

Analysis of Teacher Perceptions of the Implementation of the Merdeka Curriculum in Hindu Religious Education Subjects at Karangasem Regency High School

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Abstract

Implementing the Merdeka curriculum is an essential factor in learning, and collaboration between teachers, schools, and related parties is needed to implement the Merdeka curriculum, especially in Hindu Religious Education subjects. Hindu religious education is the content of the school curriculum, which plays a role in building student character. However, there are still obstacles to implementing the Merdeka curriculum. Namely, students still need to be more active and listen to what the teacher says. There are limited learning resources, so learning is still teacher-centered. This research aims to describe teachers' perceptions of implementing the Merdeka curriculum in Hindu Religious Education subjects. This type of research is quantitative with a descriptive approach. This research method is a survey. The data collection technique uses a questionnaire via Google Forms. The population in this study were 10 Hindu Religious Education teachers at SMA Karangasem Regency. The data analysis technique uses quantitative descriptive analysis presented in percentage form. The research results show that teachers' perceptions of implementing the Merdeka curriculum in Hindu Religious Education subjects are perfect. The data obtained is based on an analysis of the percentage of teachers' perceptions who agree and strongly agree, are very precise and appropriate, and are very relevant and relevant to the implementation of the Merdeka curriculum, so this research will have an impact on improving teaching and understanding of Hindu Religious Education in a more contextual and relevant way for students.

Keywords: Teacher Perceptions; Merdeka Curriculum; Hindu Religious Education

Abstrak

Penerapan kurikulum Merdeka merupakan faktor penting dalam pelaksanaan pembelajaran. Untuk meningkatkan efektivitas penerapan kurikulum Merdeka perlu kolaborasi antara guru, sekolah, dan pihak terkait dalam penerapan kurikulum Merdeka khususnya pada mata pelajaran Pendidikan Agama Hindu. Pendidikan Agama Hindu merupakan isi kurikulum sekolah yang berperan dalam pembangunan karakter peserta didik. Namun masih terdapat kendala dalam implementasi kurikulum Merdeka, salah satunya siswa masih terlihat kurang aktif dan hanya mendengarkan apa yang disampaikan oleh guru, terbatasnya sumber belajar, pembelajaran masih dilakukan melalui Lembar Kerja Siswa dan buku pelajaran, sehingga pembelajaran masih berpusat pada guru. Tujuan penelitian ini adalah untuk mendeskripsikan persepsi guru terhadap implementasi kurikulum Merdeka pada mata pelajaran Pendidikan Agama Hindu tingkat SMA di Kabupaten Karangasem. Jenis Penelitian ini yaitu kuantitatif dengan pendekatan deskriptif. Metode penelitian ini adalah survei. Teknik pengumpulan data menggunakan angket melalui google form. Populasi dalam penelitian ini adalah guru Pendidikan Agama Hindu di SMA Kabupaten Karangasem dengan Jumlah populasi dalam penelitian ini adalah 10 Guru. Teknik analisis data menggunakan analisis kuantitatif deskriptif yang disajikan dalam bentuk persentase. Dari hasil penelitian dapat dijelaskan bahwa

persepsi pemahaman guru terhadap penerapan kurikulum Merdeka pada mata pelajaran Pendidikan Agama Hindu yaitu sangat baik. Data yang diperoleh berdasarkan analisis persentase persepsi guru yang setuju dan sangat setuju, sangat tepat dan tepat, serta sangat relevan dan relevan dengan penerapan kurikulum Merdeka pada mata pelajaran pendidikan agama Hindu, sehingga pada penelitian ini akan berdampak terhadap peningkatan pengajaran dan pemahaman Pendidikan Agama Hindu dengan lebih kontekstual dan relevan bagi siswa.

Kata Kunci: *Persepsi Guru; Kurikulum Merdeka; Pendidikan Agama Hindu*

Introduction

A teacher's teaching ability includes a series of skills and characteristics that enable them to effectively deliver learning material, understand student needs, and create a conducive learning environment. Teacher abilities include several abilities, including communication skills, mastery of material, and the teacher's ability to adapt to various types of changes. The changes in question involve changes in the curriculum, changes in the teaching and learning atmosphere, and changes in student characteristics caused by various situations, geographical locations, and the community's topography around the place of study. Teacher communication skills in carrying out learning include verbal skills that have understanding. Ability to convey information clearly and easily understood, as well as nonverbal skills in using body language, facial expressions, and voice intonation to strengthen communication. The ability to master learning material includes a deep understanding of the material being taught. Moreover, explain concepts in a way that suits students' knowledge. Apart from these abilities, the teacher's ability to adapt to situations and all changes in learning paradigms, which includes the ability to adapt to student's needs and learning styles, as well as being flexible in designing and changing teaching strategies according to needs, plays a significant role in the success of the learning process and achieving goals.

Teachers' skills in managing classroom activities effectively to create an environment that supports learning and maintains discipline without sacrificing student safety and welfare are basic skills that are basic requirements that must be prepared by a teacher in the knowledge transfer process. Provide constructive feedback to students to increase understanding of learning. Assess and provide consistent feedback on student work. The basic assets of a teacher in transferring knowledge are the ability to utilize learning technology and integrate technology into learning to make it more exciting and relevant, as well as using modern learning tools to increase teaching effectiveness. Empathy and Emotional Engagement in terms of understanding student needs and feelings and creating positive emotional bonds to increase student motivation and involvement. To support learning activities, self-development and continuous learning carried out by teachers are also dynamic demands that indirectly impact improving the quality of teachers in carrying out learning activities. Suparlan (2006) explains that teachers carrying out their professional duties well and measurably must be supported by their expertise, commitment to carrying out their duties, and skills in empowering competencies. Competency empowerment can be carried out by teachers with rational actions that can achieve educational goals through skill development.

Teacher perception in the learning context refers to teachers' views, understanding, and subjective assessments regarding various aspects of learning. This perception can influence teaching approaches, interactions with students, choice of learning methods, and evaluation of learning outcomes. Teachers' perceptions of students can affect how teachers approach teaching; teachers who believe in students' potential

tend to provide more significant support and create a positive learning environment. Teachers' views on learning material can also influence the way they present information to students. If a teacher feels confident and enthusiastic about the material, his teaching will likely be more effective. Teachers' perceptions of various teaching methods can influence the planning and delivery of learning. Teachers who believe in the efficacy of a particular method are more likely to integrate it into their teaching. The teacher's perception of the evaluation process can influence how teachers assess and provide feedback to students. Teachers who view evaluation as a learning tool will use a more supportive and constructive approach. Hartono et al., (2023) argue that in the era of globalization and technological development, demands for the quality of education are increasing. Teachers are expected to provide suitable teaching materials and be learning facilitators who can develop students' creativity and critical thinking.

Perceptions of the learning environment, including administrative support and peers, can influence teacher motivation and effectiveness in teaching. Learning objectives are teachers' views of learning objectives that can influence the way they design curriculum and assess student achievement. Teachers who clearly understand learning objectives may be better able to design relevant learning experiences. Teachers' perceptions of student involvement in learning can influence their teaching strategies. Teachers who understand the importance of student engagement may look for ways to make learning more exciting and relevant. It is important to note that teacher perceptions are subjective and may change over time. Developing teachers' self-awareness of their perceptions can help improve the quality of teaching and learning towards a better quality of education.

The new policy of the Ministry of Education and Culture of the Republic of Indonesia has brought a series of successes in improving the quality of education so that it is able to produce human resources who are ready to face risks in the future. One of the initial breakthroughs was the birth of a new Merdeka learning policy. The aim of this policy program is to answer the challenges of the times that continue to develop so that human resources are ready to face these changes. The concept of Merdeka learning that was coined can be discussed in several ways: (1) Merdeka learning is a response to the problems teachers face in teaching practice. (2) The burden on teachers in their profession is lightened by having the freedom to assess student learning with various types and types of assessment tools, accessible from various burdensome administrative arrangements and various pressures of intimidation, criminalization, or politicization against teachers. (3) Opening eyes to discover more about the obstacles teachers face in their teaching duties at school, starting from the problem of accepting new students and teacher management in teaching preparation, including lesson plans, learning processes, and assessment problems, such as during the USBN-UN. (4) Teachers, as the front guard in shaping the country's future through the learning process, need to know how to create a more enjoyable learning atmosphere in the classroom through educational policies that will benefit teachers and students. (5) The emergence of the concept of Merdeka learning is believed to be no longer an idea but a policy that is being implemented (Kusumaryono in Yamin & Syahrir, 2020)

Teachers' perceptions of the implementation of the teaching and learning process by implementing the Merdeka curriculum are an essential factor in determining the success of curriculum implementation. Teachers' perspectives on the level of flexibility and creativity that a Merdeka curriculum allows can influence the way they design learning activities. Teachers who see flexibility as an opportunity to develop innovative methods and materials can enrich students' learning experiences. Teachers' understanding of how a Merdeka curriculum can increase student involvement in the teaching and

learning process. Teachers who are aware of and accommodate students' learning styles and interests can create a more relevant and meaningful learning environment. Teachers need to understand that evaluation functions not only as an assessment tool but also as a tool to guide and improve the learning process. This understanding can influence teachers' approaches to student assessment. Reflection and professional development: Teachers who understand the importance of self-reflection and professional development related to the Merdeka curriculum will likely continue to improve their skills and knowledge in designing appropriate learning.

The Merdeka curriculum is defined as learning that provides opportunities for students to explore, perfect, and strengthen students skills, learn in a relaxed, calm, relaxed, happy manner, and pay attention to student's natural abilities and teachers as organizers of learning activities (Khusni et al., 2022). The teaching and learning process also focuses on deeper learning in a society in a natural environment through a Merdeka curriculum (Maipita et al., 2021). The government's Merdeka learning policy aims to prepare students to become strong leaders who can respond to the times' needs and have a high national spirit (Silvia & Tirtoni, 2023). Commitment to changes in teachers' understanding of the goals and benefits of a Merdeka curriculum can influence their level of commitment to change. Teachers who see positive value in this approach may be more open to change and adaptation in their teaching practices. It is important to provide teachers with adequate support, training, and resources to increase the effectiveness of implementing the Merdeka curriculum. Besides that, a collaboration between teachers, schools, and related parties can facilitate the exchange of experiences and best practices in implementing the Merdeka curriculum, especially in Hindu Religious Education subjects.

Hindu religious education based on the Vedic scriptures always teaches honesty, purity, and beauty and prioritizes behavior that upholds the values of truth in one's environment. As the oldest religion, Hinduism prioritizes human nature, namely good nature. In character development, basic ethical values such as caring/compassion, honesty, openness, responsibility, and respect can be introduced as the foundation of good character, which reflects noble character; the aim is character development. good people with good values that always form the basis of their behavior. This character is written in the Veda, as stated in the *Tri Kaya Parisudha* teachings, which instruct Hindus always to think well, say good things, and do good things as the embodiment of good character. Therefore, these character values must be instilled in students so that they can be applied in their lives in the family, school, community, and country and positively influence their environment. People with strong character, both individually and socially, have good morals, ethics, and morals (Sukarlinawati & Hestiana, 2022).

Hindu religious education is implemented in schools, among other things, to form a personality with a noble character synonymous with strong morals so that Hindu religious education subjects become the content of the school curriculum, which plays a significant role in developing students' character. Hindu religious education teaches ethical or moral values, namely good and correct behavior, to achieve happiness and harmonious relationships between humans and Ida Sang Hyang Widhi Wasa (God Almighty), fellow humans and humans, and humans and the universe. Known as the *Tri Hita Karana* concept. There are still problems and obstacles to implementing the Merdeka curriculum regarding Hindu religious subjects. This is based on the findings of researchers who made initial observations on several Hindu Religious Education teachers. One of the obstacles in implementing Merdeka learning is that students still seem less active and only listen and do what the teacher explains; there are limited learning resources, where learning is still done through Student Worksheets (LKS) or workbooks

and school student textbooks, so learning is still teacher-centered. The evaluation process is carried out by tests only. Furthermore, current developments and societal dynamics require an appropriate and empowering approach to religious education. This situation analysis must include the need to improve the quality of Hindu religious education in terms of understanding religion, religious practice, and its socio-cultural values. Although the concept of a Merdeka curriculum offers freedom and flexibility, its application to Hindu religious subjects can face various challenges. For example, there must be clear guidelines to ensure that religious principles are not violated, and there must be a balance between freedom of learning and a deep understanding of Hindu religious teachings. When analyzing the situation, teachers must take into account the readiness to implement a Merdeka Hindu religious education curriculum. Training and coaching may be required to ensure that teachers have adequate understanding and appropriate skills to implement this approach effectively.

In research conducted by Saputra & Hadi (2022), teachers' perceptions of the new curriculum, namely the Merdeka curriculum, were discussed. A curriculum that provides students with the best and most meaningful learning experiences. The results of the research show that (1) elementary school teachers have a positive perception of the implementation of the Merdeka Curriculum, (2) there are five factors that influence teachers' perceptions of the implementation of the Merdeka Curriculum, namely teacher teaching experience, educational background, teacher training, previous personal experience, and degree teacher education. (3) Teacher perceptions influence how teachers teach students the learning process. Based on this research, teachers' perceptions of implementing the Merdeka Curriculum significantly influence the teaching and learning process provided by elementary school teachers.

Furthermore, Jannah & Harun's (2023) research aims to examine PAUD teachers' perceptions of implementing the Merdeka curriculum. The research results show that the perception of PAUD teachers in understanding the Merdeka curriculum is in a suitable category. Teachers can increase children's interests and talents to become more valuable and meaningful. Teachers have many benefits, including making the teaching and learning process easier and providing many benefits for students in learning, such as adapting more quickly to the surrounding environment. Perceptions of PAUD teachers in preparing for the teaching and learning process and making themselves more competent as educators. The research results above support this research regarding the perceptions of Hindu Religious Education teachers in implementing the Merdeka curriculum in Hindu religious education subjects.

Apart from the research above, other research was conducted by Mantra et al. (2022), where the research results showed that teachers' perceptions of the importance of training in the development and implementation of the Merdeka curriculum, teachers are an important aspect in the curriculum through the development and implementation process. To achieve this goal, teachers must be given continuous training to become more professional and better understand the applicable curriculum. This research found that teachers were very enthusiastic in understanding curriculum concepts and applying them in the classroom's teaching and learning process. Teachers are responsible for intensively implementing curriculum changes in the classroom learning process. Teachers in schools must develop and implement the curriculum. This research suggests that training should be more intensive and sustainable to increase teachers' understanding of curriculum implementation in the classroom. Maria's (2021) research on teachers' perceptions of implementing a Merdeka curriculum also states that implementing a Merdeka curriculum requires first understanding the psychology, culture, and conditions of the school and students. Furthermore, in research by Marwa, et al (2023), in implementing a Merdeka

curriculum, it is also necessary to understand the stages related to it, such as planning (RPP, Media, study materials, LKPD, evaluation tools), implementation (preliminary, main and final), evaluation (evaluation), what is meant by Merdeka curriculum learning again by the teacher because there are differences with the previous curriculum.

Based on the background and literature review above, it is essential to implement a Merdeka curriculum, especially in Hindu religious education subjects, so that learning is student-centered and students can also understand what the teacher explains. This research can provide a deeper understanding of how the Merdeka curriculum can be implemented effectively to improve the quality of learning in Hindu religious education subjects. This research can provide guidance and training for teachers to implement the Merdeka curriculum in Hindu religious education. This research can help identify specific challenges faced in implementing an Merdeka curriculum in Hindu religious education subjects as well as opportunities that can be exploited. This research can guide curriculum development to achieve the right balance between freedom of learning and ensuring depth of understanding of Hindu religious teachings. For this reason, researchers want to analyze teachers' perceptions of the implementation of the Merdeka curriculum through research with the title "Analysis of Teachers' Perceptions of the Implementation of the Merdeka Curriculum in Hindu Religious Education Subjects in Senior High Schools in Karangasem Regency"

Methods

This type of research is quantitative with a descriptive approach. The method used in this research is a survey. The data collection technique is a questionnaire, which in this research uses Google Form. The population in this study was 10 Hindu Religious Education and Character teachers at SMA Karangasem Regency. This data analysis technique uses quantitative descriptive analysis presented in percentage form. The scale used in this questionnaire is a modified Likert Scale with four alternative answers, namely about: (1) Teacher perceptions of the process of implementing the Merdeka Curriculum on the learning process: Very Appropriate/*Sangat Tepat* (ST), Exact/*Tepat* (T), Less Precise/*Kurang Tepat* (KT), Not Appropriate/*Tidak Tepat* (TT). (2) Teacher perceptions regarding the relevance of learning materials to the implementation of the Merdeka Curriculum: Strongly Agree/*Sangat Setuju* (SS), Agree/*Setuju* (S), Disagree/*Kurang Setuju* (KS), Don't Agree/*Tidak Setuju* (TS). (3) Teacher perceptions regarding the relevance of learning implementation with the implementation of the Merdeka Curriculum: Very Relevant/*Sangat Relevan* (SR), Relevant/*Relevan* (R), Less Relevant/*Kurang Relevan* (KR), Not Relevant/*Tidak Relevan* (TR).

Table 1. Alternative Answer Scores

Question Form	Alternative Answers			
Teachers' perceptions of the process of implementing the Merdeka Curriculum on the learning process	ST	T	KT	TT
	4	3	2	1
Teachers' perceptions regarding the relevance of learning materials to the implementation of the Merdeka Curriculum	SS	S	KS	TS
	4	3	2	1
Teachers' perceptions regarding the relevance of implementing learning with the implementation of the Merdeka Curriculum	SR	R	KR	TR
	4	3	2	1

Result and Discussion

The results of this research are described to determine teachers' perceptions of the process of implementing the Merdeka curriculum. To obtain research results regarding the Analysis of Hindu Religion and Character Teachers' Perceptions of the Implementation of the Merdeka Curriculum in High Schools in Karangasem Regency, it is necessary to describe them according to each factor that constructs this research variable, where the description is as follows:

1. Teachers' perceptions of the implementation of the Merdeka Curriculum in the learning process in Hindu Religious Education subjects

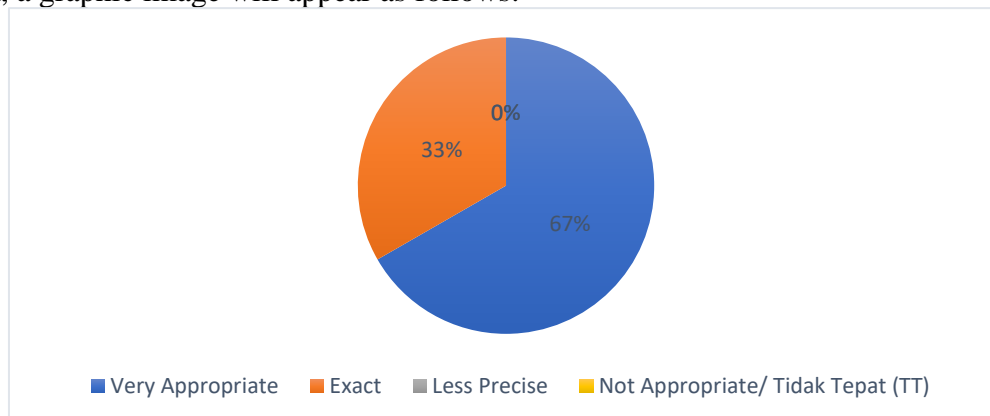
The teaching and learning process is a teaching and learning activity that includes the activities of teaching staff, student activities, communication models and processes between teachers and students, as well as learning resources in the learning environment in the context of providing education (Rooijackers, 1991). In addition, according to Winkel (1991), the learning process is a psychological or mental activity that occurs through active interaction with the environment, resulting in changes in knowledge, understanding, skills and attitudes. So, the learning process is very important in implementing the Merdeka curriculum, where the implementation of the Merdeka curriculum can be carried out with a learning process. The teachers at school are honorable people, as the quote in the *Nitisastra* II.13 reads:

*Haywa maninda ring dwija daridra duma a temu,
Sastra teninda denira kapataka tinemu magong,
Yan kita ninda ring guru patinta maparek temu,
Lwirnika wangsa-patra tunibeng watu remek apasah.*

Translation:

Never criticize the teacher; that action will cause accidents. If you criticize the holy books, you will suffer torment and hell. If you criticize the teacher, you will meet your death, like a plate that falls on a stone.

The literature above explains how teaching is honorable, so teachers in the learning process should implement the Merdeka curriculum well. Teachers' perceptions of the process of implementing the Merdeka curriculum in the learning process in Hindu Religious Education subjects: As many as 66.7 percent of Hindu Religious Education teachers stated that the application of the Merdeka curriculum was very appropriate, as many as 33.3 percent of teachers said it was appropriate, as many as 0.00 percent of teachers indicated that it was not enough. appropriate, and 0.00 percent of teachers indicated that it was not appropriate. If the data in the table above is displayed in graphical form, a graphic image will appear as follows:



Graph 1. Results of Analysis of Teacher Perceptions of The Process of Implementing The Merdeka Curriculum on The Learning Process

Source: Researcher (2023)

Looking at the data, the teacher's perception of implementing the Merdeka curriculum in the learning process in the Hindu Religious Education subject is excellent; it is from the implementation of the learning that students can understand what the teacher conveys regarding the emphasis on Hinduism. Of course, from these results, it is necessary to provide training on the Merdeka curriculum to maximize teacher understanding further. By actively participating in learning related to the Merdeka curriculum, you will gain three experiences: 1) understanding curriculum ideas and planning, 2) explaining curriculum implementation strategies, and 3) communicating curriculum concepts (Sutjipto, 2016). A good understanding of the curriculum content helps teachers to implement it in the learning process. At the same time, it takes work to receive Merdeka curriculum training based on the answers given by teachers in the form of suggestions.

Based on the results of the analysis, 67 percent of teachers stated that their perceptions of implementing the Merdeka curriculum in the learning process in Hindu Religious Education subjects were very appropriate, and 33 percent of teachers stated that they were appropriate. This indicates that the Merdeka curriculum launched by the government is very appropriate, with quite a high percentage of gains. Teachers' statements regarding the accuracy of the Merdeka curriculum are a combination of the number of teachers who stated that it was very accurate and 100 percent accurate. The 100 percent figure states that all teachers were correct regarding implementing the Merdeka curriculum, especially in Hindu Religious Education subjects in educational units. This refers to the need for a dynamic learning process according to the framework and dynamic learning outcomes for students in the current era, thus enabling teachers to view that implementing a Merdeka curriculum is appropriate for the teaching and learning process according to current advances. The application of the Merdeka curriculum in the learning process in Hindu Religious Education subjects is in terms of emphasis on active and collaborative learning. This shows that the Merdeka curriculum emphasizes active and collaborative learning, where students play an active role in the learning process and work together with fellow students. In Hindu Religious Education, this approach can be applied through group discussions about Hindu religious concepts, role plays that imitate stories from the Hindu religion, or collaborative projects that involve students in understanding and applying Hindu religious values in daily life.

2. Teachers' Perceptions Regarding the Relevance of Learning Materials to the Implementation of the Merdeka Curriculum in Hindu Religious Education Subjects

Learning materials are part of curriculum planning, where in curriculum planning, objectives, content, learning materials, and their implementation are determined to achieve learning objectives (Education System Law). Bastian (2023) further stated that the Merdeka curriculum is a curriculum that meets these requirements, focusing on important material for deeper learning because learning in the curriculum takes place in a differentiated manner, where students have sufficient time to familiarize themselves with the concept of student knowledge. Teachers often experience difficulties formulating learning outcomes and indicators, selecting materials, determining learning activities, dividing time, and developing assessment methods (Emiliasari & Jubaedah, 2019). However, the concept of independent student learning encourages students to master learning material, so the role of teachers is vital to support students' independent learning (Alwardah, 2020). Technology, which is expected to be able to make a constructive contribution and make learning easier, is used more for negative things. Not infrequently, most students spend their time practicing various immoral (not good) behaviors that they

get from the sophistication of technology via the internet or other media. This is very worrying and reflects the increasing decline in moral values. In the Book of Sarasamuccaya, Sloka 27 states:

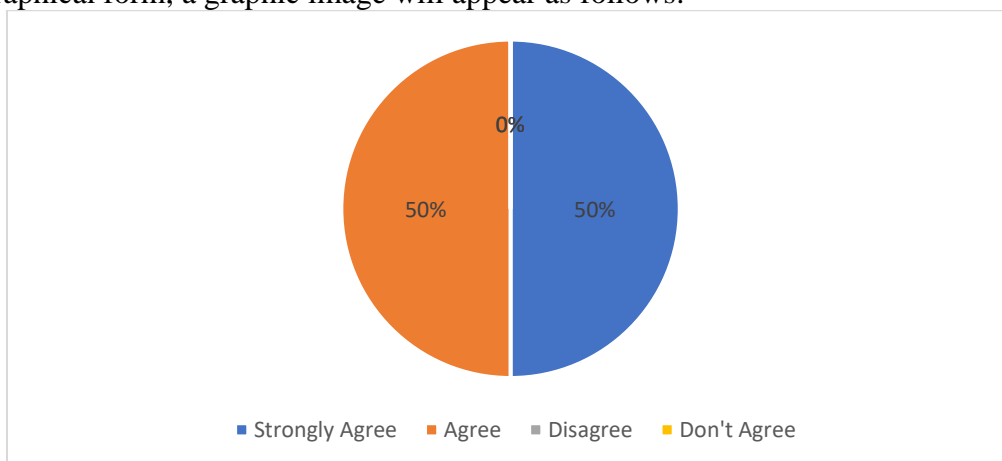
Matangnya deyaning wwang, pengponganikang kayowanan, panedeng ning awak, sadhanaken ri karjananing dharma, artha, jnana, kunang apan tan pada kacaktining atuha lawan rare, drstanta nahan yangalalang atuha, telas rumepa, marin alandep ika.

Translation:

Therefore, one's behavior should be used as well as possible during youth while the body is still strong, and should be used for efforts to seek dharma, artha, and knowledge because the strength of parents is not the same as the strength of young people; an example is like old weeds that have fallen and the edges are no longer sharp (Kadjeng, 2003).

From the explanation of the *sloka*, as a student currently at the Brahmacari boarding level, you must seriously demand knowledge as a preparation for later life to face a bright future. So, religious education actually does not want to make people more intellectual but wants to make people have attitudes that are religious, moral, and integrity. That is the job of a religion teacher. If we compare it with general subjects, of course, the way to learn how to implement the curriculum is different.

Teachers' perceptions of the relevance of learning materials to the implementation of the Merdeka curriculum in Hindu Religious Education subjects were obtained from the results of the answers to the Hindu Religious Education Teacher questionnaire showing that 50 percent of teachers strongly agreed, 50 percent of teachers agreed, 0.00 percent of teachers disagreed, and 0.00 percent the teacher disagrees. If the data above is displayed in graphical form, a graphic image will appear as follows:



Graph 2. Results of Analytical Calculations Teachers' Opinions Regarding the Relevance of Learning Materials to the Implementation of the Merdeka Curriculum
Source: Researcher (2023)

In connection with the respondent's response to the teacher's understanding of the importance of learning materials in implementing the Merdeka curriculum in Hindu religious subjects above, it can be explained that the teacher completely agrees with the implementation of the Merdeka curriculum because Hindu religious education material requires practical exercises and assignments. This makes it easier for teachers to provide material to students. A teacher is a person whose actions fulfill educational duties, the success of a teacher is the success of education (Hehakaya & Pollatu, 2022). Giving teachers confidence in the primary assumption of freedom to learn is very important because teachers will feel free to carry out learning, in this case, delivering material (Rahayu et al., 2022).

From the study results above, 50 percent of teachers stated that they strongly agreed, and 50 percent agreed regarding the relevance of learning to implementing the Merdeka curriculum in Hindu religious education subjects. This indicates that the perception of teachers who agree with implementing the Merdeka curriculum in educational units is very high. If you combine the perceptions of teachers who strongly agree with teachers who agree, 100 percent of teachers agree regarding implementing the Merdeka curriculum in educational units, especially in Hindu Religious Education subjects. This is very in line with the mandate of implementing the Merdeka curriculum that the learning process is not only based on textbooks or only processes in the classroom, but the learning process is everything related to the learning process, both regarding the cognitive, affective and psychomotor aspects of students both in classes in deepening material and theory as well as outside the classroom as a form of actual application of the learning process. With the concept of Merdeka curriculum learning, learning can be defined holistically, both the process provided by teachers to students in school in the classroom in the form of theory and the results of monitoring the progress of Hindu Religious Education learning outcomes outside of school and in the community through real practice in the context of everyday life. In the context of the relevance of measurement and assessment as well as learning resources in Hindu Religious Education subjects in schools, the assessment process and learning resources are very relevant to be applied in the Merdeka curriculum.

Based on the analysis above, the relevance of learning materials to applying the Merdeka curriculum in Hindu religious education subjects is that it refers to the Application of Religious Values in Daily Life, where the Merdeka Curriculum emphasizes practical skills that can be applied in everyday life. In the Hindu Religious Education subject, the findings can highlight how values such as the Hindu religious teachings of *ahimsa* (non-violence), *karma* (the law of cause and effect), and *seva* (selfless service) can be applied to solving problems in society and improving oneself.

3. Teachers' Perceptions Regarding the Relevance of Implementing Learning with the Implementation of the Merdeka Curriculum in Hindu Religious Subjects

Organizing learning can influence effective changes in the world of education; for example, implementing a Merdeka curriculum means changing teachers' thinking models when implementing learning (Viennet & Pont, 2017). Continuous socialization also helps teachers understand curriculum changes and developments over time so that teachers are not burdened with curriculum changes (Digna et al., 2023). This is in line with the independent learning policy, which provides autonomy to each educational unit in implementing learning innovations. Independent learning is designed to explore possibilities for teachers, schools, and students to innovate independently to improve quality. By this opinion, the implementation of learning greatly influences the curriculum to improve the quality of education.

Sarvepalli Radhakrishnan stated that the purpose of religion is to spiritualize society in order to build brotherhood on this earth. Therefore, teachers must innovate in the teaching and learning process so that they are able to develop students' spiritual behavior. The Vedas are life-affirming, as in the mantra:

Sarve bhavantu sukhinah

Sarve santu nirmayah

Sarve bhadrani pasyant

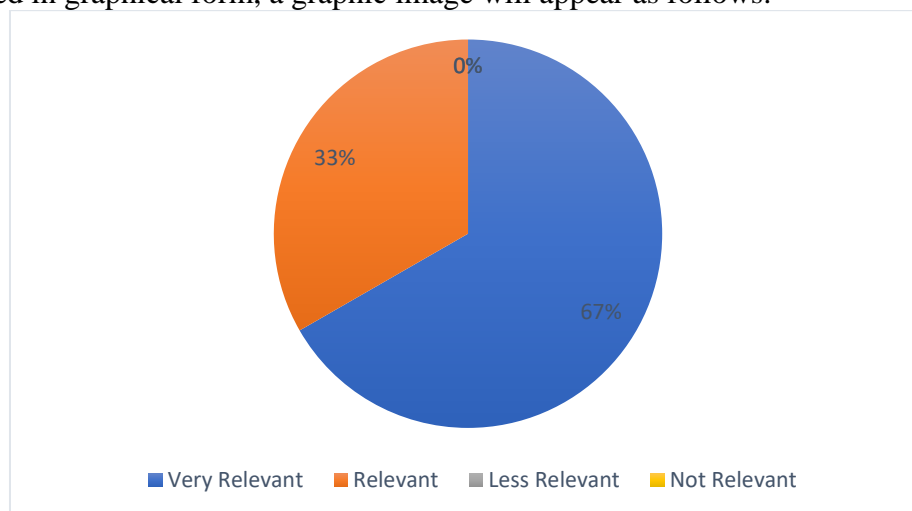
Ma kaschit duka bhag bhavet

Om loka samasta sukhino bhawantu.

Translation:

May everyone live happily, enjoy good health, have good luck, no one experience sadness and there be peace everywhere. This mantra emphasizes that personal safety is not the only goal but that the welfare of society, especially the community of Hindus, is equally important, if not more important.

Based on the results of the analysis, teachers' perceptions regarding the relevance of implementing learning with the implementation of the Merdeka curriculum were 66.7 percent. Hindu Religious Education Teachers stated that the implementation of the Merdeka Curriculum was very relevant; 33.3 percent of teachers said it was relevant, 0.00 percent said it was less relevant and 0.00 percent was irrelevant. If the data above is displayed in graphical form, a graphic image will appear as follows:



Graph 3. Results of Teacher Perceptions Regarding the Relevance of Learning with Implementing the Merdeka curriculum in Hindu Religious Education Subjects.

Source: Researcher (2023)

The research results found that 67 percent stated that it was very relevant to the implementation of learning by implementing an Merdeka curriculum in Hindu Religion Subjects. This shows that the level of success in implementing the Merdeka curriculum is very high. Very high relevance shows the suitability of the learning process in terms of learning strategies and techniques related to measuring and assessing learning outcomes per current learning needs, by referring to learning outcomes that prioritize students as the center of learning by the mandate of implementing the Merdeka curriculum. So, the relevance of implementing learning with implementing the Merdeka curriculum in Hindu religious subjects is Holistic Character Development. The Merdeka curriculum emphasizes the development of students' holistic character. In implementing Hindu Religious Education learning, findings show that Hindu teachings, such as the concepts of *karma*, *dharma*, and *ahimsa*, provide a strong foundation for positive character development. Students learn about these concepts and are allowed to apply them in everyday life, such as in interactions with classmates, family, and society.

Based on the results of these calculations, it was found that implementing the Merdeka curriculum obtained an exact and very relevant picture of the perceptions of Hindu Religious Education teachers. In this research, according to the data obtained, teachers were enthusiastic about understanding the concept of a Merdeka curriculum applied to Hindu Religious Education subjects. Teachers are responsible for implementing curriculum changes in the intensive teaching and learning process in the classroom. Teachers are also responsible for developing and implementing a Merdeka curriculum in the school's teaching and learning process. This research suggests that continuous and intensive training increases teachers' understanding of implementing the

Merdeka curriculum in the classroom. The results of the research show that teachers' perceptions regarding the application of the Merdeka curriculum in learning are strongly supported by the research results of Mantra et al. (2022), which state teachers' perceptions about the importance of training in the development and implementation of the Merdeka curriculum, where teachers are one of the important aspects in curriculum development and curriculum implementation, especially the Merdeka curriculum.

Furthermore, the research results show that teachers' perceptions of the implementation of the Merdeka curriculum can maximize learning and make it easier for students to receive the material and are able to develop children's interests and talents. This is in line with what was conveyed by Jannah & Harun (2023), who found that PAUD teachers' perception of the meaning of the Merdeka curriculum can develop children's interests and talents, which is beneficial for teachers (giving freedom and comfort) and students (adapting to the surrounding environment). The Merdeka curriculum has teaching tools that can reduce the burden and achieve maximum learning so that the teacher's role as a module designer and facilitator in providing learning runs optimally.

The results of this research are also supported by Indahwati et al. (2023). The research results show that teachers' perceptions of knowledge about curriculum changes are very high, at 3.42. supported by knowledge of what the curriculum is 2.82. Knowledge of curriculum objectives, mean 2.87. Knowledge of curriculum content, amounting to 2.76. Next, knowledge about the curriculum process was 2.78. Knowledge of assessment is 2.56. Teachers have adequate understanding and confidence that teaching and learning activities can lead students to achieve the expected learning goals.

Conclusion

From the research results, Hindu Religious Education teachers' perception of implementing the Merdeka curriculum in Hindu Religious Education subjects is excellent and cheerful. This data was obtained from research results based on an analysis of the percentage of teachers' perceptions who agree and strongly agree, are very suitable and suitable, and are very relevant and relevant to the implementation of the Merdeka curriculum and its relationship to the Merdeka curriculum and the learning process. Several relevant study results from previous research reinforce each other that theories related to the application of a Merdeka curriculum in the learning process are very relevant in realizing a more interactive learning process. To enrich theories related to the application of the Merdeka curriculum in the implementation of moral learning, researchers are expected to participate in research with the same study focus to enrich knowledge, especially theories related to the application of the Merdeka curriculum in the implementation of learning to create higher quality learning. For this reason, further research can focus on developing teaching materials that are more inclusive and relevant for Hindu religious education within the framework of the Merdeka curriculum. This includes integrating multicultural values, gender aspects, and content relevant to students' social and cultural realities. The implementation of the Merdeka curriculum emphasizes that the learning process is not only guided by textbooks or processes in the classroom but also the process provided by teachers to students at school in the classroom in the form of theory and the results of monitoring the progress of Hindu Religious Education learning outcomes and outside of school through actual practice in the context of everyday life. In the context of the relevance of measurement and assessment and learning resources in Hindu Religious Education subjects in schools, it can be indicated that the assessment process and learning resources are very relevant to be implemented in the Merdeka curriculum.

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