Differentiated Learning Strategies for Children's Religious-Moral Values in the Kurikulum Merdeka

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Abstract
The Merdeka Curriculum emphasizes the freedom of students to determine the course of learning according to their interests, needs and potential. However, it should be recognized that each student has a different level of understanding and ability in learning Islam. This study aims to analyze how the application of differentiation learning strategies for children's religious-moral values in the independent curriculum. The research method used is experimental research. The results showed that the results of the T-Test paired sample correlation test using the SPSS application can be concluded that the average post-test score of experimental class students is 30% with a significance value of 0.062, and sig (2 tailed) whose value is smaller than 0.05 which shows that there is a significant difference between pre-test and post-test scores. Differentiated learning enhances early childhood religious values by following this learning model showing significant increases in concept understanding, active participation in learning, and high learning motivation. The differentiated learning model is an effective approach, providing a more relevant and engaging learning experience by accommodating each individual’s differences.

Keywords: early childhood; independent curriculum; moral; religious values; differentiation learning

Introduction
Early childhood education (PAUD) is a very important level of education to shape children's character and potential (Devianti et al., 2020; Latief, 2020). Education not only aims to develop cognitive abilities, but also affective and psychomotor skills of students (Kurniati et al., 2020; I. D. P. Sari & Rahmah, 2019). Therefore, education must be able to provide learning experiences that are meaningful, enjoyable, and in accordance with the needs and potential of each student.

One effort to make this happen is by implementing differentiated learning strategies. Differentiated learning is adapting the learning process in the classroom to meet the individual learning needs of each student (Jatmiko & Putra, 2022; König et al., 2020). Differentiated learning is not a new concept, it has been applied for a long time. However, previously it may have been less prominent in understanding students' individual needs.

Differentiated learning has three important elements, namely content, process and products developed by educators (Gusteti & Neviyarni, 2022; Purwanto & Dwi Gita, 2023). These three elements help the learning process by the way educators prepare learning tools, by adjusting children's interests and according to students' learning profiles. Differentiated
Differentiated learning can also be done through the products produced (Basra, 2023; Sulistyosari et al., 2022). For example, students who need guidance can answer questions about the core content of the material, while students who are quite advanced can make presentations that explain the solution to simple problems, and students who are very advanced can create innovations or examine more complex problems.

Differentiated learning is very relevant to the concept of an independent curriculum designed by the Indonesian government. The independent curriculum emphasizes the importance of developing learning strategies according to students' learning achievement stages or what is known as teaching at the right level (TaRL) (Mujiburrahman et al., 2023; Yuli et al., 2023). Learning is carried out by providing varied learning materials according to students' understanding. The independent curriculum also gives students the freedom to choose subjects according to their interests and talents.

One important aspect in the independent curriculum is the religious-moral values of children. Children's religious-moral values are values that originate from religious teachings and social norms that must be understood and internalized by children from an early age. Children's religious-moral values can help children to develop positive characters, such as honesty, responsibility, tolerance, empathy, etc. (Nuraeni, 2020; Rusmiati, 2023). Children's religious-moral values can also be a basis for children to make good decisions in their lives (Ayu et al., 2022; Esih, 2020).

However, in practice, not all children have the same understanding and appreciation of religious-moral values. This is caused by various factors, such as family background, social environment, mass media, and others. Teachers tend to use monotonous learning methods and do not pay attention to the individual learning needs of each student (Bali & Musrifah, 2020; Rofiah & Rofiana, 2017). This causes students to feel bored, not challenged, and not motivated to learn. As a result, students cannot develop religious-moral values which is one of the main goals of PAUD education.

One of the teacher's duties is to carry out its role in maintaining and improving student learning abilities (Suyatno et al., 2023). Meanwhile the existence of differentiation learning is an alternative concept of student-centered learning (Aprima & Sari, 2022). It contains the interests and potential of various students which can be maximized with a series of learning that facilitates the learning styles of students according to their individual needs (Faiz et al., 2020). This pattern can indirectly motivate students to be more active in developing themselves (Nasiri, 2020). The implementation of differentiated learning that has not been maximized requires a learning model that will be used as a guide in the learning process of Islamic Religious Education. The goal is to realize learning that accommodates, guides, and respects the diversity of students.

Departing from the research title chosen by the researcher, in this case there are several previous studies that are relevant to this research, including: Implementation of the differentiation method in reflection on Islamic Religious Education learning. This research is dedicated to discussing the effectiveness of this method in the broad context of Islamic religious learning, with the aim of increasing student understanding and participation (Oktarina, 2019). Analysis of the Application of Differentiated Learning in the Implementation of the Independent Curriculum. This research discusses how differentiation can be effectively integrated in the context of a standalone curriculum, with a focus on student learning outcomes and experiences (Salasiah, 2021). Based on previous research, it can be seen that differentiated learning is a new learning concept in response to the independent curriculum. Differentiated learning aims to provide opportunities for students to learn according to their potential and respect every diversity.

This research aims to analyze how differentiation learning strategies are implemented for children's religious-moral values in the independent curriculum at PAUD. This research is also expected to provide theoretical and practical contributions to the development of PAUD curriculum and learning. Research on differentiated learning in the independent curriculum in
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PAUD is still rarely conducted. Most research only discusses the concepts, characteristics and principles of differentiated learning in general. Meanwhile, research that specializes in aspects of children's religious-moral values in the independent curriculum has not been found. Therefore, this research has novelty value which can add to the body of knowledge in the field of PAUD education.

Methodology

This study uses a quantitative approach. The form of research used is quasi-experimental research, with a one group pre-test post-test design. During the initial research test, the researcher gave pretest questions to students. Then students work on it quite calmly. After that, students are given treatment using the module. Then, after being given treatment, posttest questions will be given. Validation is carried out by material experts and learning strategy experts. Validation was carried out by two people with doctoral level expertise, namely Dr. SMD and Dr. ZNR.

The research subjects or participants were early age students in Yogyakarta who took part in differentiated learning towards the development of religious values. The school sample consisted of 11 early childhood education institutions, including 3 samples in Sleman district, namely P1, P2, P3. Meanwhile, Yogyakarta city district consists of two samples, namely P4 and P5. The samples for Kulonprogo district were 2 samples, namely P6 and P7. The Bantul district samples are P8 and P9, the final samples from Gunungkidul district are P10 and P11.

The data collection method used in this research is the objective test method. Objective tests are used to measure students' cognitive domain, namely their ability to think, remember and understand. The test instruments used are multiple choice, fill-in-the-blank, or true-false questions related to learning material about religious values. The test instrument has been tested for feasibility, validity, reliability, distinguishing power, and level of difficulty before being used for the pretest and posttest.

The data analysis method used in this research is inferential statistical analysis with the help of the SPSS 25 program. Data analysis stages include: 1) Normality test: The normality test is used to determine whether the pretest and posttest data are normally distributed or not. Data is said to be normally distributed if probability or p > significant level (α), where α is 0.05. The normality test was carried out using the Kolmogorov Smirnov statistical test. 2) Homogeneity test: The homogeneity test is used to determine whether the pretest and posttest data have homogeneous variances or not. Data is said to be homogeneous if Fcount < Ftable. The homogeneity test was carried out using the F test. 3) Hypothesis testing: Hypothesis testing is used to find out whether there is a significant difference between the pretest and posttest results. Hypothesis testing was carried out using the independent t test. The null hypothesis (H0) states that there is no significant difference between the pretest and posttest results. The alternative hypothesis (Ha) states that there is a significant difference between the pretest and posttest results. The test criterion is that H0 is rejected if t count > t table with df (n1 + n2-2) and a significance level of 0.05.

Results and Discussion

This research measures differentiated learning on the development of religious and moral values in early childhood. The results of the validation carried out by material experts and learning strategy experts are: a questionnaire from material experts then calculated the average of each indicator to be assessed with an average of 92.5. Meanwhile, a learning strategy expert with validation results of 95.6 with the formula below:
Note: \( X = \frac{\sum x}{N} \)

\( N = \text{Number of Assessors (Number of Cases)} \)

Based on the pre-test and post-test data then analyzed by T-Test analysis, paired samples correlations using the SPSS application as table 1.

### Table 1. Comparison of Pre Test and Post Test control class

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>N</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pair 1 PRE TEST</td>
<td>21.6364</td>
<td>11</td>
<td>2.80260</td>
<td>.84501</td>
</tr>
<tr>
<td>POST TEST</td>
<td>22.9091</td>
<td>11</td>
<td>4.67877</td>
<td>1.41070</td>
</tr>
</tbody>
</table>

### Table 2. Normality test

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>N</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pair 1 PRE TEST</td>
<td>26.2000</td>
<td>5</td>
<td>5.11859</td>
<td>2.28910</td>
</tr>
<tr>
<td>POST TEST</td>
<td>46.2000</td>
<td>5</td>
<td>6.01664</td>
<td>2.69072</td>
</tr>
</tbody>
</table>

The table 2 shows descriptive statistics from the pre-test and post-test results. It is known that from the sample tested there were 11, the average value during the pre test was 21.63 and the average value after the post test was 22.90.

Based on the data from the results of material expert validation and learning strategy validation questionnaires using the Likert scale (table 3).

### Tabel 3. Validation

<table>
<thead>
<tr>
<th>No</th>
<th>Criterion</th>
<th>Indicator</th>
<th>Skala</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Material</td>
<td>Suitability of material coverage</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The correctness of the content of the material</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Clarity of the material</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The order of the material</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Language use according to the student's level of development</td>
<td>✓</td>
</tr>
<tr>
<td>2</td>
<td>Learning strategies</td>
<td>Directing students to reflection activities</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Use of learning devices by students for self-study settings</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Implementation of independent exploration by children</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The process of discussing the results of exploration in groups</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Analysis of children's giftedness</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Differentiated learning evaluation</td>
<td>✓</td>
</tr>
</tbody>
</table>

### Table 4. Correlation of Pre Test and Post Test Questionnaire Class Control

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Correlation</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pair 1 PRE TEST &amp; POST TEST</td>
<td>11</td>
<td>.882</td>
<td>.000</td>
</tr>
</tbody>
</table>
The table 4 explains the relationship between the pre-test and post-test through a correlation test with a significance value of 0.000. If the Sig value. (2 tailed) is smaller than 0.05, so there is a significant difference between learning outcomes in pretest and posttest data. If the Sig value. (2 tailed) is greater than 0.05, so there is no significant difference between learning outcomes in the pretest and post test data.

So it can be concluded that the value of Sig. (2 tailed) of 0.132 or greater than 0.05. So it can be concluded that there is no significant difference between the learning outcomes of the pre-test and post-test data in the control class. As for the experimental class described in the table analyzed by T-Test analysis, paired samples correlations using the SPSS application as table 5.

<table>
<thead>
<tr>
<th>Pair 1</th>
<th>PRE TEST</th>
<th>20.1905</th>
<th>21</th>
<th>6.20982</th>
<th>1.35509</th>
</tr>
</thead>
<tbody>
<tr>
<td>POST TEST</td>
<td>50.1905</td>
<td>21</td>
<td>1.24976</td>
<td>.27272</td>
<td></td>
</tr>
</tbody>
</table>

The table 5 shows descriptive statistics from the pre-test and post-test results. It is known that from the sample tested of 21 children, the average score during the pre-test was 20.19 and the average score after the post-test was 50.19.

| Pair 1 | PRE TEST & POST TEST | 21 | .414 | .062 |

The table 6 explains whether there is a relationship between the pre-test and post-test through the correlation test. It is known that the significance value of 0.062 is greater than 0.05, it means that there is no correlation between the pre-test and post-test. So it can be understood that the results of this study can illustrate that the initial hypothesis proposed by researchers is acceptable.

<table>
<thead>
<tr>
<th>Paired Differences</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error</th>
<th>95% Confidence Interval of the Difference</th>
<th>T</th>
<th>Sig. (2- tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRE TEST - POST TEST 1</td>
<td>5.80517</td>
<td>1.26679</td>
<td>-32.64248</td>
<td>-27.33752</td>
<td>-23.682</td>
<td>20 .000</td>
</tr>
</tbody>
</table>

So it can be concluded that the Sig value. (2 tailed) of 0.000 or less than 0.05. So it can be concluded that there is a significant difference between the learning outcomes of the pre-test and post-test data in the experimental class. From the statistical results of the control and experimental classes (table 7), the researcher tested the effectiveness of developing individualized learning maps assessments by comparing the results of the T-test paired samples correlations using the SPSS application in the experimental class and the control class. In the experimental class, the average post-test score of students was 30% with a significance value of 0.062, and a sig (2 tailed) value that was less than 0.05 which indicated that there was a significant difference between the pre-test and post-test values. Whereas in the control class
the average post-test score of students was 1.27% with a significance value of 0.000, and a sig (2 tailed) value that was greater than 0.05, namely 0.132 which indicated that there was no significant difference between pre-test and post-test scores. test.

Differentiated learning seeks to accommodate, guide, and respect the diversity of students (Lukitaningtyas, 2022). In other words, based on what approach is preferred by students (Daga, 2021). Even so, differentiation learning still pays attention to teachers, especially in terms of quality (Herwina, 2021). So a teacher must understand the importance for zone proximal development, namely the potential of students who have diversity (Andini, 2022), by means of the learning system being transferred from teacher centered to student centered (Subhan, 2022). Thus the teacher must create interesting learning concepts (Saprudin & Nurwahidin, 2021). Education functions as a means of transfer of knowledge (providing knowledge), transfer of skills (distribution of skills), transfer of value (instilling values) in an effort to counteract the moral degradation of the nation's children (Swandewi, 2019).

Differentiated learning is an alternative learning concept that is student-centered (Amaliyah & Rahmat, 2021). It contains the interests and potential of various students which can be maximized with a series of learning that facilitates the learning styles of students (Daga, 2021; Faiz et al., 2020; Lukitaningtyas, 2022). Differentiation learning is applied by creating diverse classes to maximize student potential so that teachers must innovate content, mindset and operational systems, as well as products selected as evaluation material by considering aspects of interest, multiple intelligences, characteristics, and the level of student readiness (Hendrik, 2015). Differentiation consists of three aspects, namely content, process and product (W. D. Sari & Shunhaji, 2020).

Whereas early childhood in the realm of religious and moral values are attitudes, values, understanding, understanding, and skills as a result of actions and learning activities (Andriani & Rasto, 2019). Learning outcomes are a description of the abilities or achievements possessed by a person after undergoing the learning process (Nurrita, 2018) (Firmansyah, 2015). Learning outcomes are a matter related to a person's changes after participating in learning activities (Lestari, 2015). Learning outcomes can be known through evaluation activities (Kurniawan et al., 2017)(Husna & Arif, 2021).

The differentiated learning model is an approach that takes into account students' individual differences in terms of abilities, interests, learning styles and learning needs (Herwina, 2021). This approach adapts teaching methods, materials, and assessment to meet the learning needs of each individual student. By using a differentiated learning model, it is hoped that students can learn more effectively and their learning outcomes can improve.

The Freedom to Learn Curriculum is an educational policy issued by the Ministry of Education and Culture of the Republic of Indonesia (ARIFIN & MUSLIM, 2020). This curriculum gives schools the freedom to develop a curriculum that suits student characteristics and local needs. They can use the independent learning curriculum as a basis for implementing the differentiated learning model in.

Steps that can be taken in implementing the differentiated learning model in the Merdeka Belajar Curriculum to increase the development of religious and moral values are identifying student learning needs, grouping students based on learning needs, designing different learning for each group, facilitating differentiated learning (Suyatno et al., 2019). Meanwhile, assessment and evaluation. In addition to designing different learning, assessments also need to be adjusted to the learning needs of students in each group. In assessment, various instruments can be used, such as individual assignments, group projects, presentations, or skills-based exams. This will provide a more accurate picture of a child’s understanding and ability in religious and moral values. During the learning process, it is important to continuously monitor and evaluate the progress of students in each group. By carrying out continuous monitoring, teachers or assistants can identify additional student needs, adjust learning strategies, and provide constructive feedback to students.
The results of this research show that implementing differentiation learning strategies has a positive impact on increasing children's religious-moral values in the context of an independent curriculum. This is caused by several factors, such as:

First, recognizing and appreciating diversity in the abilities, interests and learning styles of early childhood (N. Sari et al., 2023; Wiguna & Oka, 2023). This is consistent with religious teachings which emphasize tolerance, respect for differences, and respect for each individual as God's creation. Through this approach, we create an educational environment that embraces diversity as a reflection of religious values that encourage tolerance and respect for the uniqueness of each individual as a gift from God.

Second, providing opportunities for children to develop their potential and talents to the maximum (Kadir, 2016; Saripudin, 2017). This step is in accordance with moral principles that teach responsibility, independence and creativity. By providing these opportunities, we foster moral growth that relies on the values of responsibility, independence, and creativity, creating individuals who are not only academically competent, but also of strong character.

Third, raise children's self-confidence, motivation and learning satisfaction (Aulia et al., 2019; Pura & Asnawati, 2019). This is in line with religious-moral values that teach optimism, enthusiasm and gratitude. In this way, we strengthen the bond between learning and religious-moral values, creating an atmosphere that stimulates children's growth in an atmosphere of optimism, enthusiasm and gratitude.

The implications and contributions of the results of this research to the development of the scientific field studied are as follows:

First, the results of this research provide a theoretical contribution to the development of an independent curriculum at the early childhood education (PAUD) level. An independent curriculum is a curriculum that gives children the freedom to learn according to their interests, talents and abilities. The independent curriculum also emphasizes the importance of individual character development and is child-centred. Differentiated learning is an approach that is in accordance with the characteristics of an independent curriculum, because it can adapt the learning process to the individual learning needs of each student.

Second, the results of this research also provide practical contributions for PAUD teachers in designing and implementing differentiated learning for children's religious-moral values. PAUD teachers can use three elements of differentiation, namely content, process and product, to develop materials, methods and learning evaluations that vary according to students' understanding. PAUD teachers can also use initial assessments to map student learning needs, namely student interests, student learning readiness, and student learning profiles. In this way, PAUD teachers can provide relevant, challenging and meaningful learning for students.

This research also compares and juxtaposes the findings with previous relevant findings from national journals. Here are some comparisons and comparisons that can be made: The findings of this research are in line with research by Ngaisah et al., (2023) which analyzed the development of differentiated learning in the independent curriculum in early childhood education. The results of other research also highlight three crucial aspects of differentiated learning, namely content, process and product, which are actively developed by educators (Aprima & Sari, 2022; Astiti et al., 2021; Birgili, 2015). In this context, these three elements play an important role in compiling learning materials, managing the learning process, and creating learning products that are tailored to the interests and learning profiles of each student (Murtadho, 2023).

The findings of this research are also in line with research by Wulandari (2022) who conducted a literature review on differentiated approaches as a solution to learning in diversity. The research concluded that a differentiated approach can improve the quality of learning by meeting the individual learning needs of each
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student. The results of other research also show that differentiated learning has a positive impact on students (Marita, 2023; Ria & Mukhibat, 2020; Sukmawati, 2022).

This finding is different from research conducted by Afdhilla & Mahendra (2020) which presents interesting insights into the development of multiple intelligences through play activities in early childhood. They explore it by focusing on how play can be an effective means of stimulating and honing various types of intelligence in children. The results of other research also reveal that play has the potential to improve interpersonal, intrapersonal, kinesthetic and other intelligence, but differentiation also highlights the importance of a holistic approach in educating children (Aji Saputra & Suryadi, 2023; M. SUTALHIS & NOVARIA, 2023; Wali et al., 2023). By embracing multiple intelligences through play, other research also makes a valuable contribution to our understanding of the early childhood learning process and draws attention to the importance of creating learning environments that take into account the uniqueness of each child (Misbah, 2023; Nisa, 2015).

This research also explains the limitations and constraints of the research conducted, then provides recommendations based on these limitations. The following are some limitations and recommendations that can be conveyed:

The first limitation is that this research was only conducted at one PAUD school that implemented an independent curriculum. This can affect the generalization of research results. Recommendations for further research are to conduct similar research at different PAUD schools or at other levels of education. The second limitation is that this research only uses quantitative methods using questionnaires as a data collection instrument. This can limit the depth of analysis of the phenomenon of differentiation learning for children's religious-moral values. Recommendations for further research are to use qualitative or mixed methods using other instruments such as observation, interviews, or documents. The third limitation is that this research only measures children's religious-moral values based on questionnaire scores given by the teacher. This can lead to bias or subjectivity from teachers in assessing students. Recommendations for further research are to use more objective and valid instruments to measure children's religious-moral values, such as tests, portfolios, or rubrics.

Conclusion

The differentiation teaching strategy is an approach that is suitable for the independent curriculum. This approach focuses on character development and provides learning freedom to students. By respecting diversity in abilities, interests and learning profiles. This strategy adapts content, processes and learning outcomes. In addition, this strategy can increase children's religious-moral values by providing materials and tasks that are relevant to the desired religious and moral values. The results of related research show that the use of differentiation teaching strategies can be applied in early childhood education by paying attention to the role and competence of educators as learning facilitators. In implementing the differentiated learning model, steps can be taken such as identifying student learning needs, forming groups based on needs, different learning designs, facilitating differentiated learning, differentiated assessment, and monitoring and evaluation. With an approach that focuses on individual student needs, it is hoped that the learning process in early childhood can be differentiated, effective, and provide better learning outcomes.

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