 and 5, as well as grades 3 and 6, with a gradual implementation that allows for better adaptation to local conditions and student characteristics. The concept of the 2013 Curriculum and the Kurikulum Merdeka have fundamental differences. In the 2013 Curriculum, all subjects are combined in one book and taught in an integrated manner. Within 30 minutes, the teacher must teach all the subjects studied that day as well as work on practice questions. However, when entering grades into the report card, the subjects are still divided per subject, so teachers have difficulty separating grades. Therefore, the teachers at MIN 1 are

looking for a solution by teaching the subjects separately and completing one subject before moving on to another. In addition, teachers also make their own questions according to the subject being studied.

The implementation of each of these curricula also depends on individuals and human resources (HR), where human resources must contribute to curriculum changes, as emphasized by Shaleh (2024), who shows that the readiness of human resources greatly affects the success of the curriculum (Shaleh et al., 2024) In the Kurikulum Merdeka, learning is carried out according to the subject and is not combined in one book as in the 2013 Curriculum. The Kurikulum Merdeka is more similar to the KTSP Curriculum, but with the development of materials and teaching methods that are more adaptive to students' learning styles. Teachers must understand students' learning styles and adjust teaching methods so that they can be understood by all students. For example, by using an LCD screen, showing videos, and giving students the opportunity to present material. Thus, learning becomes more interactive and student-centered learning. The implementation of each curriculum also depends on individuals and human resources (HR), where human resources must contribute to curriculum changes.

The advantage of the Kurikulum Merdeka at MIN 1 Yogyakarta is that teachers are more active in seeking information on their own and participating in training held by the Ministry of Religion through an online smart application. In addition, there is the Pancasila Rahmatan Lilalamin Student Profile Strengthening Project (P5RA) program, which is applied to instill students' character in accordance with Islamic and national values. In the 2013 Curriculum, teachers received training during the curriculum trial period to improve their abilities. Meanwhile, in the Kurikulum Merdeka, the curriculum development team is given information in advance, but teachers must learn independently without special training.

In the 2013 Curriculum, there are Minimum Completeness Criteria (KKM) which represent educational units. For example, the KKM for general subjects is 75, while for Arabic lessons or local content it can be lower, but it remains within the assessment standard of 75. Meanwhile, in the Kurikulum Merdeka, there is no KKM, but there are Learning Goal Achievement Criteria (KKTP) determined by each teacher. MIN 1 Yogyakarta allocates special time on Fridays for two hours for P5RA learning and extracurricular activities.

MIN 1 Yogyakarta has two types of classes, namely the regular class and the tahfidz class. Students of the tahfidz class must take the Qur'an recitation test and memorization test upon entry. In tahfidz classes, academic standards are still considered, but subject teachers have assessment criteria that can differ from regular classes. Assessments in tahfidz classes include four aspects: scores of 0-50 (remedial of all subjects), scores of 51-74 (partial remedial), scores of 75-91 (complete), and scores of 92-100 (completed with enrichment). In processing report card scores, class teachers or homeroom teachers have the freedom to determine grades in accordance with the standards that apply in MIN.

The Kurikulum Merdeka at MIN 1 Yogyakarta is implemented in stages per phase, namely phase A (grades 1 and 2), phase B (grades 3 and 4), and phase C (grades 5 and 6). This curriculum is also combined with P5RA so that students can develop an attitude of humility, patience, tawadhu', and trust. Each phase has a learning theme, for example in grade 4 the theme "Sustainable Lifestyle" which teaches waste processing into

economically valuable works. Every year, the school holds a gebya and bazaar to display the work of students.

In the implementation of the Pancasila Student Profile, MIN 1 Yogyakarta combines materials from several subjects. For example, waste management is associated with fine arts so that students can produce works and sell them. Parents are also involved in this process to train students' independence, responsibility, and character. These ideas are guided by the Kurikulum Merdeka, but still provide space for students to be creative.

Teachers at MIN 1 Yogyakart have received special training related to the Kurikulum Merdeka through various sources, such as smart applications, training from the Ministry of Religion, and external speakers. The school also supports teachers through Teacher Working Groups (KKG) that involve private MINs to share experiences. In addition, the school provides funds for curriculum development and teacher training as facilitators.

Some of the challenges in the implementation of the Kurikulum Merdeka include the delay in the arrival of books and the lack of facilities and infrastructure. To overcome this, schools look for solutions by using student worksheets or compiling materials independently. The evaluation of the success of the Kurikulum Merdeka is carried out through reflection with peers and students. Success indicators include increasing student grades as well as building good character.

The school's hope for the Kurikulum Merdeka at MIN 1 Yogyakarta is that all parties, especially teachers, continue to develop themselves. Curriculum changes will not be effective if human resources do not want to change. Therefore, teachers must get out of their comfort zone and dare to try new things to improve the quality of learning. The Merdeka Curriculum aims to build positive habits in students and form strong character. Before teaching students, teachers need to apply this concept in themselves first.

#### 2. SD Muhammadiyah Karangploso

SD Muhammadiyah Karangploso is an Islamic-based educational institution with a private status with A and NPSN accreditation 20400496. This school is located in Karangploso, Sitimulyo, Piyungan, Bantul, Special Region of Yogyaka

SD Muhammadiyah Karangploso implements the Kurikulum Merdeka in 2022 in stages, starting from grades 1 and 4. In the following year, this curriculum was implemented in grades 2 and 5, and in 2024 it was implemented in grades 3 and 6. Thus, currently SD Muhammadiyah Karangploso has fully implemented the Kurikulum Merdeka in all learning activities. The implementation of this curriculum provides flexibility and wider scope in learning, while still referring to the school's vision and mission.

One example of the implementation of the Kurikulum Merdeka at SD Muhammadiyah Karangploso is the use of technology and gamification in learning to increase student motivation, interest, and understanding. In addition, the school also holds cooking classes as part of Indonesian lessons in understanding procedural texts, where students are asked to cook at school and describe the process they do. Learning based on exploration of the surrounding environment is also applied, such as conducting interviews with local traders and farmers according to the predetermined learning theme.

The Pancasila Student Profile Strengthening Project (P5) is also an important part of this curriculum and is implemented every week through several stages. These stages

include determining the theme set by the school each semester, submitting theories as the basis for students' understanding, preparation after understanding the theory, project implementation in the form of group work, and the title of the work at the end of the semester which is attended by the student's parents and the surrounding community. Some of the themes that have been raised in P5 include Entrepreneurship, Ecobric, Sustainable Living, Waste Management, and Dance-dancing.

In terms of supporting facilities, although not yet available specifically for the Kurikulum Merdeka, learning facilities in general are quite adequate. In some cases, teachers must prepare learning materials independently according to their creativity. However, due to the flexible principles of the Kurikulum Merdeka, learning can also utilize the surrounding environment as a material for students' exploration. Technology is also used in learning, with schools providing an internet network so that digital-based learning can run smoothly. In addition, laboratories are provided for subjects that require in-depth research, such as science. The school also has a library to improve student literacy, as well as a mosque as a means of forming religious habits and forming the Islamic character of students.

The challenges in the implementation of the Kurikulum Merdeka were quite felt at the beginning of its implementation. Many teachers have not yet understood in depth the concept, application, and purpose of this curriculum. Therefore, schools hold various trainings and workshops to improve teachers' understanding. In addition, teachers are also required to be more innovative and creative in delivering learning materials. Although the learning schedule becomes a little longer, the varied and creative approach keeps learning interesting and doesn't overwhelm students. At the beginning of the implementation, some students felt confused by the new learning system, but over time, they began to get used to it and were able to adapt well.

The impact of the implementation of the Kurikulum Merdeka in SD Muhammadiyah Karangploso is quite significant. Students are more free to develop their interests and talents and can express themselves more in various fields. Many students have achieved achievements in various competitions according to their talents and interests, which is a source of pride for the school. In addition, graduates of SD Muhammadiyah Karangploso after the implementation of the Kurikulum Merdeka showed better development than previous graduates.

In the analysis of the implementation of the Kurikulum Merdeka at SD Muhammadiyah Karangploso, it can be seen that this curriculum provides flexibility in learning that prioritizes relevance and holistic student development. Various methods have been applied, such as learning based on environmental exploration through interviews with traders and farmers, as well as cooking class activities that integrate procedural text lessons in Indonesian. The use of technology and gamification in learning also has a positive impact on improving student understanding. P5 is also well implemented through thematic activities involving group work, learning-based projects, and appreciation of students' work in the degree of work each semester. Islamic values also remain a major part of student character development.

When compared to the theory or guidelines of the Kurikulum Merdeka, the implementation of this curriculum in SD Muhammadiyah Karangploso is in accordance with the basic concept, namely flexibility, project-based learning, and character strengthening through P5. However, there are still some shortcomings, especially in terms

of supporting facilities and teacher training. Nevertheless, the integration of Islamic values in learning is an advantage that enriches the implementation of this curriculum in schools.

For further development, more intensive training is needed for teachers so that they better understand the concept and application of the Kurikulum Merdeka. In addition, schools need to improve supporting facilities such as teaching materials, technology, and learning facilities to support creativity in learning. Periodic evaluations also need to be conducted to assess the effectiveness of the curriculum and its impact on students. Collaborations with local communities can be expanded to enrich students' learning experiences, while the development of extracurricular programs such as arts, technology, and entrepreneurship clubs can be a forum for exploring students' interests and talents. With these steps, the implementation of the Kurikulum Merdeka at SD Muhammadiyah Karangploso is expected to be more optimal and have a sustainable positive impact.

# 3. Analysis of the Development of the Kurikulum Merdeka in MIN 1 Yogyakarta and SD Muhammadiyah Karangploso

The development of the Kurikulum Merdeka at MIN 1 Yogyakarta and SD Muhammadiyah Karangploso have a similar approach in providing learning flexibility, but there are some differences in the implementation and focus of learning in each school.

# a. Implementation and Learning Strategies

MIN 1 Yogyakarta has implemented the Kurikulum Merdeka for three years in stages, starting from grades 1 and 4 to all levels. In its implementation, this school applies the Student-Centered Learning method which emphasizes active learning with the use of technology such as LCD, video, and student presentations. One of the advantages of its curriculum development is its emphasis on project-based learning, such as a program of turning waste into works of art associated with sustainable lifestyles.

Meanwhile, SD Muhammadiyah Karangploso began to implement the Kurikulum Merdeka in 2022 gradually until now it is implemented at all levels. The school uses more gamification and technology in learning, with the integration of environmental exploration such as interviews with traders and farmers, as well as cooking classes to understand procedural texts in Indonesian. In addition, the development of entrepreneurial skills is one of the leading aspects in the implementation of the Kurikulum Merdeka at this school.

These findings corroborate the study of latifah (2023) which shows that the success of curriculum implementation is greatly influenced by teacher readiness and resource support. However, this study adds a comparative dimension that has not been discussed in depth in previous studies, particularly regarding locally-based strategies such as cooking classes and waste management that are tailored to the context of each school (Latifah et al., 2023). In addition, these results are in line with the findings of Ramadan & Imam Tabroni (2020) who mentioned the flexibility of private schools in implementing the curriculum, but this study corroborates this with field evidence on teacher creativity and school community support in the implementation of P5 (Ramadan & Imam Tabroni, 2020).

The implementation of the Kurikulum Merdeka in MIN 1 Yogyakarta and SD Muhammadiyah Karangploso shows significant differences in its implementation. At MIN 1 Yogyakarta, which is a public school, there are several obstacles related to more centralized policies. This results in limited flexibility for teachers in adapting learning materials according to the needs of students. On the other hand, SD Muhammadiyah Karangploso, as a private school, has more freedom in designing more creative and context-based learning. This shows a stark difference in the implementation of the curriculum in both types of schools, where private schools have more room to innovate according to local needs and student characteristics.

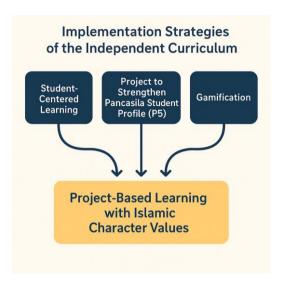


Figure 1. Flow of Kurikulum Merdeka Implementation Strategy at MIN 1 Yogyakarta and SD Muhammadiyah Karangploso

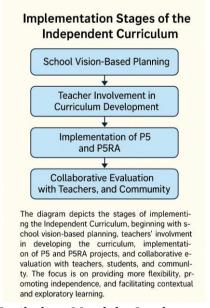


Figure 2. Stages of the Kurikulum Merdeka Implementation Strategy at MIN 1 Yogyakarta and SD Muhammadiyah Karangploso

# b. Flagship Program in Curriculum Development

MIN 1 Yogyakarta has regular classes and Tahfidz classes, where students of the Tahfidz class must pass an initial selection in the form of a test of reading and memorizing

the Qur'an. In addition, the Pancasila Rahmatan Lil 'Alamin Student Profile Strengthening Project (P5RA) program is conducted every Friday for two hours to instill students' character in accordance with Islamic and national values.

On the other hand, SD Muhammadiyah Karangploso focuses more on the implementation of P5 which is applied every week with various themes such as entrepreneurship, ecobric, sustainable living, and waste management. In this program, students work in groups and present their work in a work in a work attended by parents and the community.

# c. Challenges in Curriculum Development

MIN 1 Yogyakarta and SD Muhammadiyah Karangploso face several challenges in the implementation of the Kurikulum Merdeka. At MIN 1 Yogyakarta, the main challenges are delays in the distribution of textbooks, limited facilities and infrastructure, and lack of teacher training to understand new approaches in teaching. Therefore, schools overcome this obstacle by holding independent training and forming teacher working groups (KKG) as a forum for sharing experiences and learning strategies.

SD Muhammadiyah Karangploso, the biggest challenge is the lack of teachers' understanding of the concept of the Kurikulum Merdeka at the beginning of its implementation, limited facilities, and students' adaptation to the new learning system. To overcome this, schools hold trainings and workshops, as well as utilize existing technology and resources to keep the learning process running effectively.

The implementation of the Kurikulum Merdeka requires teachers and schools to be more creative in solving existing problems, as found in the study by Suhayib & Ansyari (2023), which shows that the success of curriculum implementation is highly dependent on the readiness of teachers and the support of existing resources. This study enriches understanding of the challenges of curriculum implementation, including the importance of innovation and adaptation to local conditions (Suhayib & Ansyari, 2023).

# d. Supporting Facilities

In terms of facilities, MIN 1 Yogyakarta has quite adequate facilities but still needs improvement, especially in terms of technology and teaching materials. SD Muhammadiyah Karangploso utilizes technological facilities such as internet networks for digital learning as well as laboratories and libraries to support students' literacy and exploration activities. The mosque is also an important part of both schools as a center for religious activities and the formation of Islamic character.

Limited facilities are an important obstacle that must be overcome immediately. This is important to ensure that the Kurikulum Merdeka can be implemented optimally, because adequate facilities greatly support the successful implementation of the curriculum (Samier & Hammad, 2021).

# e. Expectations and Further Development

Both schools have a strong commitment to continue developing the Kurikulum Merdeka. At MIN 1 Yogyakarta, it is expected that more intensive teacher training and the improvement of interactive methods in learning are expected. At SD Muhammadiyah Karangploso, periodic evaluation of the effectiveness of the curriculum and its impact on

students is a priority, along with the improvement of facilities and the development of extracurricular programs such as arts, technology, and entrepreneurship clubs.

Overall, the development of the Kurikulum Merdeka in these two schools shows a fairly good adaptation to changes in the education system. With the flexibility and innovative methods applied, both MIN 1 Yogyakarta and SD Muhammadiyah Karangploso strive to create learning that is more relevant and oriented to the needs of students, while maintaining Islamic values in every aspect of education. It also shows that despite challenges related to human resources, facilities, and an initial understanding of the curriculum, these two schools are working to adapt and improve the curriculum with innovations based on local characteristics and contexts

Table 1. Comparison of the Implementation of the Kurikulum Merdeka in MIN 1 Yogyakarta and SD Muhammadiyah Karangploso

Aspects	Holiday rentals in Yogyakarta (Yogyakarta)	SD Muhammadiyah Karangploso
Learning Approach	Student-Centered Learning with digital media	Gamification, environmental exploration
P5 Project	P5 Rahmatan Lil 'Alamin (P5RA)	P5 with the theme of entrepreneurship, ecobric, etc.
Innovative Methods	Student presentations, learning videos	Cooking class, live interview
Character Focus	Humility, Patience, Trustworthiness, and Trust	Independence, responsibility, group work
Main Obstacles	Book Distribution, Limitations of Means	Teacher understanding, initial facilities
Solution	Self-Training, KKG	Teacher workshops, local exploration

#### Conclusion

The development of the Kurikulum Merdeka at MIN 1 Yogyakarta and SD Muhammadiyah Karangploso demonstrates adaptive and innovative implementation, fostering flexible, interactive, and project-based learning environments. MIN 1 Yogyakarta emphasizes a Student-Centered Learning approach, integrating technology and the Pancasila Student Profile Strengthening Project (P5RA). In contrast, SD Muhammadiyah Karangploso prioritizes gamification, environmental exploration, and entrepreneurship through the Pancasila Student Profile Strengthening Project (P5).

Key challenges in implementing the Kurikulum Merdeka at both schools include limited infrastructure, delays in the distribution of teaching materials, and the need for intensive teacher training. These challenges are addressed through independent training and collaborative efforts among teachers. Despite these obstacles, the curriculum has positively impacted students by enhancing creativity, critical thinking skills, and reinforcing Islamic character. To ensure the sustainability of the Kurikulum Merdeka's development, periodic evaluations, improvements in facilities, and the expansion of diverse extracurricular programs are necessary to enrich students' learning experiences. With these measures, the Kurikulum Merdeka in public and private Islamic elementary schools in Yogyakarta can continue to evolve, producing graduates who excel academically, possess strong character, and embody Islamic spirituality.

Future research could explore the implementation of the Kurikulum Merdeka at other educational levels or in regions with different social backgrounds to broaden generalizations and enrich contextual approaches in Islamic education.

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