



The Difficulties of Elementary School Teacher in Developing Thematic Learning Tools for the Merdeka Curriculum

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Abstract: This study aims to; (1) describe the understanding and readiness of teachers in developing learning instruments; (2) identify the difficulties and problems faced by teachers in the development of learning instrument; and (3) reveal the means made by teachers in overcoming the problems of developing thematic learning instrument for the Merdeka curriculum. The method in this study employed descriptive with a qualitative approach. The subjects were 12 homeroom teachers at SD N 1 Kaligentong and SD N 2 Jetis in Boyolali Regency, Central Java Province. The data collection techniques were using observation and interviews. The data were analyzed using an interactive model. The results of this study showed (1) teachers still lack an understanding of the development of thematic learning instrument that is in accordance with the regulation (2) the difficulties of teachers in compiling thematic learning instrument: developing essential competencies into HOTS indicators according to Bloom's taxonomy, formulating learning objectives that contained ABCD components, the comprehensive application of the TPACK context in the learning material has not been maximized, determining learning strategies and methods that apply 21st century proficiency, limitations of IT-based media, creating questions that implement higher-order thinking skills (3) the means made by teachers to overcome the problems of developing thematic learning instrument for the Merdeka curriculum are by compiling together with the teacher working group, attending training, always trying to apply new strategies, and looking for references on the internet.

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Introduction

The Merdeka Belajar Curriculum or better known as the Merdeka Curriculum is a curriculum framework that is developed into a more flexible curriculum, focusing more on essential materials and the development of student's character and competencies. The characteristics of the Merdeka curriculum that distinguish it from the 2013 curriculum are as follows: project-based learning; supporting the realization of character development that is in accordance with the Pancasila student profile; focusing on learning essential materials, therefore students have enough time to enjoy materials from present subjects, especially literacy and numeracy; upholding flexibility; and encouraging learning differentiation based on the conditions of students (Kemendikbud, 2019). In this process, teachers who can be role models, build willingness, and develop student's potential and creativity are needed. The implementation of Merdeka Belajar Curriculum-based learning requires participation from all school members and supervision to examine learning instruments such as teaching materials, lesson plans, and learning media, as well as learning supervision (Amon, 2021). Teachers as professional educators have a goal to improve the quality of national education and have the ability to realize national education goals. One of the competencies teachers must possess that



have been mentioned in Law No. 14 of 2005 concerning teachers and lecturers is pedagogic competence. Pedagogic competence is a typical competency that will distinguish a teacher from other professions and will determine the success rate of the student's learning process and outcomes. Thus, teachers have the responsibility of designing learning programs that are in accordance with the competencies that have been set (Wahyuni, 2012). The initial step that professional educators must take is to develop the Merdeka Curriculum competencies in the learning process by making a lesson plan. A teacher must make a lesson plan that supports an effective and efficient learning process to achieve the expected national education goals. The planning as outlined in the lesson plans is the determination of goals, objectives, materials, methods, media, and learning evaluation tools appropriately to be used as guidelines for teachers in carrying out the learning process (Dirman & Juarsih, 2014).

Implementing the Merdeka Curriculum is the actualization of the curriculum in learning and the formation of competencies and character of students (Wahyudin, 2018). In the Merdeka Curriculum, there are some of the most important principles, namely the teacher must use integrative thematic learning (Akbar, 2016). Integrative thematic learning or integrated thematic learning is learning that combines basic competencies in cognitive, psychomotor, and affective aspects of several subjects turned into several themes. The thematic learning of the Merdeka Curriculum began to be applied jointly at the elementary school level in early 2022. In this thematic learning, the teacher must combine the affective, cognitive, and psychomotor competencies of students from various lessons into one theme. The Merdeka Belajar Curriculum is a decision from the Ministry of Education and Culture which has designed this curriculum in to encourage learning that is in accordance with the abilities of students. This curriculum is expected to provide a wider space for students in terms of character development and basic competencies. The Merdeka Curriculum makes it easier and encourages teachers to be student-oriented, for example, focusing on essential material so that there is less material for each subject; thus, teachers do not need to rush in teaching. Teachers can use methods that are more interactive, immersive, and entertaining. It is intended to make it easier for students to grasp the subject matter being studied, and to make it easier for students to focus when studying certain themes and find out more about the material (Muklis, 2012). Therefore, the teacher must compile learning instruments at first, such as lesson plans, learning media, student worksheets (LKPD), and assessment instruments (evaluations) that contain the three competencies and are adapted to the diversity of students.

However, the reality in the field is that there are still many elementary school teachers who have difficulty in compiling thematic learning instruments, especially in the preparation of lesson plans. Several studies that examine the difficulties of teachers in compiling learning instruments are as follows: first, the opinions of (Ernawati & Safitri, 2018) who said that in making lesson plans, teachers experienced many difficulties including the use of Bloom's operational words in the formulation of indicators in the preparation of lesson plans, then some teachers found it difficult to implement the 2013 curriculum. Teachers also still found it difficult to distinguish between learning strategies and models and could not implement the 2013 curriculum learning properly. Second, another notion is from (Maba & Mantra, 2018) who explained that elementary school teachers lacked competence in implementing the 2013 curriculum, especially in designing lesson plans, implementing lesson plans, and practicing assessments. Third, Erna Yayuk dan Santi Prastiyowati (2019) in respect of creating learning instruments for the 2013 curriculum at SDN Girimoyo 2 Malang. Fourth, Mulu Marlinda (2021) regarding the analysis of teacher difficulties in developing thematic learning instruments. Fifth, Adriani dan Indawan (2021) on teacher performance in preparing and



compiling lesson plans. Sixth, Hidayati dan Septiani (2016) regarding the study of teacher readiness to implement the 2013 curriculum in integrative thematic-based learning in elementary schools in Colomadu sub-district for the 2014/2015 academic year.

Based on observations from two elementary schools in Boyolali district and Semarang district, namely SD N 1 Kaligentong and SD N 2 Jetis, several facts were found that the teachers in these schools still had difficulties in developing Merdeka curriculum learning instruments or thematic lessons. Teachers mainly just copy the lesson plans from the internet or ask from other teachers; what is more unfortunate is that the copies from the internet are not changed to the needs of their students, thus the learning process does not run according to the learning instruments compiled. The researcher also found several other difficulties or obstacles when the teachers compile learning instruments, including the lack of mastery of IT (technology), the habit of teachers copying lesson plans directly from the internet, and the teachers having difficulty in determining learning methods in lesson plans. Based on the description above, the researcher is interested in knowing more deeply about teachers' readiness to compile thematic lesson plans, the difficulties teachers faced in preparing thematic lesson plans, and the role of teachers in overcoming difficulties when compiling thematic lesson plans. The goal is that the government can evaluate the teachers' difficulties in compiling the thematic learning instruments for the 2013 curriculum; an evaluation from the government is needed to prepare these learning instruments. Because learning instruments are the initial foundation of the learning process, if the initial foundation is no longer arranged in accordance with the preparation guidelines, it will make the learning objectives unattainable as hoped-for.

Research Method

This study used a descriptive method with a qualitative approach. Qualitative is a type of research that reveals and describes facts and data obtained in-depth and as they are (Sugiyono, 2017). To provide an overview of the difficulties experienced by elementary school teachers with the status of civil servants (PNS), PPK, Honorary, and also wiyata bakti in Boyolali Regency, Central Java Province in carrying out the role of teachers in the process of compiling the thematic learning instruments for the Merdeka Curriculum. The study was conducted in two public elementary schools, namely SD N 1 Kaligentong and SD N 2 Jetis, Boyolali Regency with the research subjects of 12 homeroom teachers from SD N 2 Jetis and SD N 1 Kaligentong.

The data from this study were obtained from the findings of interviews and observations of classroom teachers about the development of thematic learning instruments that the teacher had compiled. Before the research was conducted, the researcher prepared several questions and also asked for the hard and soft copies of the learning instruments that the teachers had arranged. The researcher asked several questions to the teachers about how they arranged the learning instruments. In the next step after conducting the interview, the researcher checked the truth of the interview results by comparing the contents of the requested learning instruments. In this study, the data taken by the researcher was from the primary source or directly, namely the results of interviews and documentation observations. The data sources were obtained by researcher from elementary school teachers in the Boyolali district, learning instruments that have been compiled, and observations of the teaching and learning process of class I-VI teachers at SD N 1 Kaligentong and SD N 2 Jetis at the time of teaching. The selection of informants was carried out with a purposive sampling technique. This researcher chose this technique because it was considered efficient, convenient, and relevant to the research objectives.

Table 1. Diversity Subject Research

No	Initial	Age	Employment Status	Classroom Teacher	Computer Mastery
1	DW	35 years	Honorary	I	Proficient
2	TT	37 years	PPPK	II	Proficient
3	AA	30 years	PPPK	III	Less Proficient
4	SS	56 years	PNS	IV	Less Proficient
5	DAF	28 years	PNS	V	Proficient
6	EFJ	32 years	PPPK	VI	Proficient
7	SR	35 years	PPPK	I	Proficient
8	AMS	22 years	Wiyata Bakti	II	Proficient
9	BW	33 years	PPPK	III	Proficient
10	LW	35 years	PPPK	IV	Proficient
11	LT	56 years	PNS	V	Less Proficient
12	AJ	30 years	Honorary	VI	Proficient

To make the data can be accounted for and accepted as true, the researcher tested the data. Testing the validity of the data by using member checks and triangulation of sources and techniques. Member Check is carried out by means of the subject signing the results of the first and second interviews. Triangulation of sources and techniques was carried out by the authors comparing the data from the documentation of the thematic learning instruments that had been compiled by the teachers to the data from interviews. In this study, the data analysis used was using an interactive model of data analysis from Miles and Huberman. This data analysis has three steps: data reduction, data display, and conclusions (Hitchcock & Hughes, 2020).

Results and Discussion

The Merdeka Curriculum has been tested since February as a replacement for the 2013 curriculum. The Merdeka Curriculum is something new for teachers and students. Entering the 2022/2023 academic year, learning with Merdeka Curriculum guidelines has been implemented at SD N 1 Kaligentong Ampel and SD N 2 Jetis. However, teachers still encounter various difficulties or obstacles in implementing of Merdeka Curriculum learning, especially in compiling thematic learning instruments that are in accordance with the objectives of the Merdeka Curriculum.

Table 2. Teachers' Understanding and Readiness in Compiling the Thematic Learning Instruments for the Merdeka Curriculum

Homeroom Teacher	The Understanding of Compiling Learning Instruments	The Readiness to Compile Learning Instruments
Class I	Understand the preparation of lesson plans and learning media.	Compile learning instruments at the beginning of the semester.
Class II	Lack of understanding in developing basic competencies into HOTS indicators and in accordance with the students' abilities.	Compile learning instruments before the learning process.
Class III	Understand the contents of the lesson plans that are in accordance with the guidelines.	Compile the learning instruments weekly.
Class IV	Lack of understanding of the Merdeka Curriculum learning	Prepare learning instruments before the learning process by



	instruments.	asking other teachers for help.
Class V	Lack of understanding with the development of learning objectives that are in accordance with the character of students.	Compile lesson plans for the beginning of each sub-theme.
Class VI	Understand the preparation of lesson plans, learning media, and evaluation.	Prepare learning instruments at the beginning of the semester based on the direction of the principal by following the KKG.

The findings of this study are that most teachers know the contents of the right learning instruments and are ready in the preparation of thematic lesson plans. The teachers also admitted to having conducted training/workshops on the preparation of thematic lesson plans when the Merdeka Curriculum began to be implemented. Informants said that the school principal usually directs them compile lesson plans at the beginning of the semester or the beginning of the new academic year, but due to the large amount of administration that must be done, they postpone and compile it shortly before the learning process. Some of the considerations that they think are important when preparing the lesson plans are the subjects to be taught, the learning objectives, the learning methods to be used and in accordance with the material, learning media, and the evaluation used for the assessment. In media use, informants look at the material being taught first, not all topics use media. The teachers usually utilise are printed pictures, KIT media, and some animated videos from YouTube. In compiling the lesson plan format, the informants said that they made the lesson plan in a single sheet format as recommended by the government, starting from identity, basic competencies developed in accordance with the operational verbs of Bloom's taxonomy theory, learning objectives using the ABCD format, learning activities which include opening, core, closing, and assessment. The informants also said that they are already implementing the learning of 21st century skills and a scientific approach. For assessment, they follow the teacher's book and the student's book in terms of what is assessed; however, for questions, they often make their questions according to the expected goals.

The components of the lesson plans compiled by the teachers should be in line with the Minister of Education and Culture of the Republic of Indonesia No. 22 of 2016, in which the lesson plans must include the following contents: first, the identity of the lesson plans which contains the identity of the school, class and semester, themes and sub-themes, subject information, time allocation, and lesson content. Second, the core competencies are in accordance with what has been written in the teacher's book and also the student's book depending on the grade level. Third, basic competencies in learning that will be carried out should agree with the lesson's content. Fourth, development into Competency Achievement Indicators (IPK) that is developed with operational verbs of Bloom's taxonomy theory starting in the C4-C6 realm. Fifth, the learning objectives must be in accordance with the indicators of the basic competencies that have been developed. Learning objectives must be formulated using the ABCD (Audience, Behavior, Condition, and Degree) components and using the right operational verbs based on the initial IPK, the formulation of learning objectives must also implement higher order thinking skills (HOTS). Sixth, the steps/learning activities are designed to be innovative and entertaining. Seventh, learning materials designed in accordance with basic competencies and TPACK-based indicators contain technology, pedagogy, and content. The materials must be designed comprehensively or broadly and completely, cohesively, and in a logical sequence (mutually continuous so that the learning process becomes meaningful). Learning materials must also be designed in a way that is



relevant to real-life conditions and oriented towards the 21st century/contextual learning which teaches students to have a creative nature (able to have various ideas as well as to develop and convey new ideas), critical thinking (able to use their abilities to solve problems), communication (able to create effective communication both written and verbal and able to discuss with peers), collaboration (able to work in groups and be a responsible leader). Eighth, learning strategies and models are designed based on the TPACK approach, namely by utilizing technological tools. The 21st century proficiency-based learning models include problem-based, discovery, inquiry, and project-based learning. Ninth, the learning media is designed by utilizing ICT or multimedia and combining concrete media with ICT media. Tenth, the evaluation of learning/assessment must be prepared in accordance with basic competencies and learning indicators which include affective, cognitive, and psychomotor assessments. It is also in accordance with (Demonika, Mustadi, & Rezkillah, 2020) and (Purnamasari, 2021) who conveyed that the components of the lesson plans in the Merdeka Curriculum are school identity and subjects, classes and semesters, materials, learning objectives, core competencies and indicators, methods, media, learning steps, and evaluation/assessment.

Some informants still do not understand the contents of the learning instruments that comply with the guidelines. The teachers do not understand the definition of ABCD (Audience, Behavior, Condition, Degree), they are also not accustomed to compiling learning objectives using the ABCD format. After the interviews, the researcher checked the results of observations from the lesson plans that the teachers had developed. The results of the lesson plan observations are as follows: the learning objectives arranged by the teachers are in accordance with the criteria for the Merdeka Curriculum learning objectives. The learning objectives have included cognitive, affective, and psychomotor aspects. In addition, it contains ABCD elements that have been written in their sequence. The learning steps in the teacher's lesson plans include opening, core, and closing activities. It is in line with (AM, Saputra, & Amelia, 2018) who stated that the activities in the 2013 curriculum learning include opening, core, and closing activities. The approach used in the lesson plans compiled by the teachers uses a scientific approach. It is in accordance with the opinion of Oktiana Handini (2019), in which the 2013 curriculum learning must apply a scientific approach. The steps of scientific-based learning are observing, formulating problems, collecting data, analyzing information, and communicating or conveying (Suryana, 2017). However, some teachers still do not use these steps in sequence.

Learning media that are often used by all teachers are KIT media and pictures. The teachers choose the media because it is considered practical and interesting for students in the learning process. With the media used, it is hoped that students will find it easier to grasp the material being studied. Research from Wiji (2016) also obtained similar results, namely that the creativity of teachers is felt to be less creative and makes the learning process tedious; besides, the lesson plans compiled by the teachers only focus on student manuals and are not equipped with teaching aids; thus the learning process seems not so interesting. In the evaluation section, the teacher includes an assessment that will be assessed covering the affective (attitude), cognitive (knowledge), and psychomotor (skills) domains. The teachers assess the affective domain assessment by making assessment observations. Cognitive domain assessment is using several questions. At the same time, the assessment of the psychomotor domain is through the rubric of activities. Several components that have not been mastered by teachers, namely in distinguishing between learning models and learning strategies written in the lesson plans are still upside down, in which the strategies should be served as learning models (Fawaid, 2018). In fact, teachers should implement strategies based



on the TPACK approach. TPACK is a means of learning that uses a combination of three aspects, namely technology, pedagogy, and content/knowledge material. There are 7 components in TPACK learning, namely content knowledge, technological knowledge, pedagogical knowledge, pedagogical content knowledge, technological content knowledge, technological pedagogical knowledge, and technological pedagogical content knowledge (Amrina et al., 2022). Therefore, teachers must be able to master technology and understand the material being taught. Based on the phenomena that exist in the elementary school, there is a second-grade teacher who does not yet correspond in designing TPACK-based learning strategies and models.

Table 3. Teachers' Difficulties and Problems in Compiling the Thematic Learning Instruments for the Merdeka Curriculum

Homeroom Teacher	The Difficulties in Compiling Learning Instruments	The Problems in Compiling Learning Instruments
Class I	Lack of learning media and unable to use IT-based media.	The age of first-grade students who still need concrete media.
Class II	Develop basic competencies into IPK which contains the realm of higher-order thinking.	The differences in the ability of students to understand the subject matter.
Class III	Difficult to associate learning resources with everyday life.	The lack of time when it comes to experimenting.
Class IV	Develop thematic learning instruments for the Merdeka Curriculum that must use technological developments.	Less proficient in operating IT.
Class V	Develop learning objectives that match the indicators developed from basic competencies.	Have not implemented learning objectives according to the ABCD components.
Class VI	Determines learning strategies that are in accordance with the character and abilities of the students.	Lack of understanding in distinguishing learning strategies from learning methods.

The data findings of this study are about the difficulties or obstacles teachers face when compiling thematic learning instruments. It shows that each homeroom teacher has different difficulties. The difficulties of the homeroom teacher at one of the public elementary schools are as follows: the sixth-grade teacher, Mrs. EFJ, said that she still does not understand the difference between learning strategies and learning methods, she also has difficulty in determining the right strategies that are suitable for all children of various characters and diverse levels of child acceptance. It is in accordance with the results of research by (Laurensia, 2022) who stated that the obstacle for teachers in preparing lesson plans is designing learning strategies and models that are principled on 21st century learning. The 21st-century learning itself is learning that must be student-centered, collaborative, have context, and the schools must be integrated with the community or social environment. The second-grade teacher, Mrs. TT, said that she has difficulty in developing basic competencies to become indicators of cognitive competency learning which includes the realm of higher order thinking skills (HOTS) based on Bloom's taxonomy theory. In Bloom's taxonomy theory, it is stated that the realm of higher order thinking is a realm that starts from C4-C6, namely analysis, synthesis, and evaluation. It is in accordance with (Adha, Karma, & Husniati, 2021) who conducted research at SD Kediri. They concluded that one of the difficulties for teachers in compiling lesson plans at that school was the difficulty in



developing learning indicators. The fifth-grade teacher, Mrs. DAF, said that she has difficulty developing learning objectives that are in accordance with basic competencies, so the learning objectives have not yet implemented the ABCD components (Audience, Behavior, Condition, Degree). The development of appropriate learning objectives must be in accordance with the written indicators. The fourth-grade teacher, Mrs. SS, said that since she is a senior teacher, she finds it difficult when it comes to compiling lesson plans in the form of soft files because she is not proficient in operating computers and she has never attended training in preparing lesson plans for the 2013 curriculum. She is still used to compiling handwritten lesson plans and detailing important points. It is in accordance with research by (Sutria, 2020) who stated that the use of ICT by elementary school teachers is still not optimal due to a lack of training or workshops. The first-grade teacher, Mrs. DW, said that because she is in charge of the lower-tier class, learning media is very necessary for the teaching and learning process, but the incomplete media in schools makes it difficult for teachers to determine the appropriate media and also cannot combine concrete media with IT-based media. At these schools, teachers still use conventional media, and the lack of use of IT-based media results in students being less than optimal in receiving the learning materials delivered by the teachers. Based on the results of interviews with the third-grade teacher, Mrs. AA, there is also a problem, namely the teacher does not associate the results of learning resources with cases related to the real lives of students. In contrast, learning resources that relate to everyday life will make students get a better understanding of the topic delivered it is called meaningful learning.

After obtaining data from interviews and observations, there are several other difficulties faced by teachers during online learning and post-online learning, including: first, difficulties in making evaluation questions that contain HOTS (High Order Thinking Skills) questions and are in accordance with the abilities of the students. According to (Muhassanah, 2022), High Order Thinking Skills (HOTS) is a thinking process of a person who cannot only memorize but also interpret a problem that requires analysis, creative ideas, and association to draw conclusions from various new information gathered. The purpose of HOTS is to help students improve their ability to analyze or understand a problem in the form of information more critically and creatively in constructing final results. However on the other hand, the teachers also feel unsuccessful in achieving learning objectives if the questions made are too difficult and cannot be answered by students, or vice versa, the questions are made too easy and make students less developed. Second is the lack of creativity of teachers in compiling supporting media in the learning process. Research by (Wahyuningtyas, 2020) concluded that the use of learning media can improve student learning outcomes, it is because the use of media will involve students actively and creatively in the learning process to develop their thinking skills so that there is an increase in student learning outcomes. However, during the Covid-19 pandemic, which caused the teaching and learning process to be carried out online, it made it difficult for teachers to determine learning media that could actively involve students. The teachers at these elementary schools can only use the WhatsApp application since the students also experience problems in the availability of supporting gadget facilities. The media that teachers can use are only YouTube videos or student books. The teachers have not been able to direct students to make their own media because it is felt that it will be burdensome and difficult for lower-tier students. Third is the difficulty in determining the right instrument for assessment. Teachers in these elementary schools have difficulty conducting assessments that are suitable for students because each student has various characteristics. It is what makes teachers, especially in lower-tier classes, only copy the assessment instruments in the teacher's book, even though the teacher's book only lists

assessments that are still general and not specific the students' character. Moreover, during the Covid-19 pandemic for four semesters, teachers had difficulty in making assessments for affective, cognitive, and psychomotor. It happens because in these elementary schools, the learning activities are only carried out through WhatsApp groups, the teacher conveys the limitations of the material being studied and then gives assignments in the form of questions in the student book. The teachers could not assess psychomotor competence because it is still difficult to determine what media can be utilized to assess practical assessment. Fourth, the difficulty of the teachers in managing the class, especially in adjusting between the learning steps that have been prepared in the lesson plans with teaching and learning activities, particularly for the lower-tier classes; in the syntax learning steps, the learning method is not appropriate or not in sequence. Most of the lower-tier homeroom teachers still carry out a flowing teaching and learning process without a sequence syntax, this is because lower-tier students are still considered to be adapting and cannot be controlled to sequence according to the learning syntax.

The teachers also experienced anxiety with the existence of a new curriculum in lieu of the 2013 Curriculum, namely the Merdeka Belajar Curriculum. According to (Saleh, 2020), the Merdeka Curriculum is a natural learning process to achieve independence, in which the students need to learn not to be depressed, not stressed by personal and environmental problems, free to create and innovate, not to be handcuffed and so on. The teachers felt that the 2013 curriculum had just begun to be implemented and adapted to learning, but suddenly the government already had a new policy to implement the Merdeka Belajar Curriculum. The teachers at these elementary schools also feel that they do not understand the contents of the Merdeka Belajar Curriculum itself, teachers are still confused about the differences between the 2013 curriculum and the Merdeka Belajar Curriculum.

Table 4. Teachers' Endeavors in Overcoming the Problems of Compiling Thematic Learning Instruments for the Merdeka Curriculum

The difficulties in compiling learning instruments	Teachers' endeavors in overcoming the problems of compiling learning instruments
Lack of learning media and unable to use IT-based media.	Create simple media from used goods, and encourage students to actively use it.
Developing basic competencies into IPK which includes the realm of higher-order thinking skills.	Understand the IPK criteria of HOTS based on Bloom's taxonomy, looking for references from the internet.
Difficult to associate learning resources with everyday life.	Relating to the daily activities of students, so that the learning process is more meaningful.
Develop thematic learning instruments for the Merdeka Curriculum that must use technological developments.	Participate in training or workshops, arrange with teacher working groups.
Develop learning objectives that match the indicators developed from basic competencies.	Using the components of the ABCD learning objectives in accordance with the indicators that have been compiled.
Determine learning strategies that are in accordance with the character and abilities of the students.	Always try new strategies and look for ones that suit the character of the students.

The teachers have tried to find solutions to some of the difficulties experienced, such as: first, attending workshops or training on the preparation of thematic lesson plans for the 2013 curriculum. In line with research from (Warsiti, 2020) who stated that increasing teacher competence in compiling K13 lesson plans through workshops is considered effective



because teachers at SD Negeri Talang Silungko experienced an increase from cycle 1 with an average of 60.4 to cycle 2 with an average of 76. Second, establishing a teacher working group (KKG) as a forum for teacher meetings to discuss various concerns about teaching experiences and find solutions together if problems are faced in their respective schools. In accordance with research by (Musyadad, 2020) who said that through the formation of KKG, teachers can exchange opinions and cooperate with each other in compiling learning instruments, especially thematic lesson plans, because the characteristics of children in the regions are practically alike. Third, compiling learning instruments every time there is accreditation or assessment from the government agency.

The principal also always provides advice and input on how to develop learning instruments that are in accordance with government guidelines. In this case, the principal has often attended training on curriculum, school administration, and the preparation of learning instruments. The principal should always monitor the teachers, especially in developing learning instruments. The advice from the principal at these State Elementary Schools is that teachers can look for references on the internet and experienced senior teachers. The teachers are also asked to innovate in creating lesson plans, media, and evaluations used in the teaching and learning process. The teachers at the elementary schools have also implemented some of these efforts, and are considered quite effective in overcoming the problems of compiling thematic learning instruments. For example, the teachers make learning plans which include lesson plans, media, learning methods and strategies, as well as assessments at the beginning of the semester together with internal and external school teachers; thus they have many references and can exchange opinions (Nurtanto, 2021).

The organization of the thematic learning instruments for the Merdeka Curriculum that focuses on the development of students is still difficult since the teachers still lack information about the contents of the Merdeka Belajar Curriculum. Teachers find it difficult to develop learning instruments that are in accordance with the characteristics of students and the ability to understand the lesson presented. Implementating the new Merdeka Curriculum still requires adaptation from the teachers, particularly in the learning steps that must focus on students and involve student activity.

Conclusion

This study concludes that teachers still lack understanding of the development of thematic learning instruments for the Merdeka Curriculum that are in accordance with the regulation. Teachers have difficulty in compiling the thematic learning instruments for the Merdeka Curriculum as follows: developing basic competencies into HOTS (Higher Order Thinking Skills) indicators based on Bloom's taxonomy; formulating learning objectives that contain the ABCD (Audience-Behavior-Condition-Degree) components; applying TPACK contexts systematically comprehensive in learning materials that are not maximized; determining learning strategies and methods that apply 21st century proficiency; limitations of IT-based media; creating questions that implement higher-order thinking skills. In overcoming the difficulties in preparing the thematic learning instruments for the *Merdeka* Curriculum, the teacher made several efforts, namely by arranging with teacher working groups, attending training and workshops, always trying to apply new methods and strategies, as well as looking for supporting references from the internet.

Recommendation

The results of this study should be an evaluation point for teachers, it is hoped that this study will increase the literature regarding the preparation of the Merdeka curriculum learning plan



and explore the various contents of the learning instruments. It is intended that learning instruments that are arranged, especially in learning activities, are planned to be more interesting and robust, and can also achieve the expected learning objectives. It is intended that arranged learning instruments, especially in learning activities, are planned to be more interesting and robots and can also achieve the expected learning objectives. Principals should emphasize the importance of preparing learning instruments at the beginning of the semester. Furthermore, the principal must assess whether the learning instruments compiled by the teacher are in accordance with the implemented learning practices. The principal must also assist teachers in overcoming obstacles in the preparation of learning instruments. The government also needs to evaluate the preparation of teachers' readiness in arranging learning instruments when there is a new curriculum such as the *Merdeka Belajar* curriculum.

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