

Implementing Differentiated Instruction in Islamic Religious Education under the Merdeka Curriculum: A Comparative Case Study at Islamic and Public Junior Secondary Education

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ABSTRACT

Differentiated instruction (DI) is a key component of Indonesia's Merdeka Curriculum, aiming to address diverse student needs. However, its implementation in Islamic Religious Education (PAI) remains underexplored, particularly across different school contexts. This qualitative comparative case study examined how DI is implemented in PAI at two contrasting junior secondary schools: MTs Al-Azhar Center Baturaja (Islamic) and SMP Negeri 1 OKU (public). Fifteen Grade VIII PAI teachers were selected via purposive sampling. Data were collected through semi-structured interviews, classroom observations, and document analysis, then analyzed using the interactive model of Miles, Huberman, and Saldaña. Trustworthiness was ensured through triangulation and member checking. Findings show that both schools have initiated DI practices by mapping students' learning styles and abilities, developing adaptive teaching modules, and applying varied strategies integrated with religious values. However, DI is often misinterpreted as grouping by learning styles alone, with limited application of content and product differentiation. Major challenges include partial conceptual understanding, low digital literacy, limited infrastructure, and inconsistency between planning and classroom execution. The study reveals that while teachers are beginning to adopt DI in PAI, implementation remains superficial and fragmented. Institutional support, teacher professional development, and clearer operational guidance are essential to deepen DI practices and align them with the goals of the Merdeka Curriculum.

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1. INTRODUCTION

The curriculum functions as a fundamental guideline in the learning process and serves as a key instrument for ensuring that learning activities are directed and effective (Acedo & Hughes, 2014). A

curriculum is considered effective when it provides clear guidance for interactions between teachers and students, thereby shaping structured and meaningful learning experiences (Triwiyanto, 2022). Learning quality is closely linked to curriculum implementation, as effective learning is characterized by adequate active learning time and high-quality learning interactions, including teacher-student engagement and students' interaction with learning resources (Kyriacou in Fauzi et al., 2020).

In the context of 21st-century education, rapid technological development and global information exchange have significantly influenced national education systems, including Indonesia. These developments demand curriculum reforms that balance knowledge, skills, and attitudes, enabling learners to adapt to social change and contribute meaningfully to society. Responding to these demands, Indonesia has adopted the Merdeka Curriculum, regulated through the Decree of the Minister of Education, Culture, Research, and Technology No. 56/M/2022 and its revision No. 12/2024. This policy is also implemented within educational institutions under the Ministry of Religious Affairs through the Decree of the Minister of Religious Affairs (KMA) No. 450 of 2024.

The implementation of the Merdeka Curriculum within the Ministry of Religious Affairs directly affects madrasahs at all levels, from Madrasah Ibtidaiyah (MI), Madrasah Tsanawiyah (MTs), to Madrasah Aliyah (MA). A defining characteristic of madrasah education is Islamic Religious Education (PAI), which includes Aqidah Akhlak, Al-Qur'an and Hadith, Fiqh, Islamic Cultural History (SKI), and Arabic. Over time, PAI has become a core component of Indonesian education and a compulsory subject within the national education system. However, its implementation continues to face pedagogical challenges, particularly in responding to students' diverse learning needs.

Recent data indicate that the adoption of the Merdeka Curriculum has expanded rapidly. According to the Ministry of Religious Affairs, more than 26,000 madrasahs implemented the curriculum by 2023, although varying levels of readiness and teacher responsiveness were still reported. This condition highlights the need for learning approaches that are flexible and responsive to student diversity. One of the main pedagogical mandates of the Merdeka Curriculum is differentiated instruction (DI), which emphasizes learning based on students' readiness, interests, and learning profiles.

Differentiated learning is grounded in the understanding that students differ in their initial abilities, sociocultural backgrounds, learning styles, and personal characteristics (Ermawati & Usman, 2024). Fleming and Bonwell (2019) categorize learning styles into visual, auditory, reading/writing, and kinesthetic. International studies over the last five years emphasize that differentiated instruction enhances student engagement, supports inclusive classrooms, and improves learning outcomes when teachers are adequately prepared (Wilkerson, 2020; Smale-Jacobse et al., 2019). In religious education contexts, differentiated approaches are increasingly recognized as effective in addressing complex value-based learning and fostering critical and reflective thinking (Gearon, 2021).

The conceptual foundation of differentiated learning is closely associated with Carol Ann Tomlinson, who defines it as an effort to provide multiple pathways for students to access content, process information, and demonstrate learning outcomes (Tomlinson, 2014). Differentiation may occur in four dimensions: content, process, product, and learning environment. Empirical studies confirm that differentiated instruction maximizes learning opportunities for diverse learners by adapting teaching strategies and resources to students' needs (Pnevmatikos & Trikkaliotis, 2012). Recent research also highlights that teachers' professional competence and institutional support play a decisive role in successful DI implementation.

In Indonesia, differentiated learning has been widely studied at the Madrasah Ibtidaiyah and Madrasah Aliyah levels. Studies at the MI level (Anwar & Sukiman, 2023; Ningrum et al., 2023; Prastiyo et al., 2024; Romlah & Oktaviani, 2023) reveal that although student needs mapping has been relatively well implemented, challenges remain in content and process differentiation due to limited teacher capacity and resources. At the MTs level, studies (Sinaga et al., 2023; Rahman, 2023; Muyassaroh et al., 2023) demonstrate that differentiated learning, often integrated with project-based and research-based approaches, positively impacts student engagement, creativity, and critical thinking.

In contrast, research on differentiated learning at the Madrasah Tsanawiyah (MTs) and junior high school (SMP) levels remains limited and tends to focus on single subjects such as Fiqh or Arabic (Rizki et al., 2024; Lubis et al., 2024). Comprehensive studies examining the implementation of differentiated learning across all five PAI subjects at the MTs level are still scarce. Moreover, comparative studies between Islamic junior high schools (MTs) and public junior high schools (SMP) in implementing differentiated learning in PAI subjects are rarely found.

Based on this research gap, this study focuses on the implementation of differentiated learning in Islamic Religious Education (PAI) at MTs Al-Azhar Center Baturaja and SMP Negeri 1 OKU. These institutions were selected due to their contrasting institutional characteristics, accreditation status, and observed readiness in implementing differentiated learning. This study also seeks to explore the challenges faced by teachers and the school-level support systems that emerge in response to these challenges.

Addressing this gap, the present study examines the implementation of differentiated instruction in Islamic Religious Education (PAI) across five subject areas—Aqidah Akhlak, Al-Qur'an and Hadith, Fiqh, Islamic Cultural History, and Arabic—at MTs Al-Azhar Center Baturaja and compares these practices with those at SMP Negeri 1 OKU. This study focuses on how PAI teachers design and implement differentiated instruction in terms of content, process, product, and learning environment, the challenges that constrain effective implementation, and the forms of school-level support and solutions that emerge to facilitate differentiated learning within the context of the Merdeka Curriculum.

2. METHODS

This study adopts a qualitative multiple-case study design, involving two research sites: MTs Al-Azhar Center Baturaja and SMP Negeri 1 OKU. A qualitative approach was selected because the data generated consist of words, actions, and documents rather than numerical measurements (Danim, 2002). Qualitative research is defined as a procedure that produces descriptive data in the form of written or spoken words derived from observed individuals and social interactions (Bogdan & Taylor, cited in Moleong, 2000). The multiple-case study design enables an in-depth and contextualized examination of differentiated instruction implementation across two contrasting institutional settings, allowing both within-case and cross-case analysis (Yin, 2018). The cases were selected to explore how differentiated learning in Islamic Religious Education (PAI) is implemented, the challenges encountered by teachers, and the solutions developed at the school level.

The study was conducted at MTs Al-Azhar Center, located on Jalan Lintas Sumatera, Baturaja Timur, and SMP Negeri 1 OKU, located on Jalan HS Simanjuntak, Baturaja Timur. Data collection took place over an eleven-month period, from July 2024 to June 2025, ensuring prolonged engagement and consistency with the study timeline reported across all sections of the article.

Participants consisted of 15 Islamic Religious Education teachers teaching Grade VIII, comprising 8 teachers from MTs Al-Azhar Center and 7 teachers from SMP Negeri 1 OKU. This number falls within the flexible range recommended for qualitative research (Creswell & Poth, 2018). Participants varied in gender, teaching experience (ranging from mid-career to senior teachers with more than ten years of experience), professional certification status, and involvement in the Subject Teacher Working Group (*Musyawarah Guru Mata Pelajaran / MGMP*). All participants held a bachelor's degree aligned with the subject taught, possessed professional teaching certification, had a minimum of five years of teaching experience, and had participated in training related to the Implementation of the Madrasah Curriculum (IKM). This variation enabled the exploration of differentiated instruction practices across different experience bands while supporting data saturation, which was reached when no new themes emerged from successive interviews.

Participants and additional informants were selected using purposive sampling, based on their capacity to provide rich and relevant information regarding differentiated learning practices (Sugiyono, 2019). Informants included school principals, vice principals for curriculum, and PAI

teachers teaching Grade VIII at both institutions. The selection emphasized informational richness rather than representativeness, consistent with qualitative case study principles.

Data were collected through observations, semi-structured interviews, and document analysis. Classroom observations were conducted using a participant-observer role, in which the researcher was present but did not actively engage in instructional activities (Sugiyono, 2013). Each teacher was observed across two to three learning sessions, focusing on the implementation of differentiation in content, process, product, and learning environment. Semi-structured interviews were conducted with all 15 teachers, each lasting approximately 45–60 minutes, guided by an interview protocol covering themes such as lesson planning, differentiation strategies, assessment practices, perceived challenges, institutional support, and professional development experiences (Creswell & Poth, 2018). Document analysis included the Madrasah Operational Curriculum (KOM), teaching modules, lesson plans, student worksheets (LKPD), and formative and summative assessment instruments used in PAI instruction.

Data analysis followed the interactive model of Miles, Huberman, and Saldaña (2014; 2020), consisting of data condensation, data display, and conclusion drawing and verification. Analysis began with open coding to identify meaningful units, followed by axial coding to connect categories, and culminated in thematic analysis to generate cross-cutting themes. Cross-case synthesis was conducted by systematically comparing patterns across the two sites to identify similarities and contextual differences in differentiated instruction practices (Yin, 2018). To enhance analytic rigor, coding decisions were reviewed through peer discussion, and emerging interpretations were continuously compared against the data corpus.

Trustworthiness was ensured through multiple strategies. In addition to source, technique, and time triangulation (Sugiyono, 2013), the study employed member checking, whereby preliminary findings were shared with selected participants for validation, and peer debriefing to challenge emerging interpretations. An audit trail was maintained to document methodological decisions and analytic steps. Ethical considerations were addressed by obtaining informed consent from all participants, ensuring confidentiality, and securing institutional permission prior to data collection.

3. FINDINGS AND DISCUSSION

3.1. *Implementation of Differentiated Learning Models in Islamic Religious Education Subjects in the Merdeka Curriculum*

Based on research findings at MTs Al-Azhar Center Baturaja, Islamic Religious Education (PAI) instruction has shown a direction for implementing systematic, differentiated learning. PAI teachers no longer position students as a homogeneous group, but rather as individuals with varying learning styles, academic abilities, and interests. This awareness encourages teachers to conduct initial mapping through learning style tests to obtain a more accurate picture of student characteristics. The results of this mapping then form the basis for developing adaptive teaching modules, both in terms of material presentation, content depth, and learning strategies used. With this approach, teachers strive to ensure that each student receives learning opportunities tailored to their needs, so that the PAI learning process is not one-way and uniform, but rather responsive to the diversity of students in the classroom.

In its implementation, PAI teachers at MTs Al-Azhar Center Baturaja employ a variety of complementary learning methods, such as lectures to reinforce concepts, Q&A and discussions to foster critical thinking, and contextual project-based learning. One concrete manifestation of this approach is the implementation of the Sedekah Fajar (Seven-Day Prayer) program, a concrete project that integrates religious values with students' social practices. Furthermore, the assessment system is designed in a differentiated manner, using graded questions tailored to student abilities, providing remedial programs for students who have not yet achieved mastery, and enrichment activities for students who have demonstrated faster mastery of the material. This assessment pattern demonstrates that teachers

focus not only on final results but also on the individual student's learning process and development, in line with the principles of fairness and inclusivity in differentiated learning.

Based on research at SMP Negeri 1 OKU, Islamic Religious Education (PAI) teaching has shifted toward the application of differentiated learning tailored to student characteristics. PAI teachers develop character-based learning modules, taking into account differences in learning abilities, particularly those experiencing learning difficulties, such as those who are not yet fluent in reading the Quran or those who are not yet strong in memorizing religious material. This approach demonstrates that teachers focus not only on general material achievement but also on students' individual needs, enabling a more inclusive and equitable learning process. By mapping these abilities, teachers strive to create a learning atmosphere that supports students' gradual development according to their respective abilities.

In its implementation, the Islamic Religious Education (PAI) learning strategy at SMP Negeri 1 OKU is made more varied and imbued with a religious context closely related to students' daily lives. Learning begins with religious habits such as reciting prayers, greetings, and reciting sholawat (prayer) before the main activity begins, which serves to reinforce spiritual values and build character. Furthermore, the assessment system focuses not only on cognitive aspects but also includes assessments of students' attitudes, manners, and skills in practicing religious teachings. This comprehensive assessment pattern demonstrates that Islamic Religious Education (PAI) learning emphasizes not only mastery of knowledge but also the holistic development of students' morals and religious skills, in line with the goals of Islamic religious education.

The implementation of a differentiated learning model in Islamic Religious Education (PAI) is a crucial strategy for addressing the diverse characteristics of students, including academic ability, background, and learning styles. In this context, differentiated learning is understood not only as a variation in teaching methods, but as a comprehensive approach that encompasses adjustments to content, process, products, and the learning environment to make learning more inclusive and equitable. Based on research conducted at MTs. Al-Azhar Center Baturaja and SMP Negeri 1 OKU, the analysis of the implementation of differentiated learning focused on these four main aspects to determine the extent of Islamic Religious Education teachers' understanding and practices in accommodating students' learning needs, while also identifying the strengths, limitations, and challenges faced in its implementation in the field.

1. Content Differentiation

In the context of Islamic Religious Education (PAI) subjects, content differentiation can be achieved by adapting learning materials based on students' ability levels and backgrounds. This study found that teachers at both educational institutions still use the same content for all students, despite efforts to adjust the difficulty level of the questions. This indicates that teachers' understanding of content differentiation is still limited.

2. Process Differentiation

Process differentiation is the aspect most frequently implemented by teachers at both educational institutions. The use of various learning methods such as lectures, discussions, presentations, role-playing, and project-based learning demonstrates teachers' awareness of the importance of variation in the learning process. However, this study identified that the implementation of process differentiation is often inconsistent and poorly integrated into a coherent learning environment.

3. Product Differentiation

Product differentiation in Islamic Religious Education (PAI) learning can take the form of variations in the assessments and assignments given to students. This study found that most teachers still use the same assessments for all students, despite efforts to provide questions with varying difficulty levels. The Sedekah Fajar program implemented at MTs. Al-Azhar Center Baturaja can be considered an innovative form of product differentiation, where students are asked to reflect on their experiences in writing.

4. Differentiated Learning Environment

A learning environment that supports differentiation is a crucial foundation for the effective implementation of differentiated learning. This study identified that both educational institutions still face limitations in terms of facilities and infrastructure that support differentiated learning. Limited technological facilities, inflexible classrooms, and a lack of diverse learning media are obstacles to creating a learning environment that supports differentiation.

3.2. Challenges Faced by Teachers and Solutions in Implementing Differentiated Learning Models

Based on research at MTs Al-Azhar Center Baturaja, the implementation of differentiated learning still faces several administrative, pedagogical, and technical obstacles. From an administrative perspective, teachers have not demonstrated optimal discipline in completing teaching modules and learning materials, resulting in inadequately documented lesson plans. Furthermore, consistency in learning implementation is also a challenge, as enthusiasm and intensity in implementing learning strategies tend to wane mid-semester. Another problem is evident in the selection of learning models, where some teachers still make mistakes in selecting models appropriate to the characteristics of the subject, particularly in the context of Islamic Religious Education (PAI). This is compounded by teachers' limited understanding of the concept of differentiated learning, which is still interpreted solely as a matter of student learning styles, without comprehensively integrating differentiation of content, process, product, and learning environment. Furthermore, limited facilities and infrastructure, particularly inadequate multimedia-based learning facilities, also hamper the optimal implementation of differentiated learning at the school.

Based on research findings at MTs Al-Azhar Center Baturaja, efforts to improve the implementation of differentiated learning were carried out by reinforcing discipline in learning administration and providing rewards for teachers who consistently compiled and completed teaching materials. Furthermore, the school encouraged ongoing training, both through internal activities and by inviting external speakers, to improve teacher understanding and competence. Technical assistance was also provided to help teachers select learning models appropriate to the characteristics of the subjects. Reinforcement of varied and contextual learning strategies was carried out through the implementation of real-life projects, while regular meetings and supervision activities were used as a means of joint evaluation and reflection on learning implementation.

Based on research findings at SMP Negeri 1 OKU, the implementation of differentiated learning still faces various challenges related to competence, infrastructure, and pedagogical issues. In terms of competence, some Islamic Religious Education (PAI) teachers still experience limited mastery of information technology, resulting in suboptimal use of digital media and devices in learning. This situation was exacerbated by limited supporting facilities, such as projectors, speakers, and other learning facilities, which must be used interchangeably, reducing the flexibility of learning implementation. Furthermore, the significant diversity of student characteristics, including academic ability, interests, and learning motivation, presents a challenge for teachers in implementing learning that is truly responsive to individual needs. In terms of planning and evaluation, some teachers still use student worksheets (LKPD) and simple multiple-choice assessments that do not fully reflect the principle of differentiation. This obstacle is also influenced by the limited training teachers receive, with professional development programs predominantly taking the form of online webinars that are theoretical in nature and do not yet address the in-depth and practical application of differentiated learning in the classroom.

Based on research findings at SMP Negeri 1 OKU, strategies to improve the implementation of differentiated learning were implemented through strengthening teacher competencies by utilizing the

MGMP forum, learning communities, and training and webinars as professional development tools. The school also optimized the use of limited learning resources through a rotating system and planned coordination. In terms of learning and evaluation, teachers were directed to develop more varied worksheets (LKPD) and assessments, taking into account visual, auditory, and kinesthetic learning styles, and implementing assessment differentiation through the provision of remedial and enrichment programs according to student achievement. Furthermore, the integration of religious values was continuously strengthened in the learning process to build student motivation and learning character, supported by the implementation of regular academic monitoring and supervision to maintain the quality and consistency of learning.

Discussion

Research findings indicate that the implementation of differentiated instruction (DI) in Islamic Religious Education (PAI) has begun in response to student diversity, but is still at a partial understanding stage. Teachers generally interpret differentiated instruction as a variation in teaching methods or grouping based on learning styles, rather than as a comprehensive pedagogical approach encompassing integrated differentiation of content, processes, products, and learning environments. However, according to Tomlinson (2014), the essence of differentiated instruction lies in teachers' responsiveness to differences in student learning readiness, interests, and profiles through flexible and adaptive learning designs. These findings indicate a gap between the DI conceptual framework and classroom learning practices, reflecting the challenges of implementing the Merdeka Curriculum, which demands learner-centered learning (Permendikbudristek, 2022).

One important contribution of this research is the identification of teachers' conceptual misconceptions that equate differentiated instruction with grouping students based on visual, auditory, and kinesthetic learning styles. This approach tends to place differentiation on the technical aspects of learning, rather than on instructional design that stems from students' learning needs. Tomlinson and Moon (2013) emphasize that differentiated learning is not simply a classroom management strategy, but rather a pedagogical framework that requires teachers to adapt objectives, materials, and assessments so that each student has a fair opportunity to achieve competencies. In the context of Islamic Religious Education (PAI), this misunderstanding has implications for learning that is unable to fully accommodate differences in students' Quranic reading abilities, understanding of religious material, or level of internalization of religious values.

Research findings also indicate that process differentiation is the most dominant aspect implemented by teachers, characterized by the use of a variety of methods such as lectures, discussions, question-and-answer sessions, and project-based learning. Meanwhile, content and product differentiation remains relatively limited because core materials and assessment formats tend to be standardized. This situation aligns with Tomlinson's (2014) findings, which state that many teachers find it easier to differentiate process than content and product due to limitations in time, understanding, and system support. In fact, in the Merdeka Curriculum, content flexibility and formative assessment are key prerequisites for achieving student-centered learning (Permendikbudristek, 2024). Thus, the dominance of process differentiation indicates that DI implementation is still superficial and has not fully addressed the learning structure.

From a teacher professional development perspective, this study emphasizes the importance of the role of MGMPs, learning communities, and academic supervision as mechanisms for enhancing teacher capacity in implementing differentiated learning. MGMPs have the potential to function as professional learning communities (PLCs), enabling teachers to share good practices, reflect on learning, and collaboratively develop pedagogical understanding (Stoll et al., 2006; Vescio et al., 2008). Reflective academic supervision also aligns with Fullan's (2007) view that sustainable pedagogical change requires the support of a learning system and culture at the school level. These findings

strengthen the argument that improving the quality of DI implementation cannot be solely the responsibility of individual teachers but requires a supportive professional learning ecosystem.

The significance of the comparative design in this study lies in its ability to reveal that the challenges of implementing differentiated learning are systemic and cross-school contexts. The similarity of the patterns of obstacles, such as limited conceptual understanding, minimal differentiation of content and products, and limited learning resources, suggests that DI implementation requires intervention at the education policy and management levels. This aligns with the views of Darling-Hammond et al. (2017) emphasized that teacher professional development will be effective if it is integrated with the work context, teachers' actual needs, and supportive education policies.

Practically, the findings of this study imply that teachers can begin implementing differentiation gradually by adjusting the depth of material and the variety of learning products without having to change the entire learning structure. School principals and supervisors need to direct supervision towards the quality of learning differentiation, not merely administrative completeness. At the policy level, more applicable teacher training designs and the development of operational rubrics for implementing differentiated learning are needed, as emphasized in the Merdeka Curriculum policy, which places student-centered learning as a key principle (Permendikbudristek, 2022).

4. CONCLUSION

This study concludes that the implementation of the differentiated learning model in Islamic Religious Education (PAI) at MTs. Al-Azhar Center Baturaja and SMP Negeri 1 OKU has demonstrated efforts to adapt to the spirit of the Merdeka Curriculum, but it is still in its early stages and is partial. Differentiated learning practices tend to be reduced to grouping based on learning styles or variations in teaching methods, while differentiation of content, products, and assessments has not been consistently applied. The gap between lesson plans outlined in teaching modules and classroom practice indicates that differentiated learning has not been fully internalized as a pedagogical framework but is still understood as a stand-alone technical strategy.

This study has several limitations that require consideration when interpreting the findings. First, the study was conducted in only two educational units with a focus on eighth-grade students, thus limiting the generalizability of the results. Second, data were obtained through observations and interviews, potentially influenced by self-report bias and observer effect, where teacher responses and classroom behavior can change during the data collection process. Furthermore, the limited observation time also limits monitoring the consistency of differentiated learning implementation over the long term.

Based on these findings and limitations, further research is recommended to involve more schools from various regions to obtain a more comprehensive picture of the implementation of differentiated learning. Future research should also develop and use instruments that more objectively measure the fidelity of differentiated learning implementation and link it to student learning outcomes in the cognitive, affective, and psychomotor domains. This way, the contribution of differentiated learning to the quality of Islamic Religious Education (PAI) learning within the Merdeka Curriculum can be evaluated more thoroughly and based on strong empirical evidence.

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