



Religious Moderation in Early Childhood Education: Integration, Implementation, and Challenges within the Merdeka Curriculum

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ABSTRACT

Early childhood education (PAUD) serves as the foundational stage in shaping a child's character and personality. It is at this stage that fundamental life values are instilled, including religious values. In an increasingly pluralistic and complex society, it is essential to introduce the concept of religious moderation from an early age so that children can grow into individuals who are tolerant, respectful of differences, and avoid extremist attitudes in religious practice. This study employs a qualitative descriptive approach. The research was conducted at RA Muslimat Al-Hidayah in Gesikharjo, Tuban. The informants in this study consisted of four classroom teachers and the school principal. Data collection techniques included observation, structured interviews, and document analysis. The data were analyzed using the Miles and Huberman model. The findings of this study are as follows: 1) The values of religious moderation can be integrated into various components of the Early Childhood Education (PAUD) curriculum through the implementation of the Merdeka Curriculum. 2) The implementation of religious moderation values in the PAUD curriculum is carried out through intracurricular activities as well as in the execution of student profile strengthening projects at the early childhood level. 3) One of the challenges faced by teachers is the limited understanding of the concept of religious moderation among educators. The findings of this research contribute to the development of an inclusive model for integrating religious values within the framework of the Merdeka Curriculum, emphasizing flexibility, contextualization, and values-based learning.

INTRODUCTION

Early childhood education (PAUD) is the main foundation in the formation of children's character and personality. It is at this stage that basic life values are instilled, including religious values. In the midst of an increasingly pluralistic and complex society, it is important to introduce the concept of religious moderation from an early age so that children can grow into tolerant individuals, appreciate differences, and avoid extreme attitudes in religion.

Religious moderation is a very urgent attitude to be possessed by every individual in Indonesia. Religious moderation is presented as an effort to maintain Indonesianness whose

nation is very heterogeneous because in essence religion is present to maintain human dignity, therefore religion has a mission of peace and safety (Nurdin & Muqowim, 2023a).

Conceptually, religious moderation is a religious view, attitude, and practice in communal life that reflects the essence of religious teachings that protect human dignity and advance public welfare, based on the principles of justice, balance, and compliance with the constitution as a joint agreement in national life (Kementerian Agama RI, 2024). In principle, this concept of moderation is reflected in all teachings, including faith, worship, and muamalah

Until now, religious moderation is still seen as the most perfect attitude of diversity to be applied to Educational Institutions. Educational Institutions are an important element responsible for instilling and fostering in students who are expected to be able to internalize moderate religious moral values. This is contained in the national action plan for the outlook of the Ministry of Religion for 2024, namely building an expansive ecosystem of religious moderation where one of the strategies is through Educational Institutions. These values of religious moderation need to be instilled in educators, students, and education personnel (Kementerian Agama RI, 2024).

Religious moderation is very important to be introduced early on. The earlier the values of religious moderation are taught, the easier it is for them to understand the concept of moderation comprehensively. In other words, when children grow up, they will not be easily influenced by liberal and extreme views that can threaten the integrity of the nation (Nisa', 2018),

Children are great imitators. They like to see and imitate what people around them do and say, even if what they imitate is not good. For example, if a child sees their parents' hateful behavior towards others, then the child will imitate it. Therefore, early childhood is very easily influenced by deviant behavior and attitudes, for example, intolerance, hatred towards people of different religions, and acts of terror against those who have different views. (Abdillah, 2023).

In formal education, the values of religious moderation can be the core character of each learning objective, integrating the values of religious moderation with learning outcomes, so that when compiling learning modules and compiling materials, the values of religious moderation in question will be visible (Alfin Khusaini & Inayati, 2022), while in the Merdeka Paud curriculum, religious moderation can be integrated into intracurricular activities and in the form of strengthening P5: Proyek Penguatan Profil Pelajar Pancasila (Hidayati, Zaini, & Sya'roni, 2024). In intracurricular activities, religious moderation can be used as a learning objective obtained from learning outcomes. Meanwhile, through the implementation of the Pancasila student profile strengthening project, the values of religious moderation can be linked in themes, dimensions, elements, and sub-elements in the project.

Various studies on religious moderation have been conducted and published in various scientific journals. However, from these studies, research examining religious

moderation in the independent early childhood education curriculum is still minimal. The latest research findings are still limited to the Internalization of Islamic Religious Values in Cultivating Religious Moderation at SMAN 1 Sleman (Ihsan & Amalia, 2022), internalization of religious moderation in Islamic religious education (Hanan & Rahmat, 2023), implementation of local cultural values and religious moderation in early childhood at ABA Ngawi Kindergarten (Nurhasanah, Trisiyani, & Syarifah, 2023), instilling religious moderation values through multicultural education for early childhood (Yurii & Lita, 2024), instilling religious moderation attitudes for early childhood at Kemala Bhayangkara 01 Banjarmasin Kindergarten (Nuriyah, 2024), Mainstreaming religious moderation in early childhood education institutions: Study at RA UIN Sunan Kalijaga Yogyakarta (Nurdin & Muqowim, 2023b),

The tendency of previous research can be grouped into at least two aspects. First, religious moderation in education, where most of the research was conducted at the secondary school level. Second, the implementation of religious moderation and local culture. Of the various studies, research that examines the integration of religious moderation values in the independent PAUD curriculum has not been widely studied. Therefore, this study is a follow-up to existing studies by filling in the gaps in studies that have not been touched by previous research. The focus of this study is to comprehensively examine the integration of religious moderation values in the independent curriculum at RA Muslimat Al Hidayah, the application of religious moderation values in learning at RA Muslimat Al Hidayah, and the challenges faced by teachers when implementing religious moderation at RA Muslimat Al-Hidayah. A study of the integration of religious moderation values in the independent PAUD curriculum is needed because the Independent Curriculum provides a wide space for character strengthening. Therefore, this study is important to provide relevant understanding, strategies, and recommendations for educators and curriculum developers.

METHODS

The method in this study is descriptive qualitative. This study aims to determine and examine how the integration of religious moderation values in the independent early childhood education curriculum. This research was conducted at RA Muslimat Al-Hidayah Gesikharjo Tuban. The informants in this study were 4 class teachers and the principal. The reason for choosing informants is class teachers and principals because class teachers are the main source of learning so that they are in direct contact with students, while the principal through his policies is able to influence the learning process of students.

Data collection techniques in this study consisted of observation, interviews, and document studies. Observations were conducted by coming directly to the research location to conduct direct observations related to phenomena related to the problems to be discussed in this study. Observations were conducted using observation instruments or field notes. The indicators in the observations include: learning planning that includes the inclusion of religious moderation values, implementation of learning in the classroom, and implementation of *Projek Penguatan Profil Pelajar Pancasila* (P5-PPRA) that is relevant to religious moderation values. Observations were directed at the selection of project themes,

children's involvement in activities, and how teachers guide children to reflect on values such as empathy, mutual cooperation, and tolerance during the process. Researchers also conducted interviews with class teachers and principals using structured interview instruments. Meanwhile, document studies were conducted by examining the values of religious moderation in the independent curriculum at RA Muslimat Al-Hidayah.

The data analysis process is carried out through three stages, as explained by Miles and Huberman, namely: data reduction stage, data presentation, and drawing conclusions or verification (Miles & Huberman, 1984). Researchers collect data collected through observation and in-depth interviews related to the research object, then researchers reduce data by summarizing, selecting and sorting the main things related to the research theme. After reducing the data, researchers present the data in narrative form and then provide conclusions on what has been obtained.

RESULT

1.1 Integration of Religious Moderation Values in the Independent PAUD Curriculum

The observations conducted at RA Muslimat Al-Hidayah Gesikharjo indicate that the values of religious moderation have been contextually integrated into children's learning activities and daily routines. During morning habituation activities, children are guided to recite prayers, greet others, and show respect to teachers and peers. Tolerance and cooperation are instilled through group play, sharing toys, and helping each other tidy up. Such activities not only teach social skills but also embed peaceful, just, and inclusive religious values aligned with the spirit of religious moderation.

An interview with the head of RA, Mrs. Rini Hariyati, reinforced these findings. She stated, *"We are fully aware of the importance of introducing the values of religious moderation from an early age. Within the Merdeka Curriculum, we have the flexibility to adapt learning activities to the children's character and to Islamic values that are rahmatan lil 'alamin (a mercy to all creation). Children are encouraged to appreciate differences, avoid imposing their will, and understand that everyone has beliefs and habits that deserve respect."* This statement reflects that the integration of moderation values is not merely symbolic but has become part of a holistic learning approach that touches on the children's attitudes and behavior.

A document study of learning plans such as CP (Capaian Pembelajaran / Learning Outcomes), TP (Tujuan Pembelajaran/ Learning Objectives), and RPPH (Daily Learning Implementation Plan) shows explicit efforts to connect learning activities with the values of moderation. For example, in the theme "Me and My Friends," there are learning objectives that direct children to demonstrate respect for differences and collaborate in groups. Additionally, activity records indicate that values such as justice, tolerance, and responsibility are often used as topics for daily reflection led by the teacher after the main activity.

Overall, the integration of religious moderation values into the Merdeka Curriculum at RA Muslimat Al-Hidayah Gesikharjo has been carried out comprehensively

through various habituation activities, thematic learning, and reflective approaches. However, Mrs. Rini also stated that the main challenge faced is the need to strengthen teachers' competencies in fully understanding the concept of moderation and applying it creatively in teaching. Therefore, ongoing training and mentoring are essential to ensure that these values are deeply rooted in the children's character from an early age.

1.2 Implementation of religious moderation values in learning at RA Muslimat Al Hidayah

Based on observations conducted at RA Muslimat Al-Hidayah Gesikharjo, the implementation of religious moderation values has been clearly integrated into learning activities, both through intracurricular activities and the Proyek Penguatan Profil Pelajar Pancasila Rahmatan lil 'Alamin (P5RA). The intracurricular activities at this RA are divided into two forms: programmed activities and habituation activities. Regularly scheduled programmed activities include the Monday flag ceremony, which teaches values of nationalism and discipline, as well as monthly visits (ziarah) to the tomb of Wali Asmoroqondi in Gesikharjo. These visits not only introduce children to local religious figures but also instill an attitude of respect for history, tradition, and spiritual heritage in a peaceful and moderate context.

The daily habituation activities reflect the internalization of moderation values through peaceful and character-building religious practices. Before learning begins, the children perform *shalat dhuha* together, followed by recitation of the *Asmaul Husna* along with their meanings, memorization of short Qur'anic surahs, and daily prayers. These activities create a religious atmosphere that avoids fanaticism, focusing instead on strengthening noble character, spiritual awareness, and a tolerant attitude toward others.

An interview with the head of the RA, Mrs. Rini Hariyati, supports these observations. She explained, *"Through both programmed and daily habituation activities, we aim to instill the understanding that religious practice should be carried out with love, tolerance, and respect for others. Children are not only taught to memorize, but also to understand the meaning so they can feel the beauty of religion without judging others."* This statement shows that the learning approach applied is not only cognitive in nature but also touches the affective and spiritual dimensions of the child.

Furthermore, the implementation of moderation values is also reflected in the P5RA activities, particularly in the theme "My Imagination" with the subtheme "Land Vehicles." In this project, children are invited to imagine and create miniature vehicles from used cardboard together with their parents. Throughout the process, teachers instill values of teamwork, mutual respect for ideas, and resolving differences through deliberation (*musyawarah*). These values are a concrete form of religious moderation, where diversity of opinion and thought is appreciated in a fun and inclusive environment.

Document analysis of teaching materials and activity reports shows that all of these activities have been systematically designed and recorded as part of the educational unit's strategy to instill religious moderation values from an early age. The Daily Lesson

Plan (*RPPH*) and documentation of activities reflect consistency in embedding messages of moderation and tolerance aligned with the principles of Islam as *rahmatan lil 'alamin* (a mercy to all creation).

1.3 Challenges faced by teachers in implementing religious moderation at RA Muslimat Al-Hidayah

The results of the study obtained through in-depth interviews with teachers and principals and through observations in the RA Muslimat Al-Hidayah environment revealed significant conceptual challenges in the process of implementing religious moderation values in early childhood learning. Teachers generally understand religious moderation only in terms of tolerance between religious communities, namely respecting adherents of other religions and teaching children not to discriminate against friends based on their beliefs. Although this understanding is an important part of religious moderation, it is essentially still partial and does not include other aspects such as justice, balance, anti-extremism, and acceptance of internal diversity within the religion itself.

In interviews, several teachers admitted that they did not fully understand the broader dimensions of religious moderation, especially in the context of PAUD learning which emphasizes a thematic and holistic approach. They felt that they did not have enough references or special training related to the integration of moderation values in their daily learning activities, both in intracurricular activities, habituation, and P5RA projects. As a result, the implementation of moderation values is still symbolic and limited to strengthening general social ethics, such as being friendly, sharing, and respecting visible differences.

The observation results strengthen the findings, where the integration of moderation values has not been fully seen in the design of learning and classroom interactions. For example, in question and answer activities or thematic activities, teachers tend to emphasize politeness and cooperation, but have not explicitly directed children to reflect on values such as balanced thinking, avoiding attitudes of feeling the most correct, or daring to ask openly and critically in a polite manner. In addition, not all teachers utilize the potential of P5RA activities as a space for deeper exploration of diversity and peace values.

These findings indicate that the limited understanding of educators is a major challenge in the process of internalizing religious moderation at the PAUD level. Therefore, support is needed in the form of training, development of contextual teaching tools, and ongoing mentoring so that teachers are able to understand and apply the concept of religious moderation comprehensively in learning practices that are in accordance with the development of early childhood. This is important so that the Merdeka Curriculum can truly become the foundation for inclusive and enlightening character education from an early age.

DISCUSSION

The results of the study obtained through interview and observation techniques show that the values of religious moderation have begun to be integrated into various aspects of learning in PAUD units that implement the Merdeka Curriculum. Based on interviews with teachers and principals, it was found that the integration of moderation values was carried out through strengthening children's character in daily activities, as well as through learning themes designed to introduce cultural, religious, and social diversity to students.

Conceptually, the implementation of the independent curriculum in PAUD institutions can be implemented through structured stages. Each educational institution can study the Independent Curriculum, conduct self-assessments, and choose how to implement the Independent Curriculum according to the level of readiness of each institution. There are three options for implementing the Independent Curriculum that can be implemented by educational institutions, namely: 1) *Mandiri Belajar (Independent Learning)*, namely educational institutions implement the curriculum that is currently being implemented in educational units (K-13) at the PAUD level. 2) *Mandiri Berubah (Independent Changing)*, namely educational institutions implement the Independent Curriculum by utilizing teaching tools that have been provided for PAUD educational units. 3) *Mandiri Independent Sharing*, namely the Independent Curriculum is implemented by developing teaching tools independently in PAUD educational units. From the data obtained, RA Muslimat Al-Hidayah implemented the independent PAUD curriculum at the independent changing stage, because the Independent Teaching platform prepared by the Ministry of Education, Culture, Research and Technology has been utilized well. Educators can choose Learning Outcomes, set Learning Objectives, then Compile Learning Objective Flows, compile teaching tools, and create assessment instruments, and so on on the platform, which contains all the needs required by educational institutions to implement the Independent Curriculum.

In the implementation of the independent curriculum at the kindergarten level, there are learning outcomes (CP) of the foundation phase, such as religious values and morals, identity, and the basics of literacy, numeracy, science, technology, engineering, and art as well as the *Projek Penguatan Profil Pelajar Pancasila* which consists of 6 dimensions (Beriman dan bertaqwa kepada Tuhan yang maha Esa dan berakhlak mulia kebhinekaan global, Berkebhinekaan global, Bergotong royong, Mandiri, Bernalar kritis, Kreatif). Meanwhile, in the independent curriculum at RA there are unique characteristics that are outlined in the *Projek Profil Pelajar Rahmatan lil Alamin* which is connected to the *Pancasila Student Profile*, which contains the values of religious moderation.

Through a document study conducted by researchers, in the independence curriculum at RA Al-Hidayah, it was found that there was an integration of religious moderation values in the independence curriculum.

Table 1. PPRA elements, sub-elements, and indicators

Values of Religious Moderation/ PPRA	Rohmatallil Alamiin Student Profile Sub Values	Rohmatallil Alamiin Student Profile Indicators
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Civilized (Taaddub)	Piety and Noble Character	Show respect and courtesy towards everyone, honor and respect those who are older, and love and protect those who are younger.
Exemplary (Qudwah)	Behavior	Be a role model, invite goodness, and inspire
Citizenship and Nationality (Muwaṭānah)	Nationalism, Patriotism, and Accommodation to Local Culture	Take the initiative, invite and encourage others to do good deeds.
		Demonstrate a sense of love and pride as an Indonesian citizen by prioritizing the interests of the nation and state, as well as maintaining and preserving ancestral heritage in the form of norms and culture.
Taking the middle path (tawasut)	Anti-Radicalism and Violence and wise in attitude and action	Be open to various things, but still pay attention to religious teachings, applicable regulations, and local wisdom and culture. .
Balanced (Tawāzun)	Balanced in thought, idealism, realism, as well as the worldly and the everyday	Making decisions by considering ideological values and practical approaches, and maintaining a balance between worldly and afterlife interests.
Fair and Consistent (I'tidāl)	Act proportionally and firmly in your stance	Treat everyone fairly and in a balanced manner between their rights and obligations, and be firm and wise in enforcing applicable regulations.
Equality (Musāwah)	Non-discriminatory and inclusive	Treating every individual equally without discrimination based on gender, religion, group or social status, and respecting existing diversity.
Consultation (Shura)	Democratic and upholds consensus decisions	Prioritize common interests over personal or group interests, and respect joint decisions through deliberation.
Tolerance (tasāmuh)	Respecting diversity	Accept with an open heart, respect and appreciate the differences between people
Dynamic and innovative (Tathawwur wa Ibtikar)	Critical, creative, innovative and independent	Think in a structured way, be brave in making decisions, and be able to create competitive, innovative ideas to provide greater benefits.

The P5 themes that can be developed are as follows:

Table 2. Themes, Goals and Values of Religious Moderation

Theme	Objective	Values of Religious Moderation
Aku Sayang Bumi (I Love Earth)	introducing early childhood to environmental themes, exploring and seeking creative solutions that can be done by early childhood, and instilling concern for nature as a manifestation of love and gratitude for the creations of Allah SWT, which they must protect and maintain for their sustainability.	<ul style="list-style-type: none"> - Taaddub (Civilized) - Qudwah (Exemplary)
Aku Cinta Indonesia (I love Indonesia)	Children can understand the identity and characteristics of the country, cultural diversity, and other uniqueness that Indonesia has, with the aim of making them recognize their identity as children of the nation, foster a sense of pride as Indonesian citizens, and have a spirit of love for their homeland.	<ul style="list-style-type: none"> - Muwatanah (Citizenship and nationality) - Tawasut (Tawasut) - Tasāmuḥ (Tolerance) - Shura (Consultation)
Bekerjasama/ Kita Semua Bersaudara (Play and Cooperate/ We Are All Brothers and Sisters)	Students are able to socialize with peers, appreciate differences, can share, and are able to work together. This theme is in line with the local wisdom theme used at the higher education level.	<ul style="list-style-type: none"> - Tasāmuḥ (Tolerance) - Musawah (Equality) - I'tidāl (Fair and Consistent)
Imajinasiku (My Imagination)	Early childhood can recognize their world by imagining, exploring, and	<ul style="list-style-type: none"> - Tathawwur wa Ibtikâr (Dynamic and innovative) - Tawazun (Balance)

experimenting. In this theme of My Imagination, early childhood is given stimulation through a series of activities that can arouse their curiosity, enrich their experiences, and strengthen their creativity.

From the two tables, it can be concluded that the implementation of the Pancasila student profile strengthening project in the RA unit is the formation of a Pancasila student profile and a Rahmatan Lil Alamin student profile that is full of religious moderation values. This indicates that the values of religious moderation can be easily integrated with the content of the PAUD independent curriculum. The 10 principles of religious moderation are: 1) *Ta'addub* / civilized, 2) *Qudwah* / exemplary, 3) *muwatanah* / citizenship and nationality, 4) *tawassut* / taking the middle path, 5) *tawazun* / balanced, 6) *I'tidal* / fair and consistent, 7) *musawah* / equality, 8) *Syura* / deliberation, 9) *tasamuh* / tolerance, 10) *tathawwur wa ibtikar* / dynamic and innovative.

RA Muslimat Al-Hidayah is an Early Childhood Education Institution located in Gesikharjo Palang Village. As the only RA institution in Gesikharjo Village, this RA is a reference for parents in choosing a school. This is evident from the increasing number of students from year to year who come from various neighboring villages. The increasing quantity means that the quality is also improved, both through the addition of facilities and infrastructure, to the learning process, where educators continue to innovate and teach the values of goodness. Based on the results of observations and interviews, it was obtained that the values of religious moderation can be applied through intracurricular activities and P5RA activities.

First, Intracurricular Activities. These are activities designed to help children achieve basic skills as stated in the Learning Outcomes (CP) in the foundation phase. Learning Outcomes in the foundation phase include religious values and Character, Identity, and STEAM. These Learning Outcomes are then translated into learning objectives (TP), learning objective flows (ATP), and even activity objectives, which can be designed with religious moderation values. Intracurricular activities themselves become programmed activities and habits at RA Muslimat Al-Hidayah. Programmed activities are activities that are on the agenda and designed in the teacher's syllabus, both for short and long periods. (Tirtayani, Asril, & Wirya, 2014). Programmed activities carried out at RA Muslimat Al-Hidayah include, ceremonies every Monday. Ceremonial activities that are routinely carried out every Monday. Unlike elementary and middle schools, ceremonies at early childhood institutions are carried out by raising the flag, singing the song Indonesia Raya and reading Pancasila. This activity aims to instill the values of nationalism and nationality. According to (Muchlis

& Natsir, 2020) the values of nationalism contained in the Monday ceremony are to describe the form of behavior of love for the homeland, respect and remember the services of heroes, reflect an attitude of order, instill discipline, foster a sense of mutual respect and appreciation, foster an attitude of compactness and cooperation, and appreciate the services of heroes. The values of religious moderation contained in the implementation of the Monday flag ceremony are muwathanah.

The next programmed activity is a pilgrimage to the tomb of the saint (Ziarah) Maulana Ibrahim Asmoro Qondi (father of Sunan Ampel) which is located around the school environment. This activity is carried out once a month, by reading tahlil. In this context, the pilgrimage to the tomb of the saint is interpreted as a religious and belief system that is the basis and guideline for people's lives that can be implemented or realized through pilgrimage activities (Muasmara et al., 2022). The values of moderation contained therein are taadub (exemplary) and qudwah (exemplary). In addition, the pilgrimage to the saint is a hereditary tradition in Gesikharjo village. This activity needs to be preserved by teaching children about the traditions of the local community. The values of religious moderation contained therein are Muwathanah (Citizenship and Nationality) and tasamuh (tolerance).

While the activities that are habitual are the implementation of dhuha prayer before learning begins, reading Asmaul Husna accompanied by meaning, memorizing short letters, memorizing daily prayers are programmed activities that are used as habits. In the habituation process, the role of teachers is very necessary. Teachers become role models for their students, because early childhood children have a tendency to follow the behavior of those around them. The values of religious moderation that emerge in this habituation activity are *qudwah* / exemplary behavior.

Qualitatively, the results of observations and interviews revealed that religious habituation activities at RA Muslimat Al-Hidayah, such as dhuha prayer, memorizing short letters, and reading daily prayers, consistently internalize the values of religious moderation. These values include discipline, empathy, ritual community, and spiritual awareness, in accordance with the concept of inclusive and balanced moderation. First, dhuha prayer activities increase discipline and positive routines in children. A study at Malahayati Kindergarten (Hijriati, Hayati, & Karnisah, 2023) showed that the jarimatika method in repeating daily prayers can increase spiritual intelligence and behavioral regularity in early childhood. In theory, this approach reflects the principle of religious moderation (Wasatiyah) which emphasizes the balance between spiritual rituals and social values. This habituation activity is a form of *habituation of internalization of values*, namely a character education strategy that places values in daily routines (Wiguna & Widyasari, 2025).

The results of the study obtained through interviews and observations indicate that the implementation of the *Proyek Penguatan Profil Pelajar Pancasila Rahmatan lil 'Alamin (P5RA)* on the theme of *My Imagination*, subtheme of *Land Vehicles*, is one of the strategic approaches in integrating the values of religious moderation in the Merdeka Curriculum at the PAUD level. The activities carried out in the form of a joint project between children and parents to make cars from recycled materials, succeeded in creating an inclusive and

moderate learning space, not only in the school environment but also extending to the family environment.

Through interviews with class teachers, it was found that this project was designed not only as a creative activity, but also as a means of building awareness of the importance of cooperation, mutual respect for opinions, and accepting differences of opinion between children and parents. The teacher said that some children had different car design ideas from their parents, but they learned to discuss and adjust their opinions in an atmosphere of mutual listening. Attitudes of respect, not imposing one's will, and being open to differences—which are part of the values of religious moderation—emerged naturally in the process.

Observations conducted during the car exhibition at school showed that each child brought work with various shapes and concepts. The teacher facilitated a story-sharing session, where children shared the process of making the project with their families. In this session, children showed pride in their team's work and appreciated each other's work. The teacher reinforced with positive sentences such as "even though the shapes are different, they are all good" and "each car has its own story," as an effort to build acceptance of diversity and instill values of equality.

In addition, interactions between parents also demonstrate the practice of moderation. In a reflection session with teachers, parents said that this activity opened up a space for dialogue between family members and instilled an attitude of tolerance in decision-making. Some parents even helped each other during the project, for example by lending tools or sharing materials, creating a social atmosphere of mutual support.

In addition, the celebration of August 17 is the most appropriate moment in the implementation of P5RA, namely by participating in village carnival activities. The values of religious moderation contained therein are Muwatanah (Citizenship and Nationality), Tasāmuh (Tolerance), Tathawwur wa Ibtikâr (Dynamic and innovative). Through the Decree of the Minister of Religion of the Republic of Indonesia Number 792 of 2018 concerning Guidelines for the Implementation of the Raudhatul Athfal Curriculum, it has reflected the instillation of religious values from an early age (Direktorat KSKK, 2022). Among them are:

- 1) The Al-Quran and Al-Hadith are used as the main references and as the philosophical basis for the curriculum at Raudhotul Athfal;
- 2) The RA curriculum is developed with the principle of adhering to the cultivation and formation of spiritual and social attitudes. The indicators are faith and piety, healthy living, fostering curiosity, thinking and being creative, self-confidence, discipline, independence, caring attitude, being able to collaborate, being able to adapt, being polite wherever they are.
- 3) The RA curriculum has characteristics including paying attention to the basic values of living as a nation and state in Indonesia and building good faith and morals;

- 4) Early childhood development aspects that include religious and moral values consisting of the Quran, Hadith, Worship, Islamic Stories, Aqidah, and Morals. Forming religious and moral character values such as being honest, being helpful, being polite, respectful, showing gratitude, showing fairness, showing affection, being sporty, maintaining personal and environmental cleanliness, knowing religious holidays, and respecting different religions.
- 5) Aspects of early childhood development that include social emotional, which includes prosocial behavior, with the following indicators: the ability to play with peers, understand other people's feelings, respond, share, and respect the rights and opinions of others. Children are also expected to be able to be cooperative, tolerant, and behave politely in accordance with the teachings of the Quran and Hadith and the values of national and state life.

Based on the results of the research that has been conducted, it can be concluded that the integration of religious moderation values in the Merdeka PAUD Curriculum at RA Muslimat Al Hidayah has been implemented through various forms of activities that are designed contextually, fun, and in accordance with the characteristics of early childhood. Values such as tolerance, balanced attitudes, respect for differences, and cooperation are instilled both through routine activities and project-based activities.

First, the implementation of religious moderation values is evident in extracurricular activities and habituation. Intracurricular activities such as flag ceremonies every Monday and pilgrimages to saints not only instill love for the homeland and respect for religious figures, but also teach children the importance of living in harmony in diversity. Meanwhile, daily habituation activities such as praying dhuha together, reading Asmaul Husana, memorizing daily prayers, and short letters become a medium for internalizing spiritual values and forming an inclusive religious character from an early age.

Second, the integration of moderation values is also realized through the Proyek Penguatan Profil Pelajar Pancasila Rahmatan lil 'Alamin (P5RA), especially in the theme of *My Imagination* with the subtheme of *Land Vehicles*. In this project, children collaborate with their parents to make cars from recycled materials. This activity not only trains creativity, but also becomes a vehicle for instilling the values of cooperation, respecting other people's opinions, and learning to resolve differences peacefully. These values reflect the spirit of moderation that is instilled in a real and contextual way in children's daily lives.

Thus, it can be concluded that the integration of religious moderation values in the PAUD Merdeka Curriculum at RA Muslimat Al Hidayah has been implemented gradually and is relevant to the development of early childhood. The implementation involving spiritual, social, and diversity aspects shows that a balanced and value-based learning approach is able to form the foundation of a child's character that is moderate, tolerant, and religious without being exclusive. This study provides an important contribution to the development of an PAUD learning model that is oriented towards inclusive and contextual religious values in accordance with the spirit of the Merdeka Curriculum.

The results of a study conducted at RA Muslimat Al-Hidayah showed that one of the main challenges in implementing the values of religious moderation at the PAUD level is the limited understanding of teachers regarding the meaning and scope of religious moderation. Based on the results of interviews and observations, most teachers still interpret religious moderation as limited to the aspect of tolerance between religious communities. In fact, religious moderation includes broader values, such as justice, balance, respect for intra- and inter-religious diversity, and rejection of extremism in religion (Kementarian Agama RI, 2024).

In the context of early childhood education, this shallow understanding has an impact on the less than optimal integration of moderation values in learning practices. Teachers tend to insert these values implicitly and are limited to basic moral behavior, such as politeness and respect for friends, but have not yet reached the formation of moderate, reflective, and contextual religious attitudes. This finding is reinforced by the theory of reflective pedagogy put forward by Brookfield (Brookfield, 2017), which emphasizes the importance of critical reflection by educators in compiling and implementing learning that forms value awareness. Teachers who have not carried out critical reflection on the meaning of religious moderation will tend to reproduce normative values and have not been able to touch on the substance of moderation as a national and religious character. In this case, teachers develop more meaningful and contextual learning strategies.

The results of this study strengthen the argument from the research of Aji and Rasidi (Aji & Rasidi, 2024) that the integration of moderation in PAUD requires innovative pedagogical strategies - not only verbal repetition of tolerance values, but also the application of multimodal practices oriented to character values. Therefore, strategic recommendations are the implementation of teacher training based on critical reflection, the development of contextual religious moderation modules for PAUD, and the design of concrete activities (storytelling, value games, mini discussions) so that teachers are able to transform values into children's daily actions.

CONCLUSION

From the results of the study, it can be concluded that the value of religious moderation has similarities and intersections that can be integrated with the concept of the Independent Curriculum. In PAUD institutions, especially in the RA (Raudhatul Athfal) unit, the curriculum structure in the Proyek Penguatan Profil Pelajar Pancasila has integrated the values of religious moderation, which includes the Rahmatallil Alamin Student Profile or PPRA. Because the curriculum structure in PAUD is flexible and does not specify certain materials, this makes the integration between religious orientation and the implementation of the Independent Curriculum in PAUD more likely to be implemented. The implementation of the values of religious moderation in RA Muslimat Al-Hidayah is through intracurricular activities and P5 activities. It is hoped that with this research, teachers can better understand the concept of religious moderation in PAUD and be open and innovative in their learning.

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