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## Exploring Merdeka Curriculum Implementation in Diverse Preschool Settings: A Comparative Analysis of Principal Perceptions in Public and Private Schools with Varied Accreditation Levels

Evania Yafie\*

*Early Childhood Education, Universitas Negeri Malang, Malang, Indonesia*  
ORCID: 0000-0001-7731-8285

Diana Setyaningsih

*Early Childhood Education, Universitas Cenderawasih, Jayapura, Indonesia*  
ORCID: 0000-0003-4208-6722

Anik Lestarinigrum

*Early Childhood Education, Universitas Nusantara PGRI Kediri, Kediri, Indonesia*  
ORCID: 0009-0006-2563-8221

Syamsuardi Saodi

*Early Childhood Education, Universitas Negeri Makassar, Makassar, Indonesia*  
ORCID: 0000-0001-8551-9300

Herlina Herlina

*Early Childhood Education, Universitas Negeri Makassar, Makassar, Indonesia*  
ORCID: 0009-0000-5807-0886

I Gusti Lanang Agung Wiranata

*Early Childhood Education, Universitas Hindu Negeri I Gusti Bagus Sugriwa Denpasar, Denpasar, Indonesia*  
ORCID: 0000-0002-0610-4172

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The independent curriculum allows children to learn freely, calmly, and happily, focusing on their interests and strengths without pressure. This approach helps each child build a portfolio aligned with their passions. At the kindergarten level, the curriculum emphasizes exploring children's interests and talents. This research uses qualitative methods to analyze and compare the implementation of the independent curriculum in public and private kindergartens with varying accreditation levels. Data collection involved observation and interviews with principals, using purposive sampling, and descriptive analysis for data interpretation. Miller Huberman Interactive Analysis was employed for a deeper understanding of curriculum implementation. Findings indicate

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\* Correspondency: [evania.yafie.fip@um.ac.id](mailto:evania.yafie.fip@um.ac.id)

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perceptions, public schools,  
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social changes in kindergartens through intracurricular activities, the Pancasila Student Profile Strengthening Project, and extracurricular activities. Implementation in intracurricular activities involves lesson planning and student needs analysis. The Pancasila Project emphasizes learning activities and evaluations, while the extracurricular component involves planning, syllabus creation, activities, and evaluations. To improve the curriculum's implementation in kindergartens, expanding the sample size, using in-depth analysis methods, and involving teachers' and parents' perspectives are recommended. Comparative analysis between public and private schools should focus on identifying challenges and solutions. A deeper understanding of social aspects and parental involvement is crucial. Longitudinal studies could provide comprehensive insights into the curriculum's impact over time.

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## Introduction

The curriculum is a conceptual framework that organizes and directs the education system in the institution in order to have the goals to be achieved. The implementation of the curriculum in Indonesia to date has undergone several changes and modifications. These changes are caused by external conditions that need to be reviewed in order to be able to compete in people's lives, both on a national and international scale (Martin & Simanjourang, 2022).

From 1947 to 2020, the Indonesian government has used 12 types of curriculum, including the 1947 Lesson Plan Curriculum, the 1952 Decomposed Lesson Plan Curriculum, the 1964 Curriculum, the 1968 Curriculum, the 1975 Curriculum, the 1984 Active Student Learning Curriculum, the 1994 Curriculum, the 1999 Curriculum Supplement, the 2004 Competency-Based Curriculum, the 2006 Education Unit Level Curriculum (KTSP), the 2013 Curriculum, and the Merdeka Curriculum. Changes to the education curriculum made (KEMDIKBUD) certainly cannot be separated from the social conditions of society which will change from time to time (Aidoo, 2023). The curriculum is the basis or guideline for the implementation of learning carried out in schools (Sinnema, Nieveen, & Priestley, 2020). The independent curriculum was introduced by the Indonesian government as a form of freedom of learning, where this curriculum is designed according to local needs, student conditions, and global developments. The independent curriculum prioritizes the needs and interests of children or students so that they can become a person who has a high interest in learning (Aini & Adiyono, 2023)

The curriculum provides flexibility for teachers to choose various learning tools so that learning can be tailored to children's learning needs and interests (Nikia & Ringstaff, 2023).

Learning in the independent curriculum, children are invited to learn as freely as possible in a calm, relaxed, and happy manner without being burdened and certain pressures by paying attention to their desires and what the child has mastered in a field of knowledge outside of their hobbies and abilities, so that each has a portfolio that matches the passion of each child at school (Clipa, Delibas, & Măță, 2023). According to Paudpedia Kemdikbud, in order to implement the independent curriculum in each kindergarten school, Kemdikbud has carried out various programs, such as socialization and technical guidance on the implementation of the independent curriculum. The implementation of the independent learning curriculum in kindergarten schools aims to provide a fun and meaningful learning experience for children. The process of implementing the independent curriculum requires good preparation, including



human resources and facilities in schools (Wijayanti & Hamami, 2023). The independent curriculum also emphasizes learning to explore children's interests and talents at the kindergarten level (Amanda, Mirza, & Qamariah, 2023).

The independent curriculum has a more comprehensive and effective impact on teaching staff and students. In the opinion of (Hehakaya & Pollatu, 2022). Many teachers with a total of 140 thousand from education units have chosen and implemented the independent curriculum in the 2022/2023 school year. The independent curriculum is not a replacement for the 2013 curriculum but rather continues and strengthens the 2013 curriculum, with changes that will be applied to the independent curriculum, as an additional option for education units to carry out recovery during 2022-2024. However, there is still a lack of awareness of the curriculum among teacher educators, so there is a need for assistance and guidance to teachers to implement the independent curriculum effectively. This is in line with research Maina, (2023) stated that in the implementation of the independent curriculum, there were several problems faced, including the impression that there were demands on some schools, there were some teachers who did not welcome the socialization of the independent curriculum, and the lack of competence of human resources in schools. Other factors that cause obstacles include the lack of teacher readiness, lack of support from parents and the community, and inadequate facilities and infrastructure in both public and private schools (Budiman et al., 2023)

This is also explained by Sigalingging, Lilis Novitarum, & Gracya Marettha, (2022) that distributing questionnaires to several kindergarten teachers in Medan City, the researcher found that there are a number of problems in kindergarten education. The main problem is limited learning media, being the main concern with 40% of respondents choosing it. Low parental participation came in second place, chosen by 35% of respondents. In addition, teachers' lack of ability to manage the classroom (20%), too many students (30%), slow child development (40%), unconducive environment (25%), lack of teachers (40%), and inadequate learning facilities (40%) were also important concerns in kindergarten education in the city. KEMDIKBUD also explained that although almost 70% of schools have implemented the Merdeka Curriculum, its implementation is still limited to certain regions and schools. Judging from its implementation, the independent curriculum at the PAUD level still needs adjustments, one of which is determining the theme of activities and learning media support, namely the role of the school principal.

Regarding the influence of the principal's leadership role on teacher performance, it is inseparable from the leadership of the school institution as a way of guiding, motivating and guiding all elements in the group to achieve the expected goals and enabling teacher performance to run optimally, then managing and allocating the right budget to meet the needs of teachers and schools related to setting independent curriculum learning goals (Roccliffe, O' Keeffe, Sherwin, Mannix-McNamara, & Mac Donncha, 2023). As a leader, the principal has an important role in the implementation of an independent curriculum, especially at the early childhood education level (Royani, Maknun, Susiawati, & Umbar, 2022). The principal is an integral part of education and has an impact on improving teacher performance, so the principal's responsibilities are organizing the learning agenda, managing schools, training education personnel, and using and maintaining facilities and infrastructure (Nguyen, Pham, Crouch, & Springer, 2020).

Based on research conducted by Maryati, Dwi Lestari, & Riyanto, (2022), the researcher found that the implementation of the independent curriculum has not been fully carried out by the scope of Paudud. The study also found that the success of the independent curriculum depends

on the ability of principals and teachers to make changes. The year 2023 is the start of the development of an independent curriculum in the scope of kindergarten in East Java. This is in line with research conducted by (Loeneto, Alwi, Erenalida, Eryansyah, & Oktarina, 2022). The implementation of an independent learning curriculum for early childhood education at Al Ibrah Gresik Kindergarten can improve a more optimal learning system and be able to improve student achievement. The implementation of the independent curriculum has also begun to be developed and implemented at Al-Ikhlas Surabaya Kindergarten with planning to implementation and supported by an innovation program, and there are differences before and after using the independent curriculum (Susanti et al., 2023). The research provided significant changes to the learning program in kindergarten. This is also reinforced by research conducted by Nurhayati, Jamaris, & Sufyarma Marsidin, (2022) related to the implementation of the independent curriculum at TK ABA Ngabean 2 Yogyakarta is carried out with planning to reflection and supported by an innovation program, and there are differences before and after using the independent curriculum.

Previous research conducted by Almaiah et al., (2022) using the Learning Management System learning media variable which is expected to result in the implementation of an independent curriculum in various PAUD settings. However, there are no variables that show the effect of kindergarten accreditation on the implementation of an independent curriculum. Previous research was inconsistent in getting results because there must be further development for the application of the Learning Management System media in the PAUD scope. Research conducted by Hill, Peters, Salvaggio, Vinnedge, & Darden, (2020) referring to the implementation of an independent learning curriculum for early childhood education at Al Ibrah Gresik Kindergarten can improve a more optimal learning system. Researchers use a qualitative approach, where the research is carried out data analysis directly with the object, especially to get the information that researchers need. This research using qualitative methods is expected to be able to provide the results of the implementation of the independent curriculum at the kindergarten level based on the comparison of public and private schools with different accreditations. Research conducted by Yafie, Giavarini, & Maulidia, (2020) only limited to 1 scope of kindergarten each. Meanwhile, this research focuses on the context of the scope of kindergartens both public and private accredited A and B.

This research summarizes a broad and accurate understanding of the implementation of the independent curriculum in various levels of kindergarten, including public and private schools, with a focus on principals' perceptions, factors that influence the quality of education, and provides benefits in sharpening the theoretical and policy-making basis, so that the results can be a valuable guide for policy makers, education personnel, principals, teachers, and parents in making better educational decisions for the future of early childhood.

The purpose of this study is to analyze and compare the implementation of the independent curriculum in public and private kindergartens with different accreditation levels. In addition, this study aims to explore principals' perceptions of curriculum implementation and identify differences in implementation between public and private schools with different accreditation levels. This research is important to provide insight into the effectiveness of the independent curriculum in different kindergarten settings and to identify areas for improvement. The research thus contributes to the development of policies and strategies to improve curriculum implementation in kindergartens.

## **Method**

The method used in this research uses Qualitative methods. Qualitative research methods are research that uses observation, interviews, content analysis, and other data collection methods. In this study, the qualitative method was used to explore the perceptions of school principals regarding the implementation of the independent curriculum in various kindergarten settings. The method uses observation and interviews to collect data from principals regarding their views on the independent curriculum. Content analysis can be used to analyze the data obtained from interviews and observations.

### ***Population, Sample, and Sampling Technique***

The population in this study is all public and private kindergartens that have different accreditation levels. Sampling in this study by conducting interviews and questionnaires of several principals from public and private kindergartens with different accreditation levels, with Purposive Sampling technique 4 principals as Key Information, and 4 teachers as Supporting Information from each public and private kindergarten with different accreditation levels. The use of Purposive Sampling technique because this research aims to compare the perceptions of principals from different types of schools with different accreditation levels, by selecting participants based on these specific criteria, the research can provide a more focused and in-depth analysis of the topic. Purposive sampling can also help ensure that the sample is representative of the population under study, which can increase the validity and reliability of the research findings.

### ***Data Collection Technique and Milles Huberman Interactive Analysis***

Data collection techniques in this study by conducting an interview process and providing questionnaires to principals from the scope of public and private kindergarten schools with different accreditations. Data analysis in this study uses descriptive analysis to get an overview of the data generated from purposive sampling. Miller Huberman Interactive Analysis was conducted to gain a deeper understanding of how the independent curriculum is implemented in various kindergarten settings, and to compare the perceptions of principals of public and private schools with different accreditation levels. This analysis aimed to identify similarities and differences in the implementation of the curriculum and to explore factors that might contribute to these differences.

## **Findings**

### ***Informant Data***

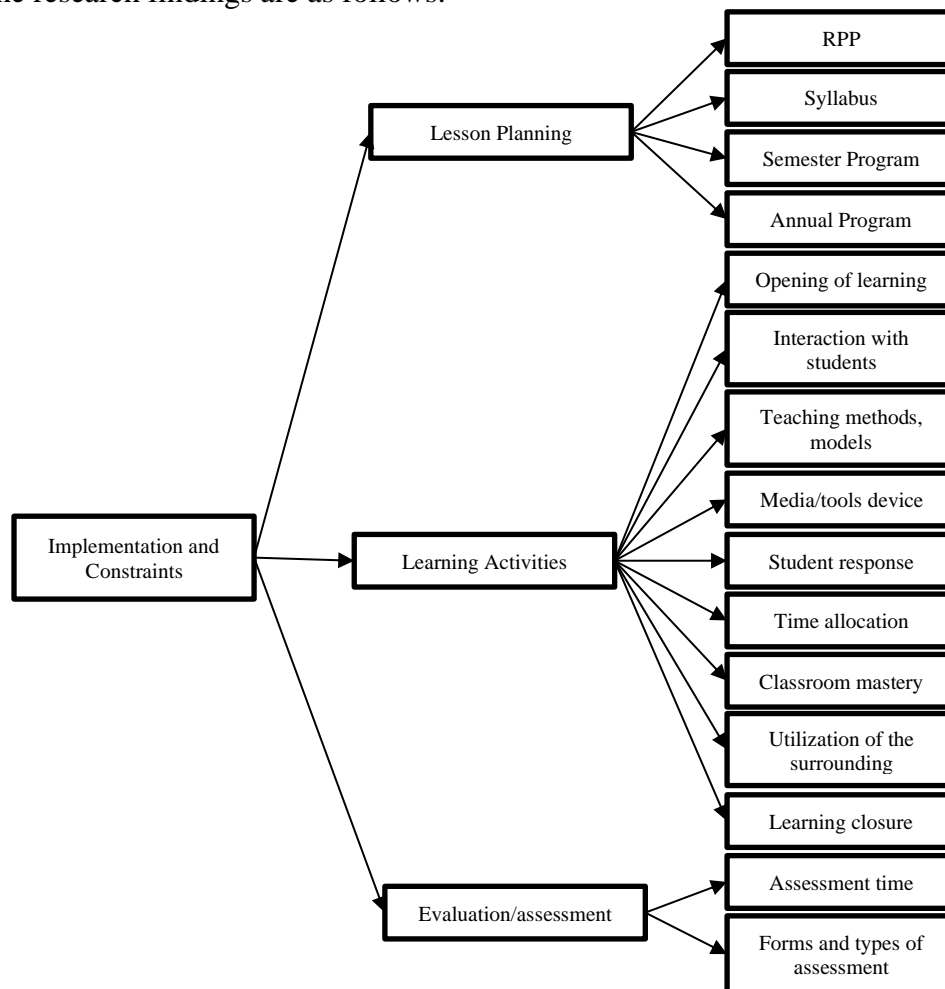
In the context of the research, coding and grouping informants from the data collected from interviews, observations and documentation plays a crucial role in the analysis process. Grouping informants allows researchers to compare information between different groups or individuals, supporting an understanding of the demographic context that influences informants' perspectives. Demographic aspects in this study include school origin, position, gender, year of entry and length of teaching. By selecting informants from different groups, researchers can seek more in-depth information, improve sample selection and increase the generalizability of research findings. The combination of coding and grouping informants ensures that the analysis of interview data is systematic and produces reliable findings, enriching the understanding of the phenomenon under study.

**Table 1.** Research Informant

No	School	Name (Initial)	Position	Gender	Entry Year	Teaching Duration
1	State Kindergarten Accredited	KIN	Head of School	Man	2010	13 years
2	A	ALI	Teacher	Man	1997	25 years
3	State Kindergarten Accredited	DIN	Head of School	Woman	2001	21 years
4	B	AYU	Teacher	Woman	1994	28 years
5	Private Kindergarten	ARK	Head of School	Man	2009	13 years
6	Accredited A	WAT	Teacher	Woman	2014	8 years
7	Private Kindergarten	SEN	Head of School	Woman	2011	11 years
8	Accredited B	ERI	Teacher	Man	2017	5 years

**Research Findings**

During data analysis, key findings emerged from participants' narratives and experiences. These findings were then organized into categories and presented in the form of key points. These findings include intracurricular activities, projects to strengthen the profile of Pancasila students and extracurricular activities using a seamless learning approach. The results of the research findings are as follows:



**Figure 1.** Implementation and Contraints Result

*Implementation and Constraints of Intracurricular Activities*

**Table 2.** Learning Planning Intracurricular Activities

Lesson Planning	Implementation	Obstacles
State Kindergarten Accredited A	Good implementation of the national curriculum involves developing structured lesson plans and syllabi, clear learning objectives, resource lists, and year-long lesson plans, with Prota and Prosem aligned to national standards and detailing topics and student activities.	Limited resources and high workload. The accredited curriculum lacks flexibility, making it difficult to adapt to recent developments. High standards on Prota and Prosem place extra burden on teachers and school staff.
State Kindergarten Accredited B	RPP, Syllabus, Prota and Prosem are prepared in detail, focusing on conventional learning methods, while still trying to adapt to the needs of students	Limited resources and support may limit the optimal implementation of lesson plans, syllabi, prota and prosem. Uncertainty regarding curriculum quality, financial constraints and lack of motivation to develop Semester Programs.
Private Kindergarten Accredited A	The lesson plans are well and carefully prepared, the focus of learning is innovative and interactive, the syllabus is structured, includes clear and specific learning objectives. Prota and Prosem are designed to cover one year of learning planning. Prosem breaks down Prota into two semesters, with identification of activities and projects that students undertake.	Limited resources and high tuition fees can affect its effectiveness. Competition between public kindergartens creates additional pressure to develop a Prota that competes in quality. Financial pressures are high in organizing a Prosem that complies with high accreditation standards.
Private Kindergarten Accredited B	The lesson plans are limited, the syllabus is still structured but simpler and still includes clear learning objectives. Prota and Prosem cover learning planning for one school year which is simpler, and follows national curriculum standards.	Limited resources and support, impacting the implementation of lesson plans, syllabus, prota and prosem. Unequal facilities. Difficulty setting adequate quality standards for Prosem.

The implementation of lesson planning (RPP, Syllabus, Prota and Prosem) in kindergartens with different levels of accreditation provides significant benefits. In A-accredited public kindergartens, structured planning ensures high standards of learning quality, while in B-accredited public kindergartens, it helps overcome resource limitations. In private kindergartens accredited A and B, planning improved teacher professionalism, supported the national curriculum and strengthened parental involvement. Overall, the implementation of lesson planning provides a strong foundation for achieving educational goals at all levels. In public kindergartens with accreditation A, the pressure to achieve high standards and adapt to curriculum development was the main constraint, while in public kindergartens with accreditation B, limited resources were the main constraint. Meanwhile, in private A-accredited kindergartens, adapting to national policies and competition to maintain high standards can be a challenge, while in private B-accredited kindergartens, constraints involve trying to meet accreditation standards with limited resources.

**Table 3.** Learning Activities Intracurricular Activities

Learning Activities	Implementation	Obstacles
State Kindergarten Accredited A	Focus on innovative learning methods and adequate resources, emphasizing student interaction through active and participatory approaches. With modern learning facilities and tools, standardized curriculum approaches and curriculum development. The environmental utilization program focuses on experiential learning, with comprehensive evaluation of learning achievement and final skill development.	Full classes, high curriculum demands make it difficult to implement creative teaching methods. High workload and limited time, making it difficult to respond, in detail. Large number of students, limited surrounding environment. Time and material limitations affect teachers' ability to develop creative and effective learning closures.

Learning Activities	Implementation	Obstacles
State Kindergarten Accredited B	Focuses on creativity in utilizing resources effectively, encouraging student interaction through a group work approach. Tends to be conventional and national curriculum, also emphasizes the use of simple media. The system is flexible in curriculum implementation, utilization of the environment and emphasis on adaptability to local conditions and development of creative thinking skills. In addition, it gives students space to express their understanding according to their individual learning styles.	Lack of motivation to develop lesson openings, lack of encouragement to maintain standards of interaction with students. Inflexibility in standards of teaching methods to suit students' needs, less rigorous standards on the use of learning media. Lack of standards can reduce teachers' motivation to provide in-depth responses, and limited facilities and resources. Lack of awareness of the benefits of the surrounding environment, and limited teacher training in designing learning closures.
Private Kindergarten Accredited A	Emphasizes personalized learning and extensive use of facilities, with student interaction through a personalized approach. Open teaching methods, use of advanced learning technologies. Diverse application of curriculum indicators, providing diverse learning and positive student responses. Additional resources and a large staff can provide additional services such as individualized guidance. Creative and exploratory learning activities, emphasis on environmental values, characterize this system.	Teachers' skills are limited in developing innovative learning openings, and the level of parental involvement is different. In private kindergarten A, the overly structured curriculum can hinder the implementation of learning models. The abundance of learning media can make it difficult for teachers to choose what the classroom needs. Pressure to achieve high results can distract from student response learning, while high financial pressures inhibit optimal time allocation. Restriction of neighborhood activities to exam results may replace the cover of quality learning.
Private Kindergarten Accredited B	Focus on collaboration between teachers, students and parents, and high-efficiency utilization of resources. Main focus on developing student interaction through structured teaching methods. Relying on creative innovation and limited resources, applying an adaptive approach. Involves parents in the process, class mastery time. Results-oriented and academic achievement.	Lack of structural support, limited experience in implementing innovative teaching methods and lack of access to training, limited student response learning and competition between schools create pressure. Lack of availability of curriculum-compliant activities in the neighborhood and limited resources for creative and varied learning enclosures

Both public and private kindergartens with A or B accreditation offer their own advantages in learning. A-accredited public kindergartens provide strong structural support, while A-accredited private kindergartens emphasize consistent individualized interaction. B-accredited public and B-accredited private kindergartens still provide good learning, albeit with more limited support. The ability to implement innovative methods, access to learning media, and positive student responses can vary depending on the type and level of accreditation. Other factors such as time allocation, classroom mastery, utilization of the surrounding environment, and learning closure are also influenced by teacher initiative and school support. As for the constraints experienced at the level and type of accreditation, both public and private, there are a number of constraints that affect learning effectiveness, lack of structural support, differences in parental involvement, and limitations in applying teaching methods. Limited resources can affect the quality of learning. Varying parental support and inequality of opportunity can create gaps in educational approaches. Restrictions in the use of technology, lack of teacher training and uncertainty in education policy are also potential obstacles. Therefore, overcoming these constraints requires a concerted effort on the part of schools, teachers, parents and the local community.

**Table 4.** Evaluation of Intracurricular Activity Assessment

Assessment Evaluation	Implementation	Obstacles
State Kindergarten Accredited A	more scheduled and planned in a structured manner, assessment uses various forms and	High workload, teachers do not receive adequate training





		types, such as formative and summative assessment techniques.	
State Kindergarten Accredited B		flexibility in adjusting the assessment schedule, there are various forms and types of assessment such as emphasizing on evaluation methods	Lack of support from stakeholders, Teachers lack motivation to develop assessments
Private Kindergarten Accredited A		applied on a scheduled basis, including portfolio-based assessment methods	High demands for results, limited freedom of curriculum
Private Kindergarten Accredited B		emphasizes planned assessment time, focused assessment of standardized academic outcomes	Lack of structural support, limited knowledge

Implementation of assessment evaluation with a focus on planned time and various forms and types of assessment there are several aspects. At Accredited State Kindergarten A, assessment evaluation is more structured in accordance with the lesson plan. Accredited Public Kindergarten B is flexible in adjusting the assessment schedule and using types of assessment such as emphasizing the method of evaluating the achievement of learning objectives. At Accredited Private Kindergarten A, adequate support results in more creative and customized learning experiences. And at Accredited Private Kindergarten B, evaluation still supports adjustments to learning approaches. Thus, the implementation of assessment evaluation provides important benefits in improving the quality of early childhood learning in various educational contexts. In Accredited Public Kindergarten A, the high workload can limit the ability to conduct in-depth assessments, and related to the forms and types of assessments, the limited variety arises due to certain policies. Accredited B public kindergartens are limited in time management and variety of assessments. Accredited Private Kindergarten A, on the other hand, is faced with the challenge of time efficiency and restrictions on the forms and types of assessment. Accredited B Private Kindergartens, with limited resources, and experience constraints in time management and assessment variety. Therefore, each TK needs to identify contextual solutions to overcome these constraints, including efficient management of resources and improved time management strategies.

*Implementation and Constraints Pancasila Student Profile Strengthening Project*

**Table 5.** Project Learning Planning for Strengthening the Profile of Pancasila Students

Lesson Planning	Implementation	Obstacles
State Kindergarten Accredited A	In developing the Education curriculum RPP, Syllabus, Protas and Prosem are prepared by adjusting the needs and characteristics of students, and integrating Pancasila values into various subjects that provide a foundation for student character and morals.	High workload due to additional duties, limited resources to develop and implement lesson plans, syllabus, Protas and Prosem projects to strengthen the profile of Pancasila students, which requires balancing with academic aspects.
State Kindergarten Accredited B	RPP, Syllabus, Protas and Prosem focus on strategies to identify potential problems in the implementation of the Education project. There is an attempt to include evaluation strategies that not only assess success in achieving the Pancasila learner profile.	Lack of curriculum standards, minimal pressure and insufficient structural support
Private Kindergarten Accredited A	RPP, Syllabus, Protas and Prosem are adjusted to the vision and mission, morals that are the main footing of the school, as well as the process of forming student character in accordance with the values of Pancasila.	Time constraints due to busy schedules, focus on academics and limited facilities or additional personnel
Private Kindergarten Accredited B	The preparation of lesson plans, syllabus, protas and prosem were adjusted to	Financial constraints, competition with other curricula, and stakeholder influence

Lesson Planning	Implementation	Obstacles
	emphasize sustainability and limited resource adaptation strategies were applied to maintain the long-term implementation of the Pancasila project.	

The Pancasila Learner Profile Strengthening Project on lesson plans such as RPP, Syllabus, Prota, and Prosem at the level of Accredited State Kindergarten A, Accredited State Kindergarten B, Accredited Private Kindergarten A, and Accredited Private Kindergarten B has significant benefits in improving the understanding and implementation of Pancasila values in early learners. With this project, teachers can develop more structured lesson plans according to accreditation standards, ensuring consistent and sustainable education quality. However, obstacles that may be encountered involve challenges in the preparation of materials appropriate to the accreditation level of each kindergarten, as well as ensuring the availability of adequate resources to support the effective implementation of this project in various educational institutions.

**Table 6.** Project Learning Activities for Strengthening the Profile of Pancasila Students

Learning Activities	Implementation	Obstacles
State Kindergarten Accredited A	Applying collaborative, participatory and creative approaches to learning, with optimal support from resources, can improve student response, maximize Pancasila character building, and create integrated and inclusive learning experiences.	Inflexibility of the curriculum, high workload, budget constraints, large number of students, difficulty adopting teaching methods, difficulty integrating projects into the curriculum, complex bureaucratic processes, and lack of facilities.
State Kindergarten Accredited B	Applying adaptive pre-evaluation, monitoring and evaluation, as well as creative strategies in the use of time, class and environment, can maximize the effectiveness of learning and implementation of the Pancasila project, with an emphasis on evaluation and reflection on the achievement of Pancasila values.	Lack of teacher motivation in designing creative openings, interactions with students, and renewal of teaching methods, competition with other facilities lack of motivation for comprehensive evaluations, and prioritization of academic or curriculum aspects over environmental utilization.
Private Kindergarten Accredited A	Through opening activities that reflect the school's commitment, regular communication between teachers, adjustment of teaching methods, use of media, parental participation, time efficiency, and design of environmental activities, the school can create an atmosphere that is deep, integrated, and advances the values of Pancasila as well as the school's moral and religious values.	Academic focus, pressure to achieve high results, limited financial support and time allocation outside school hours, lack of parental involvement.
Private Kindergarten Accredited B	Initiating passion and commitment to Pancasila values through creative thinking, creative interaction strategies with students, choice of sustainable learning models, efficiency in using media, student response focusing on project sustainability, effective management of time allocation and class mastery, as well as focus on efficient strategies and sustainable activities, towards Pancasila values and expanding the positive impact of the project.	Lack of support to carry out learning openings, limited resources lack of parental participation, limited teacher training, competition with other activities, lack of communal support,

In learning activities, the Pancasila Learner Profile Strengthening Project can improve the effectiveness of learning activities with a focus on structured opening and closing of learning, better interaction with students, use of teaching methods and models that are in accordance with Pancasila values, and utilization of innovative media and learning tools. The project also encourages better classroom mastery, positive student responses, optimal time allocation, and utilization of the surrounding environment as a learning resource. However, obstacles may arise in adjusting learning activities to different accreditation standards, as well as challenges in



providing sufficient resources and training for educators to implement learning approaches that are in line with Pancasila values.

**Table 7.** Evaluation of Pancasila Student Profile Strengthening Project Assessment

Assessment Evaluation	Implementation	Obstacles
State Kindergarten Accredited A	Teachers are expected to engage students in continuous evaluation and reflection on Pancasila values throughout the learning period, while adapting the curriculum to students' needs and characteristics.	Limited assessment time and focus on forms of assessment that only measure academic achievement
State Kindergarten Accredited B	Focus on periodic assessments that reflect student achievement and understanding, as well as structured assessments and an emphasis on end-of-period evaluations.	Lack of adequate standards, and lack of encouragement or motivation to adopt diverse types of assessment.
Private Kindergarten Accredited A	Considering religious or moral activities, the creation of an assessment schedule that is aligned with the values of Pancasila.	A focus on academic outcomes and a tendency to use assessment types that measure dominant achievement.
Private Kindergarten Accredited B	Focus on project efficiency and sustainability, with emphasis on portfolio assessment and continuous evaluation to achieve long-term Pancasila project goals.	Limited time and assessment tools, as well as cost constraints to organize more innovative types of assessments.

The implementation of the Pancasila Learner Profile Strengthening Project on assessment evaluation in Accredited State Kindergarten A, Accredited State Kindergarten B, Accredited Private Kindergarten A, and Accredited Private Kindergarten B can strengthen aspects of assessment that reflect understanding and application of Pancasila values. More planned assessment time allows for a holistic evaluation of student development, and the forms and types of assessment tailored to the project can measure the extent to which students internalize Pancasila values in their daily lives. Constraints may arise in adopting changes in the form of assessment, as well as ensuring consistency and objectivity of evaluation across different levels of accreditation, given the differences in curriculum and assessment processes in each educational institution.

*Extracurricular Implementation and Constraints*

**Table 8.** Extracurricular Learning Planning

Lesson Planning	Implementation	Obstacles
State Kindergarten Accredited A	The lesson plans are structured according to the national curriculum guidelines, while the implementation of the extracurricular curriculum is more integrated and the syllabus, Prota and Prosem are more coherent with the national curriculum and stricter guidelines.	Differences in student needs and interests, complex bureaucratic procedures, and pressure on teachers and schools
State Kindergarten Accredited B	The lesson plans are adapted to the needs and availability of resources, while the syllabus and Prota and Prosem are adjusted to the circumstances and needs of students	Lack of support from the school and budget constraints
Private Kindergarten Accredited A	Extracurricular lesson plans follow private school policy and parents' wishes, Semester Programs are planned in accordance with the school's vision and mission.	Relies heavily on the principal's or parents' personal financial resources, which are inconsistent
Private Kindergarten Accredited B	The lesson plans focus on special needs and interests, while the syllabus and Prota emphasize private school values and policies, and the Prosem is adjusted to school policies.	Limited facilities and equipment to support extracurricular activities, limited facilities and facilities in the implementation of the program

The implementation of extracurricular activities by preparing lesson plans, syllabi, prota (annual program) and prosem (semester program) at the level of accredited public kindergarten A, accredited public kindergarten B, accredited private kindergarten A and accredited private kindergarten B provides a more structured basis for implementing these activities. With these planning documents in place, teachers can design extracurricular activities that are in line with accreditation standards, ensure linkages with the general curriculum, and ensure the continuity and progress of student learning outside the classroom. However, constraints may arise related to the expansion of a uniform extracurricular program appropriate to each level of accreditation and the resources needed to support the effective implementation of these activities in different educational institutions.

**Table 9.** Extracurricular Learning Activities

Learning Activities	Implementation	Obstacles
State Kindergarten Accredited A	oriented towards the development of additional skills in extracurricular learning, with an emphasis on interactive, dialog and active discussion, innovative learning methods, better access to learning media	Limited facilities and infrastructure, limited time for intensive interaction, discrepancies between official curriculum and teaching methods, unavailability of media in shared facilities, large number of students, tight learning schedules, limited resources, and busy work.
State Kindergarten Accredited B	Focus on basic skill development, traditional learning methods, mastery of basic concepts with direct interaction, use of conventional media, student response in favor of policies and resources.	low student participation, limited learning time, limited teaching materials, limited understanding of the teacher, limited number of teachers or teaching staff, limited learning hours, unsafe surrounding conditions
Private Kindergarten Accredited A	Highlighting creativity, innovation, and self-development, extracurricular activities provide intensive interaction with innovative learning methods that match student characteristics, utilizing modern media; student responses become the foundation for the development of special potential, with greater time allocation and personalized classroom control,	Reliance on private funding, difficulty implementing innovative teaching methods and inflexible policies, inadequate resources
Private Kindergarten Accredited B	Focus on basic concepts with effective learning methods, extracurricular activities are oriented towards achieving learning objectives and use scalable teaching models tailored to student needs; utilize scalable media, student responses are focused on achieving objectives and academic development,	Lack of support from the school principal, limited facilities, limited provision of media in extracurricular activities, competition with public kindergartens

Learning activities in Accredited State Kindergarten A, Accredited State Kindergarten B, Accredited Private Kindergarten A, and Accredited Private Kindergarten B can provide benefits in opening students' insights through more diverse and interactive learning activities. Student interaction can be improved through creative teaching methods and models, as well as the use of media and learning tools that support. Students' positive response to extracurricular activities can increase their motivation and involvement in the learning process. Good time allocation in the learning schedule allows for more effective classroom control, and utilization of the surrounding environment as an additional learning resource. Nonetheless, constraints may arise related to limited resources to support extracurricular activities, as well as the coordination required to integrate these activities in a balanced way in the curriculum, given the different levels of accreditation between kindergartens.

**Table 10.** Evaluation of extracurricular assessments

Learning Activities	Implementation	Obstacles
State Kindergarten Accredited A	Focus on student understanding and development during extracurricular activities, with assessment using portfolios	Teacher workloads are high and not in line with national standards.
State Kindergarten Accredited B	Emphasizes achievement of learning objectives in extracurricular activities with periodic assessment.	Lack of assessment tools and teacher understanding
Private Kindergarten Accredited A	Assessment covers student development during extracurricular activities, with possible integration of formative and summative assessment	Lack of parental understanding and unclear or lack of internal standards
Private Kindergarten Accredited B	focused on specific skill development, assessment using simple assessment tools	Lack of community support, lack of teacher training on extracurricular assessment development and implementation

The implementation of extracurricular activities can measure the development of students' skills and talents outside of the academic curriculum. A well-calculated assessment time can provide an accurate picture of student achievement in extracurricular activities. Diverse forms and types of assessment can reflect the aspects of skills, cooperation, and leadership instilled through such activities. However, constraints may arise in establishing objective and consistent assessment criteria and ensuring that these assessment evaluations are in line with the objectives and accreditation standards applicable to each kindergarten level, given the variations in extracurricular programs and curricula at each institution.

**Discussion**

The results of this study show that there are significant differences in curriculum implementation approaches between public and private schools. Findings show that public schools are more likely to focus on national standards and national exam preparation, while private schools show greater flexibility in designing learning according to student needs. In addition, the study highlights the impact of the principal's role as a leader in determining the direction and effectiveness of Merdeka Curriculum implementation in kindergarten (Lanawaty, Aslamiah, & Novitawati, 2023). Milles Huberman's interactive analysis reveals the complex interaction dynamics between the principal, teachers, and contextual factors in the school environment as the third indicator. Contextual factors, such as differences between public and private schools, were also identified as a significant influence on the dynamics of curriculum implementation. In addition, the study found that intracurricular activities, the Pancasila learner profile strengthening project and extracurricular activities are component indicators that impact social change in the kindergarten setting (Juharyanto et al., 2020). The research provides valuable insights into the challenges and potentials of implementing Merdeka Curriculum in kindergartens, considering the variables of school scope and accreditation level as determinants of implementation (Astuti et al., 2022).

Data was obtained through interviews with four principals and the distribution of questionnaires to four teachers, resulting in a representative picture. The focus of the study was the perception of the principal as a determinant of the direction and effectiveness of curriculum implementation. Through Milles Huberman's interactive analysis, the findings show the complex interaction dynamics between principals, teachers, and contextual factors in the school environment. Differences in implementation approaches between public and private schools were revealed, with public schools emphasizing national standards and national examinations, while private schools were more flexible in designing learning (van Jaarsveldt, de Vries, &



Kroukamp, 2019). The role of the school principal was shown to have a major impact on the effectiveness of curriculum implementation (Priandani & Syamsi, 2022). The research findings highlighted indicators of Merdeka Curriculum components that impact social change, including intracurricular activities, the Pancasila learner profile strengthening project, and extracurricular activities. In all these components, lesson planning, project initiatives and extracurricular activities demand in-depth thinking for optimal results, with continuous evaluation of learning as the key to success. Despite challenges such as limited resources and different levels of student readiness, this study confirms that commitment and strong collaboration between all parties involved are key to achieving successful implementation of Merdeka Curriculum at the kindergarten level (Mutalik et al., 2022).

In line with research conducted Maryati et al., (2022), this study confirmed that the different approaches between public and private schools are still relevant, with public schools focusing more on national standards and national examinations, while private schools are more flexible in adapting learning to the needs of students. This contributes to understanding the continuity of curriculum implementation dynamics across different school contexts. In curriculum implementation theory, the findings also complement the literature that underlines the key role of school principals in ensuring successful implementation (Lukong & Loveline, 2020). The complex interaction dynamics between principals, teachers and contextual factors identified in this study also support the concepts of interaction and communication in the context of education policy implementation. In addition, the emphasis on component indicators that impact social change in the implementation of Merdeka Curriculum in kindergarten is in line with the theory of social change in education. These findings can be applied to complete the understanding of how curriculum implementation can catalyze social change at the basic education level.

The results of this study revealed unexpected findings, such as significant differences between the implementation approaches of Merdeka Curriculum in public and private schools. These findings enrich understanding of the adaptability of private schools in designing learning that suits students' needs. In addition, the important role of school principals in determining the direction and effectiveness of curriculum implementation, including the positive impact of extracurricular activities, highlights the complexity of interactions in the school environment (Onwumere et al., 2021). Evaluation of its significance indicates the potential for improving educational policies to support diverse and holistic students in kindergarten (Balayah et al., 2021). The findings provide valuable new insights and may shape follow-up discussions in the context of educational policy and practice.

In evaluating the findings of this study, it is necessary to consider the possibility of alternative explanations that may affect the interpretation of the results. One possible consideration is that differences in Merdeka Curriculum implementation between public and private schools may be influenced by other factors not identified in the study, such as financial resources, school infrastructure, or internal school policies. However, in framing the argument for the position, it can be emphasized that the design of this study has considered several variables that might affect the results, such as the level of school accreditation. In addition, through the purposive sampling method, this study attempted to address the variability of the school environment to ensure the representativeness of the results. Therefore, the finding of a significant difference between public and private schools can be considered a robust and reliable result.

Arguments can also focus on the policy and practical implications of the findings. If it is evident that private schools are more flexible in adapting the curriculum, this could provide a basis for



developing policies that support increased diversity and foresight in curriculum development in public schools. On the other hand, the recognition of the crucial role of school principals in curriculum implementation could provide a basis for the development of more in-depth leadership training at the kindergarten level.

The finding that school principals have a crucial role confirms educational leadership theory, asserting that school leaders are key agents in shaping the direction and success of educational policies. Furthermore, the finding that private schools are more flexible in designing learning creates a new dimension to curriculum implementation theory by illustrating school variability and local adaptation. The focus on Merdeka Curriculum components that impact social change also enriches social change theory in education (Taridala, Samdin, Sukotjo, & Rahmانيar, 2023). These implications contribute to the theoretical understanding of curriculum implementation, educational leadership and support inclusive policy discussions at the basic education level.

Although this study used a careful purposive sampling method, the limited sample of four principals and four teachers may limit the generalizability of the results. The use of this method may result in a less random representation of the overall kindergarten population. The variation between public and private schools identified may not encompass the entire diversity at the national level.

Limitations in data collection and analysis, with a limited number of respondents (four principals and four teachers), may limit the representation and diversity of views at the kindergarten level. Milles Huberman's interactive analysis method, while providing in-depth insights, still has the potential for diversity of interpretation between researchers. Therefore, the findings of this study need to be applied with caution, and generalizations should be made in consideration of the limited sample used.

If there are confounding variables that cannot be controlled, the study has the potential to experience uncertainty and instability of results. Uncontrollable confounding variables can add unwanted variability, undermine the internal validity of the study, and cause systematic bias. This can hinder accurate interpretation of the relationship between independent and dependent variables, making the study results less reliable and difficult to generalize. Therefore, it is necessary to have a transparent strategy in identifying and controlling confounding variables or be aware of the limitations of the study and find ways to reduce the impact of unwanted variability.

Practical recommendations to improve the implementation of Merdeka Curriculum at the kindergarten level include increasing collaboration between principals, teachers and related parties, conducting regular training, and developing implementation guidelines. Research recommendations focus on comparative studies between public and private kindergartens, analyzing the social impact of implementing Merdeka Curriculum, in-depth investigations into the role of school principals, and thorough evaluations of implementation success. These studies are expected to provide insights into differences in approaches, social impacts, the role of the principal, and evaluation of the success of implementing Merdeka Curriculum in kindergarten.

## **Conclusion**

The purpose of this study is to investigate the implementation of Merdeka Curriculum at the kindergarten (TK) level with a focus on the perceptions of principals, the dynamics of

interactions between principals and teachers, and differences in approaches between public and private schools. The research also aims to identify indicators of Merdeka Curriculum components that have an impact on social change in kindergarten. In future research, it is recommended to choose relevant and significant topics, integrate multidisciplinary approaches, and utilize technology and innovation. Therefore. The importance of collaboration with other researchers, adoption of the latest research methods, in-depth data analysis, and consideration of future challenges are also important. Research on the implementation of Merdeka Curriculum in kindergarten, it is recommended to expand the sample, use in-depth analysis methods, and involve the perspectives of teachers and parents. Comparative analysis between public and private schools needs to be deepened with a focus on identifying challenges and solutions. Further understanding of social aspects and parental involvement is also important. Exploration of longitudinal studies can provide comprehensive insights.

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