



SWOT analysis in the implementation of the independent curriculum at Kindergarten

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ABSTRACT

Background: One of the most significant educational reforms in Indonesia is the Merdeka Curriculum. However, despite its potential, many teachers, particularly in Kindergarten settings, still face challenges in its implementation and require further understanding of Merdeka Curriculum-based learning. This study explores the implementation of the Merdeka Curriculum in Muslimat NU Diponegoro 81 Kranggan Kindergarten. **Methods:** This research employs a qualitative descriptive method with SWOT analysis framework was used to evaluate internal and external factors affecting curriculum implementation. **Findings:** The SWOT analysis reveals that the implementation of the Merdeka Curriculum at Muslimat NU Diponegoro 81 Kranggan Kindergarten is relatively effective, supported by several strengths such as a strategic location, well-qualified teachers, strong teacher collaboration, adequate learning facilities, and active student participation. However, challenges remain, including a lack of teaching materials, limited teacher training, and varying student skill levels. Opportunities include strong support from student guardians and the Muslimat foundation, while threats involve insufficient understanding of the curriculum among parents, financial constraints, and limited periodic supervision by Muslimat administrators. **Conclusions:** The study concludes that the successful implementation of the Merdeka Curriculum depends on the collaboration between school leaders, teachers, and external stakeholders. While internal strengths and external opportunities facilitate implementation, challenges such as financial limitations, lack of training, and inconsistent supervision need to be addressed. To enhance curriculum implementation, principals should strengthen leadership and external partnerships, teachers should participate in continuous training, and policymakers should provide clearer guidelines and financial support. **Novelty/Originality of this Article:** This study contributes to the understanding of early childhood education curriculum reform by offering a practical SWOT analysis of the Merdeka Curriculum in Kindergarten settings. Unlike previous studies, it provides a structured evaluation of implementation challenges and strategies for improvement, serving as a valuable reference for educators, school administrators, and policymakers in Indonesia.

KEYWORDS: swot analysis; merdeka curriculum; early childhood education.

1. Introduction

Education is a process needed to achieve balance and perfection in the development of a person or society. In contrast to teaching, education focuses on the sharing of knowledge and skills as well as the formation of individual awareness and personality (Nurkholis, 2013). Education is not merely a means to prepare for the life to come, but also as an effort to realize the desires, needs, and abilities of individuals to achieve the expected personal and social life patterns. Education is more than just providing knowledge and skills

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(Rahman et al., 2022). Early childhood education is education provided to children under the age of seven. These children are known as the golden age, where they have the full potential (intelligence), and have a spontaneous attitude in activities and interacting with others (Khaironi, 2017).

The curriculum is part of education and functions strategically as a guide for learning activities. Successful learning activities must consider the curriculum because the experiences provided in the classroom will refer to the curriculum (Fujiawati, 2016). One important part of education is the curriculum, which is defined as a program provided for students. As explained by Oemar Hamalik in the book *Curriculum Development Management*, the curriculum is defined as a program provided for students in the form of learning activities with the aim of improving student development and growth and adjusted to educational objectives. Curriculum development involves developing a curriculum that focuses on students and their students (Fajri, 2019).

The curriculum is an absolute requirement for school education, which means that the curriculum is an integral part of education or teaching. The curriculum directs all forms of educational activity to achieve educational goals (Uswatun, 2023). In addition, the curriculum is also a field of study pursued by experts or curriculum specialists, which is a source of concepts and provides a theoretical basis for the development of various educational institutions. Teachers as educators in schools are formally prepared in teacher education institutions, so the role of teachers in curriculum development is very important (Dhomiri et al., 2023). The curriculum is the core of education because it contains a formulation of goals that determine where students will be taken and directed. The curriculum also contains formulations about the content and learning activities, which will provide students with knowledge, attitudes, skills, and values, which are the values they need to complete their future work tasks. The curriculum provides the foundations for the development of personality and professional abilities, which will determine the quality of an individual and the Human Resources (HR) of a nation

According to the Decree of the Head of the Education Standards, Curriculum and Assessment Agency of the Ministry of Education, Culture, Research and Technology Number 022/H/KR/2023 concerning Education Units Implementing the Implementation of the Independent Curriculum in the 2023/2024 Academic Year, it explains that every level of education in the 2023/2024 academic year to implement the Independent Curriculum. The Merdeka Curriculum is a curriculum that is very different from the previous curriculum that has been implemented in schools in Indonesia. It is said that this curriculum can improve the education system in Indonesia and increase learning motivation for both students and teachers (Desrianti & Nelisma, 2022). Madrasah resource analysis is one of the preparation stages for implementing Merdeka Curriculum. In addition, the concept must be clear to implement. An organized concept or picture is necessary for successful implementation. To achieve this, teachers must have a strong understanding of how the independent curriculum is successfully implemented (Kahfi, 2022). However, today, many teachers are confused by the implementation of the Merdeka Curriculum at all levels of education, with teachers being a professional category that is included as a field requiring special expertise. The implementation of this curriculum is based on the development of technology, but the readiness of all components of education will be tested and especially the teachers who will implement this Independent Learning Curriculum in their respective schools (Purani & Putra, 2022).

Based on pre-research with SM as the head of the Muslimat NU Diponegoro 81 Kranggan Kindergarten regarding the new policy, namely the implementation of an independent curriculum. The head of the Kindergarten stated that he would implement the independent curriculum in July of the 2023/2024 academic year. Where the number of teachers in the Muslimat NU Diponegoro 81 Kranggan Kindergarten is 3 people. In realizing the Implementation of the Independent Curriculum at Muslimat NU 81 Kranggan Kindergarten, it is known that the expected implementation can really work as desired. However, in reality, the independent curriculum is a challenge for all parties because many teachers are still trapped in doing learning as outlined by the curriculum. Thus, creativity is

needed for teachers and students in Merdeka Belajar to determine effective learning goals and methods so that they can foster hope and create a sense. Thus, they still feel that they have to learn more about learning based on an independent curriculum and other things that become references in implementing an independent curriculum.

Researchers used SWOT Analysis which includes Strengths, Weaknesses, Opportunities, and Threats as a tool in this study to identify the strengths, weaknesses, opportunities, and threats of the implementation of the independent curriculum at Muslimat NU Diponegoro 81 Kranggan Kindergarten. Researchers will use strengths, weaknesses, opportunities, and threats (SWOT) analysis as one of the analysis techniques when examining the implementation of the independent curriculum in Kindergarten. The reason researchers use this analysis is because it will be easier to determine the strengths, weaknesses, opportunities, and threats of implementing an independent curriculum in Kindergarten. In addition, in previous research, SWOT analysis has been used as one of the analysis techniques to create a strategy for implementing the independent curriculum which is a relatively new curriculum.

2. Methods

2.1 Type of research

Qualitative research uses an in-depth and comprehensive approach to understand and explain phenomena in their natural context. In this study, researchers interact directly with research subjects to gain in-depth insights into various aspects of human, social, or cultural life. This method provides space for complexity and context that cannot always be measured quantitatively, allowing researchers to explore broader dimensions of social reality. By making the researcher the main instrument, this method allows for descriptive and contextual data collection (Rachman, 2024). Researchers used a descriptive qualitative approach in this study to find and describe all activities related to the implementation of the independent curriculum at Muslimat Diponegoro 81 Kranggan Kindergarten. The choice of this type of research was chosen because the researcher wanted to directly describe how the independent curriculum was implemented at the Muslimat Diponegoro 81 Kranggan Kindergarten.

2.2 Location and time of research

The place of research is where research is conducted to obtain data and information about research problems. This research was conducted at Muslimat NU Diponegoro 81 Kranggan Kindergarten. Taking into account the fact that the Kindergarten is one of the Islamic-based schools that has implemented an independent curriculum since July of the 2023/2024 academic year. The boundaries of the location of Diponegoro 81 Kranggan Muslimat NU Kindergarten are to the north bordering the village road, to the east bordering the mosque, to the south bordering the community garden, and to the west bordering the river. Research to find data or initial observations began by starting a series of activities, including providing initial observation letters, conducting initial observations, and conducting initial interviews. Furthermore, giving a research permit, conducting interviews, conducting observations, and observing data obtained from documents. After that, conducting a series of matching from the results of interviews, observations, and documentation.

2.3 Subjects and objects of research

Purposive sampling is a method of sampling from data sources based on certain considerations. For example, people who are considered to know best about what is expected of them or maybe they are the authorities who will make it easier for researchers to explore the social environment under study (Sugiyono, 2008). To explore the informants

needed by researchers, informants are referred to as qualitative research subjects (Salim & Syahrur, 2012). The research subjects were the Head of Kindergarten SM, Kindergarten Teacher UK, Chairperson of the Muslimat NU Kranggan Branch M, Parents Mrs L and Mr. AM, AK Al. The object of this research is the implementation of the independent curriculum at Muslimat NU Diponegoro 81 Kranggan Kindergarten.

2.4 Data collection techniques

Interviews are used as a data collection technique when researchers want to conduct a preliminary study to identify the problems to be studied. This technique is also used when researchers want to obtain in-depth information from a small number of respondents. This structured interview is data collection because the research instrument, namely written questions with alternative answers, has been prepared in advance. In this structured interview, each respondent is given the same questions and the data is recorded. Unstructured interviews are free interviews where researchers do not use systematic interview guidelines to collect data.

Compared to other data collection methods such as interviews and questionnaires, observation is not limited to interactions with people; it also looks at other natural things. In this observation, the researcher is involved in the daily activities of the individual being observed or used as a source of research data (Kawulich, 2005). While making observations, researchers continue to do what data sources do and enjoy the same experiences. The data obtained will be more complete, sharp, and can understand the level of significance of each behavior seen with the participation of these participants. The type of observation used by researchers, namely participant observation, relies on observation as the main tool for obtaining data. Therefore, the role of key informants or participants is very important to help researchers understand differences and take the right attitude towards differences.

Collecting information visually, verbally, or in writing is called documentation. According to Amiraslani & Dragovich (2022), documentation is a data collection technique through official documents such as archives. This includes books on theories, opinions, arguments, laws, and others related to research topics. Therefore, documents can be used as records of past activities, activities, or events that are recorded and collected into archives. The documents in question can be in the form of writings, images, or masterpieces from individuals (Fiantika, 2022).

2.5 Data analysis technique

Data analysis is the next step after the necessary data has been collected with the predetermined data collection instruments or techniques. Data analysis is needed so that the data can be explained and collected in order to obtain research results based on the conclusions obtained through the available data and has been classified based on research needs (Bazen et al., 2021). Based on the research conceptual framework, the study problem, and the data collection method chosen by the researcher, data reduction is a process that takes place throughout the research, even before the data is actually collected.

When a set of information is organized to allow conclusions to be drawn and actions to be taken, this is called data presentation. Narrative text, field notes, matrices, graphs, networks and charts are some of the forms of presenting qualitative data. These forms combine easily accessible and structured information so that it is easy to see what is happening, confirm whether the conclusions are correct or otherwise re-analyze. Efforts to draw conclusions are carried out by researchers continuously while in the field (Snyder, 2019). From the beginning of data collection, qualitative researchers begin to look for the meaning of things, note the regularity of patterns (in theoretical notes), explanations, possible configurations, causal flows, and propositions. At first, it was unclear, but then it became clearer and became stronger (Rijali, 2018).

2.6 Data validity testing techniques

Researchers used triangulation techniques to test the validity of this research data. Triangulation is a data collection technique that combines various data collection methods and data sources that already exist. By triangulating, researchers collect data while testing the credibility of the data, namely testing the credibility of data using various data collection methods. Triangulation technique means that researchers use different data collection techniques to get data from the same source. Researchers used participatory observation, in-depth interviews, and documentation for the same data source simultaneously. Source triangulation refers to collecting data from various sources but using the same method. Thus, the data collected can be more accurate to perfect the research results. The triangulation technique used is source triangulation, because the data collected will relate more to the personal research subjects and the closest people including principals, teachers, students, student guardians and the community.

3. Results and Discussion

3.1 Research location

Based on the results of the research conducted by researchers, data were obtained regarding SWOT Analysis in the Implementation of Merdeka Curriculum at Muslimat NU Diponegoro 81 Kranggan Kindergarten. The subjects in this study are people who are directly involved in the process of implementing the independent curriculum at Muslimat NU Diponegoro 81 Kranggan Kindergarten, which has 1 Kindergarten Head, 2 Teachers, and 38 Students. Muslimat NU Diponegoro 81 Kranggan Kindergarten is located in Dusun II Kranggan Village, Pekuncen Subdistrict, Banyumas Regency and was founded by the community under the auspices of the Muslimat NU Bina Bhakti Wanita Education Foundation, which is open to students with various backgrounds. The school believes that a safe, comfortable, conducive learning environment can support the development of knowledge, hone skills, and form good learning attitudes from students.

3.2 Analysis of strengths in implementing the independent curriculum

Strategic Geographical Location Muslimat NU Diponegoro 81 Kranggan Kindergarten is in an ideal location to implement this independent curriculum. The village background with abundant natural resources and close proximity to public facilities such as mosques, home industries, rice fields, plantations, ponds/fisheries, tombs, clinics, Elementary School, and Junior High School are study materials that help the Kindergarten carry out learning. Every educator at the Muslimat NU Diponegoro 81 Kranggan Kindergarten has a minimum degree of S1 in education or a relevant field. This is a strength in the implementation of the independent curriculum as teachers have a better understanding of the educational ideas and learning approaches associated with the independent curriculum. Teacher collaboration at Diponegoro 81 Kranggan Muslimat NU Kindergarten can help organize various learning methods and approaches. Teachers work together to make project-based learning, active learning and the use of technology interesting for students.

Teachers at Muslimat NU Diponegoro 81 Kranggan Kindergarten are able to utilize learning media available in the Kindergarten environment to support independent curriculum-based learning. This can help the teacher in delivering the material. To strengthen this statement, researchers made direct observations in the implementation of learning activities and saw the learning media used by teachers in learning. Painting learning activities with wax media and food coloring can be seen in Figure 1.



Fig. 1. Learning activities to paint with wax media and food coloring

Students at Muslimat NU Diponegoro 81 Kranggan Kindergarten show a good response to the independent curriculum. Students have a high level of participation in learning, both in the classroom and outside the classroom. students' ability to show innovation, drive to learn, and dare to try. Kindergarten students have learned to work well together. In group-based learning situations, students are actively involved in discussions and work together to complete tasks. This data was reinforced by interviews with teachers who saw the improvement of students' social and collaborative skills over time. To strengthen this statement, the researcher made direct observations in the implementation of learning activities and saw the activities of students in learning activities. Activities outside with children can be seen in Figure 2.



Fig. 2. Outdoor activities with children

Kindergartens have sufficient facilities and equipment to support learning, especially when using the independent curriculum. This includes spacious and comfortable classrooms equipped with technology devices, educational toys, and books. Classrooms also have toilets and sinks (Hu & Szente, 2009). A safe and comfortable place to learn at the Muslimat NU Diponegoro 81 Kranggan Kindergarten. This good classroom environment not only has well-organized classrooms, but also play areas designed to encourage students to think creatively and explore. The safety of the children at Muslimat NU Diponegoro 81 Kranggan Kindergarten is also very important. There is close supervision and security facilities such as secure guardrails. To strengthen this statement, researchers made direct observations to see the facilities and infrastructure, especially in the classroom, in supporting learning. The classroom can be seen in Figure 3



Fig. 3. Classroom

Finance at Muslimat NU Diponegoro 81 Kranggan Kindergarten has a smooth and sufficient source of financing to support learning activities based on the independent curriculum. Factors that support this financing include, Muslimat as a Kindergarten foundation provides the main financing for the implementation of education, and there are also Education Operational Assistance received every semester based on the number of students. Then there is non-binding assistance from donors that can increase funds for organizing learning at the Muslimat Nu Diponegoro 81 Kranggan Kindergarten. To strengthen this statement, researchers made direct observations to find out the donor card held from Muslimat as the Foundation. The donor card held by Muslimat can be seen in Figure 4.

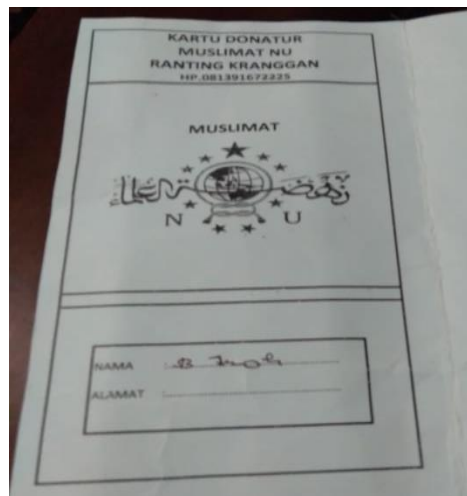


Fig. 4. Muslim donor card

Based on the interviews and observations above, the strengths in implementing the independent curriculum at Muslimat NU Diponegoro 81 Kranggan Kindergarten are the strategic geographical location of the Kindergarten, all teachers who have a bachelor's degree, good collaboration between fellow teachers, the teacher's ability to utilize media in the Kindergarten environment, responsive and active students, student collaboration skills, adequate learning facilities, a safe and pleasant learning environment, and smooth financing. According to the data presented above from interviews, observations, and documentation, it can be concluded that the internal strengths at Muslimat NU Diponegoro 81 Kranggan Kindergarten, including the principal, teachers, students, facilities and infrastructure, and financing, have a relationship between these strengths, as shown by the data presented above from interviews, observations, and documentation. In Diponegoro Muslimat NU Kindergarten, there are interrelated forces between the principal who is able

to spearhead the implementation of the independent curriculum, support from teachers and students, as well as adequate facilities and infrastructure and funds to become a strong foundation. Thus, the independent curriculum can be implemented more efficiently and successfully. This explanation is compared with Dewi Kurniasih's SWOT Analysis theory, which relates to the implementation of the independent curriculum. According to this theory, Strength or power, is a resource of skill or excellence, which gives a company or organization an additional advantage compared to its competitors and meets market needs (Kurniasih, 2021). Thus, it can be concluded that these factors can contribute to the successful implementation of the independent curriculum at the Muslimat NU Diponegoro 81 Kranggan Kindergarten.

3.3 Analysis of weaknesses in implementing the independent curriculum

The head of the Muslimat NU Diponegoro 81 Kranggan Kindergarten is not a teacher mobilizer and lacks effective leadership skills to encourage the implementation of the independent curriculum. This is a weakness because Principals who are not teacher leaders have a limited understanding of innovative teaching strategies that are in line with the Curriculum. The lack of more varied teaching materials that can be explored by teachers due to the initial implementation along with the many instruments that must be done on the independent learning teaching platform makes teachers focus more on the material. In implementing the independent curriculum, the principal must be able to handle organizational problems (Hindriyanti, 2023). An institution must experience internal problems, such as internal conflicts in decision-making, lack of parental participation, and teacher disapproval. Limitations in overcoming these challenges can hinder the progress of implementing the independent curriculum at the Muslimat NU Diponegoro 81 Kranggan Kindergarten.

Kindergarten teachers have not received adequate training on implementing the independent curriculum. This leads to several problems, such as a lack of understanding of the concepts and learning strategies that correspond to the independent curriculum, difficulties in designing and implementing learning that meets the unique needs of students and meets the standards of the independent curriculum, and this lack of understanding may lead to difficulties in implementing the independent curriculum. Muslimat Kindergartens has participated in a seminar on the implementation of the independent curriculum of Kindergarten Pekuncen sub-district. The seminar activity can be seen in Figure 5.



Fig. 5. Independent curriculum implementation seminar

A number of students in Kindergartens experience difficulties in following independent curriculum-based learning. This is due to the gap between the implemented curriculum and students' understanding and readiness to learn. The limitations of learning methods that do not always match the individual learning styles of each student at Muslimat NU Diponegoro 81 Kranggan Kindergarten. Students have varying skill levels, thus requiring a learning approach that can be customized to meet the needs of each student. To ensure that all

students respond well to learning, an inclusive and diverse approach is also necessary. This is especially true in the independent curriculum approach.

Lack of maintenance can have a negative impact on the quality of facilities and students' learning experience, especially if there are limited funds available. One of the problems that schools often face is the lack of maintenance, repair and replacement of facilities. If the agreed Budget Plan/*Rencana Anggaran Biaya* (RAB) does not match the field, different student guardian groups make the financing less than optimal and often does not match the RAB. For Education Operating Costs/*Biaya Operasional Pendidikan* (BOP) funds, the obstacle is that the funds received and used do not match the needs at Muslimat NU Diponegoro 81 Kranggan Kindergarten. The budget is limited because many additional activities are not programmed.

Based on interviews and observations, the weaknesses in the implementation of the independent curriculum are the principal who is not a driving teacher, the lack of teaching materials, the principal is unable to overcome organizational challenges, teachers who still lack training, limited student understanding, diverse skill levels, lack of maintenance and supervision, and the amount of rab funds received does not match the field (Wibowo et al., 2023). The data collected from interviews, observations, and documentation above show that the internal weaknesses at Muslimat NU Diponegoro 81 Kranggan Kindergarten are seen from the principal, teachers, students, facilities and infrastructure, and financing. This is a major factor that needs attention in an effort to improve the implementation of the independent curriculum in Kindergarten, strategic steps need to be taken to overcome this problem. This explanation can be compared with Nazarudin's SWOT Analysis theory, which relates to the implementation of an independent curriculum. This theory states that weaknesses or deficiencies are characteristics of an organization or business that are weaknesses (Nazarudin, 2020). So that the above factors can be identified as internal weaknesses that must be considered and corrected so that the implementation of the independent curriculum at Diponegoro 81 Kranggan Muslimat NU Kindergarten is more effective and efficient.

3.4 Analysis of opportunities in implementing the independent curriculum

At the Muslimat NU Diponegoro 81 Kranggan Kindergarten, student guardians are very supportive of the implementation of the independent curriculum. In addition to helping children in the learning process, this support encourages good cooperation between school and family, which is very beneficial for children's development. To strengthen this statement, the researcher made direct observations in the implementation of "*Projek Penguatan Profil Pelajar Pancasila* (P5)" activities at Muslimat Kindergarten which also involved student guardians. The participation of student guardians in P5 activities can be seen in Figure 6.



Fig. 6. Student guardian participation in P5 activities

Based on the results of interviews with the head of the Muslimat NU Ranting Kranggan 81 Kranggan, namely Mrs. M, the Muslimat provides a lot of support and contributions to

the Muslimat NU Diponegoro 81 Kranggan Kindergarten. Muslimat can help, especially when there are big needs. Apart from providing financial assistance, they also help maintain the building or building maintenance of Muslimat NU Diponegoro 81 Kranggan Kindergarten. Muslimat actively donates money or seeks money to be used as honorarium for teachers at Muslimat NU Diponegoro 81 Kranggan Kindergarten. Every Friday *Kliwon*, the Muslimat conducts fundraising by collecting donation cards with a voluntary deposit of funds that have been held by donors. People can fill in the card voluntarily. Furthermore, the money collected will be given to the board for operational purposes and monthly meetings of the Kindergarten board, which will ensure an organized and clear management of funds. The Muslimat NU Diponegoro 81 Kranggan Kindergarten receives assistance and facilities from the Muslimat. They not only provide funds, but also ensure that the equipment and facilities are available when needed to support learning.

With B accreditation, Muslimat Kindergarten is a significant opportunity to maintain the quality standards of education. Muslimat NU Diponegoro 81 Kranggan Kindergarten, which has B accreditation, has considerable opportunities to develop innovative learning approaches and focus on developing the full potential of children in the context of implementing an independent curriculum. to become a solid foundation for implementing an independent curriculum at Muslimat NU Diponegoro 81 Kranggan Kindergarten. Based on the interviews and observations above, what is an opportunity in implementing the independent curriculum is the full support of student guardians, Muslimat as a caretaker, Muslimat as a donor, Muslimat provides facilities and infrastructure when the Kindergarten needs it, and Kindergarten that has accreditation B.

Based on the data described above from interviews, observations and documentation, it can be concluded that support from external parties such as student guardians, the community and education policy has great potential to improve the quality of education in Kindergartens. This is in line with one of the principles of preparing the operational curriculum of the education unit involving the education unit committee and various stakeholders, including parents, organizations, various centers, industry and the world of work (Amon & Angal, 2021). This curriculum is developed under the coordination and supervision of the education office or the office of the ministry authorized to organize government affairs in the field of religion.

According to Freddy Rangkuti's theory of SWOT Analysis, opportunities related to the implementation of an independent curriculum are the existence of external parties who play an active role in the implementation of education (Rangkuti, 1998). This is an opportunity for Muslimat NU Diponegoro 81 Kranggan Kindergarten. If outsiders can support Muslimat NU Diponegoro 81 Kranggan Kindergarten in implementing the independent curriculum, then Muslimat NU Diponegoro 81 Kranggan Kindergarten will be in a favorable situation to develop its curriculum in the future. This shows that support in implementing the independent curriculum at Muslimat NU Diponegoro 81 Kranggan Kindergarten will be a significant opportunity.

3.5 Threat analysis in implementing the independent curriculum

At the Muslimat NU Diponegoro 81 Kranggan Kindergarten, there are some guardians who do not understand the concept and benefits of the independent curriculum. As a result, guardians do not get enough information about the methods applied by teachers. Based on interviews with the head of the Muslimat, Mrs. M, the success of the Muslimat in supporting the Muslimat NU Diponegoro 81 Kranggan Kindergarten also has challenges/threats in the process. There are problems with money or funds for Kindergarten teacher honorariums. Although there is a withdrawal of funds from Muslimat every Friday *Kliwon*, the process is not always smooth and regular. To resolve discrepancies in the expenses to be allocated for Kindergarten teachers' honorarium, manual adjustments must be made repeatedly or closed in advance by the Muslimat.

Differences of opinion between Kindergarten and Muslimat on some issues, such as the use of funds or budget allocations for certain activities, can be a source of tension. For

example, there is a difference of understanding between Kindergarten and Muslimat on the prioritization of the use of funds, whether for building renovations or for the procurement of learning support equipment (Syukri et al., 2013). This disagreement needs to be resolved through good communication and mutual agreement to avoid further tension. Limitations in periodic supervision by Muslimat administrators of Kindergarten activities, which is conducted once a month. Some administrators have time or distance constraints that prevent them from directly observing all activities at the Kindergarten, which can lead to a lack of monitoring of program implementation, fund management, or daily activities at the Kindergarten.

One threat is if there are no clear guidelines on how to implement the independent curriculum in Kindergarten. If it is not clear, this can make it difficult to design learning strategies, evaluate implementation progress, and adapt the curriculum to the independent curriculum. Based on the interviews and observations above, the threats in implementing the independent curriculum are the limited understanding of student guardians about the independent curriculum, funds for the honorarium of Kindergarten teachers which are sometimes hampered, differences of opinion between Kindergarten and Muslimat, limited periodic supervision by Muslimat administrators, lack of clear guidelines and guidelines on implementing the independent curriculum.

The data presented above, based on observations, interviews, and documentation, show that threats are viewed from student guardians, society, and policies. Thus, the above factors in the implementation of the independent curriculum at the Muslimat NU Diponegoro Kindergarten 81 Kranggan can be considered a threat. Because, this is contrary to the principle of KOSP, which involves the education unit committee and various stakeholders, including parents, organizations, various centers, industries, and the world of work. This curriculum is developed under the coordination and supervision of the education office or the office of the ministry authorized to organize government affairs in the field of religion.

Table 1. SWOT factors

Strength (S)	Opportunity (O)
1. The strategic geographical location of the Kindergarten 2. All teachers who have a bachelor's degree 3. Good collaboration between teacher colleagues 4. Teachers' ability to utilize media in the Kindergarten environment 5. Responsive and active students 6. Student collaboration skills 7. Adequate learning facilities 8. Safe and fun learning environment 9. Current financing	1. Full support from student guardians 2. Muslimat as a caretaker 3. Muslimat as donor 4. Muslimat provides facilities and infrastructure when Kindergarten needs it 5. Kindergarten has been accredited B
Weakness (W)	Threat (T)
1. Principals who are not driving teachers 2. Lack of teaching materials 3. The principal is unable to cope with organizational challenges 4. Teachers who still lack training 5. Limited student understanding 6. Diverse skill levels 7. Lack of maintenance and supervision 8. The amount of RAB funds received does not match the field	1. Parents' limited understanding of the independent curriculum 2. Funds for Kindergarten teachers' honorariums that are sometimes delayed 3. Difference of opinion between Kindergarten and muslimat 4. Limited periodic supervision by the muslimat board 5. Lack of clear guidance and guidelines on the implementation of the independent curriculum

This explanation is compared to the SWOT Analysis theory by Sulasih and Weni Novandari, which says that threats are components that make organizational goals difficult or impossible to achieve.⁹⁵ In terms of implementing an independent curriculum, this threat can interfere with the efficiency and activities of the institution, especially related to the implementation of an independent curriculum at the Muslimat NU Diponegoro 81 Kranggan Kindergarten today and in the future. Therefore, it requires quite thorough attention and improvement.

3.6 SWOT matrix

The SWOT matrix, according to Sulasih and Weni Novandari, can explain how opportunities and threats from outside sources, and can be matched with your strengths and weaknesses. This matrix can generate four different strategic options. After finalizing the four main cell factors called S, W, O, and T, four cell strategies called SO, WO, ST, and WT. The SWOT of independent curriculum implementation at Muslimat NU Diponegoro 81 Kranggan Kindergarten can be seen in Table 2.

Table 2. SWOT matrix of independent curriculum implementation

IFE/EFE	Internal Strength (S) 1. Strategic geographical location of Kindergarten 2. All teachers who have a bachelor's degree 3. Good collaboration between teacher colleagues 4. Teachers' ability to utilize media in the Kindergarten environment 5. Responsive and active students 6. Student collaboration skills 7. Adequate learning facilities 8. Safe and fun learning environment 9. Current financing	Internal Weakness (W) 1. Principals who are not driving teachers 2. Lack of teaching materials 3. The principal is unable to overcome organizational challenges 4. Teachers who still lack training 5. Limited student understanding 6. Level Diverse skill levels 7. Lack of maintenance and supervision 8. The amount of RAB funds received does not match the field
External Opportunities (O) 1. Full support from student guardians 2. Muslimat as a caretaker 3. Muslimat as donor 4. Muslimat provides facilities and infrastructure when Kindergarten needs it 5. Kindergarten has been accredited b	SO strategy 1. Optimizing strategic locations and teacher collaboration with support from student guardians and muslimat to hold meetings 2. Utilization of learning media and adequate facilities with the help of muslimat as donors.	WO Strategy 1. Organize meetings to improve teacher training and provision of teaching materials with support from Muslim women as donors and facility providers. 2. Utilize guardian support and the role of Muslim women as nurturers to improve students' understanding and skills.
External Threats (T) 1. Parents' limited understanding of the independent	ST Strategy 1. Optimizing geographical location and teacher collaboration to overcome	WT Strategy 1. Development of collaboration

curriculum 2. Funds for honorariums for Kindergarten teachers that are sometimes delayed 3. Difference of opinion between Kindergarten and muslimat 4. Limited periodic supervision by the muslimat board 5. Lack of clear guidance and guidelines on the implementation of the independent curriculum	guardians' limited understanding of the independent curriculum 2. Utilize learning facilities and student collaboration to overcome the lack of clarity in the independent curriculum implementation guidelines. 3. Hold internal discussions	and training programs 2. Organize a discussion forum
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Based on the analysis of indicators that has been carried out, there are four main strategies (SO, WO, ST, WT) in the implementation of the Merdeka Curriculum at TK Muslimat NU Diponegoro 81 Kranggan. The SO strategy is carried out by optimizing strategic locations and collaboration between teachers with the support of parents and Muslimat to hold meetings. By taking advantage of its strategic geographical location, the school can more easily establish communication and cooperation with parents and Muslimat. Teacher collaboration can also be optimized to create innovative learning programs that involve parents and Muslimat as partners, so that full support from parents and maintenance from Muslimat can improve the quality of learning and school facilities. In addition, the use of learning media and adequate facilities is also supported by Muslimat as a donor so that teachers can improve the effectiveness of the teaching and learning process.

WO's strategy focuses on improving teacher training and providing teaching materials with the support of Muslimat as a facility provider and donor. Through the role of Muslimat, schools can obtain assistance in the form of teaching materials, teacher training, as well as RAB funding and school building maintenance support. The support of parents is also utilized to improve students' understanding and skills through additional activities at home that are in line with learning at school, so that students can learn in a more varied and in-depth manner according to their abilities and needs.

The ST strategy is aimed at optimizing the school's geographical location and teacher collaboration to overcome parents' limited understanding of the Merdeka Curriculum. Schools can organize socialization for parents by delivering consistent and comprehensive material through collaboration between teachers, so that their understanding of the curriculum improves. The use of adequate learning facilities and student collaboration skills also helps schools develop internal modules and teaching materials that are appropriate to the conditions and needs of students, while also serving as a means of experimentation in innovative learning even though the curriculum guidelines are not yet fully clear. In addition, internal discussion forums between teachers can be held to discuss obstacles such as delays in honorarium payments, differences of opinion between TK and Muslimat, and rescheduling of routine supervision.

Meanwhile, WT's strategy focuses on developing collaboration and training programs by conducting intensive training for principals and teachers related to the Merdeka Curriculum, as well as regular forums with parents and Muslimat administrators to discuss its implementation. This aims to increase understanding and resolve existing differences of opinion. In addition, discussion forums can also be used to build a transparent and efficient financial management system so that RAB funds are in line with field needs, as well as to

prepare a schedule for routine maintenance and supervision of school facilities with the involvement of Muslimat administrators. Discussions can also focus on preparing clearer teaching materials and guidelines to support the implementation of the Merdeka Curriculum.

4. Conclusions

SWOT Analysis in Implementing the Independent Curriculum at Muslimat NU Diponegoro 81 Kranggan Kindergarten based on research conducted at the school, shows that the implementation of the Merdeka Curriculum at Muslimat NU Diponegoro 81 Kranggan Kindergarten is quite good, seen from the many strengths that can cover up deficiencies which are reviewed from the principal, teachers, students, facilities and infrastructure as well as financing and can also take advantage of opportunities to avoid threats which are reviewed from student guardians, society and education policy. Thus, these factors can support the implementation of an independent curriculum at Muslimat NU Diponegoro 81 Kranggan Kindergarten to achieve educational goals effectively and efficiently. SWOT analysis which is seen in terms of strengths, weaknesses, opportunities, and threats so that the results are obtained:

The strengths in the implementation of the independent curriculum at Muslimat NU Diponegoro 81 Kranggan Kindergarten are the strategic geographical location of the Kindergarten, all teachers who have S1, good collaboration between fellow teachers, the ability of teachers to utilize media in the Kindergarten environment, responsive and active students, student collaboration skills, adequate learning facilities, a safe and pleasant learning environment, and smooth financing. The weaknesses in the implementation of the independent curriculum are the principal who is not a driving teacher, the lack of teaching materials, the principal is unable to overcome organizational challenges, teachers who still lack training, limited student understanding, diverse skill levels, lack of maintenance and supervision, and the amount of rab funds received does not match the field. Opportunities in implementing the independent curriculum are full support from student guardians, Muslimat as a caretaker, Muslimat as a donor, Muslimat provides facilities and infrastructure when Kindergarten needs it, and Kindergarten that has been accredited B. The threats in implementing the independent curriculum are the limited understanding of student guardians about the independent curriculum, funds for the honorarium of Kindergarten teachers which are sometimes hampered, differences of opinion between Kindergarten and muslimat, limited periodic supervision by the muslimat board, lack of clear guidelines and guidelines on the implementation of the independent curriculum.

Principals are expected to maximize performance in managing the curriculum and continue to work with teachers to improve the curriculum. And it is also expected to strengthen and improve communication with external parties who always support the Kindergarten so that it can maintain and improve the implementation of the independent curriculum in Kindergarten. It is hoped that teachers can continue to improve their abilities and participate in the implementation of an independent curriculum with the principal and are expected to maintain a good and solid working relationship, not forgetting to further enhance teacher creativity in preparing for learning. This researcher is far from perfect, but on the other hand, the researcher believes that this thesis can also bring benefits to anyone who reads it. Therefore, other researchers should be able to perfect this existing thesis.

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