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## **THE IMPLEMENTATION OF THE *MERDEKA* CURRICULUM IN CHILDHOOD EDUCATION FORMING THE *PANCASILA* PROFILE**

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### **Abstract**

This research aims to analyze the implementation of the Merdeka Curriculum at Tarbiyatul Banin 19 Salatiga Islamic Kindergarten in forming *Pancasila* students in childhood education. It uses descriptive qualitative methods, with data collected through interviews with the principal and teachers, classroom observations, and document analysis related to the *Merdeka* Curriculum. Data were analyzed using Mile and Huberman's approach, which involves data collection, reduction, presentation, and conclusion. The results show that the supporting factors for implementing the *Merdeka* Curriculum at TK Tarbiyatul Banin 19 include the availability of clear curriculum guidelines, adequate media and educational tools (APE), and positive support from parents and the surrounding society. In addition, student participation in daily activities at school helps shape the *Pancasila* student profile. However, implementing this curriculum also faces challenges, such as teachers' limited experience in applying the *Merdeka* Curriculum and differences in teachers' understanding of the concrete application of the *Pancasila* character. This research emphasizes the essentiality of enhancing teacher capacity and fostering collaboration between schools, families, and communities to reinforce the development of the *Pancasila* profile in early childhood education.

**Keywords:** *Merdeka Curriculum; Pancasila Profile; Childhood Education*

### **INTRODUCTION**

Current developments require us to always be ready to adapt to changes that occur, as is the case in education. Each school must have the capacity for innovation and collaboration; if they are not capable, they will be left behind. In the era of the Fourth Industrial Revolution, the education system is expected to empower students with skills in critical thinking, creativity, innovation, problem-solving, communication, collaboration, and proficiency in utilizing the necessary information and technology (Mustaghfiroh, 2020).

The curriculum is the main core of education which will influence educational outcomes (Sukmadinata, 2012). Education must be well designed to meet the

expectations and challenges of change. For this reason, the education system that is built needs to be sustainable starting from preschool, elementary school, secondary school and also higher school (Kebudayaan, 2007)

The curriculum currently being promoted is the *Merdeka* Curriculum. The *Merdeka* Curriculum or “KURMER” is an innovation introduced by the Minister of Education, Nadiem Makarim. KURMER is proposal to reconstruct the education system to meet the changes and progress of the nation that can adapt to the times, by restoring the true essence of education, namely humanizing humans (Yamin & Syahrir, 2020).

The KURMER emphasizes core content and the development of the *Pancasila* Student Profile. The *Pancasila* Student Profile is a key initiative aimed at enhancing the quality of education by consistently prioritizing character development in students. With the rapid advancements in technology, character education has become crucial in shaping individuals who possess a good heart, positive behavior, and constructive thoughts (Faiz & Kurniawaty, 2022). The *Pancasila* Profile is a program developed from the current educational goals that focus on strengthening student character, which must be instilled in children from an early stage.

The KURMER aims to make students not only develop cognitively but also able to develop children's sharp thinking through analysis, reasoning, and understanding in solving problems in everyday life (Retnaningsih & Khairiyah, 2022). Based on previous research, the KURMER has the potential to nurture children's interests and talents in education by offering them the freedom and flexibility to make choices and adjust to their environment during the learning process (Jannah & Rasyid, 2023). *Merdeka* in Early Childhood Education is interpreted as the freedom to engage in play. This concept aligns with the early childhood education approach, captured by the slogans “learning while playing and playing while learning” (Shalehah, 2023).

One of the institutions that has adopted the KURMER is the Tarbiyatul Banin 19 Salatiga Islamic Kindergarten. The implementation of the KURMER in kindergarten is due to an appeal from the Salatiga city education office to implement the KURMER, even though it is not a driving school, this institution has a strong determination to implement it. Tabiyatul Banin 19 Salatiga Islamic Kindergarten began implementing the KURMER during the 2022/2023 academic year, which not many other PAUD institutions have implemented.

This study examines the integration of *Pancasila* values into childhood education through the KURMER, as well as the challenges encountered by teachers in applying the dimensions of the *Pancasila* Profile in early childhood settings. The KURMER has been applied at various educational levels, however, its implementation at the Early Childhood Education (PAUD) level, particularly in shaping the *Pancasila* Profile, has not been widely studied.

Based on an interview with the head of Tarbiyatul Banin 19 Salatiga Islamic Kindergarten, the KUMER is considered a suitable learning concept for kindergarten as it encourages teachers to be more innovative in teaching and enables them to explore students' potential to foster creativity and independence. From this context, the researcher is motivated to investigate the implementation of the KURMER in Early Childhood Education (PAUD) at Tarbiyatul Banin 19 Salatiga Islamic Kindergarten, focusing on its role in shaping the *Pancasila* Student Profile, along with the supporting and inhibiting factors involved.

## METHODOLOGY

This research employs a qualitative descriptive approach. According to Moleong (2011), qualitative research seeks to comprehend phenomena experienced by the subjects under study by portraying their behavior through words and language. This study provides a detailed account of the actual conditions observed in the field concerning the implementation of the KURMER in PAUD.

This study was conducted over six months at TK Islam Tarbiyatul Banin 19 Salatiga. Data collection involved using primary data from direct observations at the site through observation sheets and conducting interviews with four teachers and the school principal. Secondary data, such as journals and books, were also used as supporting data in the data analysis process.

The research data that was obtained was analyzed using the Miles & Huberman model which includes data reduction, data display and drawing conclusions (Miles & Huberman, 2012). The next step is checking the validity of the data, namely to find out the truth of the data obtained so that it can be accounted for, so that this research obtains the validity of the data by using the Triangulation technique, namely for checking purposes or as a comparison of the data (Moleong, 2011). This study employed source and technique triangulation methods. Source triangulation was carried out by comparing and validating data obtained from various sources, including interviews, observations, and document analysis. Technique triangulation involves comparing information or data in different ways, such as verifying interview data through observations and documentation to achieve consistent information.

## RESULTS AND DISCUSSION

### 1. Application of the *Merdeka* Curriculum in forming the *Pancasila* Student Profile at Tarbiyatul Banin 19 Salatiga Islamic Kindergarten

Curriculum in Republic of Indonesia Law number 20 of 2003 concerning the National Education System explains that the curriculum is a set of plans and arrangements regarding objectives, content and learning materials as well as methods used as guidelines for implementing learning activities to achieve educational goals (Departemen Pendidikan Nasional, 2003). In 2022, the government will provide three alternative curricula that can be applied to educational units. Education units are free to choose according to their respective abilities and conditions. These curricula are the 2013 Curriculum, Emergency Curriculum and *Merdeka* Curriculum. The implementation of the 2013 Curriculum is based on Minister of Education and Culture Regulation number 146 of 2014, the Emergency Curriculum is a simplified 2013 curriculum with the aim of alleviating learning difficulties during the pandemic and what has just emerged is the *Merdeka* Curriculum which will come into effect in the 2022/2023 academic year (Kementerian Pendidikan, Kebudayaan, Riset, 2022).

The KURMER allows students the freedom to develop their potential according to the competencies they possess, not based on pressure that makes children lose self-confidence. Freedom in learning provides children with the opportunity to learn according to their interests and reaffirms the true meaning of learning, which is play. Children do not always have to work on worksheets filled with tasks that constrain them (Kurnia et al., 2020). The KURMER offers children the chance to learn based on

their interests and also reaffirms the true meaning of learning, namely play, children do not always work on sheets of paper containing tasks that make children constrained. This is where true freedom of learning lies, namely that children are free to choose their play activities from what is prepared by the teacher as facilitator (Prameswari, 2020). Through independent play, it is hoped that aspects of children's development and growth can be achieved optimally (Handayani et al., 2021).

The process of implementing the KURMER at Tarbiyatul Banin 19 Salatiga Islamic Kindergarten has several stages, starting from policy-making and preparation for implementing the KUREMER through training activities and workshops on implementing the *Merdeka* PAUD curriculum both online and offline. The policy for implementing the curriculum is also communicated to the parents of students regarding changes in the learning system, ensuring that the involvement of parents supports the successful execution of the new curriculum in schools.

Tarbiyatul Banin 19 Salatiga Islamic Kindergarten is implementing the KURMER starting in the 2022-2023 academic year. The concept of the KURMER at Tarbiyatul Banin 19 Salatiga Islamic Kindergarten is well understood by the school principal and teachers. The KURMER is a curriculum that provides children with the freedom to develop their potential in line with their talents and interests and also provides motivation for teachers to carry out more creative and enjoyable learning for children so that the learning is meaningful. This is in line with Husain's opinion (Husain et al., 6 C.E.) that a *Merdeka* curriculum is a curriculum that makes things easier for teachers and students because teachers are given the freedom to create quality learning based on the child's personality.

The KURMER promotes independent learning, allowing students to discover and develop their interests and talents. Children are not forced to learn something that they do not like. Freedom to play is a concept of independence to learn which is implemented in the context of learning in early childhood education. Freedom to play means that children can play according to their wishes so that children can explore, experiment, solve problems, try to do new things, and so on (Handayani et al., 2021). The KURMER is a reference in thinking for teachers in realizing independent learning by facilitating children to develop their interests and needs. From the implementation of this curriculum, students are given the freedom to innovate, be creative, develop themselves according to the child's wishes and are able to create works based on the child's imagination. The freedom in question is freedom without rules, but freedom that is still bound by academic rules and student regulations so that ethics, religious and cultural norms inherent in the nation's character are still taken into account.

Based on the data collected by the researcher, the implementation of the KURMER at Tarbiyatul Banin 19 Kindergarten can be outlined as follows:

#### **a. Planning**

Implementation of the curriculum begins with an understanding of the KURMER regulations in PAUD, followed by outreach to all teachers as well as to parents of students so that the role of parents will help the successful implementation of the new curriculum in schools. Learning planning with the KURMER begins with preparing learning documents or learning tools, such as the school's Educational Unit Operational Curriculum (KOSP), teaching modules, assessment instruments, adequate learning media, and good infrastructure to support children's learning. In implementing the

KURMER, teachers teach by adjusting the characteristics of children or children's abilities, as well as literacy, not all children are the same, some can only just recognize letters and some can already read. Therefore, the existence of the *Merdeka* Curriculum really makes learning easier because it suits children's needs.

Choosing learning topics should also involve collaboration among all teachers to design a teaching module that supports the learning process. In addition to selecting the learning topic, the project theme aimed at strengthening the *Pancasila* student profile should be tailored to the school's characteristics and the children's needs, which will then inform the design of the project module.

Teachers are given the freedom to create learning plans. Before making these plans, an analysis is conducted regarding the characteristics of the school environment, which will later serve as a needs analysis for the school in determining policies outlined in the Operational Curriculum of Educational Units (KOSP). KOSP serves as an initial framework that includes planning for two semesters, covering daily, weekly, monthly, and annual activities.

According to Vina Fadila Awwalina et al., (2024), planning for the *Merdeka* Curriculum involves the school preparing the KOSP tailored to the characteristics of the school, as well as understanding the learning outcomes to be developed into Learning Objectives (TP), teachers create the Learning Objective Pathway (ATP), which serves the same function as a syllabus. The ATP helps teachers target the competencies that children should possess according to their developmental stages.

The teacher develops a lesson plan considering the main components: Learning Objective, Learning Activities, and Learning Assessment. This planning is encapsulated in a teaching module (Maulida, 2022). The teaching module serves as a teaching tool to make learning more organized.

Based on research findings, Tarbiyatul Banin 19 Islamic Kindergarten has developed the *Merdeka* Curriculum plan that begins by analyzing the characteristics of the school and students, documented in the KOSP (School Operational Curriculum Plan). The KOSP is part of the *Merdeka* Curriculum tailored to the children's characteristics and the goals to be achieved (Anwar, 2022). In addition to the KOSP, teachers have also created lesson plans to guide classroom learning, outlined in a teaching module containing three main components: learning objectives, learning sequence, and assessment design. The same thing was expressed by Izzah et al., (2023): there are three main components to make a teaching module: learning objectives, learning activities, and assessment.

## **b. Implementation of the *Merdeka* Curriculum**

Implementation of the KURMER for Islamic Kindergarten Tarbiyatul Banin 19 children's education starts with familiarization activities before entering the ceremony class, rows and others, then continues with initial activities such as praying, attending to the presence of children and if there is a sick child, praying together, memorizing, singing, telling stories and discussions. Followed by the main activities. This activity is a child's activity in the learning process to achieve learning goals. Teachers use a variety of media and methods as well as learning resources that are adapted to the characteristics of children. Activities carried out include children observing pictures of bees, telling stories about animals including insects, observing videos of honey

production by bees, being creative with honey together. The core activities carried out instill the values of cooperation, critical thinking, responsibility, independence, respect for opinions.

During the learning process the teacher acts as a guide, children are free to ask questions and express opinions about the taste of honey. Some say it's sweet, some say it's sweet and sour. At the end of the core activity, students were made into groups to be given the task of being creative with the honey provided. There are groups who put honey on bread, there are those who make drinks with honey instead of sugar, there are those who drink honey straight. The closing activity is that the teacher and children together summarize the learning activities that have been carried out, reflect on the learning process that has taken place, provide feedback and carry out follow-up activities in the form of giving assignments at home and informing about plans for activities that will be carried out tomorrow. Next, the teacher and the children pray together and greet each other as a sign of the end of learning.

Assessment at TK Islam Tarbiyatul Banin 19 begins with observing children during play and learning activities, documenting the learning process, and recording data using various instruments, including anecdotal records, work samples, checklists, and sequential photo assessments. Assessment is conducted from the time children arrive until they leave. This assessment provides an accurate picture of children's development and helps teachers identify each child's needs, enabling them to deliver learning that aligns with the child's developmental stage.

The learning process at Tarbiyatul Banin 19 Islamic Kindergarten in Salatiga consists of opening, core, and closing activities, aligned with the developed teaching module. This follows the national standards for childhood education which specify that the learning process should include three stages: opening activities, core activities, and closing activities (Kementerian Pendidikan dan Kebudayaan Republik Indonesia, 2014).

The KURMER at Tarbiyatul Banin 19 Islamic Kindergarten in Salatiga is implemented through intramural, cocurricular, and extracurricular activities, as well as the actualization of school culture, as outlined below:

- 1) **Intra-curricular learning activities** are structured to meet the skills outlined in the Foundation Phase Learning Outcomes (CP). The core of these activities is meaningful play, which represents the independence to learn and the independence to play. The activities carried out can provide a fun and meaningful experience for children.
- 2) **Co-curricular learning in the form of a project to strengthen the *Pancasila* student profile.** The project to strengthen the *Pancasila* Student Profile is packaged in two main projects in one year (Kementerian Pendidikan, Kebudayaan, Riset, 2021). The time designated for these activities is distinct from the time allocated for intra-curricular activities, ensuring that it does not interfere with regular weekly lessons. In addition to the two major projects, the aspects of the *Pancasila* Student Profile are integrated into the intra-curricular learning process through theme-based learning and extracurricular activities.

Projects carried out by the Islamic Kindergarten Tarbiyatul Banin 19 Salatiga include: "Growing My Own Flowers and Vegetables". The project supports the potential that

exists around the school. The school is in an urban environment, so it is very necessary to provide learning to love plants to reduce air pollution. Dimensions and elements developed: Faith and devotion to God Almighty, and noble character. Element: morals towards nature. Through project-based learning, children have many opportunities to actively investigate real-world problems such as health, the environment, and other issues that help develop character.

**3) Extracurricular activities** at Islamic Kindergarten Tarbiyatul Banin 19 Salatiga are carried out based on the results of diagnostic assessments which are carried out in stages every year. The information obtained is the basis for creating extracurricular programs. This activity aims to provide a platform for students to develop and express themselves according to the needs, talents and requests of each student. The extracurricular activities carried out at Tarbiyatul Banin 19 Salatiga Islamic Kindergarten include drawing and coloring, iqro', prayer and dancing.

**4) Actualization of School Culture / *Pancasila* Student Profile**, namely school culture familiarization activities which are carried out every day as an educational effort to shape the character of students as the implementation of the *Pancasila* Student Profile. Habituation activities are carried out regularly, both daily, weekly, monthly and yearly, and the implementation techniques are structured and spontaneous with the aim of training and guiding the students of Tarbiyatul Banin 19 Salatiga Islamic Kindergarten to behave and behave by instilling good character values so that they become internalized habituation. in the hearts and souls of students. The habits carried out include: children line up in front of the class before entering and say the shahada and vows; praying together, morning exercises, clean Fridays, practicing prayers on Fridays, eating together every day.

Implementation of the KURMER at TK Islam Tarbiyatul Banin 19 Salatiga, as described above, aligns with the Handbook for Implementing Projects to Strengthen the *Pancasila* Profile, which is carried out through three strategies: co-curricular, intra-curricular, and extracurricular (Direktur Jenderal Pendidikan Islam, 2022). Enhancing the *Pancasila* Student Profile in early childhood education can be accomplished by incorporating activities that blend national values with local traditions and national celebrations (Lestariningrum, 2021). Independence Day celebrations, for example, can be an opportunity to instill values of cooperation and patriotism through traditional games or competitions involving all children. Kartini Day celebrations can serve as a moment to foster an understanding of compassion and introduce children to national female figures. Local custom celebrations can also be used to introduce values of diversity and tolerance by encouraging children to learn about Indonesia's cultural variety through traditional attire, dances, or regional foods. By integrating these activities, children can naturally develop *Pancasila* values in their daily activities.

The structure of the *Merdeka* Curriculum implemented at the Tarbiyatul Banin 19 Islamic Kindergarten has been adapted to the guidelines for implementing the PAUD curriculum consisting of intra-curricular learning activities and a project to strengthen the *Pancasila* Profile (Kementerian Pendidikan, Kebudayaan, Riset, 2022). The *Pancasila* Student Profile strengthening project was implemented to strengthen efforts to achieve the *Pancasila* Student Profile which refers to the Child Development Achievement standards. The characteristic of the *Merdeka* Curriculum is implementing project-based learning (Nisfa et al., 2022). The project to strengthen the profile of

*Pancasila* students is an effort so that *Pancasila* character can be built from an early age. The project to strengthen the *Pancasila* Student Profile as part of the implementation of the *Merdeka* Curriculum will always be linked to three elements of Early Childhood Education Development Achievements, namely Religious Values and Character, Identity, and the Basics of Literacy, Mathematics, Science, Technology, Engineering and the Arts ( Ministry of Education and Culture, 2022 ).

The development of the dimensions of the *Pancasila* Student Profile in Tarbiyatul Banin 19 Islamic Kindergarten is carried out not only in the project of strengthening the *Pancasila* student profile, but also in the intracurricular learning process in theme learning and extracurricular activities, but is carried out through preliminary, core and closing activities which can be explained as follows;

- a. Having faith and devotion to God Almighty and having noble morals is carried out in preliminary activities in the form of praying together, memorizing short letters, asmaul husna when studying and praying together during learning after completion. Responding to greetings and saying hello to friends, praying for sick friends is the development of moral character towards others.
- b. Global diversity, to develop and provide experiences of diversity, is carried out in activities of singing regional songs, carnivals with regional clothes, commemorating Independence Day, commemorating Kartini Day and flag ceremonies. This is in line with research by I Gusti Ngurah Santika (Santika, 2018) which states that the strategy used to strengthen the spirit of Pancasila and love of culture can be done through getting used to wearing traditional clothes, so that children have a high sense of pride and self-confidence so that they have a nationalist and love of culture can develop.
- c. Working together, the character of mutual cooperation can develop from community service activities in cleaning the classroom, cleaning the environment, group work and discussions. In these activities, the attitude of mutual assistance and mutual cooperation develops well
- d. Independence, the development of independence is developed from eating together, washing hands before eating, cleaning up the place to eat, doing individual tasks, taking part in competitions, taking part in art performances. These activities can foster children's independence.
- e. Reason Critical, critical reasoning development is carried out in questions and answers, experiments, analyzing problems, obtaining and processing information, making decisions and others. Giving open questions is more widely used by teachers, because giving open questions gives children latitude in answering so that children's communication is stimulated and children's critical thinking also develops.
- f. Creative, the development of children's creativity is carried out in activities making work, play activities, experimental activities, exploration and others. In this activity, children imagine ideas, explore ideas, collect tools and materials for play activities as a process of developing children's creativity. Changes in behavior that occur in children as a result of the project to strengthen the profile of Pancasila students. The *Merdeka* Curriculum means that children are used to working together with friends, children are easy to get along with, social skills develop well, children's self-confidence increases, children's creativity and imagination develop.

The exemplary behavior of a teacher plays a crucial role in shaping the *Pancasila* Student Profile in children. Positive actions demonstrated by a teacher are highly effective in encouraging students to imitate those behaviors. This aligns with research that explains that in character education, a teacher must exhibit behaviors that reflect good character, which in turn encourages children to develop their character (Zakkiyah et al., 2015).

### **c. Evaluation**

The evaluation stage is an important stage for determining follow-up decisions for activities that have been implemented. What the school does in relation to implementing the KURMER is the principal and teachers of Tarbiyatul Banin 19 Islamic Kindergarten, every Friday when the children come home from school, all the teachers gather to discuss difficulties or obstacles in implementing the curriculum used during learning, so that in the future they can implement it. The school principal also strives to develop teacher competency by involving teachers in the *Merdeka* Curriculum training both online and offline, in 2023 there will be two teachers who will register to take part in the "Guru Penggerak" selection, as an effort to improve the quality of implementing the *Merdeka* Curriculum at Tarbiyatul Banin 19 Salatiga Islamic Kindergarten.

The benefits felt by students, teachers and schools after implementing the *Merdeka* Curriculum at Tarbiyatul Banin 19 Islamic Kindergarten Salatiga are: the *Merdeka* Curriculum provides freedom to all components in the educational unit from schools, teachers to students, giving teachers freedom in creating, utilizing and developing teaching modules, building an interesting and fun learning atmosphere that is not boring, freedom of expression provides opportunities for students and teachers to express freely, starting from expressing opinions, discussing without having to develop psychological pressure, especially for students.

Based on the description above, this study shows that implementing the *Merdeka* Curriculum requires stages, namely planning, implementation, and evaluation. This aligns with (Walsiyam, 2021) view that the stages involved in character development in children through learning consist of planning, implementation, and evaluation.

## **2. Inhibiting and supporting factors in implementing the *Merdeka* Curriculum in PAUD in forming a *Pancasila* Student Profile at Tarbiyatul Banin 19 Salatiga Islamic Kindergarten**

Factors that support the implementation of the *Merdeka* Curriculum to develop the profile of *Pancasila* students at the Tarbiyatul Banin 19 Salatiga Islamic Kindergarten are:

- a. There is a curriculum document that has been created by the institution, so that it becomes a reference for implementing the curriculum in schools
- b. Teaching modules that have been prepared make it easier for teachers to carry out learning.
- c. Teachers and school principals take part in training activities on implementing the *Merdeka* Curriculum online and offline
- d. The existence of the *Merdeka* Curriculum platform that can be accessed easily helps teachers in implementing the *Merdeka* Curriculum and creating other

learning tools

- e. Good communication between parents and school to support children's development
- f. Parental awareness and concern for children's education and development, and parents have a sense of ownership of the school
- g. There are varied learning resources and media that are easy to get around the environment
- h. Good cooperation between parents and the community by means of the school utilizing the potential of resource persons and the environment around the school and community.
- i. Parenting activities to remind children of parenting patterns, so that character building responsibilities can be carried out at school and maximized at home.

One of the supporting factors is the involvement of parents and the community. Other researchers also stated that the involvement of parents and the community has an important role in efforts to strengthen children's character values, namely research conducted by Susilawati to strengthen *Pancasila* values in schools requires the involvement of stakeholders, namely parents and the community (Susilawati et al., 2021).

Factors inhibiting the implementation of the KURMER at Tarbiyatul Banin 19 Salatiga Islamic Kindergarten:

- 1. The application of the KURMER has not been maximized because all the Tarbiyatul Banin 19 Islamic Kindergarten teachers have not had experience in implementing the KURMER before and are not driving teachers.
- 2. Some teachers still have difficulty determining which projects to implement, so they need to increase their understanding of projects to strengthen the profile of *Pancasila* students
- 3. The school is in the initial readiness stage, so the project being developed is still simple
- 4. It takes more time to prepare games that are tailored to the child's needs

There is still an opinion that parents who are responsible for developing character are the school's responsibility, so that strengthening the character profile of *Pancasila* students when children are at home is neglected.

A solution to minimize inhibiting factors is for schools to facilitate training activities to enhance teachers' competence in implementing the *Merdeka* Curriculum and to strengthen school collaboration with parents to reinforce the *Pancasila* Student Profile.

## CONCLUSION

From the research findings and the data analysis presented descriptively, it can be concluded that: The implementation of the KURMER in forming the *Pancasila* Student Profile for Kindergarten Tarbiyatul Banin 19 Salatiga consists of planning, implementation, and evaluation. The KURMER is implemented through intra-curricular, co-curricular, and extracurricular learning, as well as the actualization of school culture and daily routines, beginning with opening, core activities, and ending with closing activities. Activities that integrate national values, such as celebrating local traditions, national holidays, and religious holidays, were also carried out as an effort to form a *Pancasila* Student Profile at the Tarbiyatul Banin 19 Salatiga Islamic Kindergarten. Behavioral changes that occur in children as a result of the strengthening

of the profile of *Pancasila* students are that children are accustomed to working together with friends, children are easy to get along with, social skills develop well, children's self-confidence increases, and children's creativity and imagination develop.

Factors that support the implementation of the KURMER in shaping the *Pancasila* Profile include the availability of curriculum guidelines, sufficient media and learning resources (APE) to meet student's needs, the active involvement of parents and the surrounding society, and the engagement of students in every activity to develop the character of the *Pancasila* Profile. The inhibiting factors are the limited experience of teachers in implementing the *Merdeka* Curriculum and the differing understandings among teachers regarding the concrete implementation of *Pancasila* values. TK Islam Tarbiyatul Banin 19 is at an early stage of readiness, so the development of the *Pancasila* Profile is still simple and is integrated into daily routines and celebrations of significant days. There is a perception among parents that the responsibility for character development lies solely with the school, which leads to the neglect of strengthening the character of the *Pancasila* Student Profile when children are at home. As a suggestion, ongoing training for educators is crucial to support the successful implementation of the KURMER in childhood education (PAUD). The training should include a comprehensive understanding of the Merdeka Curriculum concept and methods for integrating the values of the *Pancasila* Student Profile. To enhance the quality of education by the principles of the KURMER, it is necessary to involve various stakeholders, including school leaders, teachers, and parents, to actively participate.

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