

Evaluating the Economics Education Framework Within the Merdeka Curriculum at the Ecd Level: Case Study at Kharisma Kindergarten

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ABSTRACT: Education is of paramount importance in shaping a nation's character. This is particularly relevant in Indonesia, where the President of Indonesia has prioritized the Merdeka Curriculum across all levels of education. This curriculum is being implemented at the early childhood education (ECD) level following government policy guidelines in Permendikbud ristek Number 5/2022. This research uses a qualitative case study research method with the CIPP evaluation model at Kharisma Kindergarten Malang to investigate the evaluation of the implementation of economic learning in the Merdeka Curriculum in ECD education. The study employed purposive sampling to select Kharisma Kindergarten Teachers in Malang, School Supervisors in Malang Regency, and the Head of the Early Childhood Education Section in Malang Regency. The results of qualitative research using the triangulation method show that the Merdeka Curriculum has been implemented 90% at the kindergarten level. In detail, the results of interviews with the head of curriculum at Kharisma Kindergarten show that the Merdeka Curriculum was implemented at school 100% in 2024. However, the researchers identified obstacles regarding teacher and parent paradigms and limited facilities, which prevented the curriculum from being successfully implemented. Therefore, teachers, parents, and students need to accept new teaching methods and ideas if the Merdeka Curriculum is to work well in ECD education.

Keywords: Early Childhood Education, Economics Education, Merdeka Curriculum, Loose Part Media



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INTRODUCTION

Education has a vital role in building the human character of a nation (Intanuari, 2020) This is in line with the objectives of the 1945 Constitution, where the fourth paragraph states that the state is tasked with providing proper education by achieving the goal of educating the nation's life. In the current era of digitalization, education is the most important element in shaping the capabilities and quality of human resources to compete with the global community (Ummi Inayati, 2022).

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Moreover, the dynamics of globalization today encourage individuals to adapt to changing times and increasingly sophisticated technological developments.

Education is a primary national development focus that should not be missed. In the era of President Soeharto's administration, education became the focus of attention, evidenced by the establishment of 6 years of compulsory education from 7 to 12 years old. In the era of President Joko Widodo's administration, education is focused on implementing a Merdeka Learning Curriculum at various levels, from kindergarten, elementary school, junior high school, and high school / vocational school to higher education. Implementing the Merdeka Learning Curriculum is the answer to restructuring to restore the education sector after the COVID-19 pandemic (Selamat Ariga, 2022). The pandemic that took place in Indonesia within three years succeeded in providing a learning crisis. One of the crises was learning loss due to implementing 100% online learning for two consecutive years (Putri, 2017). The pandemic managed to cause sudden changes to the school curriculum as a guide in the KBM process (Natsir, 2021). In the end, both teachers and students must be able to adapt to the changes that occur. Indeed, the curriculum is attached to the teacher. Suppose the teacher is unable to adjust to the applicable curriculum. In that case, the educational goals will not be achieved, so the teacher's ability to absorb changes is essential even though it takes time (Marzuki & Samsuri, 2022). Education is a primary national development focus that should not be missed. In the era of President Soeharto's administration, education became the focus of attention, evidenced by the establishment of 6 years of compulsory education from 7 to 12 years old.

On February 11, 2022, the Minister of Education, Culture, Research and Technology (Kemendikbud Ristek), Nadiem Makarim, officially launched the Merdeka Curriculum, previously referred to as the Prototype Curriculum. (Rusmiati MN et al, 2023). According to Nadiem, the Merdeka Curriculum has undergone a pilot phase in 2,500 driving schools. Implementing the Merdeka Curriculum will commence during the 2022/2023 academic year, encompassing kindergarten, elementary, junior high, high school, and college levels. The Merdeka Curriculum is an educational framework that emphasizes the fundamental principles of learning, recognizing that each child possesses unique talents and interests. (Anas Khairul Anam and Nova, 2023). Consequently, the assessment process will be tailored to accommodate the diverse interests of each learner. Consequently, students will not be compelled to engage in learning activities that do not align with their interests. The overarching objective of the Merdeka Curriculum is to foster the interests and talents of students from an early age.

The core competencies of the Merdeka Curriculum are articulated in learning outcomes, which are categorized into knowledge, attitudes, and skills. These learning outcomes are designed to achieve, strengthen, and improve competencies across various phases of education, including grades 1-6 (phases A, B, and C), grades 7-9 (phase D), and grades 10-12 (phases E and F). The Merdeka Curriculum assessment is carried out according to the following objectives: 1) Equitable, an assessment that is not biased by students' background, identity, or special needs. 2) Objective assessments are based on factual information regarding the achievement of learner development or learning outcomes. 3) Educative, where the results are used as feedback for teachers, learners, and parents to improve the learning process and learning outcomes.

The implementation of the Merdeka Curriculum is also applied to Early Childhood Education. Since early 2000, Indonesia has taken priority steps for early childhood development (ECD) and is regulated in the National Education System Law No. 20 of 2003, the Presidential Declaration on Holistic and Integrated ECD, and the first ECD census in 2011. At the ECD level, the curriculum is designed to develop children's potential through fun activities to achieve continuing education and readiness for higher levels (Shalehah, 2023). Early Childhood Education (ECE) centres on positive character habituation, optimal physical, cognitive, verbal, artistic, social, emotional, spiritual, self-discipline, self-concept, independence, and five senses (Tussubha N and Hadiyanto, 2020, Rogers R et al.. Thus, the ECD level is the foundation for children's learning and development. When students are at the ECD level, they will get stimulus that helps spark children's meaningful experiences when facing problems. In 2021, the Ministry of Education and Culture launched an emergency curriculum, a prototype curriculum. The emergency curriculum is essentially a simplification of the national curriculum (Yuliyanto & Yamin, 2022). Implementing the Merdeka Learning Curriculum simplifies the National Curriculum, which is expected to fulfill post-COVID-19 education services (Tono Supriatna Nugraha, 2022). The Merdeka Belajar Curriculum is designed to help recover from the post-COVID-19 learning crisis. Several other programs planned by the government, such as the Movement School, the Movement Teacher, and the Pancasila Profile Strengthening Project Program (P5) as the implementation of the Merdeka Belajar Curriculum

The implementation of Merdeka Curriculum at the ECD level is adjusted to government policy guidelines as stated in the legal basis 1) Permendikbudristek No. 5 of 2002 concerning Graduate Competency Standards in Early Childhood Education, Basic Education, and Secondary Education, 2) Permendikbudristek No. 7 of 2022 concerning Content Standards in Early Childhood Education, Primary Education, and Secondary Education, 3) Kemendikbudristek No. 56 of 2022 concerning Guidelines for Curriculum Implementation in the Context of Learning Recovery, 4) BSKAP Decree No.008/H/KR/2022 of 2022 concerning Learning Outcomes in Early Childhood Education, Primary Education and Secondary Education in the Merdeka Curriculum, and 5) BSKAP Decree No. 009/H/KR/2022 of 2022 concerning Dimensions, Elements, and Sub-Elements of the Pancasila Learner Profile in the Merdeka Curriculum. The Merdeka Curriculum demands the development of students' interests and talents and learning innovation from teachers (Anggraeni & Soepriyanti, 2023). The Merdeka Curriculum allows students to choose their learning styles, processes, and learning outcomes (Yatim et al., 2023).

Implementing the Merdeka Curriculum at the ECD level or age 0-6 years differs from Curriculum 2013. Some of the different characteristics include 1) the integration of the Pancasila Student Profile concept to support national goals, 2) changes in learning hours from a minimum of 900 minutes/week to a minimum of 1050 minutes/week, 3) reformulation of CP (Learning Outcomes) coverage, 4) focusing learning at the end of the ECD period (TK B) at the age of 5-6 years, 5) the existence of KOSP (Operational Curriculum in Education Units), 6) revitalization of the concept of Learning Principles and Assessment. A characteristic aligned with the issues discussed in the research is the reformulation of CP. Learning outcomes are the same as those of the Core Competencies (KI) and Basic Competencies (KD) in the 2013 curriculum. CP unites attitude, knowledge, skills, and competencies in the formulation process. On the other hand, the formulated

CP will be the final achievement of the foundation phase (TK B) when students take the ECD level. Students will display the basics of religious values and ethics, pride in identity, literacy skills, science, technology, engineering, art, and mathematics to build fun learning activities and preparation for elementary school (Purnamasari, 2022). There are three elements of Learning Outcomes at the ECD level: 1) Religious Values and Budi Pekerti, 2) Identity, 3) Literacy Basics, and STEAM. The three CP elements are delivered and taught by teachers holistically and integratively to achieve the foundation phase's educational goals.

Assessment in the Merdeka Curriculum at the ECD level is obtained by observing the student learning process. Teachers will refer to CP regarding student learning outcomes while playing. The formulation of CP is harmonized with the STPPA (Standard Level of Child Development Achievement) reference, content standards, and assessment standards so that the learning design prepared by the teacher becomes more manageable, more directed, and practical when implemented. Learning in the Merdeka Curriculum is characterized by the absence of *calistung* drilling at the early childhood level (Alimuddin, 2023). Instead, the ECD level is a place to introduce pre-reading, pre-mathematics, and pre-writing activities through play activities. So, the Merdeka Curriculum at the ECD level has the concept of "freedom to play" or the motto "playing while learning and learning while playing." The ECD level in the Merdeka Curriculum structure is in the foundation phase to identify early literacy and numeracy skills tailored to the needs of students' talents and interests (Nursaputri & Sabat, 2023). The direction of learning will also be related to what is around us and everyday life to achieve meaningful experiences. Referring to the final output of the Merdeka Curriculum at the ECD level, the education provided to students is not only able to memorize and develop theoretically but also build students' sharpness in analysis, reasoning, and complex understanding of the problems faced in the future.

Research and observations related to implementing the Merdeka Curriculum also depart from the analysis of problems that arise, one of which is the Ministry of Education and Culture's program regarding the transition of ECD to SD. As is known, implementing the Merdeka Curriculum at the ECD level is to avoid drilling *calistung* (reading and writing arithmetic) as implemented in the 2013 Curriculum. The Ministry of Education and Culture seeks to build an understanding that student abilities are not only seen from *calistung* results. The ECD to SD transition program emphasizes achieving student abilities gradually and in a fun way so that learning is well conveyed (Hariyani et al., 2023). The ECD to SD transition program also implements an introductory period for newly graduated ECD students for the first 2 weeks before entering primary school. The program also focuses on students' process achievements rather than final results. Unfortunately, the paradigm of primary school teachers and parents is still strong regarding the importance of *calistung* for ECD. Paradigms and misconceptions about listing persist today, one of which is that some schools apply the requirement to enter primary school with a listing test. However, through Government Regulation No. 17/2010 on Education Management and Implementation and Minister of Education and Culture-Ristedikti Regulation No. 1/2021 on New Student Admission, the government has tried to emphasize the prohibition of literacy tests in the transition from ECD to primary school.

In the UNIKAMA Campus Public Lecture activity, the Regent of Malang, Drs. Sanusi stated that the allocation of funds in the education sector reached 30% of the APBD budget, or worth 1.46

trillion, considering the vast area of Malang Regency. Not only that, but Malang Regency also directly assists in continuing studies of ECD and BK teachers. Concerning the background and explanation above, the author chose the location of Malang Regency as a place of research with a survey at KB-TK Islam Kharisma Malang. The research and observations conducted by the author aim to investigate how the implementation of the Merdeka Curriculum at the ECD level is based on stakeholders, namely the Education Office and School Supervisors, as well as educational actors, namely driving and non-driving teachers. So, from the research results, an evaluation analysis of the Merdeka Curriculum education program at one level was found regarding the modification of the ATP for economic learning. KB-TK Islam Kharisma was chosen as a study study and sample in the research because there are driving teachers and non-driving teachers. At the same time, this school is one of the pilot schools, according to the UPTD School Supervisor in the Karanngploso District area.

The previous literature conducted by Marbiyatun and Widyasari (2023) shows the use of loose part media to implement Merdeka Curriculum learning at the ECD level. Loose part media is a learning media consisting of materials and tools that are easy to use or find so that children's creativity will increase (Wahyuni et al., 2023). Several variations of loose part materials for children's teaching media, such as natural basic materials, metals, wood and bamboo scraps, fabrics and threads, and packaging, have been used (Spencer et al., 2019). Loose parts are teaching media that provide benefits for the process of early childhood growth and development. Loose parts offer benefits, including 1) increasing creative and imaginative play, 2) fostering a cooperative and socializing spirit in students, 3) increasing physical activity, and 4) improving students' communication skills.. Previous research also took from Qiptiah's (2023) explanation that the Merdeka Curriculum provides independence to all parties involved in the teaching and learning process (Qiptiah, 2023). In addition, according to Abdimas and Zaenab (2023), the Merdeka Curriculum students have the freedom to choose the desired subjects according to their interests and interests (Abdimas & Zaenab, 2023).

METHOD

This research occurred in Malang Regency at the Early Childhood Education Unit level. Researchers took a research location in Malang Regency randomly / randomly and were supported by evidence of data on the number of students at the TK / PAUD level. Based on data from the Malang Regency Education Office, as of 2023/2024, 43,369 students. Then, in the Karangploso UPT data for the number of kindergartens as of the 2023/2024 school year, there were 1,305 students. On the other hand, at the kindergarten/early childhood level, the Merdeka Curriculum in Malang Regency is implemented with independent play, which differs from the 2013 Curriculum concept regarding calistung in early childhood. In detail, the research locations taken are the Malang Regency Education Office, the Karangploso UPT Regional Office, and the Kharisma Islamic Kindergarten in Malang Regency.

Research and observation time is 2-3 weeks, starting with the administration process and preparation of instruments. In detail, research and observations at the Malang Regency Education

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Office and the Karangploso UPT Regional Office on March 5, 2024, with an estimated time of 10:00-10:30 and 12:45-13:25, respectively. As well as Kharisma Kindergarten on March 5 and 13, 2024 at 10:30-12:00. It is also possible that if the data obtained is still lacking, the researcher will confirm additional research indirectly through WhatsApp media or come directly to the research location.

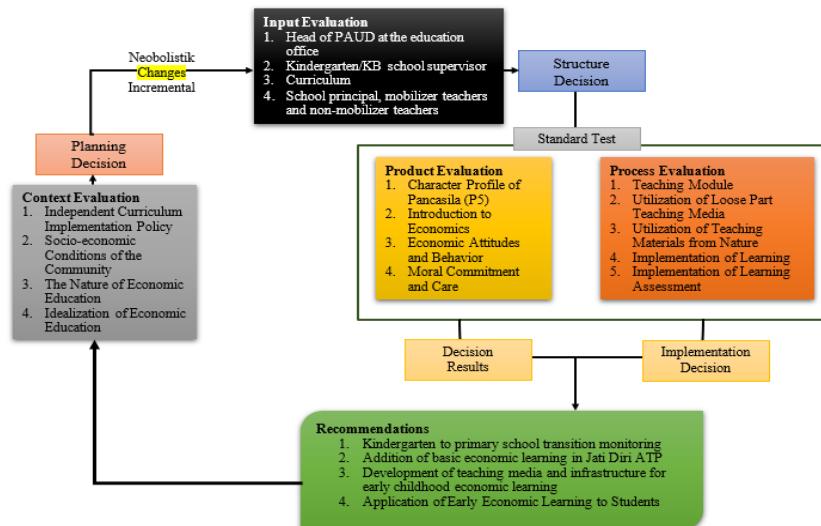
The research conducted is classified as qualitative research. Qualitative research does not involve statistical procedures or other forms of calculation. In this study, researchers employed purposive sampling techniques to select data sources, utilized an inductive approach for data analysis, and prioritized the interpretation of results over statistical significance. Qualitative research aims to elucidate the events of human behavior interaction in specific situations from the researcher's perspective. The present study employs a range of observation methods. According to Lul (1982: 401), the classification of these observational methods is predicated on the degree of researcher involvement, categorizing them as either participant observation or non-participant observation. (Hasanah H, 2016). In this observation process, the author employs non-participant observation techniques, wherein the observer does not need to participate in the respondent's daily activities directly and only becomes an independent observer. The observations made by the author provide space for both core parties and outsiders who are in the observation room because it is carried out offline in the field. Furthermore, the observations are characterized by their unstructured nature, whereby the author, in his role as an observer, constructs his observations through the findings derived from interview data collected from respondents.

The research conducted is part of qualitative research. (Aluwhare-Samaranayake, 2012). In this study, researchers used data source sampling with a purposive sampling technique. Researchers randomly took research locations in Malang Regency, which was supported by evidence of data on the number of students at the kindergarten/early childhood level. Based on data from the Malang District Education Office, as of 2023/2024, there were 43,369 students. In detail, the research locations taken were the Malang District Education Office, Karangploso Regional Office, and Kharisma Islamic Kindergarten in Malang District. The respondents chosen by the author are the Head of ECD Section of the Malang District Education Office, the School Supervisor of UPT Karangploso, the mobilizing teacher of Kharisma Islamic Kindergarten Malang District, and the non-mobilizing teacher of Kharisma Islamic Kindergarten Malang District. Interview data was collected directly in the field at the Malang District Education Office, Jl. Panarukan No.1, Kepanjen, Kepanjen District, Malang Regency, East Java; Korwil UPTD TK SD Karangploso District which is located at Jl. Panglima Sudirman No.45, Karangploso, Girimoyo, Karang Ploso sub-district, Malang district, East Java; and KB-TK Kharisma Malang, located at Block G2/7-10 Tirtasani Royal Resort, Perume Jl. Raya Tirtasani, RT.02/RW.16, Ngenep, Karang Ploso sub-district, Malang district, East Java. In detail, research and observations at the Malang Regency Education Office and the Karangploso UPT Regional Office on March 5, 2024, with an estimated time of 10:00-10:30 and 12:45-13:25, respectively. As well as Kharisma Kindergarten on March 5 and 13, 2024, from 10:30-12:00.

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Figure 1. CIPP Model Framework (Prepared by the Author with Modifications)



The research also used the theory of educational program evaluation based on the CIPP (Context, Input, Process, and Product) model by Stufflebeam. The evaluation model consists of context evaluation, input evaluation, process evaluation, and product evaluation (Agustina & Mukhtaruddin, 2019). The instruments given in the interview process will also center on related questions. 1) The context evaluation conducted in this study is to identify shortcomings and strengths, diagnose problems, and provide solutions for implementing the Merdeka Curriculum at the kindergarten/KB level. 2) Input evaluation carried out is related to human resources, namely teachers (movers and non-movers), infrastructure (loose parts, teaching aids, wooden blocks), funds/budget (BOP flow to schools), and applicable rules (teaching module guidelines, teaching media, and learning models). 3) Process evaluation carried out to predict the future implementation of the Merdeka Curriculum. 4) Outcome evaluation relates to the products used in assessment to achieve learning objectives. The figure above is a chart of program evaluation theory based on the research process.

The data collected through observation and interview techniques for the Head of PAUD, Kindergarten/KB School Supervisor, Driver Teacher, and Non-Motor Teacher are processed and analyzed to produce a valid and verified conclusion. Data analysis is instrumental for systematically structuring and searching for data obtained through interviews, observations, and documentation, namely video/audio recordings, by organizing data and selecting what is essential and studied. The author employs qualitative data analysis steps in this data analysis technique, beginning with data reduction, data display, and concluding with verification.

The initial step involves data reduction, wherein extraneous data is discarded, ensuring that the remaining data produces meaningful information and facilitates the drawing of conclusions. Subsequently, the author employs data display, which entails the presentation of data in the form of narrative text derived from the results of processed interviews. The data is then organized and

arranged coherently, facilitating understanding. The final stage is conclusion verification, where the author provides provisional preliminary conclusions allowing additional data. The final stage is verification, which assesses the relevance of data accuracy or objectivity.

RESULT AND DISCUSSION

KB-TK Islam Kharisma Malang is a private early childhood education institution under the auspices of the Kharisma Foundation based in Sidoarjo, East Java. Kharisma Islamic Kindergarten was established in 2015, and the founding decree in 2018 through the determination of 503/0008/IPPLF/35.07.122/2018. Kharisma Islamic Kindergarten Malang is located at Block G2/7-10 Tirtasani Royal Resort, Perum Raya Tirtasani, RT.02/RW.16, Perum Tirtasani, Ngenep, Karang Ploso sub-district, Malang Regency, East Java 65153. This school is located in the middle of the Tirtasani housing estate in the Karang Ploso sub-district, so it is pretty safe and quiet in the learning process. Kharisma Islamic Kindergarten's vision is "Educating students to become a generation that is resilient, faithful, cultured and virtuous in behavior and has a global outlook."

Implementation of Economic Education in the Merdeka Curriculum at Kharisma Kindergarten Malang through the CIPP Evaluation Model

There are four stages of the CIPP evaluation model of economic learning used in qualitative data analysis techniques. First, the context evaluation consists of three components: the school environment, teachers' understanding of the curriculum, and the nature of economic education ideation. Second, the input evaluation stage consists of curriculum documents, teacher and student guidelines, human resources, and facilities used (Lee et al., 2019; Wahdaniyah et al., 2023). Third, the process evaluation consists of the stages of teaching and learning preparation (Warju, 2016). Fourth, product evaluation consists of student learning outcomes, the introduction of economic attitudes and behaviors, and students' moral commitment (Hakan & Seval, 2011).

Context Evaluation of the CIPP Model of Implementing the Merdeka Curriculum at the Kindergarten Level in Malang Regency (Study at Kharisma Islamic Kindergarten Malang)

1. School Environment and Conditions

Based on the results of observations and interviews with the first resource person, Mrs. Ellyn (Head of ECD), Malang District has an environment that supports ECD-level education, especially the location of schools in the district close to the potential surrounding nature such as agriculture. This environment, which is close to local wisdom, supports the implementation of the Merdeka Curriculum at the ECD level, which uses loose part teaching media or materials derived from nature. The second resource person, Mrs. Rina (school supervisor), also found the same thing: the location of schools in Malang Regency, which is close to nature, makes teaching media for the Merdeka Curriculum young. Meanwhile, based on the main study at Kharisma Islamic Kindergarten shows a comfortable climate and conditions for student learning. This is indicated by complete facilities ranging from air-conditioned classes, a colorful classroom atmosphere, and comfortable student benches.

2. Teachers' Understanding of the Implementation of the Merdeka Curriculum at the ECD Level

Based on the results of observations and sources, it shows. The first resource person stated that teachers are optimized in their understanding of the Merdeka Curriculum following applicable guidelines. However, there may still be teachers who have not been able to implement the Merdeka Curriculum at the ECD level due to the obstacles of the teacher paradigm based on the 2013 Curriculum. The second informant expressed the same thing, where there are still teachers, especially those who are senior, who do not implement the Merdeka Curriculum at the ECD level. Another different opinion was expressed by the third resource person, where for the driving teacher, understanding the Merdeka Curriculum must be an example for other teachers. The resource person also stated that teachers at Kharisma KB-TK school have made the most effort to implement this Merdeka Curriculum. Thus, the premise of teachers' understanding of implementing the Merdeka Curriculum remains a task that the Education Office must follow up on. As expressed by Mrs. Ellyn, the first resource person, the teacher's paradigm towards the Merdeka Curriculum must be changed. On the other hand, for UPTD Karangploso, the provision of training and seminars on the Merdeka Curriculum for the ECD level must still be carried out on a scheduled basis so that teachers who previously had difficulty implementing the Merdeka Curriculum can understand and apply it to students. For teachers at Kharisma Islamic KB-TK, monitoring and evaluating learning must also be carried out, especially in terms of increasing the equitable distribution of teacher skills so that there is no inequality between other teachers.

3. The Nature and Idealization of Economic Education

The nature and idealization of economic education at the ECD level are focused on building the foundation of a quality human economist in the future. Given that the ECD level is the foundation phase according to the Merdeka Curriculum. So, in learning, students are prioritized to imagine, create, and have an independent, courageous, and collaborative moral character, among others. Economic education at the ECD level, especially in Malang Regency, has developed despite obstacles in its implementation. Based on interviews with the third and fourth resource persons, namely Mrs. Nanda and Mrs. Deni, the implementation of economic education through introduction at the ECD level has been carried out. In STEAM intracurricular activities, for example, Mrs. Deni stated that she had introduced students to the types of currency. Another routinely carried out activity is awareness of sharing with people in need. In Ramadan 2024, the school also held intracurricular activities with the theme "all brothers" at YPAC (Yayasan Panti Anak Cacat) to introduce students to the importance of sharing and togetherness. Apart from YPAC, the school has also held sharing activities at nursing homes and Islamic boarding schools.

Input Evaluation of the CIPP Model of Implementing the Merdeka Curriculum at the Kindergarten Level in Malang Regency (Study at Kharisma Islamic Kindergarten Malang)

1. Curriculum Documents, Teacher and Student Manuals

Merdeka's curriculum has technical and operational guidelines for learning at the ECD level. Curriculum documents can be in the form of lesson plans (Learning Implementation Plans), which are prepared based on each school's KOSP (Education Unit Operational Curriculum)

learning objectives. Learning objectives made in the KOSP are grouped into daily or weekly activities. Based on the results of interviews with the first resource person, Mrs. Ellyn, the Malang Regency Education Office provided a circular regarding the Merdeka Curriculum framework and provided training when the 2013 curriculum transitioned to the Merdeka Curriculum. In line with this, the second resource person, Mrs. Rina, stated that at the Karangploso UPTD, the kindergarten level for ECD out of 24 schools has 100% implemented the Merdeka Curriculum as of the 2024 school year. Meanwhile, at the KB level, out of 25 schools, 90% have implemented the Merdeka Curriculum. An explanation of the implementation of the Merdeka Curriculum according to the fourth resource person, Mrs. Deni, KB-KK Islam Kharisma Malang, has fully implemented the Merdeka Curriculum in the 2024 school year. This is also supported by the statement of Mrs. Nanda, Principal of KB-KK Islam Kharisma Malang, where the school complies with the central appeal, including from the office and supervisors, regarding the Merdeka Curriculum guidelines. Regarding this, Kharisma Islamic Kindergarten has a KOSP tailored to the school's needs, including modifications to lesson plans and teaching modules. In addition, lesson plans are plans so that their implementation may change according to students' interests, ideas, and opinions. However, topic changes must also be adjusted to the learning objectives (TP).

Table 1. Teacher's Plan Changes

Initial Plan	Initial Plan Changes to Plan (Accommodate Children's Interests)
Objective: <ul style="list-style-type: none">- To show the different currencies of countries in the world- Exploring and experimenting with loose parts of toy money that indicate types of currencies	The teacher changes the topic "types of currency" to "my wants and needs" to accommodate students' interests and curiosity. Topic: Wants and Needs
Topic: Types of Currencies	
Activity Plan: <ul style="list-style-type: none">- The teacher invites the students to observe the types of currencies from various countries (yen, dollar, rupiah, etc.)- The teacher invites the students to choose the currency used according to the narration previously delivered by the teacher	Activity Plan: <ul style="list-style-type: none">- The teacher invites the students to observe buying and selling activities at the mlijo vegetable vendor near the school.- The teacher and students discuss wants and needs, for example, what the ladies at the vendor buy, what currency the buyer uses, and whether it is a need or a want.
Reality: <p>Not many students actively observed the diversity of currencies; instead, they were interested in the vegetable vendors selling near the school.</p>	The change in topic from "Types of Currency" to "My wants and needs" still accommodates the teacher's objectives.
	Objective: <ul style="list-style-type: none">- Show the material types of money associated with needs- Exploring and experimenting with what is around us- Besides achieving the specified learning objectives, the topic change will accommodate

students' interests and talents for meaningful learning outcomes.

2. Human Resources or Educators

In implementing the Merdeka Curriculum, human resources, namely competent teachers, are needed based on attitudes, personal competencies, and skills related to learning student competencies and morals. In addition to the qualifications of teachers who have graduated from S1, teachers must also be skilled in teaching and mastering students' material and pedagogical and andragogic processes. The third resource person, Mrs. Nanda, is a teacher mobilizer and representative of the Karangploso sub-district warrior teachers. She also has more than 5 years of experience in teaching ECD level and following the field of undergraduate graduation. The fourth resource person, Ms. Deni, has 15 years of experience teaching early childhood education and graduated in chemical engineering before pursuing a PG-ECD undergraduate degree. In addition, Kharisma Islamic Kindergarten is said to have 11 teaching human resources with PG-ECD undergraduate graduates so that they are following their educational field.

Process Evaluation of the CIPP Model of Implementing the Merdeka Curriculum at the Kindergarten Level in Malang Regency (Study at Kharisma Islamic Kindergarten Malang)

1. Teaching Preparation

The interviews and observations at Kharisma Islamic Kindergarten show that the teacher's teaching module is adjusted to the school's KOSP and refers to the student's needs. Based on the results of the interview with Mrs. Nanda, it is stated that the teaching module prepared has a STEAM and REA (Reggio Emilia Approach) approach. This approach is the development of early childhood education initiated by Loris Malaguzzi for the city of Reggio Emilia in Italy (Coşkun & Durakoğlu, 2015). Malaguzzi wrote a poem stating that children have 100 languages (Hewett, 2001). This is meant to describe the child's ability to express themselves through writing, dancing, drawing, and thinking in 100 different ways. This also follows Mrs. Nanda's statement that the school began to implement REA by identifying the uniqueness of diverse students in preparing future teaching modules. Kharisma Islamic Kindergarten conducts mapping using the concept of centers and moving classes. Teaching modules made by teachers are also about pre-reading, pre-calculating, and pre-writing. Students are not directly drilled with various readings, but the teacher prepares the narratives read to students. While in pre-counting, students will learn the concept of counting by arranging objects guided by the teacher. Including writing, students are taught how to form points into lines from lines into scribbles, and from these scribbles form letters.

Based on interviews and observations with the Head of ECD and the school supervisor, teachers have implemented teaching media suitable for students in loose parts. Meanwhile, according to the third and fourth resource persons, teachers at the school have been using loose-part teaching media for 3 years and implementing centers or densities. The school has adequate facilities and infrastructure, including books and teaching modules. Furthermore, the

teaching materials used by Kharisma Kindergarten teachers are not limited to books but can come from other communities. For example, the school once invited a reptile community in Malang. Students at that time could see and touch reptile animals such as snakes or iguanas in the theme “animals created by God.” Not only that, teaching materials can also come from the community and socio-economic conditions around the school.

2. Learning

Based on the results of observations and interviews, the learning process's obstacle is time. According to Mrs. Nanda, the driving teacher of Kharisma Kindergarten, the implementation of learning for students is hindered by the narrow and tight time. Moreover, in the learning process, the school must include Islamic elements and also P5 every week. This can burden teachers, especially as program compilers, and fatigue students who undergo the process. However, student characteristics influence the learning process in the classroom. Mrs. Nanda said that students' learning styles and characters affect the course of learning; some students have individualistic characteristics when working on projects the teacher requests. Learning assessment provides essential information for parents where students successfully learn something. Hawe and Dixon (2017) stated that “assessment makes learning visible,” where learning makes children look bright. In conducting assessments, teachers first conduct in-depth observations to see student learning outcomes.

Table 2. Example Assessment of Students Creating Moon and Mosque Pictures to Welcome the Month of Ramadan

	Description
	One of the students at Kharisma Islamic Kindergarten Malang, Dydan, made creations on the moon and mosque using red and dark brown paper. The red for the moon picture shows the spirit of welcoming Ramadan.
Child Outcomes:	Identity Students can perform activities well Students show an attitude of courage and independence Literacy and STEAM Students can communicate thoughts through color selection Students show curiosity through exploration and experimentation Students demonstrate critical and creative thinking skills Students explore various art processes, expressing creativity and critical thinking in their work to welcome Ramadan.
About Assessment	The data processing stage for assessment is carried out every day. However, there are important things that teachers must pay attention to, namely, 1) it is not necessary to assess all students in 1 day but can take samples of students every day, 2) daily assessments aim to map the quality of further learning, 3) daily assessments do not need to be reported to parents but will be

Further compiled and become a report to student guardians at the end of the semester.

Product Evaluation of the CIPP Model of Implementing the Merdeka Curriculum at the Kindergarten Level in Malang Regency (Study at Kharisma Islamic Kindergarten Malang)

1. Student Learning Outcomes (Pancasila Learner Profile)

Student learning outcomes in the Merdeka Curriculum refer to the Pancasila Learner Profile, representing the Standard Level of Child Development Achievement (STTPA). As previously explained, the Learning Outcomes in the foundation phase are assessed at the Kindergarten B level or when students are 5-6 years old. The Learning Outcomes are translated into learning objectives in each school's KOSP document. Based on the results of the interview with the first resource person, Mrs. Ellyn stated that the results of the learning assessment at the ECD level, especially in the student report card, are no longer in the form of numbers but rather descriptions with the decision "Emerging (M) and Not yet Emerging (BM)." This is also in line with what is stated by the driving and non-moving teachers of KB-TK Kharisma, where learning is no longer at the interval of numbers but the explanation of "Appearing" and "Not yet Appearing." Teachers in their assessment no longer force students to achieve the entire learning topic perfectly. Still, it is enough for students to show motivation and work results according to their version. Furthermore, the assessment of students' learning outcomes and report cards can also be done by providing Gebyar Topik. According to Ms. Deni, Gebyar Topik is held every 4 times in 2 years of students' schooling. The four assessments at Gebyar Topik are held in the middle of the semester or as a substitute for UTS and at the end of the semester as a substitute for UAS. Based on Mrs. Nanda's explanation, Gebyar Topik said that the school has implemented a visit to Oro-Oro Dowo Market for Kindergarten B and to *mlijo* vegetable traders around Tirtasani Housing. As for the implementation of P5, Kharisma Kindergarten has implemented it on the themes of "I love the earth," "I love Indonesia," "Playing and working together," and "My imagination." P5 activities at the school are held every week or every two weeks.

2. Introduction, Attitudes, and Economic Behavior

The introduction of economics to ECD students does not have to be theoretical or forced on students but is made fluid and fun according to the nature of early childhood learning. Based on the results of interviews with the Malang District Education Office, Mrs. Ellyn, as the ECD Section Head, had a "Student Savings" program implemented in 2023. This program is implemented at every school level, including ECD. The implementation is centralized, and student savings will be used at the graduation/release of each level of education. However, the implementation of this program only lasted 1 year due to reports of objections from student guardians in Malang District. Meanwhile, in KB-TK Kharisma school, explicit economic learning was carried out to identify student needs, namely milk, when visiting the Cimory company and a visit to the Oro-oro Dowo Market to see the interaction of traders with buyers.

3. Moral Commitment and Care

Cognitive, social, and attitudinal changes for the better are part of student learning outcomes. Attitudinal and social changes can be seen in ECD students' moral commitment and simple concern to peers, teachers, parents, or the surrounding community. Product evaluation regarding moral commitment and care is the social side shown by stakeholders in education, teachers, students, and parents. The Education Office shows moral commitment and care through FORKOM (Communication Forum) based on the research results. In addition to the Education Office, school supervisors also show moral commitment by developing counseling for teachers who have difficulty implementing the Merdeka Curriculum. According to the driving teacher, Mrs. Nanda, the school still listens to and follows up on student guardian reports that do not follow the kindergarten to primary school transition concept. The school continues to introduce LKS and elementary school textbooks containing lists for students who are in kindergarten B in 2 periods.

Follow-up Evaluation of the CIPP Model of Implementing the Merdeka Curriculum at the Kindergarten Level in Malang Regency (Study at Kharisma Islamic Kindergarten Malang)

Based on the results of the evaluation using the CIPP model that the author has carried out, it shows that the implementation of the Merdeka Curriculum in economic learning at the ECD level, a case study at Kharisma Islamic Kindergarten, holistically requires changes to the KOSP by adding special sub-themes directly related to home economics to students. The research conducted for two weeks at Kharisma Kindergarten-KB was not enough to explore in depth whether teachers taught early-level economic learning. However, seeing the theme "Our Currency" and the market introduction program to students, economic learning should have been running on the surface at Kharisma Kindergarten Malang. In simple terms, economic learning to students, especially at the ECD level, is the habituation of economic behavior from the concept of altruism or moral commitment and care. This is also implicitly taught to students in the Topic Gebyar Program "All Brothers and Sisters." Students at Kharisma Kindergarten can foster sympathy for others, including children with special needs and the underprivileged. The application of economic elements in KOSP Kharisma Kindergarten and other schools in Malang Regency supports the achievement of the 4C skills of the 21st century generation as stated in the final goal of the Merdeka Curriculum. For early childhood, the cultivation of economic learning is not imposed on students but rather a habituation they can remember and learn throughout their lives called meaningful experience. Furthermore, economic learning is not just about money but about making students responsible for their decisions from an early age.

Recommendations for the Evaluation Results of the CIPP Model on the Implementation of Economic Education in the Merdeka Curriculum at Kharisma Kindergarten in Malang

1. Monitoring the Kindergarten to Elementary School Transition

According to research results and interviews conducted with the Head of the Early Childhood Education Section and the Principal of Kharisma Kindergarten, the main problem of implementing the Merdeka Curriculum is the transition from kindergarten to primary school. So, the main recommendation is proper monitoring for all parties involved, including

strengthening FORKOM from the Head of the ECD Section of the Malang District Education Office with other regions. Through sitting together and polling activities, both kindergarten and primary school teachers can adjust conditions and needs so that students, in this case, do not become disadvantaged.

2. Addition of Basic Economic Learning in ATP Jati Diri and STEAM-Literacy

Based on the research results, economic learning at Kharisma Kindergarten has specifically been carried out, even though only superficially, where the actions of teachers and students have not yet reached an advanced stage. Thus, the recommendation that can be arranged is to add sub-themes and indicators of economic elements to the Jati Diri ATP or STEAM-Literasi ATP to students. The importance of introducing economics in early childhood aligns with familiarizing moral commitment in students from the ECD level. Adding this economic learning element on an ongoing basis can foster the attitude of a true economist in early childhood. When children learn to reach higher levels in the future, their meaningful experiences in economics will continue to flow wherever they are.

3. Development of Teaching Media and Infrastructure for Economic Learning at the ECD Level

In line with the addition of economic elements in CP and ATP, it is necessary to develop teaching media for economic learning at the ECD level. Teaching media at the ECD level, incredibly loose parts, are developed to be diverse, not only wooden blocks or toy money but also cardboard mock-ups shaped like banks, markets, or shops. The hope is that with more varied teaching media related to economics, students will have a deep imagination of what and how the economy is in real terms.

4. Application of Early Economic Learning to Students

In connection with the main problems discussed in this study, the authors recommend the implementation of early economic learning for students. For example, teachers can teach students about the meaning of school supplies. For instance, if a student brings a complete and nutritious lunch while his classmate only brings fried noodles, the teacher observes that the student who brought the complete lunch gave his classmate a piece of fried fish. The teacher who observed the students' habit of sharing like this concluded that caring for others is also an economic habit in discussing the concept of inequality between individuals. Both teachers and guardians can hold a parenting knowledge-sharing program so that there is a continuity of learning at school and home. Parents can teach the habit that we can buy the desired item with money, but when we don't have money, we can't buy the item. This raises the concept in students' minds that when *they want something, they must have money that is as simple as saving the pocket money given by their parents*. This habituation will become the moral commitment of early childhood altruism at the beginning of the school foundation phase.

CONCLUSION

This research was conducted in Malang Regency, with the following individuals serving as resource persons: the Head of PAUD, the School Supervisor of PAUD UPTD Karangploso, and a sample of school testing at Kharisma Islamic Kindergarten Malang. The study results indicated that all three respondents—the Head of PAUD, the School Supervisor, and the Kharisma Kindergarten Teacher—expressed the maximal pursuit of the Merdeka Curriculum in their respective practices. Furthermore, there is consistency in the responses, with the PAUD level emphasizing independent play and refraining from drilling calistung to students. The present study draws from the research results of Kharisma Kindergarten teachers, and the author took a sample of 1 driving teacher and one non-driving teacher. The fundamental difference observed pertains to the role of the driving teacher, who serves as a model for other teachers within the same institution and in different schools. Interestingly, Kharisma Islamic Kindergarten has been implementing learning through centers and loose parts for three years. It has recently incorporated the principles of REA and STEAM in its instructional practices for two years. The concepts introduced by this school have influenced the Merdeka Curriculum guidelines, including assessment and the preparation of teaching modules. Intracurricular activities such as Gebyar Topik, held four times until student graduation, further reinforce the school's commitment to academic excellence. Furthermore, the school organizes P5 activities, which culminate in the exhibition of gallery work and student fashion shows. The pedagogues at Kharisma Islamic Kindergarten partake in workshops regularly held by the education office, school supervisors, and external collaborators. The pedagogical model is predicated on a PjBL framework, with the assessment of the foundation phase adhering to the Emerging or Not Yet Emerging guidelines.

Implementing the Merdeka Curriculum is a matter of significant interest to all resource persons. The Merdeka Curriculum, initiated by the government, is considered a considerable student advancement. However, implementing the Merdeka Teaching Platform has been met with concerns regarding its potential to impose an undue administrative burden on teachers, potentially hindering their productivity in the classroom. Conversely, the driving teacher resource person has asserted that students are expected to demonstrate the highest level of achievement according to their preferences. It is imperative to recognize that learning should not be viewed as a matter of compulsion but as an integral component of a child's future development. Parents and teachers are responsible for nurturing students' knowledge in various forms. As the proverb states, "Teachers pee, standing students pee running," underscoring the notion that teachers' actions and behaviors serve as exemplars for students.

The Merdeka Curriculum brings structural changes compared to the 2013 Curriculum, which has been going on for 10 years. The Merdeka Curriculum is not only applied at the tertiary level but also in early childhood. The dynamics in the Merdeka Curriculum indirectly cause polemics and criticism from education actors, including teachers and students' parents. 4 things education actors can do at the early childhood level. First, the Education Office should be able to sharpen the FORKOM discussion between elementary school teachers and kindergarten teachers so that the

transition program that occurs does not cause rejection from various parties. The relevant education office can also hold regular aspiration polls attended by kindergarten and primary school teachers and representatives of student guardians. Second, for school supervisors, supervisory activities in each school can be improved by becoming the right hand of the office to overcome teacher problems at the ECD level. The BOP flow from the government can also be allocated as optimally as possible in the form of JP recognition workshops. Third, ECD teachers, especially Kharisma Islamic Kindergarten, can consider adding essential pre-economic elements to the KOSP. This can be a potential for teaching wise economic skills at an early age. Fourth, parents should be able to supervise children's growth and development at home and eliminate misconceptions about calistung for early childhood. Parents have the central role of being directly connected to the school so that learning-related complaints or reports can be addressed wisely and directed. For future research endeavors, implementing the Merdeka Curriculum, which is integrated explicitly with economic education, constitutes a compelling subject that merits further scrutiny. Employing mixed-method or development research can serve as a means to validate and explore the research study of the Merdeka Curriculum at the ECD level. Furthermore, using quantitative research methodologies may serve to identify the novelty path of the research object.

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