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Implementation of the Independent Curriculum in Islamic Religious Education Subjects at SDIT Ulul Albab Tarakan

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ABSTRACT

The implementation of the Merdeka Curriculum in the subject of Islamic Religious Education (IRE) forms part of an educational transformation aimed at realising learner-centred, contextual learning that focuses on character building. However, empirical evidence on how it is planned, delivered, assessed, and shaped by contextual factors in integrated Islamic primary schools outside Java, where curriculum policy design often diverges from classroom level practice remains limited. This study aims to describe the implementation of the Merdeka Curriculum in the IRE subject at SDIT Ulul Albab Tarakan, covering the aspects of planning, implementation, assessment, as well as the factors supporting and hindering its implementation. The research employed a qualitative approach using a case study design. Data were gathered through observation, in-depth interviews with the headteacher, IRE teachers, and pupils, and document review. They were analysed using the interactive model of Miles, Huberman, and Saldaña (2014), comprising data condensation, data display, and conclusion drawing/verification, with triangulation applied to ensure validity. The findings show that Merdeka Curriculum implementation has proceeded fairly well: teachers have developed learning outcomes, learning sequences, and teaching modules, and adopted a more learner-centred approach. However, project-based learning and authentic assessment remain underdeveloped due to teachers' limited competence and experience. Strengthening teacher competence, authentic assessment practices, and school, parent, government collaboration are key to optimising Merdeka Curriculum implementation in Islamic Religious Education.

Keywords: *Curriculum implementation, Integrated Islamic primary school, Islamic Religious Education, Merdeka Curriculum.*

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INTRODUCTION

The Merdeka Curriculum was introduced by the Indonesian Ministry of Education, Culture, Research and Technology as a strategic response to the educational challenges that emerged following the COVID-19 pandemic, particularly learning loss, uneven learning outcomes, and the need to reduce excessive curricular content by prioritising essential competencies (Fariz, 2022)(Ima Rahmatika et al., 2023). Rather than emphasising the completion of extensive subject matter, the curriculum provides greater opportunities for teachers to adapt learning objectives, instructional strategies, teaching modules, and assessment practices to students' needs, abilities, and local contexts. Its key characteristics, including flexibility in developing teaching modules, project-based learning, and the implementation of the Pancasila Student Profile Strengthening Project (P5), represent a significant shift from conventional teacher-centred content delivery toward learner-centred, contextual, collaborative, and character-oriented education (Anggraini et al., 2024)(Mulyono & Sulistyani, 2022). This orientation encourages students to become more actively involved in constructing knowledge, solving contextual problems, reflecting on their learning experiences, and connecting classroom learning with challenges encountered in everyday life. Within Islamic Religious Education (IRE), this curricular transformation is particularly significant because the objectives of IRE extend beyond students' cognitive mastery of religious concepts, doctrines, and practices. IRE also has a fundamental role in developing students' moral awareness, spiritual maturity, attitudes, and behaviour so that Islamic values can be translated into concrete actions and responsible social conduct (Ima Rahmatika et al., 2023)(Wijayanti & Ekantini, 2023). Consequently, the Merdeka Curriculum creates broader pedagogical space for IRE teachers to design learning experiences that integrate religious knowledge with reflection, habituation, discussion, collaborative activities, and real-life applications. Through such an approach, Islamic values are not presented merely as theoretical content to be memorised, but are gradually internalised through meaningful experiences that enable students to understand, appreciate, and practise these values in their personal, social, and academic lives. This transformation strengthens the position of IRE as an integral component of holistic education, in which religious learning contributes

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simultaneously to intellectual development, character formation, ethical decision-making, and the cultivation of students who are capable of responding responsibly to contemporary social and educational challenges.

Nevertheless, the implementation of the Merdeka Curriculum in practice generally faces various challenges to the curriculum structure, but has also shifted the learning paradigm from one previously focused on the delivery of content to a learner-centred approach focused on the development of pupils' competences and character. In its implementation, teachers are given the freedom to design learning objectives, develop teaching modules, and select strategies, media and teaching methods that are appropriate to the needs and level of readiness of their pupils. It is hoped that this flexibility will enhance teachers' professionalism as facilitators of innovative learning, whilst also providing schools with the opportunity to develop operational curricula that reflect the unique characteristics of their local environment and culture. Furthermore, the Merdeka Curriculum reinforces the implementation of the Pancasila Student Profile Strengthening Project (P5) as a vehicle for character building, the development of social skills, leadership, creativity, and the ability to solve problems collaboratively. Thus, the 'Merdeka Belajar' policy not only provides freedom in the learning process but also encourages a transformation of learning culture towards one that is more participatory, reflective and oriented towards the holistic development of pupils' potential. The government hopes that, through this 'freedom to learn', teachers and schools will be able to be more innovative in managing the operational curriculum, developing differentiated teaching practices, and creating learning experiences that are relevant to pupils' needs and in line with the changing times (Anggraini et al., 2024). Findings from various studies also confirm that the successful implementation of the Merdeka Curriculum is heavily influenced by teachers' readiness, school leadership, a culture of collaboration, and the ability of educational institutions to translate the curriculum's flexibility into effective, high-quality teaching practices (Mulyono & Sulistyani, 2022) (Ima Rahmatika et al., 2023)(Rahmatika et al., 2024).

More broadly, the curriculum reform is not merely a matter of amending documents, but is linked to a shift in the learning paradigm: from a teacher-centred

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approach, based on rote learning and content mastery, towards student-centred learning, project-based learning (PBL), contextual learning, exploration, reflection and authentic assessment (including portfolios and projects). The Merdeka Curriculum incorporates the 'Pancasila Learner Profile Strengthening Project (P5)' and interrelated intra-curricular, co-curricular and extra-curricular learning activities. (Ima Rahmatika et al., 2023).

In the context of Islamic Religious Education (IRE), the implementation of the Merdeka Curriculum is of great strategic significance, as it brings about changes not only to the administrative aspects of the curriculum but also to the paradigm of religious education in schools. IRE is no longer viewed merely as a subject focused on mastering Islamic material and achieving academic results, but rather as a vehicle for character building, strengthening spiritual values, internalising noble moral values, and the holistic development of pupils' competencies. Through the Merdeka Curriculum approach, IRE teaching is directed towards a more student-centred approach, emphasising the processes of reflection, habit formation, real-life experiences, and the relevance of teaching materials to everyday life. This approach provides pupils with the opportunity to gain a deeper understanding of Islamic teachings through contextual activities, critical discussions, project-based learning, problem-solving, and the reinforcement of the values of the Pancasila Pupil Profile, which are in harmony with Islamic teachings. Thus, the experience of learning about religion is not only oriented towards cognitive aspects, but is also capable of fostering spiritual awareness, tolerance, responsibility, social concern, as well as the ability to think critically, creatively and ethically when facing the various dynamics of modern life. Various studies indicate that the transformation of religious education through the Merdeka Curriculum provides greater opportunities for teachers to develop innovative, meaningful lessons tailored to the characteristics of their pupils, thereby enabling the objectives of religious education to be achieved more effectively (Ima Rahmatika et al., 2023) (Wijayanti & Ekantini, 2023).

Within this framework, IRE learning is expected to move students beyond cognitive mastery towards the internalisation of religious values, ethical attitudes, and consistent religious behaviour, forming a knowledge-values-attitude-behaviour continuum that reflects the distinctive character of IRE (Mubarak & Fauzi, 2024)(Siregar

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et al., 2024). Achieving this goal requires teachers to move beyond text-based and teacher-centred methods towards dialogical, contextual, and project-based learning that allows students to connect Islamic teachings with real-life situations and contemporary challenges, including digital literacy and religious moderation (Mubarak & Fauzi, 2024)(Fauzi et al., 2024). In this context, IRE should not only focus on students' understanding of religious concepts but also on how such knowledge influences their attitudes and behaviour. (Oktarosada & Syam, 2025) highlight that IRE contributes to the development of students' religious character by encouraging values such as honesty, discipline, responsibility, tolerance, and obedience in worship. Therefore, effective IRE learning should connect religious knowledge with meaningful experiences that help students understand, appreciate, and practise Islamic values consistently in their daily lives.

Nevertheless, the implementation of the Merdeka Curriculum in practice generally faces various challenges: teachers' limited understanding of the new learning philosophy and strategies, administrative burdens, the readiness of facilities and infrastructure, challenges in assessment (authentic assessment and portfolios), and the need for schools to adapt, having previously been accustomed to conventional methods (Mustofa et al., 2024).

Previous studies have mainly examined curriculum implementation in general schools or Islamic schools in Java, with limited attention to how integrated Islamic schools outside Java adapt the Merdeka Curriculum to their institutional culture, particularly in IRE planning, learning practices, assessment, and teacher-related challenges..This limitation is all the more relevant given the geographical, social, cultural and local resource characteristics, which may differ from those of schools on the island of Java.

Observations in the field indicate that Islamic Education (IRE) teachers in some primary schools report feeling confused about how to design religious education lessons that are in line with the spirit of the Merdeka Curriculum. For example, in a study conducted at SDN Sukamantri 2 (Cianjur), it was found that although the Merdeka Curriculum has been implemented, IRE teachers still face challenges in understanding

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the concept of 'freedom of learning', adapting teaching materials to make them more contextual, and carrying out authentic assessment (Trisna et al., 2023). Similarly, at Diwek State Junior High School No. 2 (Jombang), although Islamic Education (IRE) is already taught using a student-centred and project-based approach, challenges such as the diversity of pupils' personalities, low motivation to learn, limited resources, teachers' workloads and limited teaching time remain significant obstacles (Mustofa et al., 2024).

Nationally, data from the Ministry of Education, Culture, Research and Technology show that, prior to the implementation of the Merdeka Curriculum, there was a learning loss of around six months in literacy and five months in numeracy (on average), though in some regions the figures were even higher (Fariz, 2022). Although this does not relate specifically to Islamic Education, these figures illustrate a broader challenge: that the need to restore the quality of learning extends beyond mere mastery of the general curriculum to include aspects of character and religious values, which may not have been addressed as effectively as they should have been during the pandemic.

In light of this, research into the implementation of the Merdeka Curriculum in Islamic Education (IRE) at SDIT Ulul Albab Tarakan is important to provide a realistic picture of how this national policy is being adapted to the local context, particularly within the setting of an integrated Islamic school in a region outside Java. This study aims to critically examine how IRE teachers design their lessons, how pupils respond, and what challenges and opportunities arise during the implementation process.

Several previous studies have shown that the implementation of the Merdeka Curriculum in the subject of Islamic Religious Education (IRE) still faces various challenges. (Trisna et al., 2023) found that at primary school level, particularly in the lower years, teachers' and headteachers' understanding of the Merdeka Curriculum remains varied, with the main challenges lying in changes to teaching methods and authentic assessment; however, this study was limited to a single class and did not examine its impact on learning outcomes in Islamic Education. At lower secondary level, (Mustofa et al., 2024) demonstrated the existence of more student-centred innovations in Islamic Education (IRE) teaching, but these were still hampered by student motivation, differences in student characteristics, limited facilities and teaching time, and did not yet address the context of primary schools or integrated Islamic schools. Meanwhile, Aminah

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and Sya'bani (2023) found that the implementation of the Merdeka Curriculum in Islamic primary schools was proceeding fairly well and had boosted pupils' enthusiasm, although teachers were still experiencing difficulties in developing teaching materials and portfolio assessments, given the constraints of the urban context in East Java, which differs from regions outside Java (Mulyasa, 2023). Based on these findings, there remains a research gap regarding the implementation of the Merdeka Curriculum in Islamic Education (IRE) at integrated Islamic primary schools, particularly in regions outside Java such as North Kalimantan, where there has been limited integration of the pupils' perspectives, evaluation of the impact of learning on religious understanding, religious character and interest in learning, as well as the influence of the local context on learning innovation. Consequently, this study was conducted at SDIT Ulul Albab Tarakan to empirically examine the implementation of IRE within the Merdeka Curriculum using a qualitative approach supplemented by simple quantitative data, with the aim of making a practical contribution to the development of contextual IRE learning and enriching scholarly research on the adaptation of the Merdeka Curriculum policy in regions outside Java.

METHOD

This study uses a qualitative approach with a case study design to explore in depth how the Merdeka Curriculum is implemented in Islamic Religious Education at SDIT Ulul Albab Tarakan, covering planning, delivery, assessment, and the contextual factors shaping implementation (Creswell & Poth, 2018).

The approach used was a case study, as this research aimed to explore in depth the implementation of the Merdeka Curriculum in Islamic Education (IRE) within the specific context of SDIT Ulul Albab Tarakan. A case study enables researchers to examine educational phenomena in real life when the boundary between the phenomenon and its context cannot be separated, as well as to utilise various data sources simultaneously (Yin, 2018). Through this approach, the research is able to describe in detail the teaching practices, challenges, and adaptation strategies employed by teachers

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and the school in implementing the curriculum in accordance with the local social, pedagogical and cultural context.

The research data sources consist of primary and secondary data that complement one another. Data were obtained from 1 headteacher, 1 IRE teacher, and 32 pupils of Grade 4, selected through total sampling as they represented the entire class implementing the Merdeka Curriculum at the time of the study. The headteacher and IRE teacher were selected purposively as the individuals directly responsible for and directly involved in the implementation of the Merdeka Curriculum in Islamic Religious Education at the school. This data serves to capture the experiences, perspectives and actual practices regarding the implementation of the Merdeka Curriculum. Secondary data was obtained from official school documents, teaching and learning materials, policies issued by the Ministry of Education, Culture, Research and Technology (Kemendikbudristek), and relevant academic literature. The use of these two types of data aims to strengthen the analysis and enhance the credibility of the findings through triangulation (Sugiyono, 2019).

RESULTS AND DISCUSSION

The Merdeka Curriculum is a national curriculum policy introduced by the Indonesian government as part of educational reform through the Merdeka Belajar programme. The introduction of this curriculum was driven by the need to improve the quality of learning, which had faced various challenges, particularly following the Covid-19 pandemic, which led to learning loss, disparities in learning outcomes between regions, and low levels of literacy and numeracy among pupils. Consequently, the Merdeka Curriculum has been designed to be more adaptive, simpler and focused on the development of essential competences, so that pupils gain a more meaningful learning experience. This approach positions pupils as active participants in their own learning, whilst teachers act as facilitators capable of tailoring learning to pupils' characteristics and needs. It is hoped that this paradigm shift will result in a more effective educational process for building 21st-century competences, without neglecting the development of character and national values (Isnaningrum et al., 2024)(Rosa, 2023).

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One of the key characteristics of the Merdeka Curriculum is flexibility in the planning, delivery and evaluation of learning. Teachers are given the freedom to develop teaching materials based on Learning Outcomes (CP), to formulate Learning Objectives (TP), Learning Objective Sequences (ATP), and Teaching Modules tailored to the conditions of the educational institution and the characteristics of the pupils. This flexibility provides teachers with the opportunity to apply various innovative learning models, such as Project-Based Learning, Problem-Based Learning, and differentiated learning, which can accommodate the diversity of pupils' abilities. Furthermore, the assessment system within the Merdeka Curriculum is no longer focused solely on final outcomes, but places greater emphasis on diagnostic, formative and summative assessments, which serve as tools for the continuous improvement of the learning process. Consequently, learning becomes more personalised, contextual and centred on the holistic development of pupils (Hartoyo & Rahmadayanti, 2022).

The implementation of the Merdeka Curriculum also prioritises character building as a key objective through the Pancasila Student Profile, which comprises six dimensions: faith in and reverence for God the Almighty and noble character; global diversity; mutual cooperation; independence; critical thinking; and creativity. These six dimensions are integrated into the entire learning process and co-curricular activities through the Pancasila Student Profile Strengthening Project (P5). The P5 provides space for pupils to learn through real-life experiences, solve problems in their immediate environment, and develop critical, collaborative and creative thinking skills. However, the implementation of these various policies requires teachers to be prepared to understand the philosophy of the Merdeka Curriculum, to be able to design innovative learning activities, and to have the support of the headteacher, the learning community, and adequate facilities and infrastructure. Various studies indicate that the successful implementation of the Merdeka Curriculum is greatly influenced by teachers' competencies, school culture, the leadership of the headteacher, and the continuity of professional development programmes for teaching staff (Isnaningrum et al., 2024)(Anggraena et al., 2022).

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In the context of Islamic Religious Education (IRE), this curricular change is of great strategic importance, as IRE is a subject designed to shape individuals who are faithful, God-fearing, and of noble character, in line with the objectives of national education. IRE aims not only to enhance pupils' conceptual understanding of Islamic teachings but also to instil spiritual, moral, social and humanitarian values that are manifested in their daily behaviour. Therefore, the IRE learning process must be able to integrate the aspects of knowledge (knowing), appreciation (feeling) and practice (acting) so that pupils not only understand religious teachings theoretically but are also able to implement them in their personal lives, within their families, at school and in the wider community. A contextual and reflective approach to learning is vital to ensure that Islamic values can be comprehensively understood in line with the changing times (Mubarak & Fauzi, 2024)(Siregar et al., 2024)(Nata, 2020).

Amidst the rapid development of science, digital technology and the tide of globalisation, the teaching of Islamic Religious Education faces increasingly complex challenges. Pupils live in a digital environment saturated with information, global culture, social media and developments in artificial intelligence, all of which influence their ways of thinking, behaviour and character development. These conditions require Islamic Religious Education (IRE) teachers to move away from text-based and teacher-centred approaches and instead develop teaching methods that are dialogical, contextual, innovative and oriented towards solving real-life problems. The Merdeka Curriculum provides opportunities for IRE teachers to develop religious project-based learning, case studies, collaborative learning and differentiated learning, so that Islamic values can be studied in a more meaningful, practical and relevant way to the needs of 21st-century learners (Mubarak & Fauzi, 2024)(Siregar et al., 2024).

Nevertheless, the implementation of the Merdeka Curriculum in Islamic Religious Education still faces various challenges on the ground. A number of studies indicate that not all teachers have an adequate understanding of how to develop Merdeka Curriculum-based teaching materials, implement differentiated learning, develop learning projects, or carry out authentic assessment. Furthermore, limitations in training, learning facilities, technological support, and differences in the characteristics of pupils across educational

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institutions also affect the effectiveness of curriculum implementation. Therefore, synergy is required between the government, schools, headteachers, teachers, and all stakeholders to ensure that the implementation of the Merdeka Curriculum in Islamic Religious Education runs optimally. With effective implementation, Islamic Religious Education is expected to produce pupils who not only possess academic competence but also religious character, moral integrity, critical thinking skills, and the readiness to face various life challenges in the global and digital age (Isnaningrum et al., 2024)(Mubarak & Fauzi, 2024).

SDIT Ulul Albab Tarakan is one of the integrated Islamic primary schools in the city of Tarakan that has been gradually implementing the Merdeka Curriculum since 2023, starting with Years 1 and 4 in accordance with national implementation policy. As an integrated Islamic educational institution, the school not only implements the national curriculum in accordance with the regulations of the Ministry of Education, but also integrates it with the school's own curriculum, which is geared towards strengthening Islamic values. This integration is realised through various programmes fostering daily worship habits, systematic Qur'anic studies, the strengthening of Arabic language skills, moral education, and the development of Islamic character, all of which are carried out continuously through intra-curricular, co-curricular and extra-curricular activities. With its 'A' accreditation status and the implementation of a full-day school system, SDIT Ulul Albab Tarakan strives to create a conducive, religious learning environment focused on the holistic development of pupils' potential, encompassing academic, spiritual, emotional and social aspects. The implementation of the Merdeka Curriculum at this school also provides teachers with greater scope to design active, contextual and learner-centred learning experiences, without neglecting Islamic values as the cornerstone of every educational process. These conditions make SDIT Ulul Albab Tarakan a particularly interesting school to study, as it combines the implementation of the Merdeka Curriculum with an integrated Islamic education system. It is hoped that the synergy between the national curriculum and the Islamic school culture will produce graduates who possess strong academic competence whilst also being faithful, God-fearing, of noble character, independent, creative, and capable of facing the challenges of

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the modern world without losing their Islamic identity (Muhammad Ilham Burhan, 2022)(Hartoyo & Rahmadayanti, 2022).

The implementation of integrated Islamic education within the Merdeka Curriculum is becoming increasingly important, given the ever-more complex challenges faced by pupils in the modern era—whether in social and cultural terms or in relation to the development of digital technology. Islamic Religious Education is not only aimed at enhancing pupils' mastery of religious subject matter, but also serves to build spiritual resilience, which can act as a foundation for coping with life's various pressures and dynamics. Faith acts as a bulwark when one faces life's pressures, for individuals with strong conviction will believe that every trial is part of Allah's decree, which contains wisdom, and trust that Allah will not burden His servants beyond their capacity. This conviction fosters an attitude of optimism, patience and trust in God, as well as the ability to manage one's emotions when facing life's challenges. Consequently, the stronger a person's commitment to religious teachings, the better their capacity to manage stress, make wise decisions and build positive social relationships with those around them Dwi Oktarosada, Nurul Fadilah, 2025. In the context of primary education, these values need to be instilled from an early age through learning that is not merely cognitive in nature, but also emphasises habit formation, setting a good example, real-life experiences, and the internalisation of Islamic values in everyday life. Therefore, the implementation of the Merdeka Curriculum in the subject of Islamic Religious Education at SDIT Ulul Albab Tarakan is expected to create a learning process that is more meaningful, contextual and learner-centred, thereby not only improving learning outcomes but also shaping religious character, noble moral values, spiritual intelligence and the pupils' readiness to face the challenges of life in the future (Mubarak & Fauzi, 2024)(Dwi Oktarosada, Nurul Fadilah, 2025).

Data on the empirical findings of this study were obtained through observation, in-depth interviews with the headteacher and IRE teacher of SDIT Ulul Albab Tarakan, and document review. The findings are presented below under four main themes: (1) learning planning, (2) learning implementation, (3) assessment, and (4) supporting and inhibiting factors.

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Learning Planning

In terms of planning, IRE teachers have developed the key instructional documents required under the Merdeka Curriculum, including Learning Outcomes (CP), Learning Objective Sequences (ATP), and teaching modules. These documents have been prepared in accordance with national curriculum policies while also considering the school's vision of strengthening students' Islamic character. The planning process shows that teachers have begun to adapt their instructional practices to the new curriculum framework, although the implementation is still gradual. The headteacher confirmed that the process is being carried out in stages and has not yet been fully established, requiring continuous guidance, evaluation, and adjustment as teachers develop their understanding of the curriculum (Interview, 24 November 2025). This finding is consistent with the IRE teacher's account, which indicates that the development of ATP and teaching modules remains an ongoing process due to limited reference materials, training opportunities, and practical experience in implementing the Merdeka Curriculum (Interview, 24 November 2025). These limitations affect the extent to which teachers can design learning plans that incorporate innovative approaches, particularly project-based learning and the integration of the Pancasila Student Profile Strengthening Project (P5). Consequently, although the basic curriculum documents have been prepared, their development has not yet fully reflected the flexibility, contextual orientation, and project-based characteristics expected in the Merdeka Curriculum. This condition indicates that strengthening teachers' curriculum literacy and providing practical support remain important for improving the quality of IRE planning and implementation.

Learning Implementation

In terms of implementation, IRE teachers have sought to apply the learner-centred principles of the Merdeka Curriculum by moving away from lecture-based instruction towards discussion, religious practice, question-and-answer sessions, and reflection that connect learning materials with pupils' everyday experiences. These activities provide greater opportunities for pupils to participate actively in the learning process rather than simply receive religious knowledge from the teacher. Through discussion and reflection,

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pupils are encouraged to express their understanding, consider the meaning of Islamic teachings, and relate religious values to their behaviour at home, at school, and in the wider community. This approach has made IRE lessons more meaningful because pupils can see the relevance of Islamic values in their daily lives. However, the implementation of project-based learning has not yet been consistent due to several practical challenges, particularly limited instructional time, differences in pupils' readiness and learning abilities, and the administrative workload faced by teachers. These conditions make it difficult for teachers to provide sufficient time for planning, implementing, and evaluating project-based activities. Nevertheless, observation and interview data indicate a positive response from pupils. They appear more enthusiastic during lessons, participate more actively in asking questions, and show greater confidence in expressing their opinions compared with previous learning practices (Interview, 24 November 2025). These findings suggest that even though the implementation of the Merdeka Curriculum in IRE is still developing, the shift towards more active, contextual, and learner-centred learning has begun to create positive changes in pupils' participation and engagement.

Assessment

Assessment remains one of the major challenges in implementing the Merdeka Curriculum in IRE because assessment practices need to reflect the broader goals of religious education. Teachers have started to use formative assessment during the learning process, such as observing students' religious practices, monitoring their participation, and providing feedback to support learning improvement. However, authentic assessment methods, including portfolios, student progress journals, and attitude or character rubrics, are still not implemented consistently. In many cases, assessment remains focused on students' cognitive achievement through written tests, quizzes, and assignments. This practice does not fully reflect the nature of IRE, which aims not only to develop religious knowledge but also to shape students' attitudes, moral character, religious practices, and ability to internalise Islamic values in daily life. Therefore, assessment in IRE needs to capture both what students know and how they

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demonstrate religious values through their attitudes and behaviour. Teachers still need adequate training, clear guidance, and practical assessment models that can help them design and implement authentic assessment in accordance with the principles of the Merdeka Curriculum.

Supporting and Inhibiting Factors

Several factors were found to support the implementation of the Merdeka Curriculum in IRE. The most notable factor was pupils' high level of motivation, which was encouraged by the use of more varied, interactive, and learner-centred teaching methods. These methods provided pupils with greater opportunities to participate in discussions, ask questions, practise religious values, and connect Islamic teachings with their daily experiences (Interview, 24 November 2025). This active involvement helped create a more engaging learning environment and increased pupils' interest in IRE lessons. Parental support also played an important role in strengthening the implementation of IRE. Parents not only encouraged their children to study and participate actively in learning but also reinforced Islamic values and religious practices at home. In addition, communication between parents and the school allowed them to monitor pupils' progress and respond to learning or behavioural challenges more effectively (Interview, 24 November 2025). The cooperation between teachers, pupils, parents, and the school therefore provides an important foundation for sustaining the implementation of the Merdeka Curriculum, particularly because the development of religious character requires consistency between learning experiences at school and the values practised in the home environment.

On the other hand, several factors continue to hinder the implementation of the Merdeka Curriculum in IRE. One of the main challenges is the uneven understanding among teachers of the technical aspects of the curriculum, particularly in developing teaching modules and implementing differentiated learning according to pupils' different needs and abilities. Limited access to appropriate teaching materials and delays in their availability also affect teachers' readiness to prepare and deliver lessons effectively. These challenges become more complex because pupils in the same class often have

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different levels of ability, learning pace, and readiness. As a result, teachers need to manage instructional time carefully while ensuring that all pupils receive adequate attention and learning opportunities (Interview, 24 November 2025). Limited facilities and infrastructure also remain a constraint, particularly in supporting more varied and project-based learning activities. Although the school has recognised these limitations, efforts to improve facilities are being carried out gradually according to the school's available resources and capacity (Interview, 24 November 2025). These findings indicate that successful implementation requires not only teacher commitment but also stronger professional support, adequate learning resources, effective time management, and gradual improvement of school facilities.

Overall, the results of this study indicate that the implementation of the Merdeka Curriculum in the subject of Islamic Religious Education at SDIT Ulul Albab Tarakan has shown fairly good progress. Changes are beginning to be seen in the way teachers design lessons, conduct the teaching and learning process, and assess pupils. Nevertheless, there are still several aspects that require attention and strengthening, particularly in the development of more innovative teaching materials, the consistent application of authentic assessment, and the provision of adequate facilities and infrastructure. The findings of this study confirm that the successful implementation of the Merdeka Curriculum does not depend solely on government policy but is also significantly influenced by teachers' readiness and competence, pupils' characteristics, the support provided by school facilities, and good cooperation between the school and parents. If all these factors can work in synergy, the Merdeka Curriculum's objective of creating meaningful, enjoyable learning that shapes pupils' character will be easier to achieve.

CONCLUSION

This study demonstrates that the implementation of the Merdeka Curriculum in Islamic Religious Education (IRE) at SDIT Ulul Albab Tarakan has proceeded fairly well, although it remains in the stage of adaptation and refinement. In terms of planning, IRE teachers have developed Learning Outcomes, Learning Objective Sequences, and teaching modules aligned with both national curriculum policy and the school's vision of

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Islamic character development. Teachers increasingly recognise that the Merdeka Curriculum affords flexibility to design learning experiences that are more meaningful, contextual, and responsive to pupils' characteristics. However, the development of teaching modules incorporating project-based learning and the Pancasila Student Profile Strengthening Project (P5) still requires further guidance, technical understanding, and practical experience.

In terms of implementation, teachers have shifted from a predominantly teacher-centred approach towards one that is more learner-centred, incorporating discussion, religious practice, reflection, question-and-answer sessions, and contextual activities that connect learning material to pupils' everyday lives. This shift has increased pupils' enthusiasm, active participation, and confidence in engaging with IRE lessons. Nevertheless, project-based learning has not yet been implemented to its full potential, constrained by limited instructional time, varying levels of pupil readiness, and teachers' administrative workload.

In terms of assessment, teachers have begun applying formative assessment as part of the ongoing learning process, including observation of religious practices and the provision of feedback. However, authentic assessment involving portfolios, pupil progress journals, and attitude or character rubrics has not yet been applied consistently, meaning that evaluation remains predominantly oriented towards cognitive outcomes rather than the holistic development that IRE is intended to foster.

The study further reveals that the successful implementation of the Merdeka Curriculum in IRE is shaped not only by teachers' readiness but also by a range of interrelated supporting and inhibiting factors. High levels of pupil motivation, parental support, the headteacher's commitment, and a strong religious school culture serve as key assets in enabling more effective learning, whereas uneven teacher competence, limited facilities and infrastructure, delays in the provision of teaching materials, and variation in pupils' abilities present ongoing challenges. From a scientific perspective, these findings contribute empirical evidence on Merdeka Curriculum implementation in IRE within an integrated Islamic primary school outside Java a context that remains relatively underexplored and demonstrate that the curriculum's flexibility can be effectively

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realised when supported by a conducive school culture, adaptive leadership, and continuously developing teacher competence.

Based on these findings, more systematic efforts are needed to strengthen the implementation of the Merdeka Curriculum in IRE, particularly through ongoing training and mentoring for teachers in developing teaching modules, applying differentiated instruction, designing project-based learning, and conducting authentic assessment capable of comprehensively capturing pupils' knowledge, skills, attitudes, and character. In addition, improvements to learning facilities and infrastructure, the strengthening of teacher learning communities, and more intensive collaboration between schools, parents, and government need to be continuously developed. Through these combined efforts, the Merdeka Curriculum's goal of realising Islamic Religious Education that is meaningful, contextual, adaptive, and capable of shaping pupils who are faithful, of noble character, critical in thinking, and ready to face the challenges of a changing world can be achieved sustainably.

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