Religious Moderation Policy Implementation in the Structure of the Merdeka Curriculum in Senior High Schools

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Abstract

This study analyzes the implementation of the religious moderation policy within the Merdeka Curriculum in senior high schools, focusing on a comparison between Public and Private Senior High Schools. Using a qualitative approach with a multiple-case study design, data were collected through in-depth interviews, participatory observation, and document analysis at two schools in Bandung City. The findings reveal significant variations in implementation strategies between the two types of schools. The Public Senior High School employed a structural-formal approach through the development of project modules and integration into curriculum instruments, while the Private Senior High School adopted a cultural-contextual approach through supplements to religious education materials and the habituation of values. This contrast highlights the context-dependent nature of policy translation, where institutional identity significantly shapes the implementation pathway. Key determinants of successful implementation included visionary leadership, teacher capacity, and support from the school ecosystem, with the main challenges being administrative burden, limited resources, and social pressures. This study concludes that the effectiveness of implementing the religious moderation policy heavily depends on ~~seach~~ each school's ability to develop strategies aligned with its institutional characteristics and socio-cultural context. The

research implications emphasize the importance of flexible and differentiated policy approaches, as well as strengthening school capacity to adapt the national curriculum according to the specific conditions of each educational unit.
Keywords: *Merdeka Curriculum, Multiple-Case Study, Policy Implementation, Religious Moderation, Secondary Education*

Abstrak
Studi ini menganalisis implementasi kebijakan moderasi agama dalam Kurikulum Merdeka di sekolah menengah atas, dengan fokus pada perbandingan antara Sekolah Menengah Atas Negeri dan Swasta. Menggunakan pendekatan kualitatif dengan desain studi kasus multi, data dikumpulkan melalui wawancara mendalam, observasi partisipatif, dan analisis dokumen di dua sekolah di Kota Bandung. Temuan menunjukkan variasi signifikan dalam strategi implementasi antara kedua jenis sekolah. Sekolah Menengah Atas Negeri menerapkan pendekatan struktural-formal melalui pengembangan modul proyek dan integrasi ke dalam instrumen kurikulum, sementara Sekolah Menengah Atas Swasta mengadopsi pendekatan kultural-kontekstual melalui penambahan materi pendidikan agama dan pembiasaan nilai-nilai. Kontras ini menyoroti sifat penerjemahan kebijakan yang *tergantung konteks*, di mana identitas institusional secara signifikan membentuk jalur implementasi. Faktor penentu keberhasilan implementasi meliputi kepemimpinan visioner, kapasitas guru, dan dukungan dari ekosistem sekolah, dengan tantangan utama berupa beban administratif, sumber daya terbatas, dan tekanan sosial. Studi ini menyimpulkan bahwa efektivitas implementasi kebijakan moderasi agama sangat bergantung pada kemampuan masing-masing sekolah untuk mengembangkan strategi yang selaras dengan karakteristik institusional dan konteks sosio-budaya mereka. Implikasi penelitian ini menekankan pentingnya pendekatan kebijakan yang fleksibel dan terdiferensiasi, serta penguatan kapasitas sekolah untuk menyesuaikan kurikulum nasional sesuai dengan kondisi spesifik masing-masing lembaga pendidikan.
Kata kunci*: Kurikulum Merdeka, Moderasasi Agama, Pelaksanaan Kebijakan, Pendidikan Menengah, Studi Kasus Multi*

A. Introduction

Indonesia, with its diversity of ethnicities, religions, and cultures, relies on Pancasila and Bhinneka Tunggal Ika as the foundation of national life.[1] However, the currents of globalization and the penetration of radicalism and intolerance, which also target the educational sphere, demand systematic efforts to strengthen the ideological resilience of the younger generation.[2] In this context, education bears a crucial role as an agent of socialization and agent of change in instilling the values of religious moderation,[3] which encompass tolerant attitudes, non-violence,

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[1] I Komang Widyana, I Made Darsana, and I Gede Arya Juni Arta, "Religious Moderation in the Framework of Bhinneka Tunggal Ika in Indonesia," in *Annual Civic Education Conference (ACEC 2021)* (Atlantis Press, 2022), 166–69, https://doi.org/10.2991/assehr.k.220108.029; Diane Butler, "Peace and Harmony in the World Based on Pancasila and Bhinneka Tunggal Ika (Unity in Diversity)," *Harmoni* 15, no. 2 (2016): 33–40, https://doi.org/https://doi.org/10.32488/harmoni.v15i2.28.

[2] Mukhsin Mukhsin et al., "The Implementation of Multicultural Islamic Religious Education in the Families of Primary School-Age Children in Putrajawa, Selaawi Garut," *Dinamika Ilmu* 24, no. 2 (December 1, 2024): 197–219, https://doi.org/10.21093/di.v24i2.9008; Mukhsin Mukhsin and Ilzam Hubby Dzikrillah Alfani, "Imam Shafi'i's Educational Thought And Its Implications For Contemporary Islamic Education," *Oasis : Jurnal Ilmiah Kajian Islam* 9, no. 1 (October 30, 2024): 34, https://doi.org/10.24235/oasis.v9i1.18405.

[3] Tim Penyusun Kementerian Agama RI, "Moderasi Beragama," *Jakarta: Badan Litbang Dan Diklat Kementerian Agama RI*, 2019; Mukhsin Mukhsin, Ilzam Hubby Dzikrillah Alfani, and Ridwan Fauzi, "The

and commitment to the nation. Responding to this urgent need, the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) has launched various policies, with the Merdeka Curriculum being the primary breakthrough.[4] This curriculum emphasizes the formation of the Pancasila Student Profile, where the dimensions of "Collaboration" and "Global Diversity" are conceptually aligned with and can serve as pedagogical channels for instilling the principles of religious moderation. "Collaboration" fosters the skills of dialogue, mutual respect, and peaceful coexistence with diverse others core aspects of moderate religious practice.[5] Similarly, "Global Diversity" cultivates an appreciation for pluralism and critical understanding of differences, which are foundational to developing tolerant and non-violent religious attitudes. [6] This theoretical alignment is supported by scholars who frame religious moderation within education as an active, dialogic process in a multicultural society and is operationalized in ministerial guidelines that position these profile dimensions as frameworks for character development.[7] This policy is further elaborated in Ministerial Regulations and technical guidelines that expect the integration of these values into educational practices.

However, the gap between policy formulated at the central level (policy intent) and its implementation at the school level (policy in practice) often leads to disparities. The process of translating national guidelines on religious moderation into school-level operational curriculum documents, such as Learning Outcomes (CP), Learning Objective Flows (ATP), and Teaching Modules, and subsequently into actual classroom practices is neither standardized nor uniform.[8] Each school has unique characteristics, capacities, and socio-cultural contexts. Fundamental differences between Public and Private Senior High Schools, for instance in terms of resources, management autonomy, and community environment, are strongly suspected to influence how they adopt and implement this policy. Therefore, research entitled "Analysis of Religious Moderation Policy Implementation in the Structure of the Merdeka Curriculum in Senior High

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Role of Nahdlatul Ulama and Muhammadiyah Youth in Promoting Islamic Moderation in Indonesia," *An-Nida'* 48, no. 2 (December 30, 2024): 183–205, https://doi.org/10.24014/an-nida.v48i2.32457.

[4] Wulan Ndari et al., "Implementation of the Merdeka Curriculum and Its Challenges," *European Journal of Education and Pedagogy* 4, no. 3 (June 15, 2023): 111–16, https://doi.org/10.24018/ejedu.2023.4.3.648.

[5] Ilzam Hubby Dzikrillah Alfani, "Konsekuensi Berlebihan Dalam Beragama Perspektif Tafsir Al-Qur'an: Sebuah Kajian Tematik," *ANWARUL* 3, no. 3 (May 9, 2023): 417–32, https://doi.org/10.58578/anwarul.v3i3.1091.

[6] Quan Shi et al., "Diversity of Social Ties in Scientific Collaboration Networks," *Physica A: Statistical Mechanics and Its Applications* 390, no. 23–24 (November 2011): 4627–35, https://doi.org/10.1016/j.physa.2011.06.072; Mustafa F Özbilgin, "Global Diversity Management," in *Global Diversity Management: A Fusion of Ideas, Stories and Practice* (Springer, 2019), 25–39; David Antoine Delaine et al., "Global Diversity and Inclusion in Engineering Education: Developing Platforms toward Global Alignment," *International Journal of Engineering Pedagogy (IJEP)* 6, no. 1 (February 22, 2016): 56, https://doi.org/10.3991/ijep.v6i1.5372.

[7] Zuhriyyah Hidayati Hidayati, Nanik Yulianti, and Maghfirotun Fillah, "Integration Of Religious Moderation Values In The Independent Curriculum Of Early Childhood Education," in *Proceeding International Conference on Islam and Education (ICONIE)*, vol. 3, 2024, 631–46; Muhammad Rifki et al., "The Principal's Strategy in Implementing the Value of Religious Moderation in the Pancasila Student Profile Strengthening Project," *Munaddhomah: Jurnal Manajemen Pendidikan Islam* 5, no. 3 (November 9, 2024): 325–37, https://doi.org/10.31538/munaddhomah.v5i3.1271.

[8] Dinn Wahyudin et al., "Kajian Akademik Kurikulum Merdeka," *Kemendikbud*, 2024, 1–143.

Schools (A Multiple-case study in Public and Private Senior High Schools)" becomes essential to uncover these dynamics.

Based on this background, this research specifically aims to answer three in-depth questions. *First*, how is the process of translating the Kemendikbudristek's religious moderation policy into operational curriculum documents in Public and Private Senior High Schools? *Second*, what do the learning practices that reflect the values of religious moderation look like when implemented in the classrooms of these two types of Senior High Schools? *Third*, what are the supporting and inhibiting factors influencing the successful implementation of this policy? Through these questions, the research objectives are to describe and critically analyze the policy translation process and its learning practices, while simultaneously identifying the key factors at play. The significance of this research is expected to be felt both theoretically and practically. Theoretically, the findings are positioned to contribute to the refinement of policy implementation theories, specifically Van Meter and Van Horn's model, by elucidating how the variables of "characteristics of implementing agencies" and "attitudes of implementers" manifest uniquely in educational settings with distinct institutional identities (public vs. private religious). Furthermore, it enriches the discourse on character and multicultural education by demonstrating how the macro-concept of religious moderation is contextually *translated* into divergent, yet equally valid, pedagogical "languages." Practically, the results of this study offer concrete, differentiated recommendations for policy support: for public schools, the findings suggest a need for structured assessment tools and time-management strategies to ease administrative burdens; for private Islamic schools, they highlight the efficacy of leveraging religious authority and recommend the development of resource-sharing networks among similar institutions. This moves beyond general evaluation to provide actionable insights for refining ministry guidelines and tailoring mentoring programs to specific school typologies. For practitioners in the field, such as schools and teachers, this research is expected to reveal best practices that can serve as inspiration, while providing a deeper understanding of the challenges faced, thereby ultimately strengthening the effectiveness of religious moderation education in Indonesia.

This research on the implementation of the religious moderation policy in the Merdeka Curriculum requires a comprehensive theoretical framework that can explain the various aspects involved, from the policy level to practices at the school level. The theoretical foundation is built by integrating three main pillars: policy implementation theory, the concept of religious moderation from an educational perspective, and the philosophy of the Merdeka Curriculum.

The policy implementation theory used is the model developed by Van Meter and Van Horn, which emphasizes the relationship between policy and performance.[9] This model views implementation as a complex process where policy standards and objectives are translated into operational actions. The policy implementation theory used is the model developed by Van Meter and Van Horn, which emphasizes the relationship between policy and performance. This model views implementation as a complex process where policy standards and objectives are translated into operational actions. There are six interrelated variables that influence implementation success. In the specific context of implementing religious moderation within the Merdeka Curriculum, these variables can be operationalized as follows: (1) Policy standards and

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[9] Donald S Van Meter and Carl E Van Horn, "The Policy Implementation Process," *Administration & Society* 6, no. 4 (February 1, 1975): 445–88, https://doi.org/10.1177/009539977500600404.

objectives refer to the clarity of the four national moderation indicators (anti-violence, tolerance, national commitment, accommodation of local culture) as defined by Kemendikbudristek. (2) Resources encompass both the material (e.g., BOS funds, training modules) and non-material (e.g., teacher competence, school leader charisma) assets available to schools. (3) Communication involves the channels and effectiveness of disseminating moderation guidelines from the ministry to schools and among school actors. (4) Characteristics of the implementing agencies differentiate fundamental institutional identities, such as the bureaucratic nature of public schools versus the cultural-religious character of private Islamic schools. (5) Attitudes and tendencies of implementers capture the degree of acceptance, commitment, and agency of principals and teachers, which may range from viewing moderation as a bureaucratic mandate to a religious calling. (6) The social, economic, and political environment includes external pressures such as parental expectations for academic achievement or community concerns about religious orthodoxy. In the context of this research, this contextualized model provides an analytical framework for understanding how the religious moderation policy from Kemendikbudristek is operationalized at the school level, considering these situated factors.

The concept of religious moderation is approached through an educational perspective that emphasizes a multidimensional approach. According to Azyumardi Azra, religious moderation is not merely passive tolerance but an active attitude to find common ground in diversity through dialogue and critical understanding. For the purpose of this study, religious moderation is operationally defined as the educational endeavor to develop students' competencies that embody four key indicators set by the Ministry of Religious Affairs (2019): (1) anti-violence, (2) tolerance, (3) national commitment, and (4) accommodation of local culture. In the educational context, this concept is translated into the development of students' cognitive, affective, and psychomotor competencies, encompassing contextual religious understanding, appreciation for differences, and the ability to interact constructively in a multicultural society. Paulo Freire's critical pedagogy, particularly the concept of conscientization, supports this operationalization by framing education as a process of raising critical awareness against dogmatism and fostering agency in navigating social diversity, a process that is essential for cultivating the "active attitude" central to the moderation indicators.[10]

The philosophy of the Merdeka Curriculum forms the third framework underpinning this research. As outlined in the official Kemendikbudristek guidelines (2022), the Merdeka Curriculum is built on the principles of flexibility, character strengthening, and learning relevant to students' life contexts. These principles create a dual-edged framework for integrating religious moderation. *Flexibility* provides a crucial *opportunity* by allowing schools to adapt moderation content and pedagogies to their specific institutional context, as seen in the divergent approaches of public and private schools. However, it simultaneously presents a *challenge* by potentially leading to inconsistent interpretations, superficial integration, or even the neglect of these values without strong guidance and support. *Contextual learning* offers the *opportunity* to root moderation values in students' real-life experiences and local wisdom, enhancing relevance and impact. Yet, it poses a *challenge* in resource-constrained environments where teachers may struggle to design such contextual modules. The *Pancasila Student Profile*, with its dimensions like "Global Diversity," provides a ready-made, high-level *opportunity* for value alignment, but its broad nature presents the *challenge* of requiring significant translation effort by teachers into

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[10] Paulo Freire, "Pedagogy of the Oppressed," in *Toward a Sociology of Education* (Routledge, 2020), 374–86.

concrete learning activities and assessments.[11] The concept of differentiated instruction, which underlies this curriculum, allows for learning approaches tailored to local needs and contexts, including in integrating the values of religious moderation.[12] The Pancasila Student Profile, as the main goal of the curriculum, with elements of Global Diversity and Collaboration, provides a value framework aligned with the principles of religious moderation.

This research on the implementation of the religious moderation policy in the Merdeka Curriculum requires a comprehensive theoretical framework that can explain the various aspects involved, from the policy level to practices at the school level. This investigation is particularly urgent given the contemporary socio-educational landscape in Indonesia, which is increasingly shaped by digital ecosystems where narratives of intolerance can spread rapidly, alongside persistent debates about the role of religion in public and educational life. Furthermore, the full-scale national rollout of the Merdeka Curriculum presents a critical and timely opportunity to examine how its foundational principles are either leveraged or challenged in the translation of a key national policy into diverse school contexts. Accordingly, the theoretical framework for this study is constructed by integrating three core pillars: policy implementation theory, the educational conception of religious moderation, and the underlying philosophy of the Merdeka Curriculum.

B. Research Method

This study employs a qualitative research approach with a multiple-case study design. The qualitative approach was selected for its capacity to delve into the complexity of social phenomena within their natural settings, enabling an understanding of the meanings, processes, and contextual factors that underlie the implementation of the religious moderation policy. The multiple-case study design facilitates an in-depth and holistic investigation of two distinct cases, namely a Public Senior High School and a Private Senior High School, while also enabling comparative analysis to identify similarities, differences, and emerging patterns in their implementation strategies.

The research process was carried out systematically through several interconnected phases, encompassing planning, data collection, processing and analysis, and the derivation of findings. The planning phase began with the formulation of the research problem, objectives, and questions based on the identified gap between policy intent and practice. A preliminary literature review on religious moderation, the Merdeka Curriculum, and policy implementation theory was conducted to construct the theoretical framework. Research sites were purposively selected according to specific criteria: Senior High Schools in Bandung City that had implemented the Merdeka Curriculum for at least one full academic year and represented the two institutional types under study (public and private). Key informants, including school principals, curriculum coordinators, subject teachers (particularly of Religious Education, Civics/PPKn, and History), and student representatives, were identified and mapped from the outset.

Data collection was conducted using three complementary techniques to ensure depth and validity through triangulation. In-depth, semi-structured interviews were held with key

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[11] Fauzan Fauzan et al., "The Implementation of the Merdeka Curriculum (Independent Curriculum) in Strengthening Students' Character in Indonesia," *Aqlamuna: Journal of Educational Studies* 1, no. 1 (October 24, 2023): 136–55, https://doi.org/10.58223/aqlamuna.v1i1.237.

[12] Carol Ann Tomlinson, "Differentiated Instruction," in *Fundamentals of Gifted Education* (Routledge, 2017), 279–92.

informants to explore their understanding, experiences, perceptions, and challenges regarding the implementation of religious moderation values within the Merdeka Curriculum framework. Participant observation was conducted directly in classroom settings and school activities to document actual learning practices and interactions that either reflected or failed to reflect the values of religious moderation. Document analysis was carried out on a range of materials, from central policy documents such as ministerial regulations and technical guidelines to school-level operational curriculum documents, including Learning Outcomes (CP), Learning Objective Flows (ATP), and Teaching Modules.

The collected data were then processed and analyzed following the interactive model of Miles, Huberman, and Saldaña.[13] This process involved three concurrent streams of activity: data reduction through summarization, coding, and categorization to focus on information relevant to the research questions; data display in the form of narrative texts, matrices, and tables to facilitate pattern recognition and conclusion drawing; and conclusion drawing and verification, whereby initial insights were checked for consistency through source triangulation and member checks with informants.[14] The analysis proceeded in two layers, beginning with within-case analysis to understand the unique dynamics of each school, followed by cross-case analysis to compare themes, strategies, and supporting and inhibiting factors between the public and private schools. From this thorough analytical process, the research findings were synthesized to construct a comprehensive description of the implementation phenomenon. The results are presented thematically according to the three core research questions concerning policy translation, learning practices, and supporting and inhibiting factors. This rigorous methodological process ensures that the findings are empirically grounded and provide a credible account of how the religious moderation policy is implemented within the Merdeka Curriculum ecosystem at the senior high school level.

C. Result and Discussion

Result
1. Policy Translation into Curriculum Documents: In-Depth Analysis
a. Public Senior High School 1 Bandung (SMANSA): Structural-Systematic Approach

At the planning level, SMANSA demonstrated high commitment through the formation of a special Curriculum Development Team (TPK) consisting of the vice-principal for curriculum, subject coordinators, and core teacher representatives. The policy translation process was carried out through three structured stages:

Policy Socialization and Analysis Stage (2 weeks)

The TPK conducted an in-depth analysis of the four indicators of religious moderation according to the Kemendikbudristek Guidelines (anti-violence values, tolerance, national commitment, and accommodation of local culture). The document resulting from this analysis was a "Mapping Matrix of Religious Moderation Indicators," which became the primary reference. The curriculum coordinator emphasized the matrix's role, stating, *"We need this matrix as a clear technical guide so that the integration of religious moderation isn't just discussed in meetings, but is measurable in lesson plans and daily assessments."*

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[13] Michael Huberman and Matthew B Miles, *The Qualitative Researcher's Companion* (sage, 2002).
[14] Uwe Flick, "Triangulation in Data Collection" (The SAGE handbook of qualitative data collection, 2018).

Table 1. Mapping Matrix of Religious Moderation Indicators in Public Senior High School 1 Bandung

Religious Moderation Indicator	Related Subjects	Form of Integration	Grade	Semester	Assessment Weighting
1. Anti-Violence Values					
- Understanding non-violent conflict resolution	Civics (PPKn), History, Religious Education	Case discussions, conflict mediation simulations	X-XII	1 & 2	15% (Attitude)
- Analyzing the impact of violence in the name of religion	History, Sociology	Historical case studies, group presentations	XI	1	20% (Skills)
2. Tolerance					
- Respecting differences in beliefs	Religious Education, Civics (PPKn)	Interfaith dialogue, visits to places of worship	X	2	25% (Attitude)
- Cooperation in diversity	Pancasila Student Profile Strengthening Project	Heterogeneous group collaboration	XI	1	30% (Skills)
3. National Commitment					
- Pancasila as a common platform	Civics (PPKn), History	Analysis of Pancasila values in religious life	X	1	20% (Knowledge)
- Contribution to the Unitary State of the Republic of Indonesia (NKRI)	Collaborative Project	Cross-religious social action	XII	2	25% (Attitude)
4. Accommodative of Local Culture					
- Local wisdom in religious harmony	Arts & Culture, History	Documentation of local traditions supporting harmony	X	2	15% (Skills)
- Local culture as a medium for moderation	Indonesian Language	Essay writing on local wisdom	XI	1	20% (Skills)

Table 1 presents the "Mapping Matrix of Religious Moderation Indicators," a strategic document developed by SMANSA to operationalize the national policy on religious moderation within its Merdeka Curriculum framework. This matrix is not merely a list of ideals but a concrete, actionable plan that demonstrates a systematic and structured approach to implementation. Its

primary function is to serve as a master blueprint, ensuring that the abstract values of religious moderation are translated into specific, measurable, and integrated learning activities across the curriculum.

The table is structured around the four core indicators of religious moderation as defined by the Ministry of Education: Anti-Violence Values, Tolerance, National Commitment, and Accommodation of Local Culture. For each indicator, the matrix breaks down the overarching goal into specific, actionable sub-indicators.

The key analytical points and significance of this matrix are as follows:

a. Systemic Integration Across Subjects: The matrix demonstrates a deliberate effort to move beyond a single subject (like Religious Education) and embed moderation values across the curriculum. For instance: History is utilized to teach both anti-violence (analyzing historical conflicts) and tolerance (explaining roots of harmony); Civics (PPKn) is leveraged to reinforce national commitment and non-violent conflict resolution; Sociology, Arts & Culture, and Indonesian Language are all co-opted to deliver specific aspects of the program, showing a whole-school approach.

b. Diverse and Active Pedagogical Methods: The "Form of Integration" column reveals a pedagogical shift from passive learning to active, experiential methods. Instead of just lecturing about tolerance, students engage in interfaith dialogue, visits to places of worship, simulations, and collaborative projects. This approach is crucial for internalizing values, as it allows students to practice and experience the principles being taught.

c. Structured and Developmental Implementation: The allocation of activities across different grades (X-XII) and semesters indicates a planned, developmental sequence. Simpler concepts like understanding non-violence are introduced earlier and reinforced across multiple grades, while more complex tasks like executing a cross-religious social action project are reserved for the final year (XII). This shows a thoughtful consideration of students' cognitive and social maturity.

d. Formalized and Multidimensional Assessment: Perhaps most significantly, the matrix formalizes assessment by assigning explicit "Assessment Weighting." This moves religious moderation from a peripheral "nice-to-have" to an accountable component of student evaluation. The weighting reflects the school's priorities, with a strong emphasis on Tolerance (25-30%) and National Commitment (20-25%). Furthermore, it assesses different domains: Attitude, Skills, and Knowledge, acknowledging that character education must be evaluated in more ways than just written tests.

In summary, Table 1 exemplifies a technical-bureaucratic and top-down implementation model. It is a tool for ensuring accountability, measurability, and comprehensive coverage. The matrix is a testament to SMANSA's capacity for systematic planning and its commitment to fulfilling a national mandate in a structured, documentable manner. It effectively transforms policy rhetoric into a tangible instructional guide for teachers, ensuring that religious moderation is not left to chance but is deliberately taught and assessed throughout the students' academic journey.

Table 2. Implementation of the Religious Moderation Matrix in SMANSA's Curriculum Documents

Curriculum Document Type	Subject/Grade	Formulation/Content	Integrated Religious Moderation Indicator	Cognitive/Psychomotor Level
1. Learning Outcomes (CP)				

	Civics (PPKn) (Grade X-XII)	"Students are able to analyze practices of tolerance in societal life."	- Tolerance - National Commitment	Analyze (C4)
	History (Grade XI)	"Students can explain the historical roots of religious harmony in Indonesia."	- Tolerance - Accommodative of Local Culture	Understand (C2)
	Religious Education (Grade X)	"Students apply anti-violence values in responding to differences."	- Anti-Violence - Tolerance	Apply (C3)
2. Learning Objective Flow (ATP)				
	Civics (PPKn) - Session 5	"Analyzing religiously nuanced conflicts and finding solutions based on Pancasila."	- Anti-Violence - National Commitment	Analyze (C4) Create (C6)
	History - Session 8	"Presenting the results of observations on religious harmony in the local environment."	- Tolerance - Accommodative of Local Culture	Evaluate (C5)
	P5 Project - Session 3	"Composing a proposal for collaborative cross-religious activities."	- Tolerance - National Commitment	Organize (C4)
3. Teaching Module				
	Learning Activity	"Role-play resolving inter-religious community conflicts."	- Anti-Violence - Tolerance	Psychomotor: Simulation Affective: Empathy
	Assessment Technique	"Rubric for assessing attitude of tolerance in group discussions."	- Tolerance - Anti-Violence	Affective: Cooperation Cognitive: Argumentation
	Teaching Materials	"Case study of the Semana Santa tradition in Larantuka and Nyadran in Java."	- Accommodative of Local Culture - Tolerance	Analyze (C4) Responding (A2)

Table 2 demonstrates how the overarching plan from Table 1 is concretely translated into specific, actionable curriculum documents at SMANSA. It shows the implementation of religious moderation across three critical layers of curriculum planning:

a. Learning Outcomes (CP): At this highest level, the values are integrated into broad, competency-based statements. For example, Civics aims for students to "analyze practices of tolerance," directly linking the subject's core goals with moderation indicators and setting the overall direction.

b. Learning Objective Flow (ATP): Here, the integration becomes more specific and sequential. The table shows how specific class sessions are dedicated to moderation, such as "analyzing religiously nuanced conflicts" in Civics or "presenting observations on religious harmony" in History. This ensures the values are taught at explicit points within the syllabus.

c. Teaching Module: This is the practical, operational level. The table reveals the active pedagogical strategies used, such as role-playing and case studies, which are designed to emotionally and experientially engage students. It also highlights the use of specific assessment techniques, like rubrics for assessing tolerance in discussions, moving beyond knowledge-based tests to evaluate attitudes and skills.

In essence, the table illustrates a top-down, systematic implementation from broad competencies (CP) down to daily lesson activities and assessments (Teaching Modules). Crucially, it connects these activities to higher-order thinking skills (like Analyze, Create, Evaluate) and affective domains (like Empathy), showing that SMANSA's approach is designed not just to inform students about moderation, but to develop their critical thinking and shape their character.

Table 3. Monitoring Mechanism

Month	Indicator Monitored	Form of Monitoring	Person in Charge
July-September	Tolerance and Anti-Violence	Classroom observation, lesson plan (RPP) review	Vice Principal
October-December	National Commitment	Project assessment, student portfolio	Curriculum Coordinator
January-March	Accommodation of Local Culture	Activity documentation, student interviews	Curriculum Development Team
April-June	Comprehensive Evaluation	Learning outcome analysis, satisfaction survey	School Principal

This matrix served as a reference for developing teaching tools for the 2024/2025academic year. Every subject was required to integrate at least 2 indicators of religious moderation. Monitoring was conducted periodically through peer observation and document review. The results of attitude assessments were considered in evaluating students' character development. This matrix demonstrates SMANSA's systematic approach to translating the religious moderation policy into a measurable curriculum structure integrated with daily learning.

Integration into Curriculum Documents Stage (1 month)
Integration was carried out using two approaches:

a. Explicit: Creating a new Pancasila Student Profile Project Module titled "Diversity in Action: Weaving Harmony in the Digital Era." This module was designed for Grade XI in the first semester, with an allocation of 30 Lesson Hours (JP). The Learning Objectives (TP) in this module included, for example, "Students are able to compose a proposal for a virtual dialogue activity with students from schools of different religious backgrounds."

b. Implicit: Integrating moderation values into the Learning Objective Flow (ATP) of specific subjects. A concrete example can be seen in the Grade X Indonesian History ATP, where in the chapter "Hindu-Buddhist and Islamic Kingdoms in Indonesia," a Learning Objective

was added: "Students analyze cultural acculturation and harmonious religious life as the historical roots of Indonesian moderation." However, document observation showed this integration was not yet uniform. For Science subjects like Physics and Chemistry, integration was minimal and seemed forced, for instance, only adding the sentence "through this learning, students are invited to be tolerant" in the introduction of the Teaching Module without supporting learning activities.

Supporting Factors at SMANSA included competent teachers accustomed to curriculum development, allocation of School Operational Assistance (BOS) funds for the development team's honoraria and a 3-day workshop, and its status as a "Sekolah Penggerak" (Mobilizing School) which provided access to adequate trainers and training materials.

b. Private Senior High School Al-Multazam (SMAS Azam): Cultural-Religious Approach

In contrast to SMANSA, the process at SMAS Azam was more organic and led directly by the School Principal, who was also a local religious figure. Instead of forming a formal team, the principal used personal approaches and weekly teacher forums.

Integration through Theological Approach

The concept of religious moderation was translated directly into an Islamic value framework, referring to Qur'anic verses and the concept of ummatan wasathan (middle community). The main document produced was not a new project module, but a Supplement to Islamic Religious Education (PAI) Materials for all grade levels. This 25-page supplement contained thematic interpretations of religious harmony, stories from the Prophet's biography (Sirah Nabawiyah) about his tolerance towards non-Muslims, and a practical guide "Ethics of Associating with Friends of Different Religions" sourced from classical jurisprudence (Fiqh) texts. The principal framed this approach within the school's religious identity, explaining, *"For us, moderation is the implementation of the Islamic teaching of wasathiyyah (middle path). The value must live in actions, not just be neatly printed in ATP documents."*

Integration in Learning

In subjects other than PAI, integration was done orally and contextually by teachers. For example, the Economics teacher, when teaching about cooperatives, emphasized the principle of mutual cooperation aligned with the spirit of nationalism. However, there was almost no written evidence of this integration in the ATP or Teaching Modules for non-religious subjects. The Principal explained, "For us, the most important thing is that the value lives in the heart of every teacher and is applied in daily interactions, not just neatly recorded in documents."

Main Constraints at SMAS Azam lay in teacher capacity and concerns. Some general subject teachers felt insufficiently competent to discuss religious issues in depth, and there was caution from part of the school committee that excessive emphasis on tolerance could blur students' Islamic identity.

Table 4. Key Comparison (Cross-Case Analysis)

Aspect	SMANSA (Public)	SMAS Azam (Private Islamic)
Approach	Structural, bureaucratic, and measurable	Cultural, religious, and personal
Main Document	New project modules, integration in ATP (Learning Objective Flow)	PAI material supplements, emphasis on practice
Strength	Systematic documentation, easily traceable	In-depth value internalization based on faith, contextual
Challenge	Superficial integration in non-core subjects	Lack of written documentation for general subjects

These findings confirm Van Meter and Van Horn's theory that the characteristics of the implementing agencies (in this case, the school's vision-mission and teacher capacity) are determining factors for the form of implementation. SMANSA, with its character as a leading public school, chose a formalistic approach suited to bureaucratic accountability demands. Conversely, SMAS Azam utilized its strong religious values as the driving force for implementation, a non-material resource highly effective in its context. This shows that the success of national policy implementation does not always depend on methodological uniformity, but on the ability of each educational unit to find the modality most suitable to its identity and capacity. The flexible Merdeka Curriculum policy allows both these variations to occur without losing the essence of religious moderation.

2. **Learning Practices in the Classroom: In-Depth Analysis of the Teaching-Learning Process**

 a. **Public Senior High School 1 Bandung (SMANSA): Critical-Reflective and Collaborative Approach**

At SMANSA, the application of religious moderation values in the classroom was characterized by a systematic and planned approach. Observation in Class XI Social Studies 2 during a History lesson showed how the teacher framed "The Development of Islam in the Archipelago" not just as historical facts, but within a framework of critical reflection. The teacher started the lesson by displaying images of Borobudur Temple and the Great Mosque of Demak, then posed a provocative question. Students were then divided into heterogeneous groups to analyze evidence of acculturation through historical document studies. The learning process extended beyond the cognitive level. In the final project, students were challenged to create a short documentary video about "Portraits of Religious Harmony in the School Environment." A Grade XI student reflected on the experience: *"From the interview project at different houses of worship, I realized that maintaining harmony requires real effort, not just theory from a textbook."* One observed group interviewed administrators of a mosque, church, and vihara near the school. These interviews were then analyzed to identify best practices and challenges in maintaining harmony. The project presentations were assessed not only on content but also on the students' ability to present data sensitively and respect differing perspectives.

Implementation in other subjects was observed in Civics (PPKn) and Indonesian Language. In Civics, the teacher used a UN council simulation method to discuss global issues of religious freedom. In Indonesian Language, students were tasked with analyzing speeches by religious figures advocating peace.

 b. **Private Senior High School Al-Multazam (SMAS Azam): Contextual Value-Based Approach**

Learning practices at SMAS Azam had a different character, with a strong emphasis on value internalization through habituation and exemplification. In an observation of a Grade X Islamic Religious Education (PAI) class, the teacher not only taught the theory of tolerance but connected it directly to real practices. For instance, when discussing the concept of "birrul walidain" (being good to parents), the teacher deliberately expanded its understanding to "being good to all humans," including neighbors of different faiths. Students were then asked to share their experiences interacting with non-Muslim friends or neighbors in daily life. Interestingly, the school developed an integrated "Environmental Development Program." A PAI teacher connected this practice to doctrine: *"I always link fiqh material with ethics for socializing in diversity. For example, when teaching birrul walidain (being good to parents), I emphasize that being good to neighbors of different faiths is also part of this."* Students regularly held social activities like

cleaning the school's neighborhood, which happened to be a religiously diverse residential area. This activity involved not only Muslim students but also invited participation from residents of other faiths. A teacher explained, "This is the direct practice of the concept 'rahmatan lil 'alamin' (a mercy to all the worlds)."

Implementation of the religious moderation policy was also reflected in adaptations in general subjects beyond PAI, such as in Economics and Biology. In Economics, when studying school cooperatives, the teacher emphasized principles of justice and equity. In Biology, lessons on the human reproductive system were linked to moral responsibility and respect for human dignity, regardless of religious background.

Table 5. Comparison of Religious Moderation Implementation between SMANSA and SMAS Azam

Aspect of Analysis	SMANSA	SMAS Azam
Teacher's Role	Critical Discussion Facilitator • Guides inquiry and analysis processes • Develops critical thinking skills • Example teacher statement: *"My task is to ensure students not only know what is happening, but why harmony is important and how to maintain it."*	Moral Exemplar and Mentor • Serves as a concrete behavioral model • Emphasizes value internalization through exemplification • Example teacher statement: *"Students need to see that the values we teach are reflected in the teacher's daily attitudes and behavior."*
Assessment Method	Comprehensive Rubric • Multidimensional assessment (knowledge, skills, attitude) • Focus on discussion process and argumentation • Structured and measurable	Behavioral Observation and Reflection • Observes changes in attitudes and behavior • Learning journals and personal reflection • Emphasis on character development
Implementation Challenge	Heterogeneous Classroom Dynamics • Minority students lack confidence in discussions • Domination of majority perspectives • Need for handling cultural sensitivity	Academic Demands vs. Character Education • Limited time for value integration • Pressure to complete curriculum material • Balancing academic achievement and character formation
Learning Approach	Critical-reflective and collaborative	Contextual, value-based, and exemplary
Basis of Legitimacy	Academic authority and educational regulations	Religious authority and local wisdom
Outcomes Focus	Development of critical and social thinking skills	Internalization of values and character (*akhlak*) formation

Both schools successfully developed their own "pedagogical language" in translating religious moderation. SMANSA relied on an academic-critical approach suitable for its heterogeneous student body, while SMAS Azam utilized a value-based religious approach deeply

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rooted in the school's identity. Both demonstrate that implementation effectiveness lies not in methodological uniformity, but in the suitability of the approach to the respective school's context and culture. These findings strengthen Paulo Freire's critical pedagogy theory that liberating education must be contextual, and align with the Merdeka Curriculum philosophy emphasizing learning relevant to students' lives.

3. Supporting and Inhibiting Factors: Comprehensive Comparative Analysis

a. Factors Supporting Implementation

The successful implementation in both schools was significantly driven by visionary leadership and institutional commitment, albeit manifested differently. At SMANSA, the principal demonstrated commitment by establishing a dedicated Religious Moderation Task Force, comprising the vice-principal, coordinators for Civics and Religious Education, and student council representatives. This task force held bi-weekly meetings to monitor progress, supported by a dedicated annual budget of IDR 25 million for teacher training and material development. In contrast, the principal of SMAS Azam, who was also a prominent religious figure in the community, leveraged personal influence and charisma. He provided direct mentoring to teachers and routinely infused messages of tolerance during morning assemblies by quoting the Qur'an and Islamic history, thereby grounding the policy in religious authority.

Teacher capacity and competence emerged as another critical supporting factor. SMANSA benefited from formal training, with 85% of its teachers having attended government-led workshops on religious moderation. Younger teachers, in particular, exhibited a greater aptitude for adapting innovative teaching methods. Conversely, the strength of SMAS Azam lay in the deep substantive knowledge of its Islamic Religious Education (PAI) teachers. Their profound understanding of the Islamic concept of *wasathiyyah* (moderation) enabled them to contextually connect moderation values to religious texts, facilitating a more authentic integration for students.

Furthermore, support from the broader school ecosystem played a vital role. SMANSA fostered this through a peer-teaching program that encouraged students from diverse religious backgrounds to collaborate on academic projects. The school library also supported this mission by dedicating a special section to books on interfaith harmony. At SMAS Azam, the existing religious mentoring program was expanded to include a specific module on ethics for interacting with peers of different faiths. Additionally, each classroom featured a "Our Harmony" board displaying student work on their personal experiences with tolerance, creating a visible and constant reinforcement of the values.

b. Factors Inhibiting Implementation

Despite these supports, both schools faced significant implementation barriers, particularly of a technical-operational nature. SMANSA grappled with a high administrative burden on teachers, which severely limited the time available to develop teaching tools that integrated moderation values. This was a widespread concern, with 70% of teachers reporting insufficient time for ideal lesson preparation. A senior teacher expressed this tension clearly: *"The administrative demands of the Merdeka Curriculum are already high, plus we have to embed moderation indicators. Ideally, it's possible, but the time to design such learning is often insufficient."* SMAS Azam, on the other hand, faced resource constraints, including limited access to best practices from other schools and a stark shortage of multimedia equipment—possessing only one LCD projector for its twelve classrooms—which hampered the delivery of certain types of lessons.

Socio-cultural challenges also presented substantial obstacles. SMANSA encountered pressure from parents, particularly from upper-middle-class backgrounds, who prioritized academic achievement over character education. Approximately 60% of parents explicitly questioned how the moderation program would contribute to their children's academic grades. SMAS Azam faced a different societal pressure from a conservative segment of the community that perceived an excessive emphasis on tolerance as a potential threat to religious creed (*akidah*). This necessitated extra socialization efforts by the school to the committee to advocate for a balanced approach. A member of the school committee voiced this concern: *"We support character education, but we worry if the emphasis on tolerance blurs the children's religious creed. There must be clear boundaries."*

Finally, a common policy and regulatory constraint hindered both institutions. Both SMANSA and SMAS Azam struggled to develop appropriate assessment instruments to effectively measure the development of students' attitudes towards religious moderation. The prevailing assessment system remained predominantly focused on cognitive aspects, leaving a significant gap in evaluating the affective and behavioral outcomes central to the policy's goals.

Table 6. Comparative Analysis of Supporting Factors

Type of Support	SMANSA	SMAS Azam
Structural	Special budget allocation, formation of a special task force	Personal leadership of the principal, network of Islamic boarding schools (*pesantren*)
Capacity	Formal training by the Education Office	Deep religious understanding of the Islamic Religious Education (PAI) teachers
Cultural	Heterogeneous school environment	Strong Islamic values as a foundation

The comparative analysis of supporting factors reveals that SMANSA and SMAS Azam leveraged fundamentally different types of capital to successfully implement the religious moderation policy, each aligned with their distinct institutional characters. SMANSA, as a public institution, demonstrated a model driven by formal and structural resources. Its implementation was undergirded by explicit financial investment, evidenced by a special budget allocation, and formalized organizational structures, such as the establishment of a dedicated task force. This bureaucratic approach was complemented by capacity-building through official training channels provided by the Education Office, ensuring a standardized understanding of the policy among its teachers. Furthermore, the school's inherently heterogeneous student body provided a natural and dynamic cultural ecosystem where the principles of tolerance and moderation could be practiced and experienced firsthand.

In stark contrast, SMAS Azam's success was rooted in a model powered by social, moral, and cultural capital. The structural support here was not based on budgets or formal teams, but on the personal authority and charismatic leadership of the principal, who was also a respected religious figure, and the school's deep integration into a network of Islamic boarding schools (*pesantren*). Teacher capacity was not derived from external training but from the profound, intrinsic religious understanding of the Islamic Religious Education teachers, who possessed the scholarly depth to contextually frame moderation within Islamic teachings. Culturally, the school did not rely on pre-existing diversity but instead drew upon its strong, shared foundation of Islamic values as a legitimate and resonant platform to introduce, justify, and internalize the

concepts of religious moderation for its community. Thus, while SMANSA's approach was systematic and resource-based, SMAS Azam's was relational and value-based, with both pathways proving effective within their specific contexts.

Table 7. Comparative Analysis of Inhibiting Factors

Type of Constraint	SMANSA	SMAS Azam
Technical	High teacher administrative burden	Limitations of facilities and infrastructure
Social	Parental expectations for academic achievement	Pressure from conservative community groups
Policy	An assessment system that is not yet comprehensive	An assessment system that is not yet comprehensive

SMAS Azam successfully compensated for material limitations by leveraging social capital like the leader's charisma and religious networks. Inhibiting factors did not exist in isolation but interacted. For example, the administrative burden at SMANSA was exacerbated by high parental expectations for academic achievement. Both schools faced the same challenge in developing an effective assessment system for the moderation program's outcomes. These findings recommend the need for: developing an applicable religious moderation assessment model for various school contexts; mentoring programs based on each school's specific needs; and optimizing the use of the social capital each school already possesses. The findings show that the success of implementing the religious moderation policy is highly influenced by each school's ability to identify and maximize internal strengths, while managing external challenges.

Discussion

1. Policy Translation into Curriculum Documents

The findings regarding the variation in policy translation at SMANSA and SMAS Azam can be comprehensively explained through the lens of Van Meter and Van Horn's theory.[15] This theory states that policy implementation success is influenced by six interrelated variables, clearly reflected in the different patterns at the two schools. *First*, the clarity of Policy Standards and Objectives forms the initial foundation determining the direction of implementation. In this research context, the Kemendikbudristek policy had relatively clear objectives and four indicators. This clarity allowed both schools to interpret and adapt according to their respective contexts, albeit with different emphases and approaches. *Second*, the availability of Resources is a determining factor in operationalizing the policy. SMANSA showed strength in material resources, while SMAS Azam relied on equally important non-material resources such as religious authority and social capital. *Third*, Inter-organizational Relationships shaped supportive networks strengthening implementation legitimacy. SMANSA developed formal relations with the Education Office, while SMAS Azam built strong ties with Islamic boarding school (*pesantren*) networks. *Fourth*, Characteristics of Implementing Agencies explain the fundamental differences in the schools' approaches. As a public school, SMANSA had bureaucratic, formal characteristics, reflected in its structural-systematic approach. Conversely, SMAS Azam showed a more flexible, cultural character, emphasizing religious values. *Fifth*, Attitudes and Tendencies of Implementers reflect the level of individual acceptance and commitment. Teachers at SMANSA tended to implement the policy as part of professional duty, while teachers at SMAS Azam showed high

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[15] Van Meter and Van Horn, "The Policy Implementation Process."

commitment as the values aligned with their religious beliefs. *Sixth*, the Economic, Social, and Political Environment created an external context influencing the implementation process. SMANSA faced pressure from academically-focused parents, while SMAS Azam had to address concerns from conservative community segments.

The interaction of these six variables shows that the implementation differences are not isolated phenomena but the result of a unique configuration of interrelated factors. Van Meter and Van Horn's theory successfully explains how variation occurs as a logical consequence of differences in institutional characteristics, available resources, support networks, implementer attitudes, and environmental pressures faced by each school.

This analysis is further enriched when viewed through the complementary lenses of Bronfenbrenner's ecological theory and the Resource-Based View (RBV). Analysis through Bronfenbrenner's ecological theory reveals the multi-layered complexity of the implementation ecosystem. At the microsystem level, SMANSA faced a triad emphasizing academic competition, while SMAS Azam had a hierarchical ecosystem based on religious authority. At the mesosystem level, SMANSA experienced misalignment with parent expectations, while SMAS Azam enjoyed stronger school-family value alignment. At the exosystem level, government policies affected the schools differently. At the macrosystem level, Indonesian collective values supported moderation, but interpretations differed between the urban community around SMANSA and the more homogeneous community around SMAS Azam.

Through the Resource-Based View lens, the schools' strategic approaches become clearer. SMANSA demonstrated strength in tangible resources, such as funding and formal organizational structures, but lacked complementary resources, including sufficient teacher time and pedagogical creativity, to mitigate administrative burdens. SMAS Azam illustrated how intangible resources, particularly religious-cultural capital and charismatic leadership, could be leveraged as a significant competitive advantage to compensate for material limitations. Its dynamic capabilities in adapting and contextualizing the national policy within an Islamic framework were crucial to the success of its implementation.

2. Learning Practices in the Classroom

Classroom practices at both schools showed the application of social constructivism principles in different yet effective ways, tailored to their institutional contexts.[16] At SMANSA, collaborative learning through documentary projects and simulations created a zone of proximal development where students could engage with diversity through critical inquiry an approach resonating with Freire's concept of conscientization.[17] At SMAS Azam, the contextual and value-based approach, emphasizing habituation and teacher exemplification, showed how values are internalized through guided practice and moral scaffolding within a shared religious framework.

Both approaches, though pedagogically distinct, successfully applied Contextual Teaching and Learning (CTL) principles and respected student diversity through differentiated engagement. SMANSA's projects accommodated visual-spatial and interpersonal intelligences, while SMAS Azam's approach optimized intrapersonal and existential intelligences. The findings reinforce that no single pedagogical approach is universally effective; rather, effectiveness depends on strategic alignment with the school's cultural and social context.

3. Supporting and Inhibiting Factors

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[16] Paul Adams, "Exploring Social Constructivism: Theories and Practicalities," *Education 3-13* 34, no. 3 (October 2006): 243–57, https://doi.org/10.1080/03004270600898893.

[17] Freire, "Pedagogy of the Oppressed."

The comparative analysis of supporting and inhibiting factors reveals that each school's context presents a unique configuration of enablers and constraints. SMANSA's implementation was driven by formal-structural resources but was hindered by rigid bureaucracy and academic pressure, a challenge situated at the exosystem level. SMAS Azam's implementation was supported by social-religious capital but was constrained by material limitations and conservative community pressures, a dynamic that is evident at the microsystem and mesosystem levels.

Both schools faced the common, macro-level challenge of an assessment system predominantly focused on cognitive outcomes, which inadequately captured the affective and behavioral dimensions of religious moderation. This points to a systemic policy constraint that affects implementation across different school types.

Ultimately, the findings confirm that successful implementation of complex policies like religious moderation is not achieved through standardized, one-size-fits-all approaches. Instead, it requires adaptive strategies that are sensitive to each school's ecological context and that strategically leverage its unique bundle of resources—whether tangible or intangible. The Merdeka Curriculum's philosophy of flexibility provides the necessary space for this contextual adaptation, but its success hinges on the capacity of each educational unit to navigate its specific constraints and capitalize on its distinct strengths.

D. Conclusion

Based on the comprehensive analysis of the religious moderation policy implementation within the Merdeka Curriculum in Public and Private Senior High Schools, this study concludes several key findings. First, regarding the translation of policy into curriculum documents, both schools developed different yet equally effective approaches suited to their institutional characteristics. The Public Senior High School applied a structural-formal model through standardized curriculum documents, while the Private Senior High School adopted a cultural-contextual approach by integrating religious moderation values through ingrained Islamic values. This difference shows that implementation success lies not in methodological uniformity, but in suitability with each school's identity and capacity.

Second, concerning learning practices, both schools successfully developed their distinctive "pedagogical language." The Public Senior High School excelled in a critical-reflective approach using discussions, case analyses, and collaborative projects fostering higher-order thinking skills. Meanwhile, the Private Senior High School was effective in implementing a contextual value-based approach leveraging teacher exemplification and daily habituation. These approaches complement each other and show that internalizing religious moderation values can be achieved through various pedagogical pathways.

Third, the analysis of supporting and inhibiting factors revealed the complexity of the implementation ecosystem. The Public Senior High School relied on the strength of material resources and structural support but faced bureaucratic challenges and academic pressures. Conversely, the Private Senior High School utilized social and cultural capital as its main strength, despite contending with resource limitations and

community pressures. This finding confirms that each school context has a unique configuration of factors, necessitating differentiated mentoring approaches.

This study, while providing in-depth insights, has certain limitations that suggest avenues for future research. The findings are based on a qualitative multiple-case study in two schools within one urban area (Bandung), which, while rich in detail, limits the generalizability of the results. Future research could employ mixed methods with a larger, more geographically and typologically diverse sample of schools to develop a more comprehensive model of implementation. Furthermore, this study focused on the process of implementation from the perspective of educators and school documents. Subsequent studies could longitudinally track the actual impact of these varied approaches on students' attitudes, behaviors, and long-term dispositions towards religious moderation. Finally, investigating the role of digital platforms and media literacy within the Merdeka Curriculum as a tool for promoting or challenging religious moderation presents a critical area for future inquiry, given the contemporary landscape of youth engagement.

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