Teacher Readiness in Implementation of Merdeka Curriculum on Preparation of IPAS Teaching Devices My Indonesia Rich in Culture and History Material

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Abstract

The Merdeka Curriculum is the newest curriculum currently being implemented in Indonesia. The changes contained in the Merdeka Curriculum is in the composition of teaching devices and a new subject, namely Natural and Social Sciences (IPAS). Currently, many schools are adapting on implementing the Merdeka Curriculum, so it is necessary to have studies on analysis in the preparation of teaching devices, especially in natural and social science subjects so that implementation is in accordance with the Merdeka Curriculum. This study focused on IPAS subjects, especially on “rich culture of my Indonesia” material, to find out how teachers instill character values through culture and history to students. This study uses a descriptive qualitative research method with data collection techniques through interviews with teachers readiness and documentation of teaching devices. The result of this research will describe the teacher readiness analysis as well as the supporting factors and inhibiting factors faced by teachers in preparing the teaching devices for IPAS subjects in even semester at one of the leading schools in Tegal City, namely SDIT Usamah.

Keywords: teacher readiness, merdeka curriculum, teaching devices, culture, history.

INTRODUCTION

Formal education is schooling that is conducted in structured educational institutions that are divided into grades. Formal education adopts a curriculum designed by the state, the region, or the school. The curriculum is a set of activities of planning, guidance, implementation, and accountability of educational experience by teachers and schools. The curriculum is a guideline used by educational practitioners to implement
the curriculum in order to achieve the vision and mission of education. The curriculum is broad and diverse so that it can be used by educational practitioners in various regions with their cultural diversity (Masykur, 2019).

The Merdeka Curriculum is the latest curriculum that is currently being implemented as a guide for educational practice in various forms of education in Indonesia. The Merdeka Curriculum emphasizes intra-curricular learning which is more diverse and strengthens the competencies of learners and teachers through deeper learning that is freely and flexibly adapted to the interests and needs of learners. The concept of the Merdeka Curriculum is designed to give learners the freedom to develop their potential through the deepening of interest and talent every learner (Heriyati, 2022). The goal of the Merdeka Curriculum is to move from a system of education that requires the achievement of target grades to a system of learning that plants moral and character values in learners (Sanusi, 2022). The implementation of the Merdeka Curriculum is still undergoing continuous improvement, educational practitioners need to be well prepared so that the learning process can run in accordance with the Merdeka Belajar concept (Andari, 2022). The Merdeka Curriculum also develops competencies for students through the Profile of the Pancasila Student in the learning process, so that education becomes more relevant and interactive (Mahmudah, 2022).

The implementation of the Merdeka Curriculum is not carried out simultaneously by all educational institutions. This is due to the existence of a flexible policy from the Ministry of Education, Culture, Research and Technology (Kemendikbudristek) to allow each educational institution to prepare themselves for the change in curriculum (Nugraha, 2022). The government does not impose an obligation on schools to immediately implement the Merdeka Curriculum with the goal of minimizing the negative impacts of the curriculum change, making the implementation of the Merdeka Curriculum more optimal than the 2013 Curriculum (Mawati et al., 2023). For schools starting to implement the Merdeka Curriculum, it is recommended to start with the first and fourth grades, as the first grade of the small and big groups. The Merdeka Curriculum also divides grades into several phases, the phase distribution at the SD level is divided into three, including: (1) phase A consisting of grades 1 and 2; (2) phase B consisting of grades 3 and 4; and (3) phase C consisting of grades 5 and 6.

There are some changes from the previous curriculum, one of which is the arrangement of teaching devices. Teaching devices are anything prepared by teachers to conduct a lesson (Asapari,
Teaching devices is a tool used by educational practitioners that functions as a basic guide to conduct educational activities so that the learning goals determined on teaching devices can be achieved effectively (Jaya, 2019).

In the Merdeka Curriculum, the teaching devices that need to be prepared by teachers consist of the Learning Goal Pathway (ATP) and lesson modules. In the process of preparing for the implementation of the Merdeka Curriculum, teachers as educational facilitators are required to be more innovative, creative, and able to improvise in the process of composing the educational materials (Arviansyah et al., 2022). Of course, every teacher needs to understand all aspects related to the rules and formats of the components of the educational materials used so that the teaching devices are consistent with the Merdeka Curriculum. Teachers need to be able to compose the teaching devices according to the rules and formats of each component, and then adapt them to the conditions of the students, teachers, and schools (Maulida, 2022). To create teaching devices, teachers also need to enhance their ability to design and arrange learning effectively (Winarso et al, 2020).

One major change in the Merdeka Curriculum is the addition of a new subject, Science and Social Science (IPAS). IPAS is a subject that combines two subjects from the previous curriculum, namely IPA (natural science) and IPS (social science). The essence of the subject of IPAS is to study all phenomena related to living and non-living things in the entire universe and their relationship and interaction with each other. The material from IPA that is taught in grade 4 is physics, biology, and chemistry. While the material from IPS that is taught is geography, sociology, economics, and history.

In the IPAS Grade 4 textbook issued by Kemendikbudristek, it becomes clear that the learning structure of IPAS is divided into several chapters. Four chapters cover the IPA learning objectives, and four chapters cover the IPS learning objectives. Although the learning objectives are divided into several chapters, the IPA and IPS learning objectives are integrated in each chapter. Merging the various learning objectives is a new challenge for teachers.

The Existence of a new subject and a different teaching system compared to the previous curriculum can certainly pose some problems for teachers to face the changes of this curriculum. Particularly with the new subject of IPAS, which integrates two subjects. Therefore, it is important to conduct studies on these challenges in order to improve the quality of education at all levels in Indonesia (Jannah et al., 2022).
Teachers are required to have teaching skills to fulfill their duties, i.e., to attract and engage students' interest, provide teaching based on students' needs, link the learning provided to the principles of learning, both in theory and practice, and provide guidance for students' personal growth (Susanto, 2020). Teachers' commitment to providing high-quality teaching for their students can enhance the quality of education in developing countries like Indonesia (Alzoraiki et al., 2023). The implementation of a learner-centered Curriculum that focuses on enhancing students' competencies, while considering their talents and interests, is deemed important, so teachers should personalize their service for all students. This can improve the effectiveness of teaching as well as have a positive impact on Curriculum implementation (Mapuya, 2021). Teachers' role is highly influential in the success of implementing the Merdeka Curriculum, so it is vital to provide training and orientation on the Merdeka Curriculum to teachers who will implement it.

Support and introduction to the Merdeka Curriculum for teachers through various training programs from various institutions are necessary for the effective implementation of the Merdeka Curriculum so that the curriculum could run as well as possible. Upon attending training, teachers can adjust their understanding of the changes in the teaching system expected by the Merdeka Curriculum (Camelia, 2022). Training and orientation on the Merdeka Curriculum can also improve teachers' competence in the preparation of teaching (Fathani et al., 2022). This is consistent with previous research, which found that holding an in-person consultation and discussion with the teachers involved in the case study can increase their understanding of the Curriculum philosophy, the preparation of teaching devices, and the evaluation process (Fajar et al., 2021).

Although various training and orientations on the Merdeka Curriculum have been held, teachers still need guidance and support in implementing it. Especially for schools with a high commitment to providing excellent education to all students, this becomes a major challenge, particularly for those in upper grades who are preparing for graduation.

SDIT Usamah is one of the top schools in the city of Tegal, renowned by the community for their excellent teaching quality, and they have been active in the implementation of the Merdeka Curriculum. Even though SDIT Usamah is not a vanguard school, being one of the top schools it has the potential to become a reference for other elementary schools in the area in implementing the Merdeka Curriculum, thus the implementation of the Merdeka Curriculum at SDIT Usamah needs to be
well-prepared, including the training of teachers. Preparation of teachers in planning lessons, particularly in the preparation of teaching devices such as worksheets, is crucial, as without effective teaching devices, teachers will not be able to effectively organize the teaching process. This is an important reason for the preparation of teachers to improve their understanding of how to prepare teaching devices, as it is hoped that the implementation of the Merdeka Curriculum will run optimally.

To understand the readiness of teachers at SDIT Usamah in implementing the Merdeka Curriculum in the city of Tegal, one of the approaches is to analyze the readiness of teachers in preparing teaching devices in connection with the preparation of ATP (Achievement Target Program) and teaching modules in the implementation of the Merdeka Curriculum. Through this analysis, we can find out how good teachers' understanding is in teaching devices, especially in the preparation of materials for the IPAS subject, which is a combined subject of the IPA and IPS subjects that were previously taught separately.

This study is focused on Grade 4, because Grade 4 is one of the grades chosen as the initial implementation class for the Merdeka Curriculum, along with Grade 1. Moreover, Grade 4 is chosen because it has already learned the IPA and IPS subjects separately in the previous grade, so we can know that the teachers truly understand the characteristics of integrated IPAS teaching. Researchers can know how teachers teach IPS content in each chapter, especially in history which is one of IPS material that had a limited teaching potion in IPAS subject in the fourth grade of even semester.

The focus of this research will be to describe the readiness of teachers in preparing teaching devices, specifically for ATP and teaching modules in the second semester of the IPAS subject in Grade 4 at SDIT Usamah City Tegal, and the supporting factors as well as the inhibiting factors encountered by teachers in the process of preparing them, specifically for My Indonesia Rich in Culture and History material.

My Indonesia Rich in Culture and History material contains an introduction to diversity and efforts to preserve culture for students, focusing on history. This material is divided into three topics that are dense with integrated IPS content and emphasizing history. Introducing culture through history is believed to enhance students' sense of nationalism and form character of students with a high patriotic spirit. This material was chosen to learn how teachers teach character education through the introduction to culture and history in the context of the local community.
METHODS
The research uses a qualitative descriptive approach. The research methods and data collection in this research are from multiple observers or more who have the same qualifications to achieve consistency between various sources of information. This qualitative descriptive research will use an observer or multiple observers who have equal qualifications to examine and compare different information sources to obtain consistent observations. Descriptive research has the goal of identifying relationships between similar phenomena by comparing differences and similarities in the characteristics or attributes found, with the results described in detail (Hardani et al., 2020). The validity of qualitative data is ensured when no differences are found between the researcher and the object of the study (Abdussamad, 2021).

The data credibility used in this study is triangulation data, validating data using multiple data sources and data collection that differ. The data sources used are interviews with SDIT Usamah teachers about their readiness to implement the Merdeka Curriculum in the second semester of the IPAS subject in Grade 4 and documentation on IPAS even semester teaching device packages for the academic year of 2022/2023.

RESULTS AND DISCUSSION
The Teacher's readiness in preparing learning devices
Learning devices in the Merdeka Curriculum are different from those used in previous curriculum. In the 2013 Curriculum, the devices that teachers had to prepare for lesson planning in the classroom were the syllabus and RPP. In the Merdeka Curriculum, the syllabus is replaced with ATP, and the RPP is replaced and improved as teaching modules.

In the IPAS subject, teachers need to prepare various types of knowledge, including by deeply understanding the IPAS subject content, which includes all the content covered in IPA and IPS. This is to minimize the lack of content or errors in the preparation of teaching devices and the IPAS classroom learning process.

IPA and IPS content is taught separately into various chapters, but in the delivery of the content, teachers must be able to integrate the material being taught with the entire content covered in IPA and IPS. One of the chapters taught in Grade 4 that contains IPS material is My Indonesia Rich in Cultures and History. The IPS content within this material includes geography, social studies, and history. The purpose of teaching history within this material is to introduce and enhance students' understanding of the diversity of cultures that exist in Indonesia.
The researchers observed books for teachers and books for students for the IPAS subject, written by Amalia Fitri and others. Teachers need to prepare knowledge about local customs, the diversity of Indonesian culture, including its origins, benefits of diversity, and the actions that can be taken by students to preserve cultural heritage. This content is integrated within the lessons in a manner that includes the content of IPA subjects. By understanding the lessons taught, teachers can determine how to conduct the teaching activities, including selecting methods, strategies, teaching materials, and assessments.

The results of the learning on My Indonesia Rich in Cultures and History materials could increase students’ patriotism towards Indonesian culture. Introduction through history and origin was found to enhance students’ understanding and strengthen students’ character to match the values in the Pancasila Character Profile, which is taught in the Merdeka Curriculum.

SDIT Usamah is one of the premium Islamic Integrated Elementary Schools (IT) in the city of Tegal, particularly in the Panggung neighborhood, Tegal Timur sub-district. Researcher had interview the Headmaster of SDIT Usamah, Mrs Nurbaeti, S.T.P, S.Pd. From the interview, SDIT Usamah has implemented the Merdeka Curriculum since the beginning of the 2022/2023 academic year. According to the Headmaster, the Merdeka Curriculum is a learning system created by the government to address the weaknesses of the previous curriculum, despite each curriculum having different weaknesses and strengths, SDIT Usamah’s efforts to prepare and implement the process have been implemented to perfection.

In the implementation process during the 2022/2023 academic year, teachers still do not fully understand the preparation process and grading system based on what is required by the Kurikulum Merdeka. Unlike the vanguard schools that have already implemented the Kurikulum Merdeka, SDIT Usamah is still in its first year of implementing the Kurikulum Merdeka, so SDIT Usamah balances this by participating in various technical guidance by various parties on the Kurikulum Merdeka, including the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) and the Jaringan Sekolah Islam Terpadu (JSIT). Other efforts made by the school include the provision of opportunities for teachers to participate in technical guidance by self-learning through the internet, including searching for articles or watching videos of Merdeka Curriculum-related learning on websites.

The class division system in SDIT Usamah is different from standard elementary schools. SDIT Usamah has many classes in each grade, and Grade 4 consists of 4 classes. In its learning
process, the class teacher does not teach all the subjects in the grade, but each subject is taught by its own subject teacher. In the IPAS subject for Grade 4, there are 2 teachers in charge, but they still use the same learning devices. To learn more about the readiness of teachers in preparing learning devices for IPAS Class 4, the researchers interviewed the teacher in charge for preparing the learning devices for IPAS Class 4.

According to the interview with the teacher in charge, the preparation of teaching devices follows the guidelines explained in the training and guidance that are regularly carried out by the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) and the Jaringan Sekolah Islam Terpadu (JSIT) central organization. With that, the teacher preparing the teaching devices can constantly update their knowledge about the teaching devices used in the Kurikulum Merdeka, especially in the preparation of ATP and teaching modules. The learning achievements used by the teacher are in line with those set by the Ministry of Education, and the learning achievements presented in the training hosted by the organization JSIT. The process of preparing teaching devices still follows the guidelines set by the Ministry of Education, however, it still contains integrated Islamic components.

Understanding regarding the learning of the IPAS subject was felt sufficient and did not encounter any difficulty in implementing it in the Kurikulum Merdeka process. The teacher also utilizes various sources to teach the IPAS subject such as relevant videos. If there is a difficulty in implementing during the learning process, the teacher conducts discussions with the curriculum team. In the preparation of ATP and teaching modules, the teacher uses the variation method, that is self-prepared but still according to the instructions from the Ministry of Education, Culture, Research, and Technology, and develops their own ATP based on the assessment and practical work in SDIT Usamah.

Development of teaching devices is carried out by the class teacher with the integrated Islamic learning system (IT) and the needs of differentiated learners. The preparation of teaching devices for all four classes is handed over to the subject teacher responsible for teaching IPAS and is shared with other IPAS subject teachers in other classes. For the preparation of the assessment, the teacher makes their own exam questions based on what is taught to the learners in the class, so the grading is more optimal.

The teaching devices on the Merdeka Curriculum prepared by the IPAS subject teacher for Grade 4 at SDIT Usamah are ATP - a systematic and logical compilation of learning goals so that learners can reach learning achievements, and teaching modules - a development of the
RPP. The systematic process of developing teaching devices has been explained and demonstrated by the government through the official Kurikulum Merdeka online site. An example of the correct general methodology for the development of ATP can be seen in Table 1.

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<thead>
<tr>
<th>No</th>
<th>Aspects</th>
<th>Components</th>
</tr>
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<tbody>
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<td>1.</td>
<td>General Informations</td>
<td>1. ATP Identity</td>
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<td>2. ATP Schemes</td>
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<td>2.</td>
<td>ATP Content/Explanation</td>
<td>1. Elements</td>
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<td>2. Capacities for Progress</td>
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<td>3. Learning goals</td>
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<td>4. Learning Goal Pathway</td>
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</tbody>
</table>

The teaching modules provided by the government on the official Kurikulum Merdeka online site do not have a fixed methodology and are flexible, but in general, the teaching modules according to the instructions of the government have components as listed in Table 2.

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<th>No.</th>
<th>Aspects</th>
<th>Components</th>
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<tr>
<td>1.</td>
<td>General Informations</td>
<td>1. Teaching Modules Identity</td>
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<td></td>
<td></td>
<td>2. Initial Learning Competence</td>
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<td>3. Pelajar Pancasila Profiles</td>
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<td>4. Facilities and Infrastructures</td>
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<td>5. the target audience</td>
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<td>6. Learning Model</td>
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<td>2.</td>
<td>Core Components</td>
<td>1. Learning goals</td>
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<td>3. Meaningful Understanding</td>
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<td>4. Stimulating Questions</td>
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<td>5. Learning Activities</td>
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<td>6. Reflections for Both the Students and the Educator</td>
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<td>3.</td>
<td>Module Attachments</td>
<td>1. Students Worksheet</td>
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<td></td>
<td></td>
<td>2. Remidial and Enrichment</td>
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<td>3. Teacher and Students’ Reading Materials</td>
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<td>4. Glossary</td>
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<td>5. Reference</td>
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Based on the documentation of ATP and teaching modules received by the researcher, there are some differences in the arrangement and content. In the general information section, the teacher includes the title of the ATP, the subject area, as well as the class and semester to be targeted. Then, the teacher does not include the scheme of the learning goal sequence in the ATP, unlike the example provided by the government on the official Kurikulum Merdeka website. The ATP
should ideally have a scheme or flowchart that explains the sequence of educational goals in detail, based on the creativity and abilities of the teacher.

In the content or explanation section of the ATP, the elements that are included in the ATP only contain a description of the subject area, contrasting with the example provided by the government, which includes a description of the subject area and the process skills. In the ATP example provided by the government, the learning achievements are the CP (Capacities for Progress) that have been given by the Ministry of Education, Culture, Research, and Technology in Indonesia (Kemendikbudristek) through the Chief of the Standards, Curriculum, and Assessment Agency’s Decision No. 033/H/KR/2022.

The proposed learning goals in the ATP example provided by the government are the key points of learning goals that were determined and arranged into a goal of learning path. In the ATP that was previously prepared by the teacher, the learning goals written in the IPAS textbook from Kemendikbudristek and the Central Curriculum and Resource Book that was compiled by Amalia Fitri were included. However, in the ATP that was prepared by the Grade 4 IPAS teacher, it does not mention the existence of a goal of learning path. On the other hand, in the ATP prepared by the Grade 4 IPAS teacher, there are two additional columns, which are the content/material and the TP code. The teacher has understood the learning goals as a sequence of goals in a certain subject in a certain grade level. In the ATP for the even semester, the teaching content is written as 4 teaching materials, but due to the schedule change and the density of the time, the teacher is only able to prepare 2 teaching materials, namely the material of form of energy and change of form.

Based on the description earlier, it can be understood that there are some differences between the ATP of the two. This is due to the fact that Grade 4 IPAS teacher at SDIT Usamah has not yet fully understood how to arrange ATP correctly, as well as considering the timing to fill in the administration, the ATP was then arranged according to the teacher’s ability and understanding. Likewise, there are some differences in the teaching module prepared by the teacher with the teaching module from the government.

On the general information section, the teaching module prepared by the teacher includes the identity of the module writer, the initial learning competence, the Pancasila student profile, the facilities and equipment, the target audience, and the learning model, as directed by the government. The module identity includes the writer’s identity, the name of the institution, the
subject area, the phase and grade, and the schedule. The initial learning competence includes students’ ability to understand information about the topic discussed. The Pancasila student profile includes six points, namely believing and worshiping the Almighty God and adhering to noble deeds, being independent, working together, being diverse, being creative and critical thinking. The module uses various facilities and equipment for learning according to the material being discussed, one of the facilities and equipment always found in each module is the package book. The module’s target audience is different from other modules, it uses a differentiated system, namely students with different preparedness, interest, and learning profile. The learning model for this module is face-to-face learning. This is in line with the instructions given and demonstrated by the government on the official Kurikulum Merdeka website.

The core component of the module prepared by the teacher consists of learning goals, assessment, stimulating questions, learning activities, and reflections for both the students and the educator. The learning goals of the module are the learning goals that have already been written in the previous ATP. The assessment in the module is divided into 3 parts, which are assessment for learning, assessment as learning, and assessment of learning. In the assessment for learning, the assessment technique used is observation and guidance, with the result/documentation being an observation form. In the assessment as learning, the assessment technique used is peer evaluation and self-assessment, with the results/documentation being a list of questions and an evaluation form. In the assessment of learning, the assessment technique used is product evaluation and written exam (sumative), with the result/documentation being a rubric for product evaluation and the students’ work.

The stimulating questions written in the module prepared by the teacher are the stimulating questions that are written in the IPAS syllabus book from the Ministry of Education, Culture, Research, and Technology and the Central Curriculum and Resource Book compiled by Amalia Fitri. This is in line with the ATP arrangement directed by the government on the official Kurikulum Merdeka website. Not only that, the teacher added some relevant questions to complement the questions from the book. The learning activities in the module prepared by the teacher were previously divided into several stages, which are openers, scrutiny, exploration, formulation, energizers, presentations, linkage, application, worldly, ukhrovic, and closure. The reflections for both the students and the educator contained in the overall IPAS module prepared by the teacher have the same set of rubrics for
questions as well. Reflections for students consist of two questions about their impressions of the learning process and the significant learning that has been captured by the students. Reflections for educators consist of four questions about the achievement of learning goals, student enthusiasm, difficulties faced, and teacher’s efforts to improve the quality of learning.

In the even semester, the material taught in the IPAS subject consists of two chapters, namely forms of energy and changes in form. Both of these chapters are a part of the study of IPA. To integrate IPS into the learning, the teacher includes IPS elements in the beginning and end of the learning process, such as introducing history in the stimulating questions and orienting students about the background and significance of the material being taught and its importance in human life from the ancient period until now.

The geography, economics, and sociology contents are integrated with giving knowledge to students about the products of the learning process and their connection to society around them. These three IPS contents did not create a big problem for the teacher to teach IPA material in an integrated way. However, the teacher should pay attention to how to integrate the history content with the other materials. From the ATP and the previous teaching module prepared by the teacher, it can be seen that the historian content has been included in the orientation of the learning process.

To understand the historical material taught in the second semester of the IPAS subject in class 4 better, the researcher analyzed the materials in the ATP and the teaching module previously compiled by the teacher, as well as the materials in the IPAS book compiled by Amalia Fitri, etc. The historical materials taught include the following:

- The history of the discovery of form of energy and its use in everyday life.
- The history of meeting the needs of the society.
- The history of the creation of money and trade.
- The history of the formation of norms and customs in society.

The historical content presented by the teacher includes the explanation of the influence and contribution of the taught material to human life. At the end of the learning process, the teacher gives a reinforcement to the material, and connects the IPA content with the IPS content. All of these IPS contents are integrated together with the aim of helping students to better understand the taught IPA material and its connection with IPS content and its relationship with life, so that students can deepen and practice the taught material in their daily life.

Based on the results of the interviews and observations carried out, it
can be seen that the teacher at SDIT Usamah faces difficulties in preparing the implementation of the Merdeka Curriculum, particularly in the preparation of teaching devices for the IPAS subject in class 4 semester 2. The researcher found some differences in the teacher’s understanding of the Merdeka Curriculum. The existence of differences between the ATP and the teaching module previously compiled by the teacher and the teaching devices provided by the government via the official website of the Merdeka Curriculum shows a lack of understanding by the teacher in the design of the teaching devices. Despite this, the teacher keeps trying to improve his/her preparedness by reflecting on his/her performance and optimizing his/her work as much as possible.

The Supporting Factors in Teaching Devices Preparation

Merdeka Curriculum is an improvement from the previous curriculum. In the process of preparing for implementation, support is essential to provide convenience for all subjects of education, including teachers. The support needed by teachers can be in the form of improving understanding and monitoring the implementation process that has been carried out. During the conducted interviews, the interviewees admitted that there are supporting factors in implementing the Merdeka Curriculum, especially in the preparation of teaching devices. One of the supporting factors in preparing teaching devices is the existence of many trainings and instructional guidance from various institutions. Training and guidance that teachers receive can increase their understanding of the Merdeka Curriculum in theory and in practice. The training received by teachers at SDIT Usamah comes from the Ministry of Education, Culture, Research and Technology and JSIT (Jaringan Sekolah Islam Terpadu).

The trainings provided by the Ministry of Education, Culture, Research and Technology cover an introduction to the Merdeka Curriculum in general, as well as a detailed introduction. The training is given in gradual stages by assigning the most competent teacher in a particular field to receive a specific topic so that the teacher can focus on one topic first, then given time to practice directly in the teaching. The trainings provided by the Ministry of Education, Culture, Research and Technology are held every few months, so the teacher can follow the development of the curriculum closely. In this training, the teacher receives materials on what methods to use in the correct preparation of Merdeka Curriculum teaching devices.

Different from the trainings provided by the Ministry of Education, Culture, Research and Technology, JSIT provides technical guidance on how to implement the Merdeka Curriculum by integrating the
concept of implementing the Merdeka Curriculum and the concept of integrated Islamic education. One of the things that affect the process of preparing the IPAS subject's teaching devices in class 4 at SDIT Usamah is the application of the system of different students. The system of different students refers to a learning system that focuses on the competence of each student, which is recommended by experts (Ogah, 2023). The technical guidance provided by JSIT is held every few months and involves several teachers appointed by the school. Each appointed teacher has the responsibility to spread the material obtained to other teachers who have not yet had the opportunity to attend the technical guidance directly.

Another supporting factor comes from the development of technology, such as the internet. In the internet, there are many sources that teachers can take advantage of to understand the correct way to prepare teaching devices in the Merdeka Curriculum, such as websites about the Merdeka Curriculum, both official from the government and unofficial from bloggers who are believed to be reliable in their credibility. Similar information can also be read from online sources such as news articles and websites that spread videos about the Merdeka Curriculum and the correct way to implement it.

Another supporting factor that teachers get in the process of preparing teaching devices for the IPAS subject, My Indonesia Rich in Culture and History, is the flexible study sources that are appropriate with the local culture being learned, such as the presence of local community leaders. This variety of study sources makes the process of preparing materials and the learning process more varied, increasing students' understanding and interest in learning.

The Inhibiting Factors in Teaching Devices Preparation

The changing curriculum must be accompanied by a deep understanding of the new curriculum. According to the interviews that have been conducted previously, there is a factor that hinders teachers in preparing teaching devices for the implementation of the Merdeka Curriculum. In the first year of the implementation of the new curriculum, teachers do not yet fully understand the correct way to prepare teaching devices as desired by the Ministry of Education, Culture, Research and Technology. Teachers understand the changes in teaching devices, but not all aspects and components of the teaching devices are fully understood by teachers in a single training.

Teachers also need regular guidance and support on how to correctly prepare teaching devices. Providing training and technical guidance may not fully clarify all the misconceptions occurring in the implementation of the Merdeka
Curriculum directly, so it takes some time to identify misconceptions and misunderstandings in the implementation of the Merdeka Curriculum if it depends solely on training and technical guidance. Taking materials from other sources, such as the internet, gives different perspectives, making the preparation of teaching devices less appropriate for what is expected by the Ministry of Education, Culture, Research and Technology. To solve this, teachers need direct monitoring from the government or experts.

SDIT Usamah applying a system of students differentiation. Differentiation is a system in which teachers group students based on their interests, talents, abilities, and student profiles. The purpose of this system is to enable each student to deepen their understanding of the material being taught to the maximum degree according to their needs. This differentiation system makes the preparation of teaching devices and teaching practices for the IPAS subject and other subjects increasingly complicated, adding to the difficulties faced by teachers in preparing teaching devices and implementing them (Pak et al., 2020).

The main inhibiting factor that teachers face in preparing teaching devices is a lack of textbooks or sources on local culture that are not standardized, such as a lack of reading materials on local culture and cultural heritage. Teachers are required to provide their own references to local culture, increasing the complexity for teachers.

CONCLUSIONS
Based on the analysis of data collected in the study on the readiness of SDIT Usamah teachers to develop teaching devices for the Merdeka Curriculum grade 4, in even semester, subject IPAS with a focus on the Indonesian culture and history material, teachers can combine the content of the IPA and IPS subjects well, even though they still face some difficulties. In the semester grading, teachers only teach IPA material, so teachers need to incorporate IPS content into each lesson. The history content is given at the beginning of the lesson as an orientation so that students can understand the function of the materials being studied by understanding their contribution to community life in the past until now. The researcher found several inconsistencies in the ATP arrangement and module teaching devices prepared by the teacher with the Merdeka Curriculum. The supporting factors found are the efforts of various parties to improve the compatibility of the implementation of the Merdeka Curriculum and the availability of various information sources from the internet, which make it easier for teachers to improvise their performance in preparing teaching devices for IPAS. The inhibiting factors found are a lack of understanding
of teachers about teaching devices, lack of regular monitoring and training from the government, implementing the system of different students, and a lack of teaching sources for the My Indonesia Rich in Culture and History material.

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