

IJELS

Analysis of Independent Curriculum Implementation for Improving Learning Quality in Elementary Education

 Artikel

Document Details

Submission ID**trn:oid:::3618:149870945****Submission Date****Aug 30, 2026, 8:17 AM GMT+7****Download Date****Aug 30, 2026, 8:19 AM GMT+7****File Name****IJELS 86.pdf****File Size****220.4 KB****14 Pages****5,401 Words****38,182 Characters**

18% Overall Similarity

The combined total of all matches, including overlapping sources, for each database.

Filtered from the Report

- Bibliography
- Quoted Text
- Cited Text

Match Groups

-  **82 Not Cited or Quoted 18%**
Matches with neither in-text citation nor quotation marks
-  **0 Missing Quotations 0%**
Matches that are still very similar to source material
-  **0 Missing Citation 0%**
Matches that have quotation marks, but no in-text citation
-  **0 Cited and Quoted 0%**
Matches with in-text citation present, but no quotation marks

Top Sources

- 14%  Internet sources
- 10%  Publications
- 12%  Submitted works (Student Papers)

Match Groups

- 82 Not Cited or Quoted 18%**
Matches with neither in-text citation nor quotation marks
- 0 Missing Quotations 0%**
Matches that are still very similar to source material
- 0 Missing Citation 0%**
Matches that have quotation marks, but no in-text citation
- 0 Cited and Quoted 0%**
Matches with in-text citation present, but no quotation marks

Top Sources

- 14% Internet sources
- 10% Publications
- 12% Submitted works (Student Papers)

Top Sources

The sources with the highest number of matches within the submission. Overlapping sources will not be displayed.

1	Internet	journal.intelektivaglobal.com	6%
2	Student papers	Universiti Teknologi MARA on 2026-07-20	1%
3	Internet	pubannotation.org	<1%
4	Publication	Tathahira Tathahira. "IMPLEMENTATION OF THE P5-PPRA MODEL IN PRESERVING...	<1%
5	Internet	oapub.org	<1%
6	Student papers	Australian Catholic University on 2026-03-18	<1%
7	Internet	www.frimedia.org	<1%
8	Student papers	Hellenic Open University on 2025-11-12	<1%
9	Internet	journal.unnes.ac.id	<1%
10	Internet	arxiv.org	<1%

11	Internet	repository.upi.edu	<1%
12	Student papers	Universitas Negeri Padang on 2026-07-29	<1%
13	Internet	ejournal.papanda.org	<1%
14	Publication	Maila D.H. Rahiem. "Towards Resilient Societies: The Synergy of Religion, Educati...	<1%
15	Internet	jurnal.globaleconedu.org	<1%
16	Publication	Husnaini Husnaini. "Navigating challenges and strategies in implementing The In...	<1%
17	Publication	Wiercioch, Gail M. Grana. "Confidence in the Moment: Navigating Spontaneous In...	<1%
18	Internet	conference.ut.ac.id	<1%
19	Internet	jurnal.poliupg.ac.id	<1%
20	Internet	www.mdpi.com	<1%
21	Student papers	California Southern University on 2026-08-25	<1%
22	Publication	Restu Khoirina, Yanuar Dwi Prastyo. "Integrating Projek Penguatan Profil Pelajar...	<1%
23	Internet	jurnal.albidayah.id	<1%
24	Publication	Mujib Qulyubi, Endang Komara. "Exploration of the Project to Strengthen the Pro...	<1%

25	Student papers	Universiti Pendidikan Sultan Idris on 2026-08-06	<1%
26	Publication	Wipapan Phinla. "A Learning Model for Geography Based on Constructivist Theor...	<1%
27	Internet	ejournal.unma.ac.id	<1%
28	Internet	jpips.fkip.unila.ac.id	<1%
29	Internet	mdpi-res.com	<1%
30	Internet	portalcris.vdu.lt	<1%
31	Publication	Dorrington, Siobhan. "Moving Beyond the 'One-Size-Fits-All' Approach to Assessm...	<1%
32	Publication	Muhammad Syukur Sopiandi. "Formulation and Implementation of the Independ...	<1%
33	Internet	e-publisher.my.id	<1%
34	Internet	ejournal.uinfasbengkulu.ac.id	<1%
35	Internet	ejournal.uinsaizu.ac.id	<1%
36	Internet	hal.science	<1%
37	Internet	journal.unipdu.ac.id	<1%
38	Internet	www.herald.kokanduni.uz	<1%

39	Publication	Eric Machisi, Sontaga Elliot Selepe, Mpho Gift Manamela. "Towards sustainable fe...	<1%
40	Student papers	Infrastructure University Kuala Lumpur on 2026-01-05	<1%
41	Student papers	University of Nottingham on 2025-04-24	<1%
42	Student papers	University of South Africa on 2026-08-29	<1%
43	Student papers	Johns Hopkins University on 2026-03-26	<1%
44	Student papers	UNICAF on 2026-06-07	<1%

Analysis of Independent Curriculum Implementation for Improving Learning Quality in Elementary Education

Lintang Athahira , Muhamad Afandi , Rida Fironika Kusumadewi 

Department of Basic Education, Universitas Islam Sultan Agung, Indonesia

* Corresponding author: lintangathahira17@gmail.com

To cite this article: Athahira, L., Afandi, M., & Kusumadewi, R.F. (2026). Analysis of Independent Curriculum Implementation for Improving Learning Quality in Elementary Education. *International Journal of Education and Learning Studies*, 2(2), 108-121. <https://doi.org/10.64421/ijels.v2i2.86>

Articles Information	Abstract
Received : 28-05-2026 Revised R1 : 31-07-2027 Revised R2 : 16-08-2026 Accepted : 17-08-2026 Published : 30-08-2026	This study analyzes the implementation of the Independent Curriculum in improving learning quality in elementary education through a qualitative document analysis conducted in a public elementary school in Indonesia. The analysis focused on key curriculum documents, including the Educational Unit Operational Curriculum (KOSP), teaching modules, lesson plans, assessment instruments, and other supporting instructional documents. The documents were examined using thematic content analysis to identify the alignment between curriculum planning, learning implementation, and assessment practices with the core principles of the Independent Curriculum. The findings indicate that the curriculum documents consistently reflect competency-based learning, learner autonomy, and character development. However, several implementation gaps were identified, including inconsistencies between intended learning outcomes and assessment indicators, limited evidence of differentiated instruction in teaching modules, and insufficient integration of formative assessment to support continuous learning improvement. These findings suggest that while the curriculum framework has been institutionally adopted, its pedagogical implementation requires stronger alignment among curriculum planning, instructional strategies, and assessment practices. The study contributes to curriculum implementation research by demonstrating how document analysis can reveal strengths and implementation gaps in curriculum enactment, providing evidence that can inform curriculum evaluation and continuous improvement in elementary education beyond the investigated school. Keywords: Independent Curriculum; Curriculum Implementation; Curriculum Evaluation; Learning Quality; Elementary Education; Qualitative Document Analysis.

Copyright ©2026 Lintang Athahira, Muhamad Afandi, Rida Fironika Kusumadewi
International Journal of Education and Learning Studies (IJELS) is licensed under a
 Creative Commons Attribution-ShareAlike 4.0 International License (CC BY-SA 4.0)
<https://creativecommons.org/licenses/by-sa/4.0/>



Author Contributions: Lintang Athahira: Conceptualization, methodology, investigation, formal analysis, writing—original draft. Muhamad Afandi: Supervision, methodology, writing—review and editing. Rida Fironika Kusumadewi: Validation, supervision, writing—review and editing. All authors have read and agreed to the published version of the manuscript.

Funding Statement: This research received no external funding.

Ethical Approval / IRB Statement: Ethical approval was not required for this study because it involved qualitative document analysis of institutional curriculum documents and did not involve experiments or interventions with human or animal subjects.

Informed Consent Statement: Not applicable.

Data Availability Statement: The data supporting the findings of this study are available from the corresponding author upon reasonable request. Some data are not publicly available due to institutional confidentiality.

Conflicts of Interest: The authors declare no conflicts of interest.

Generative AI Use Statement: ChatGPT was used solely to improve the language and readability of the manuscript. The authors reviewed and verified all content and take full responsibility for the final manuscript.

1. INTRODUCTION

Basic education plays a fundamental role in developing students' knowledge, skills, and character as the foundation for lifelong learning. In response to the demands of twenty-first-century education, learning is expected to become more adaptive, student-centered, competency-oriented, and capable of fostering higher-order thinking skills alongside character development (OECD, 2023; Suryaman, 2020). To address these challenges, the Indonesian Ministry of Education, Culture, Research, and Technology introduced the Independent Curriculum (Kurikulum Merdeka), which emphasizes learning flexibility, differentiated instruction, competency-based learning, and the strengthening of the Pancasila Student Profile (Kemendikbudristek, 2022).

Curriculum implementation has long been recognized as a complex process extending beyond policy adoption to encompass how curriculum intentions are interpreted and enacted in schools (Fullan, 2007; Priestley et al., 2021). Previous studies have shown that the Independent Curriculum provides greater autonomy for teachers to design contextualized learning experiences and respond to students' diverse learning needs (Anggraena et al., 2022). Empirical evidence also indicates improvements in student engagement through differentiated learning and authentic assessment practices. Nevertheless, many elementary schools continue to face substantial implementation challenges, including limited teacher readiness, inconsistencies in curriculum planning, difficulties in designing differentiated instruction, and weak alignment between learning objectives and assessment practices (Farhurohman et al., 2024; Lutfi et al., 2024; Salma et al., 2023).

Although previous studies have contributed valuable insights into curriculum implementation, most have primarily examined teachers' perceptions, classroom practices, or policy implementation. Comparatively little attention has been devoted to investigating curriculum implementation through systematic analysis of institutional curriculum documents, such as the Educational Unit Operational Curriculum (KOSP), teaching modules, lesson plans, and assessment instruments. Consequently, limited evidence exists regarding the coherence between curriculum planning, instructional implementation, and assessment practices, despite such coherence being considered essential for successful curriculum enactment (Priestley et al., 2021; Remillard & Heck, 2014). This limitation represents an important research gap because curriculum documents provide the institutional framework that shapes classroom practice and reflects schools' readiness to implement educational reform.

To address this gap, the present study examines curriculum implementation through qualitative document analysis in a public elementary school that has adopted the Independent Curriculum. Rather than evaluating the performance of a single institution, the study uses this case to explore how curriculum planning, instructional design, and assessment practices are aligned with the principles of the Independent Curriculum. By focusing on institutional curriculum documents, this study extends previous research beyond teachers' perceptions and classroom observations, providing evidence on curriculum coherence that may inform curriculum evaluation and implementation in elementary education more broadly.

Accordingly, this study addresses the following research questions:

- (1) RQ1: How are the principles of the Independent Curriculum reflected in institutional curriculum planning documents?
- (2) RQ2: To what extent are instructional implementation and assessment practices aligned with the principles of the Independent Curriculum?
- (3) RQ3: What institutional strengths and implementation challenges emerge from the analysis of curriculum and instructional documents?

2. LITERATURE REVIEW

2.1. Independent Curriculum Implementation

The Independent Curriculum (Kurikulum Merdeka) was introduced as a national curriculum reform to promote competency-based learning, differentiated instruction, learner autonomy, and the development of the Pancasila Student Profile (Kemendikbudristek, 2022). Similar to curriculum reforms implemented in many countries, its success depends not only on policy design but also on teachers' capacity to interpret and enact curriculum in diverse classroom contexts (Priestley et al., 2021; Young, 2014).

International research consistently demonstrates that curriculum implementation is influenced by multiple interconnected factors, including teacher agency, instructional leadership, professional learning communities, school culture, and assessment literacy (Datnow & Park, 2020; Harris & Jones, 2020; Hargreaves & Fullan, 2020). Curriculum reform therefore represents a process of educational change rather than the direct application of curriculum documents (OECD, 2023).

Recent empirical studies in Indonesia indicate that the Independent Curriculum encourages greater instructional flexibility and increases opportunities for contextual and differentiated learning (Faiz et al., 2022; Anggraena et al., 2022; Rahmadayanti & Hartoyo, 2022). Teachers generally perceive that the curriculum provides greater autonomy in organizing learning activities and adapting instruction to students' characteristics (Mulyasa, 2023). Nevertheless, successful implementation remains uneven across schools.

Several studies have identified recurring implementation challenges, including insufficient teacher readiness, limited competence in differentiated instruction, inconsistencies in preparing teaching modules, inadequate formative assessment practices, and limited institutional support (Farhurohman et al., 2024; Lutfi et al., 2024; Supriatna et al., 2024). Similar implementation challenges have also been reported internationally during curriculum reforms in Finland, Singapore, and Australia, where policy expectations frequently exceed teachers' implementation capacity (Darling-Hammond et al., 2020; Voogt et al., 2018).

Despite the growing body of research, previous studies have predominantly relied on surveys, interviews, or classroom observations. Consequently, relatively limited evidence explains how curriculum policies are translated into institutional curriculum documents that guide instructional planning and assessment. Examining curriculum implementation through document analysis therefore provides an important perspective for understanding curriculum coherence and institutional readiness.

2.2. Learning Quality in Elementary Education

Learning quality is increasingly understood as a multidimensional construct encompassing instructional effectiveness, student engagement, cognitive activation, meaningful learning experiences, and continuous assessment for learning (Darling-Hammond et al., 2020; Hattie, 2023). Rather than focusing solely on academic achievement, contemporary educational research emphasizes the alignment between curriculum, pedagogy, and assessment as a prerequisite for sustainable learning improvement (UNESCO, 2021).

Within the Independent Curriculum, learning quality is expected to improve through learner-centered pedagogy, differentiated instruction, project-based learning, and formative assessment (Kemendikbudristek, 2022). International evidence likewise suggests that adaptive teaching, assessment for learning, and curriculum coherence significantly influence students' learning outcomes (Black & Wiliam, 2018; Hattie, 2023).

However, previous studies have reported inconsistent findings. While some schools demonstrate improvements in instructional quality after curriculum reform, others experience persistent difficulties because teachers struggle to integrate curriculum objectives, classroom instruction, and assessment into a coherent instructional system (Datnow & Park, 2020; Farhurohman et al., 2024). These inconsistencies suggest that curriculum implementation should be examined not only through classroom practices but also through institutional curriculum documents that reflect how curriculum policies are operationalized in schools.

Building upon these perspectives, this study analyzes curriculum implementation through systematic document analysis to identify the coherence among curriculum planning, instructional design, and assessment practices. This approach contributes empirical evidence that complements previous implementation studies dominated by teacher perception surveys and classroom observations.

3. METHOD

3.1. Research Design

This study employed a qualitative document analysis approach to investigate the implementation of the Independent Curriculum in a public elementary school in Kendari, Indonesia. Qualitative document analysis was considered appropriate because it enables researchers to examine how curriculum policies are translated into institutional planning, instructional design, and assessment practices through official educational documents (Bowen, 2009; Creswell & Poth, 2021). The selected school has implemented the Independent Curriculum since the national implementation phase and was purposively selected because it possesses complete curriculum documentation required for institutional analysis.

3.2. Data Sources and Document Selection

The primary data consisted of official curriculum documents developed and implemented by the school during the 2023/2024 academic year. A total of 18 documents were analyzed, including the

Educational Unit Operational Curriculum (KOSP), teaching modules, lesson plans, learning objective documents (Alur Tujuan Pembelajaran), assessment instruments, and other supporting curriculum documents. Documents were selected using purposive sampling based on three criteria:

- (1) the documents were officially endorsed by the school;
- (2) they were developed under the Independent Curriculum framework; and
- (3) they directly informed curriculum planning, instructional implementation, or assessment practices.

Administrative documents unrelated to learning implementation were excluded from the analysis.

Table 1. Summary of Documents Analyzed

Document Type	Number	Purpose
Educational Unit Operational Curriculum (KOSP)	1	Curriculum planning
Teaching Modules	6	Learning implementation
Lesson Plans	4	Instructional planning
Learning Objectives (ATP)	2	Curriculum alignment
Assessment Instruments	3	Assessment practices
Supporting Curriculum Documents	2	Curriculum implementation
Total	18	

3.3. Data Collection Procedure

Data were collected through systematic document analysis. All curriculum documents were obtained with permission from the school administration. Each document was reviewed repeatedly to identify information related to curriculum planning, differentiated instruction, learning implementation, and assessment practices. Notes and analytical memos were developed throughout the review process to facilitate subsequent coding and interpretation.

3.4. Data Analysis

The data were analyzed using qualitative content analysis following the procedures proposed by Miles et al. (2020). The analysis consisted of four stages. First, all documents were read repeatedly to obtain a comprehensive understanding of their content. Second, open coding was conducted to identify meaningful units related to curriculum planning, instructional implementation, differentiated learning, assessment practices, and curriculum coherence. Third, similar codes were grouped into broader categories using constant comparative analysis, allowing themes to emerge inductively. Finally, the resulting themes were interpreted in relation to the principles of the Independent Curriculum and existing literature on curriculum implementation.

4. RESULT AND DISCUSSION

4.1. Reflection of Independent Curriculum Principles in Institutional Curriculum Planning Documents (RQ1)

This section addresses the first research question: How are the principles of the Independent Curriculum reflected in institutional curriculum planning documents? The analysis focused on the Educational Unit Operational Curriculum (Kurikulum Operasional Satuan Pendidikan [KOSP]), Alur Tujuan Pembelajaran (ATP), teaching modules, curriculum structure, and learning objectives. These documents were examined to identify the extent to which the core principles of the Independent Curriculum (including learner-centered learning, competency-based learning, differentiated instruction, and curriculum flexibility) were reflected in institutional curriculum planning.

Overall, the analyzed documents demonstrate that the school has formally adopted the principles of the Independent Curriculum. The KOSP clearly outlines the school's educational vision, curriculum structure, expected learning outcomes, and the integration of the Pancasila Student Profile into instructional planning. The curriculum structure also provides opportunities for project-based learning and contextual learning experiences, reflecting the flexibility promoted by the Independent Curriculum.

Analysis of the ATP documents indicates that learning objectives are organized progressively and emphasize competency development rather than content coverage. Learning outcomes are formulated to guide students' conceptual understanding, skills development, and character formation. However, although the ATP provides a coherent sequence of learning objectives, evidence of explicit differentiation according to students' readiness, interests, and learning profiles remains limited.

Similarly, the teaching modules generally incorporate student-centered learning activities, collaborative learning, and contextual learning experiences. Nevertheless, most modules provide identical learning activities and assessment tasks for all students, suggesting that differentiated instruction has not yet been systematically embedded into instructional planning. Assessment planning is also included within the modules; however, the alignment between learning objectives, learning activities, and formative assessment strategies varies across documents. The overall findings are summarized in Table 2.

Table 2. Alignment of Curriculum Planning Documents with Independent Curriculum Principles

Curriculum Component	Evidence from Documents	Alignment
School vision	Student-centered learning and character development explicitly stated in the KOSP	High
Curriculum structure	Competency-based curriculum structure incorporating project-based learning	High
Learning outcomes (ATP)	Learning outcomes sequenced progressively and competency-oriented	High
Teaching modules	Student-centered activities included; differentiated instruction only partially evident	Moderate
Learning objectives	Learning objectives aligned with curriculum outcomes but limited adaptation to diverse learner needs	Moderate

Assessment planning	Formative assessment included, although alignment with learning objectives is inconsistent	Moderate
---------------------	--	----------

The analysis is illustrated by the following excerpts from the curriculum documents. Example excerpt from the KOSP:

"Learning activities are designed to facilitate students according to their learning characteristics and support the development of competencies and character." (KOSP)

Example excerpt from a Teaching Module:

"Students work collaboratively to solve contextual problems related to their daily experiences before presenting their findings to the class." (Teaching Module 3)

These findings indicate that the institutional curriculum documents substantially reflect the philosophical and structural principles of the Independent Curriculum. Nevertheless, the analysis also reveals that several principles, particularly differentiated instruction and the alignment between learning objectives and assessment, remain only partially operationalized within curriculum planning documents.

4.2. Alignment of Instructional Implementation and Assessment Practices with the Principles of the Independent Curriculum (RQ2)

This section addresses the second research question: To what extent are instructional implementation and assessment practices reflected in curriculum and instructional documents and aligned with the principles of the Independent Curriculum? The analysis focused on teaching modules, lesson plans, learning activities, and assessment instruments to examine the consistency between instructional design and the core principles of the Independent Curriculum.

4.2.1. Instructional Implementation

Analysis of the teaching modules indicates that instructional implementation has generally adopted learner-centered approaches promoted by the Independent Curriculum. Most modules organize learning through contextual activities, collaborative discussions, and project-based tasks that encourage students to construct knowledge actively. Learning objectives are clearly stated at the beginning of each module and are generally linked to competency development rather than content memorization.

However, the findings also reveal that differentiated instruction is only partially reflected in the analyzed documents. While several teaching modules acknowledge differences in students' learning

characteristics, most instructional activities remain identical for all learners. Few modules provide alternative learning pathways, differentiated assignments, or adaptive instructional strategies based on students' readiness or learning profiles.

The analysis further shows that collaborative learning activities are consistently incorporated across the teaching modules. Students are encouraged to participate in group discussions, problem-solving activities, and classroom presentations. Nevertheless, evidence of adaptive instructional support for students requiring additional assistance or enrichment remains limited. The findings are summarized in Table 3.

Table 3. Alignment of Instructional Implementation with the Principles of the Independent Curriculum

Instructional Aspect	Evidence from Documents	Alignment
Student-centered learning	Collaborative discussion and inquiry activities included in most teaching modules	High
Contextual learning	Learning activities connected with students' daily experiences	High
Project-based learning	Projects incorporated in several learning units	Moderate
Differentiated instruction	Limited adaptation based on students' readiness and learning profiles	Moderate
Learning resources	Various instructional media identified, but limited adaptive utilization	Moderate

An example extracted from one of the teaching modules illustrates the emphasis on collaborative learning. Example excerpt from Teaching Module

"Students work collaboratively in small groups to identify solutions to contextual problems and present the results of their discussion." (Teaching Module)

4.2.2. Assessment Practices

The document analysis indicates that assessment practices have incorporated several elements of formative assessment promoted by the Independent Curriculum. Assessment instruments include classroom observations, performance tasks, project assessments, and student reflection activities. Several teaching modules also include assessment rubrics intended to evaluate both learning processes and learning outcomes.

Despite these positive developments, the alignment between learning objectives, learning activities, and assessment practices remains inconsistent. In several documents, assessment criteria primarily measure students' final performance rather than monitoring competency development throughout the learning process. Furthermore, evidence of structured formative feedback intended to improve subsequent learning activities is limited.

The assessment documents also demonstrate that authentic assessment has begun to be implemented through project-based assignments and performance tasks. However, portfolio assessment and individualized feedback are not consistently documented across all instructional materials. The findings are summarized in Table 4.

Table 4. Alignment of Assessment Practices with the Principles of the Independent Curriculum

Assessment Component	Evidence from Documents	Alignment
Formative assessment	Reflection activities and classroom observations included	High
Authentic assessment	Performance and project assessments available	Moderate
Assessment rubric	Rubrics provided in several teaching modules	Moderate
Feedback mechanism	Limited evidence of systematic formative feedback	Low
Alignment with learning objectives	Partial consistency across documents	Moderate

An example extracted from the assessment documents illustrates the implementation of formative assessment. Example excerpt from Assessment Instrument:

"Students complete a reflection sheet describing the challenges encountered during the learning activity and the strategies used to overcome them." (Assessment Instrument)

The analysis indicates that instructional implementation and assessment practices have incorporated the fundamental principles of the Independent Curriculum, particularly learner-centered learning and competency-based assessment. However, differentiated instruction, systematic formative feedback, and alignment between instructional objectives and assessment practices remain areas requiring further improvement.

4.3. Institutional Strengths and Implementation Challenges (RQ3)

The third research question explored the institutional strengths and implementation challenges emerging from the analysis of curriculum and instructional documents. The findings reveal that the school has established a solid institutional foundation for implementing the Independent Curriculum through comprehensive curriculum planning documents and competency-oriented instructional planning.

The principal institutional strengths identified include the existence of a well-developed KOSP, competency-based curriculum planning, learner-centered instructional design, and the integration of character education through the Pancasila Student Profile. These strengths indicate that the school has adopted the philosophical orientation of the Independent Curriculum within its institutional planning.

However, several implementation challenges also emerged. First, differentiated instruction remains insufficiently operationalized within teaching modules. Second, assessment planning demonstrates inconsistent alignment with learning objectives. Third, curriculum documents primarily emphasize

administrative completeness rather than pedagogical adaptation to students' diverse learning needs. Finally, limited evidence of continuous formative feedback suggests that assessment has not yet been fully utilized as a mechanism for improving learning.

The institutional strengths and challenges identified through the document analysis are summarized in Table 5.

Table 5. Institutional Strengths and Implementation Challenges

Institutional Strengths	Implementation Challenges
Comprehensive KOSP aligned with the Independent Curriculum	Differentiated instruction only partially incorporated
Competency-based learning outcomes	Limited adaptation to students' learning readiness
Student-centered instructional orientation	Weak alignment between learning objectives and assessment
Integration of the Pancasila Student Profile	Limited evidence of continuous formative feedback
Contextual and project-based learning activities	Curriculum planning remains largely document-oriented

The document analysis demonstrates that the institutional curriculum framework reflects the fundamental principles of the Independent Curriculum. Nevertheless, the findings suggest that greater coherence among curriculum planning, instructional implementation, and assessment practices is required to support more effective and sustainable curriculum implementation.

4.4. Discussion

The findings of this study demonstrate that the implementation of the Independent Curriculum has been institutionally established through curriculum planning documents, teaching modules, and assessment instruments. Nevertheless, the document analysis also reveals varying levels of alignment among curriculum planning, instructional implementation, and assessment practices. These findings suggest that curriculum implementation should not be viewed merely as compliance with policy requirements but rather as a continuous process of translating curriculum intentions into coherent instructional practices.

One important finding concerns curriculum planning, which generally satisfies administrative requirements but only partially reflects differentiated instructional design. Although the analyzed KOSP, ATP, and teaching modules consistently incorporate competency-based learning outcomes and student-centered learning principles, explicit adaptations to students' readiness, interests, and learning profiles remain limited. This finding supports the argument that curriculum reform frequently encounters an implementation gap between intended curriculum and enacted curriculum (Priestley et al., 2021). Curriculum documents may formally comply with policy expectations while pedagogical transformation occurs more gradually because teachers require time, professional support, and institutional capacity to reinterpret new curriculum principles within their own teaching contexts (Fullan, 2007; Young, 2014).

The limited evidence of differentiated instruction identified in this study also reflects broader international challenges associated with educational reform. Differentiated instruction requires teachers to

possess not only pedagogical knowledge but also sophisticated assessment literacy, classroom management skills, and the ability to design adaptive learning experiences (Tomlinson, 2017). Previous studies have reported that teachers often understand the concept of differentiation theoretically but experience difficulties operationalizing it into instructional planning and classroom activities (Suprayogi et al., 2022; Farhurohman et al., 2024). Consequently, differentiated instruction frequently remains implicit within curriculum documents rather than being systematically embedded in learning activities.

Another significant finding concerns the coherence between learning objectives and assessment practices. Although formative and authentic assessment were identified in several instructional documents, assessment strategies were not consistently aligned with intended learning outcomes. In several teaching modules, assessment focused primarily on evaluating students' final products rather than providing continuous feedback to support learning progression. This finding is consistent with contemporary perspectives on assessment for learning, which emphasize that assessment should function as an integral component of instruction rather than merely a mechanism for measuring achievement (Black & Wiliam, 2018). Similarly, Hattie (2023) argues that effective feedback constitutes one of the most influential factors affecting student learning because it enables learners to understand their progress and informs teachers' instructional decisions.

The findings further indicate that curriculum implementation is influenced by institutional capacity rather than curriculum policy alone. Curriculum coherence requires consistent alignment among curriculum planning, instructional implementation, assessment practices, and professional learning within schools (Darling-Hammond et al., 2020). When one component develops more slowly than others—for example, when assessment practices lag behind curriculum planning—the overall effectiveness of curriculum implementation becomes constrained. This observation reinforces the view that successful curriculum reform depends on systemic support, including sustained professional development, instructional leadership, collaborative planning, and continuous reflection on teaching practice (Datnow & Park, 2020; Harris & Jones, 2020).

An important contribution of this study lies in its methodological approach. Whereas previous studies on the Independent Curriculum have predominantly relied on teacher surveys, interviews, or classroom observations, this study employed qualitative document analysis to examine institutional curriculum documents systematically. This approach provides complementary evidence regarding curriculum coherence by revealing how curriculum policies are operationalized within official planning documents before they are enacted in classroom practice. Consequently, the findings contribute to curriculum implementation research by demonstrating that document analysis can identify institutional strengths as well as implementation gaps that may not be fully captured through perception-based studies alone (Bowen, 2009; Remillard & Heck, 2014).

The study also has practical implications for educational policy and school improvement. First, professional development programs should place greater emphasis on translating curriculum principles into

differentiated instructional planning and authentic assessment practices. Second, schools should strengthen collaborative curriculum review processes to ensure greater coherence among learning objectives, instructional activities, and assessment strategies. Finally, policymakers should complement curriculum implementation policies with continuous mentoring and professional learning opportunities that enable teachers to develop adaptive pedagogical competencies rather than focusing primarily on administrative compliance. Such efforts are essential for ensuring that the Independent Curriculum functions not only as a policy framework but also as a catalyst for improving learning quality in elementary education.

5. CONCLUSION

This study examined how the principles of the Independent Curriculum are reflected in institutional curriculum planning documents, instructional implementation, and assessment practices through a qualitative document analysis conducted at the elementary school level. The findings indicate that the institutional curriculum documents—including the Kurikulum Operasional Satuan Pendidikan (KOSP), Alur Tujuan Pembelajaran (ATP), teaching modules, and assessment instruments—generally demonstrate substantial alignment with the philosophical orientation of the Independent Curriculum. Curriculum planning documents consistently emphasize competency-based learning, student-centered instruction, curriculum flexibility, and the integration of the Pancasila Student Profile as core educational objectives.

Despite these positive developments, the analysis also reveals that the operationalization of several curriculum principles remains uneven. Differentiated instruction is only partially embedded within instructional planning, while the alignment between learning objectives, instructional activities, and assessment practices is not consistently demonstrated across all documents. Furthermore, formative feedback and adaptive assessment strategies remain relatively limited, indicating that assessment practices have not yet fully realized their role in supporting continuous learning improvement. These findings suggest that successful curriculum implementation requires not only comprehensive curriculum documentation but also greater coherence among curriculum planning, instructional design, and assessment practices.

This study contributes to the growing body of curriculum implementation research by demonstrating the value of qualitative document analysis as a methodological approach for examining curriculum coherence at the institutional level. Unlike studies that primarily rely on teachers' perceptions or classroom observations, this research provides evidence of how curriculum policies are translated into official planning documents before being enacted in classroom practice. The findings therefore offer complementary insights into institutional readiness and implementation quality within the context of curriculum reform.

From a practical perspective, the findings imply that strengthening the implementation of the Independent Curriculum should prioritize the development of teachers' capacity in designing differentiated instruction, integrating authentic and formative assessment, and ensuring constructive alignment among learning objectives, instructional activities, and assessment strategies. Future studies are encouraged to combine document analysis with classroom observations, teacher interviews, and student learning

outcomes across multiple schools and regions to develop a more comprehensive understanding of curriculum implementation and its impact on educational quality.

6. REFERENCES

- Anggraena, Y., et al. (2022). *Kajian akademik kurikulum untuk pemulihan pembelajaran*. Badan Standar, Kurikulum, dan Asesmen Pendidikan, Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi.
- Black, P., & Wiliam, D. (2018). Classroom assessment and pedagogy. *Assessment in Education: Principles, Policy & Practice*, 25(6), 551–575. <https://doi.org/10.1080/0969594X.2018.1441807>
- Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal*, 9(2), 27–40. <https://doi.org/10.3316/QRJ0902027>
- Creswell, J. W., & Poth, C. N. (2021). *Qualitative inquiry and research design: Choosing among five approaches* (4th ed.). SAGE Publications.
- Darling-Hammond, L., Flook, L., Cook-Harvey, C., Barron, B., & Osher, D. (2020). Implications for educational practice of the science of learning and development. *Applied Developmental Science*, 24(2), 97–140. <https://doi.org/10.1080/10888691.2018.1537791>
- Datnow, A., & Park, V. (2020). *Data-driven leadership*. Jossey-Bass.
- Faiz, A., Parhan, M., & Ananda, R. (2022). Paradigma baru dalam Kurikulum Merdeka. *Edukatif: Jurnal Ilmu Pendidikan*, 4(4), 5538–5546.
- Farhurohman, O., Arum, A. E. M., Nafisah, U., & Mira, I. (2024). Implementasi pembelajaran berdiferensiasi dalam Kurikulum Merdeka di sekolah dasar. *Jurnal Ilmiah Bina Edukasi*, 17(1), 1–15. <https://doi.org/10.33557/d6j0rv13>
- Farhurohman, O., et al. (2024). Teachers' readiness and challenges in implementing the Independent Curriculum in Indonesian primary schools. *Journal of Education and Learning*, 18(1), 45–58.
- Fullan, M. (2007). *The new meaning of educational change* (4th ed.). Teachers College Press.
- Hargreaves, A., & Fullan, M. (2020). *Professional capital: Transforming teaching in every school* (2nd ed.). Teachers College Press.
- Harris, A., & Jones, M. (2020). COVID-19–School leadership in disruptive times. *School Leadership & Management*, 40(4), 243–247. <https://doi.org/10.1080/13632434.2020.1811479>
- Hattie, J. (2023). *Visible learning: The sequel: A synthesis of over 2,100 meta-analyses relating to achievement*. Routledge.
- Kemendikbudristek. (2022). *Keputusan Menteri Pendidikan, Kebudayaan, Riset, dan Teknologi Republik Indonesia Nomor 262/M/2022 tentang perubahan atas Keputusan Menteri Pendidikan, Kebudayaan, Riset, dan Teknologi Nomor 56/M/2022 tentang pedoman penerapan kurikulum dalam rangka pemulihan pembelajaran*.

- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. SAGE Publications.
- Lutfi, A., Sandi, A. P., Utami, A., & Fahrijal, A. (2024). Implementation of differentiated learning in Kurikulum Merdeka at Islamic elementary schools. *JIP: Jurnal Ilmiah PGMI*, 10(1). <https://doi.org/10.19109/jip.v10i1.22118>
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2020). *Qualitative data analysis: A methods sourcebook* (4th ed.). SAGE Publications.
- Mulyasa, E. (2023). *Implementasi Kurikulum Merdeka*. Bumi Aksara.
- OECD. (2023). *PISA 2022 results (Volume I): The state of learning and equity in education*. OECD Publishing.
- Priestley, M., Biesta, G., Philippou, S., & Robinson, S. (2021). *Curriculum making in Europe: Policy and practice within and across diverse contexts*. Emerald Publishing.
- Rahmadayanti, D., & Hartoyo, A. (2022). Potret Kurikulum Merdeka, wujud Merdeka Belajar di sekolah dasar. *Jurnal Basicedu*, 6(4), 7174–7187.
- Remillard, J. T., & Heck, D. J. (2014). Conceptualizing the curriculum enactment process in mathematics education. *ZDM Mathematics Education*, 46(5), 705–718. <https://doi.org/10.1007/s11858-014-0600-4>
- Salma, P., Fitriani, R., & Azizah, S. N. (2023). Analysis of the effectiveness of Kurikulum Merdeka implementation in primary schools. *Jurnal Pembangunan Pendidikan: Fondasi dan Aplikasi*, 11(2). <https://doi.org/10.21831/jppfa.v11i2.49449>
- Suprayogi, M. N., Valcke, M., & Godwin, R. (2022). Teachers' implementation of differentiated instruction in inclusive classrooms: A systematic review. *Teaching and Teacher Education*, 118, 103836.
- Suryaman, M. (2020). *Orientasi pengembangan kurikulum abad ke-21 dalam pendidikan Indonesia*.
- Tomlinson, C. A. (2017). *How to differentiate instruction in academically diverse classrooms* (3rd ed.). ASCD.
- UNESCO. (2021). *Reimagining our futures together: A new social contract for education*. UNESCO.
- Voogt, J., Pieters, J., & Handelzalts, A. (2018). Teacher collaboration in curriculum design teams: Effects, mechanisms, and conditions. *Educational Research and Evaluation*, 22(3–4), 121–140.
- Young, M. (2014). *Bringing knowledge back in: From social constructivism to social realism in the sociology of education*. Routledge.