Journal of Social Work and Science Education
Volume 7 (3) 2026, 2240-2253
E-ISSN 2723-6919, P-ISSN 2746-0827

Principal's Managerial Roles in Adapting the Operational Curriculum (KOSP) of the Merdeka Curriculum: A Case Study of an Elementary School in a Tidal Water Area of Indonesia

Aryo Handhoko[1], Nila Kesumawati[1], Mulyadi[1]
[1]Universitas PGRI Palembang, South Sumatra, Indonesia

Corresponding author e-mail: ryoaja87@gmail.com

Article History: Received on 10 April 2026, Revised on 11 June 2026, Published on 12 June 2026

Abstract: This study examines the principal's managerial functions planning, implementation, and evaluation in adapting the Operational Curriculum of Educational Units (KOSP) within the Merdeka Curriculum at SDN 3 Karang Agung Ilir, an elementary school located in a tidal-water area of South Sumatra, Indonesia. Using a qualitative single holistic case study design under an interpretive naturalistic paradigm, data were collected through observation, in-depth interviews with nine informants (principal, teachers, committee members, supervisor, parents), and document analysis. The interactive model of Miles, Huberman, and Saldaña guided data analysis. Findings reveal that while the principal fulfilled formal managerial roles in drafting KOSP documents, mobilizing teachers, and conducting supervision, the planning remained generic and insufficiently contextualized to tidal-area challenges. Implementation largely mirrored the 2013 Curriculum, with minimal integration of local environmental and socio-economic realities. Evaluation focused on administrative compliance rather than curriculum effectiveness or data-driven improvement. These findings indicate that the flexibility of the Merdeka Curriculum remains underutilized in extreme geographic contexts. This study contributes an empirical model of "guided imitation" and a procedural-but-immature evaluation system, extending curriculum management theory to tidal-water schools. Implications suggest the need for context-sensitive KOSP indicators, structured in-house training, and participatory evaluation involving fishing communities.

Keywords: Elementary School, Merdeka Curriculum, Operational Curriculum of Educational Units, Principal Management

A. Introduction

Education serves a central function in developing competent and character-driven human resources capable of addressing the multifaceted challenges of the twenty-first century (Bier et al., 2026). Within the Indonesian national context, the education system continues to pursue quality enhancement through various innovative policy instruments, most notably the implementation of the Merdeka Curriculum, which prioritises flexibility and the adaptation of educational units to local characteristics

(Hutahaean et al., 2024; Mariyono, 2024). The Operational Curriculum for Education Units (Kurikulum Operasional Satuan Pendidikan-KOSP) constitutes a key instrument that guides schools in designing relevant, high-quality, and contextual learning programmes (Hasanah et al., 2024). Nevertheless, this curriculum transformation presents significant challenges, particularly at the elementary school level, which functions as the foundational stage for developing student competencies.

The Indonesian government has issued several strategic policies to improve educational quality in alignment with twenty-first-century demands, including the Decree of the Minister of Education, Culture, Research, and Technology Number 56 of 2022 concerning Guidelines for Curriculum Implementation in the Context of Learning Recovery, known as the Independent Curriculum. This policy emerged as a strategic response to the disruptive impact of the Covid-19 pandemic on educational continuity, which resulted in substantial learning loss among Indonesian students. The policy document acknowledges that each educational unit possesses unique characteristics, varying regional potential, and diverse student needs, thereby necessitating adaptive learning approaches tailored to local contexts. To understand the position and significance of the Independent Curriculum within Indonesia's educational landscape, it is essential to trace the historical trajectory of the national curriculum since independence (Hidayat et al., 2025).

Since 1947, Indonesia has undergone twelve curriculum transformations, each reflecting successive governmental efforts to align education with contemporary needs and national aspirations, beginning with the 1947 Lesson Plan Curriculum, which redirected education from Dutch colonial orientation towards national interests, emphasising character development based on Pancasila as the foundation of national education (Kandia, 2023). Subsequent eras introduced curricula adapted to contemporary challenges: the 1975 curriculum, influenced by management by objectives, aimed to enhance educational effectiveness and efficiency through instructional system development procedures (Budio et al., 2021; Muthmainnah et al., 2022); the 1984 curriculum introduced active student learning methods, shifting the paradigm from passive to active learning (Tambunan et al., 2025); the 1994 curriculum incorporated local content, recognising the integration of local knowledge and regional culture into national learning (Budio et al., 2021); and the 2004 Competency-Based Curriculum and 2006 Education Unit Level Curriculum focused on competency and flexibility within educational units.

The 2013 Curriculum (K-13), the longest-running curriculum in Indonesia, adopted a competency-based approach emphasising the integration of attitudes, knowledge, and skills and was revised in 2016 to incorporate four dimensions: literacy, twenty-first-century skills (4Cs), higher-order thinking skills-based learning, and character education reinforcement. However, K-13 implementation encountered obstacles, including excessive curriculum load, teacher difficulties in developing learning tools, and variable teacher understanding across schools. In response to post-pandemic

learning recovery needs and the demand for a more adaptive education system, the government launched the Independent Curriculum in 2022, designed with fundamental student-centred principles, flexible learning approaches, contextualisation to educational unit characteristics and regional potential, and encouragement of diversification according to each school's unique conditions.

One of the most crucial operational instruments in implementing the Independent Curriculum is the Educational Unit Operational Curriculum (KOSP) (Sentia et al., 2025). K-13 and the Independent Curriculum share a common evolutionary thread: progression from a structured approach towards flexibility based on educational unit needs. K-13 provides core competencies adapted to phased learning outcomes in KOSP, while KOSP maintains character development essence with greater school autonomy. K-13 emphasises four core competencies (spiritual attitudes, social attitudes, knowledge, and skills) which have evolved into eight elements of the Graduate Profile in KOSP: faith and devotion to God Almighty, citizenship, critical reasoning, creativity, collaboration, independence, health, and communication. K-13 utilises the Education Unit Level Curriculum as the school's operational curriculum; KOSP serves as its direct successor, incorporating the 5P principles: learner-centred, contextual, essential, accountable, and participatory. Schools may blend K-13 and the Independent Curriculum until 2024, with KOSP functioning as an adaptation tool for post-pandemic learning recovery.

Thematic-integrative K-13 has evolved into projects strengthening the graduate profile in KOSP, allocating twenty to thirty per cent of instructional time to real-life projects. According to the Decree of the Minister of Education, Culture, Research, and Technology Number 56 of 2022, KOSP constitutes a curriculum document developed and implemented in accordance with educational unit characteristics, geographic conditions, and student needs (Ismail et al., 2025). In developing KOSP, educational units receive autonomy and freedom to adapt learning to local contexts while adhering to national competency standards and the Pancasila student profile. The main KOSP components include analysis of educational unit characteristics; development of contextual vision, mission, and objectives; organisation of learning and curriculum content; regulation of student learning load and educator workload; development of a flexible educational calendar; and development of learning tools, including syllabi, teaching modules, and assessment instruments.

Previous studies have examined aspects related to the implementation of the Independent Curriculum, the development of the KOSP, and the role of the principal with different focuses, levels, and contexts. Alimuddin (2023) examined the implementation of the Independent Curriculum in an elementary school in Cilacap, finding that the school implemented the curriculum through cognitive diagnostic assessments and the development of teaching modules but had not yet formally implemented a graduate profile project, with challenges including the absence of a definitive principal, the inclusion of offline training, and teachers' limited

understanding of the new curriculum. Rohmah (2024) described the management of KOSP development in an Islamic kindergarten in Garut, West Java, demonstrating the integration of child developmental abilities with religious aspects. Fauzi (2023) examined the leadership of the principal in the implementation of KOSP in a high school in Banjar Regency, South Kalimantan, finding that the principal's proactive, collaborative, and visionary leadership was a key factor in success.

Sumarsih et al. (2022) analysed the implementation of the Independent Curriculum (Kurikulum Mandiri) in an elementary school implementing the curriculum in Bandung City, showing that the curriculum has become the primary reference in shaping Pancasila student profiles, with the principal encouraging participatory and innovative programmes. A conceptual study by Angga and Iskandar (2022) emphasised that principals play a key role in policymaking, motivating, coordinating, and controlling the learning process to achieve independent learning in elementary schools. However, these studies largely focused on instructional practices and teacher readiness without specifically analysing principal management in adapting the KOSP. These studies were located in non-airborne contexts with relatively better infrastructure access, focused on leadership measures in pilot schools rather than adapting the KOSP to extreme geographic conditions, or were observations of the literature that inadequately addressed how principal management operates in complex geographic and social contexts.

Based on preliminary research findings at SDN 3 Karang Agung Ilir, located in the waters of Cluster II, Karang Agung Ilir Regency, the preparation of the KOSP was largely administrative in nature and lacked contextual analysis. The principal's managerial function at the planning stage is still less than optimal, a condition observed in most schools in the watershed area. Without clear guidance, principals rely on intuition and trial and error; KOSP management, which should function as an instrument to organise learning, enable implementation, and conduct continuous reflection, is only considered a covered document. This indicates a significant alignment between the context of the Independent Curriculum mandate and its implementation in the field, especially in coastal areas with extreme geographic and socio-economic challenges, including limited teaching staff, unstable internet access, and student location due to tidal conditions. Consequently, research on principal management in adapting KOSP in coastal areas is urgently needed. The most appropriate KOSP adaptation concept focuses on a contextual approach that integrates coastal area characteristics with the principal's management function and its consistency to overcome geographic challenges, including boat access, seasonal flooding, and limited facilities.

This research presents novelty in three dimensions: first, in the focus of KOSP adaptation beyond the understanding of teachers; second, in the context of KOSP adaptation in elementary schools in tidal areas with all the accompanying geographic, infrastructure, and socio-economic limitations; and third, from the perspective of a

managerial model that produces an empirical description of adaptive principal leadership that integrates KOSP adaptation strategies, limitation-based teacher coordination, implementation monitoring, curriculum evaluation, and KOSP-based school culture development, which is still lacking in the existing literature.

B. Methods

This study uses a qualitative case study approach with a naturalistic interpretive paradigm to deeply understand the phenomenon of principal management in adapting the Educational Unit Operational Curriculum (KOSP) at SDN 3 Karang Agung Ilir. Data collection techniques through observation, interviews, and documentation are then analysed interactively with the Miles & Huberman model to obtain a comprehensive description of how the principal plans, organises, implements, evaluates, and overcomes obstacles in adapting KOSP in an elementary school environment in a water area (Miles et al., 2020). This research was conducted at SDN 3 Karang Agung Ilir, Cluster II, Karang Agung Ilir District, Banyuasin Regency, South Sumatra, for six months. The object of the study is the principal's management in adapting KOSP at SDN 3 Karang Agung Ilir, including management functions (planning, organising, implementing, and supervising) in the transition from K13 to the Merdeka Curriculum, as well as the strategies and obstacles faced. Nine informants were involved, including two principals, two class teachers, two subject teachers, one school committee member, one school supervisor, and one parent representative. Primary data were obtained directly from the field through in-depth interviews. Secondary data were obtained from observations and documents. Triangulation was used to validate the data.

C. Results and Discussion

Discussion of KOSP Adaptation Planning Findings

Based on the research findings, the KOSP adaptation planning at SDN 3 Karang Agung Ilir remains predominantly characterised by an approach of adapting documents from other schools, with limited contextual analysis that fails to fully emphasise the characteristics of the water area as the primary planning basis. Although the resulting KOSP satisfies the general national structure, its analysis of educational unit characteristics, formulation of vision and mission, and adaptation programme planning do not systematically address the specific challenges of schools located in tidal swamp areas, including boat-based access and student attendance fluctuations influenced by tidal and weather factors. This situation reveals a gap between KOSP development principles which prioritise contextualisation and educational unit autonomy and field planning practices that remain constrained by prior habits and limited capacity.

From the perspective of classical management theory, specifically Terry's POAC (Planning, Organising, Actuating, Controlling) model (Terry, 2019), the planning function requires systematic context analysis as the foundational step, including identification of student, teacher, infrastructure, geographic, and socioeconomic characteristics. Ideal planning encompasses comprehensive situation analysis, including SWOT identification, followed by realistic goal setting and appropriate strategy selection (Abedian & Hejazi, 2025). However, research findings indicate that the context analysis contained in the KOSP at SDN 3 Karang Agung Ilir remains general and descriptive, without descending into identification of key problems and priority needs that could serve as the basis for formulating objectives and adaptation programmes.

Regulatory provisions, specifically Minister of Education, Culture, Research, and Technology Decree No. 56 of 2022, explicitly mandate that KOSP be developed and implemented in accordance with educational unit characteristics, geographic conditions, and student needs, aligning with the Merdeka Curriculum's autonomy paradigm (Ainissyifa et al., 2024). Nevertheless, field findings demonstrate that this autonomy remains underutilised due to several factors, including limited understanding of curriculum flexibility among principals and teachers, lack of KOSP examples specifically designed for water areas, and administrative time pressures. From a change management perspective, the school remains in the unfreezing stage, with teachers and the principal still adhering to the 2013 curriculum paradigm emphasising uniform standards and administrative completeness, thereby not fully embracing KOSP flexibility as an opportunity for creative adaptation.

Regarding the planning management function, effective planning should commence with in-depth situation mapping, key issue identification, needs analysis, and priority setting, subsequently translated into realistic goals and programmes (Daffron & Caffarella, 2021). In the case of SDN 3 Karang Agung Ilir, the principal's mapping of school conditions remains general and does not delve into specific variables unique to water areas, such as tidal conditions, boat transportation dependence, extreme weather, limited internet signal, and parental work patterns as fishermen and tidal farmers. This demonstrates a gap between KOSP principles as a contextual, living document born from analysis of educational unit characteristics and the pragmatic reality of document adaptation from other schools with administrative modifications to satisfy policy requirements.

The most prominent weakness in KOSP adaptation planning lies in the analysis of educational unit characteristics, which fails to detail the relationship between geographic conditions and student learning processes, including the influence of tides on late attendance, weather impacts on learning continuity, and how the economic background of fishing families affects children's learning readiness. Furthermore, the formulation of the school's vision and mission, while formally adhering to the Merdeka Curriculum spirit, does not explicitly and strongly outline the school's

identity as an educational unit in a water area. Consequently, the vision does not optimally function as a strategic compass guiding KOSP adaptation programmes and priority programme planning while focusing on literacy, numeracy, and the Graduate Profile, remaining insufficiently grounded in specific water area issues such as water transportation safety, river cleanliness, flood mitigation, and swamp environmental management.

Teacher participation in KOSP document development remains predominantly formal rather than substantive, with teachers involved primarily in reviewing schedules and activity structures while the main text extensively references other school documents without engagement in in-depth analysis of the marine context. Similarly, school committee involvement is limited to socialisation or approval stages rather than needs analysis and local content formulation, despite the committee possessing valuable information regarding children's needs in Karang Agung Ilir, including safety aspects, mutual cooperation culture, discipline development, and learning relevance to daily life. Consequently, KOSP planning at SDN 3 Karang Agung Ilir requires strengthening in three key areas: depth of context analysis, clarity of the relationship between vision, mission, and programmes, and quality of stakeholder participation.

Compared with previous research, such as Fauzi's (2023) study at SMAN 1 Karang Intan, where educational units benefitted from school facilitators and intensive mentoring programmes, SDN 3 Karang Agung Ilir operates under considerably more limited conditions: three teachers, difficult access, and minimal facilities, rendering planning capacity highly dependent on the principal's individual efforts. The findings present empirical novelty by providing a concrete description of how elementary school principals in tidal water areas execute KOSP adaptation planning under resource constraints, lack of contextual KOSP references for marine areas, and policy fulfilment time pressures. Unlike previous research examining KOSP planning in urban or underdeveloped schools, this study identifies the dominant planning strategy as the ATM (Observe, Imitate, Modify) approach with minimal administrative modifications, a pragmatic response not previously described in curriculum management literature for remote areas, thereby enriching theoretical understanding that extreme geographic contexts require a more diagnostic, data-driven KOSP planning model supported by specific external mentoring.

Discussion of Findings on the Implementation of KOSP Adaptation

As found in the study, the implementation of the KOSP adaptation at SDN 3 Karang Agung Ilir has not fully reflected the shift in learning paradigm envisioned by the Merdeka Curriculum, namely student-centred, contextual learning orientated toward the development of the 8-dimensional graduate profile. Classroom practices remain dominated by traditional learning patterns focused on delivering written material and exercises, with limited integration of the aquatic and environmental contexts. The

teaching materials used are largely taken from national sources or other schools with minimal modifications, resulting in a cosmetic KOSP adaptation at the implementation level. From a curriculum implementation theory perspective, Fullan and Pomfret emphasise that successful implementation is determined by the interaction between innovation characteristics, implementation strategies, participant characteristics, and the external context (Gale et al., 2020; Okyere, 2025). The study results indicate that the curriculum innovation demanding flexibility and contextualisation has not been fully balanced by adequate implementation strategies, particularly regarding ongoing training and technical assistance.

The principal has demonstrated initial efforts through outreach, moral encouragement, and facilitating access to the Merdeka Mengajar Platform, but this has not been followed up with structured in-house training programmes, formation of a teacher learning community, or instructional supervision focused on changing classroom practices. From a management perspective, the implementation phase requires translation of plans into concrete actions through direction, mentoring, coordination, and establishment of a work culture supporting change (Nilsen & Sandaunet, 2021; Vlachopoulos, 2021). The principal at SDN 3 Karang Agung Ilir appears to have taken on the role of an early driver of change, particularly through teacher meetings, informal discussions, motivational support, and encouragement to use the Teachers' Room as a resource for independent learning. However, this implementation remains stronger at the motivational and administrative levels than in-depth technical pedagogical support.

Administratively, teachers have begun adapting to new terms such as 'learning outcomes', 'ATP', and 'teaching modules', but in daily practice the lecture-based learning model remains dominant. The principal has demonstrated reflective awareness of the implementation process, acknowledging that the old teaching pattern focusing on material delivery remains strong as teachers are still in transition from a uniform paradigm to a competency-based and flexible paradigm. However, the principal's instructional leadership role is not yet fully optimal. Teachers assessed the principal as open, communicative, and motivating, but they still hope for more concrete technical guidance on how to develop contextual tools, how to teach given unstable student attendance, and how to utilize the aquatic environment as a learning resource. Therefore, the implementation of KOSP adaptation still requires strengthening of the instructional leadership dimension so that changes do not stop at learning administration.

Teachers tend to use the GTK Room as a starting point for developing teaching materials, then make minimal modifications to identities, place names, or simple local examples. This strategy demonstrates that the GTK Room serves as an initial bridge to help teachers understand the Merdeka Curriculum format, but excessive reliance on examples also indicates that teachers are not yet fully confident in developing learning materials based on their own contextual analysis. Consequently, the

implementation of KOSP adaptation still relies on guided imitation, not yet reaching the stage of contextual creation. The use of aquatic environments as a learning resource is rarely implemented systematically due to constraints of facilities, time, and safety factors, meaning that the potential of rivers, swamps, fishing culture, and aquatic communities has not been fully incorporated as a core part of learning.

The implementation of the 8-dimensional graduate profile has become a potential entry point for realizing a more contextual KOSP, with the principal assessing that it has shown a positive impact on students' confidence in speaking and collaborating. However, teachers still experience difficulties in developing systematic project flows, conducting character dimension assessments, and adapting activities to weather and tidal factors. The principal has demonstrated flexibility by allowing schedule and location adjustments for student safety, but this remains more a field response than a systematic design embedded in the KOSP. Geographical conditions of the waterfront area are crucial, as tides significantly determine class start times, and boat access with bad weather often disrupts student and teacher attendance. From an educational management perspective, curriculum implementation in special areas must be based on the principle of contextual differentiation.

Principals need to create an implementation system that accounts for attendance instability, limited digital media, and the needs of children living in a waterfront culture. The study's second novelty is an empirical description of the implementation pattern of KOSP adaptation, referred to as 'guided imitation,' a condition in which teachers implement the Merdeka Curriculum by fully referring to the GTK Room example with minimal modifications due to lack of creative self-confidence and the absence of structured in-house training. In water areas, this implementation is exacerbated by geographical barriers such as tidal conditions, limited ICT facilities, and student safety factors, making the integration of river and swamp environments as learning resources still sporadic (Olatoye & Fru, 2025). These findings go beyond previous research by adding a new dimension in the form of geographical ecological barriers that directly influence the principal's adaptive strategies in managing teacher coordination, field decision-making, and development of a KOSP-based school culture.

Discussion of KOSP Adaptation Evaluation Findings

As found in the research, the evaluation of the KOSP adaptation at SDN 3 Karang Agung Ilir has been implemented through principal supervision and periodic evaluation meetings. However, it has not been designed as a comprehensive, data-driven curriculum evaluation system that focuses on the KOSP's function as a living document. Evaluation tends to focus on administrative completeness and programme reporting, while systematic evaluation of the effectiveness of the KOSP adaptation strategy in addressing challenges in the watershed and improving learning quality has not been conducted. In management theory, the monitoring and evaluation

(controlling) function plays a role in ensuring that implementation aligns with the organisation's plans and objectives, including setting standards, measuring performance, comparing results with standards, and taking corrective actions (Ovcina & Arslanagic-Kalajdzic, 2024).

In the context of KOSP adaptation, these standards can be indicators such as increased numeracy and literacy achievement, increased student attendance, implementation of the 8-dimensional graduate profile relevant to the local context, and emergence of contextual learning innovations. The study results show that these indicators have not been formulated explicitly in the KOSP or school planning documents, so data collection and analysis tend to only record routine figures without being used as a basis for reflection to improve the curriculum. The principal stated that evaluations are conducted through classroom visits and academic supervision, both scheduled and incidental, demonstrating an effort to fulfil the supervisory role. However, the principal also acknowledged that supervision still focuses heavily on administrative aspects of learning rather than delving into substance, such as the extent to which teachers utilise the aquatic environment as a learning resource, how formative assessment is used, or how learning differentiation is implemented given unstable student attendance.

From the teacher perspective, evaluations were perceived as routine, but the quality of feedback did not fully address actual pedagogical needs in the classroom, with feedback more often highlighting neatness of module formats and completeness of administration rather than strategies to address absences due to natural factors. School evaluation meetings held at the end of the semester and school year show a similar pattern, used to discuss student learning outcomes, attendance, school activities, and general obstacles. However, discussions about the KOSP as an operational curriculum document have not been conducted in a specific, systematic, and in-depth manner. Revisions that emerge tend to be technical, such as adjusting calendars or activity schedules, rather than substantive revisions to curriculum adaptation strategies. Consequently, the ideal improvement cycle of planning, implementation, evaluation, and improvement has not been fully implemented as an integrated system.

The most prominent limitation in the KOSP adaptation evaluation is the suboptimal use of data as a basis for decision-making. Schools already possess important data such as student attendance, learning outcomes, documentation of the 8-dimensional graduate profile, supervision results, and educational report cards. However, this data largely serves as material for routine reports, not yet processed to identify problem patterns and formulate corrective actions. The principal acknowledged that attendance and educational report card data have not been optimally utilised to revise schedules, learning strategies, or programme designs to better align with the rhythms of life in the waterfront community. Another crucial aspect is stakeholder involvement. The KOSP should thrive through dialogue between the school and the community, but findings indicate that the school committee has not been routinely

involved in dedicated KOSP evaluation forums. The committee stated that they were more frequently informed about general school developments, while the official forum specifically for curriculum evaluation had not been consistently implemented.

The committee and parents possess highly relevant information regarding how boat conditions, weather, tides, parental fatigue, and family economic dynamics affect children's attendance and learning readiness, yet this information has not been systematically incorporated into formal evaluation cycles. In terms of evaluation substance, schools have not explicitly formulated indicators for the success of KOSP adaptation. More strategic indicators, such as increased regular student attendance over a specific period, increased use of aquatic contexts in learning, increased teacher confidence in modifying teaching modules, or improved quality of themes in the 8-dimensional graduate profile relevant to swamp and river environments, are not yet apparent. When success indicators are not formulated from the outset, evaluations tend to be general and difficult to guide measurable improvements.

In the context of aquatic schools, contextual evaluation indicators are even more necessary, taking into account schedule flexibility, effectiveness of strategies for addressing absences, integration of the aquatic environment, and level of community involvement. Overall, the evaluation of the KOSP adaptation at SDN 3 Karang Agung Ilir can be understood as procedurally existing but substantively immature. The school already has basic oversight elements such as supervision, meetings, and routine data collection, but these elements have not been fully integrated into a single curriculum evaluation cycle that is data-driven, participatory, locally context-oriented, and produces clear follow-up actions. The third novelty of this research is the uncovering of the KOSP evaluation as procedurally existing but substantively immature, where the principal's controlling function remains predominantly focused on checking administrative completeness rather than analysing the effectiveness of curriculum adaptation strategies to the realities of the waters. This research describes the urgent need for contextual KOSP evaluation indicators for marine schools, such as tide-based attendance patterns, effectiveness of flexible schedules, quality of 8-dimensional graduate profile themes based on local ecology, and level of involvement of fishing communities in the curriculum evaluation cycle.

D. Conclusion

This study concludes that the principal's management in adapting the KOSP at SDN 3 Karang Agung Ilir fulfills formal procedural requirements but fails to realize the Merdeka Curriculum's core principle of contextual flexibility. In the planning stage, the KOSP document was developed through administrative adaptation from other schools without deep analysis of tidal-area characteristics such as boat-based access, weather-dependent attendance, and fishing-family economies. In the implementation stage, classroom practices remained dominated by 2013 Curriculum routines, with teachers relying on "guided imitation" of digital templates rather than developing

locally relevant teaching modules. In the evaluation stage, supervisory activities emphasized administrative completeness over curriculum effectiveness, and data (attendance, learning outcomes) were not used for iterative improvement. These findings extend curriculum management theory by demonstrating how extreme geographic conditions transform principal management into a compliance-oriented rather than learning-centered practice. Practically, the study recommends three actions: (1) developing contextual KOSP indicators for tidal schools (e.g., tide-adjusted attendance targets, integration of local ecology into graduate profile dimensions); (2) implementing in-house, location-specific training for teachers on contextualizing the Merdeka Curriculum; and (3) establishing participatory evaluation cycles involving parents and fisher communities. Policy implications suggest that curriculum autonomy without accompanying context-sensitive mentoring may widen rather than close implementation gaps in remote areas. Limitations include the single-case design, which limits generalizability, and the absence of student voice. Future research should compare multiple tidal-area schools and include quantitative measures of curriculum implementation fidelity.

E. Acknowledgement

We would like to express our acknowledgment to our respondents, colleagues who helped us in this paper.

References

Abedian, M., & Hejazi, M. (2025). Optimal Strategy Selection under Fuzzy Environment for Strategic Planning Methodology Selection: A SWOT Approach. *Cybernetics and Systems*, *56*(2), 121–146. https://doi.org/10.1080/01969722.2023.2166255

Ainissyifa, H., Nasrullah, Y. M., & Fatonah, N. (2024). Empowering Educational Autonomy to Implement Kurikulum Merdeka in Madrasah. *Jurnal Pendidikan Islam*, *10*(1), 25–40. https://doi.org/10.15575/jpi.v10i1.35133

Alimuddin, J. (2023). Implementation of the Independent Curriculum in Elementary Schools. *Jurnal Ilmiah Kontekstual*, *4*(02), 67–75. https://doi.org/10.46772/kontekstual.v4i02.995

Angga, A., & Iskandar, S. (2022). Principal Leadership in Realizing Independent Learning in Elementary Schools. *Jurnal Basicedu*, *6*(3), 5295–5301. https://doi.org/10.31004/basicedu.v6i3.2918

Bier, M. C., O'Reilly, D. S., Salas-Rodriguez, F., Samtani, S., & Kingori, P. (2026). Pilot Testing the Cultivating Virtues for Leadership Model of Servant Leadership with Kenyan Secondary School Leadership Teams. *International Studies of Management & Organization*, 1–23. https://doi.org/10.1080/00208825.2026.2642250

Budio, S., Siska, S., Yanti, Y., Izati, W., & Kadri, J. (2021). National Education Curriculum Policy (1975 Curriculum Policy, 1984 Curriculum, 1994 Curriculum and 1999 Curriculum Supplement, 2004 Competency-Based Curriculum (KBK)).

Jurnal Menata: Jurnal Program Studi Manajemen Pendidikan Islam, 4(1), 8–19.

Daffron, S. R., & Caffarella, R. S. (2021). *Planning Programs for Adult Learners: A Practical Guide*. John Wiley & Sons.

Fauzi, A. (2023). Principal Leadership in Implementing the Educational Unit Operational Curriculum (KOSP). *Pahlawan Jurnal Pendidikan-Sosial-Budaya*, *19*(2), 74–82. https://doi.org/10.57216/pah.v19i2.656

Gale, J., Alemdar, M., Lingle, J., & Newton, S. (2020). Exploring Critical Components of an Integrated STEM Curriculum: An Application of the Innovation Implementation Framework. *International Journal of STEM Education*, *7*(1), 5. https://doi.org/10.1186/s40594-020-0204-1

Hasanah, L., Rahmadhani, D., Amalia, W. A., Najah, E. S., & Putri, K. A. (2024). Operational Curriculum of Educational Units: Implementation, Structure and Principles. *Incrementapedia : Jurnal Pendidikan Anak Usia Dini*, *6*(1), 53–59. https://doi.org/10.36456/incrementapedia.vol6.no1.a8904

Hidayat, M. T., Suryadi, S., Latifannisa, N., Sari, S. N., & Rino, R. (2025). Evolution of the Education Curriculum in Indonesia. *Journal of Innovation in Educational and Cultural Research*, *6*(2), 381–395. https://doi.org/10.46843/jiecr.v6i2.1312

Hutahaean, B., Telaumbanua, S., Tamba, L., Hutabarat, R. G. N., & Sumani, S. (2024). Analysis of Innovative and Adaptive Higher Education Curriculum Development to Education 5.0 Based Challenges in Indonesia. *International Journal of Learning, Teaching and Educational Research*, *23*(4), 76–98. https://doi.org/10.26803/ijlter.23.4.5

Ismail, N. I., Sappaile, B. I., & Suhardi, I. (2025). Evaluation the Implementation of the Merdeka Curriculum in Mathematics Learning. *Jurnal Eduscience*, *12*(3), 767–783. https://doi.org/10.36987/jes.v12i3.7144

Kandia, I. W. (2023). The History of Civic Education in the Indonesian Curriculum. *Jocer: Journal of Civic Education Research*, *1*(2), 65–75.

Mariyono, D. (2024). Indonesian Mosaic: The Essential Need for Multicultural Education. *Quality Education for All*, *1*(1), 301–325. https://doi.org/10.1108/QEA-05-2024-0042

Miles, M. B., Huberman, A. M., & Saldaña, J. (2020). *Qualitative Data Analysis: A Methods Sourcebook*. Sage.

Muthmainnah, Udin, T., Siantur, M. K., Nasution, S. I., & Purnomo. (2022). *Learning Model and Design System*. Yayasan Penerbit Muhammad Zaini.

Nilsen, E. A., & Sandaunet, A. G. (2021). Implementing New Practice: The Roles of Translation, Progression and Reflection. *Journal of Change Management*, *21*(3), 307–332. https://doi.org/10.1080/14697017.2020.1837205

Okyere, M. (2025). *Critical Analysis of Michael Fullan's Theory of Curriculum: A Systematic Review of Its Strengths, Weaknesses, Relevance to Contemporary Curriculum Change, and Application to Ghana's Standards-Based and Common Core Curriculum Reforms*. https://doi.org/10.21203/rs.3.rs-7442040/v1

Olatoye, T. A., & Fru, R. N. (2025). Water Security and Livelihoods in the Arid Zones of South Africa: A Human Geography Approach to Rural Education and Curriculum Development. *Frontiers in Education*, *10*.

https://doi.org/10.3389/feduc.2025.1621476

Ovcina, A., & Arslanagic-Kalajdzic, M. (2024). The Role of Monitoring and Evaluation and Project Implementation Management System for Non-Profit Project Performance in Developing Countries. *South East European Journal of Economics and Business*, *19*(1), 63–76. https://doi.org/10.2478/jeb-2024-0005

Rohmah, E. (2024). Management of the Preparation of the Operational Curriculum of Educational Units at the Islamic Plus Kindergarten Cilawu, Garut, West Java. *Jurnal Pendidikan Uniga*, *18*(1), 1–14.

Sentia, Z., Bahri, S., & Mulyadi, S. (2025). Implementation of the Operational Curriculum of Educational Units in the Application of Character Values at State Elementary School 3 Ulim, Pidie Jaya Regency. *Visipena*, *16*(1), 73–88. https://doi.org/10.46244/visipena.v16i1.3079

Sumarsih, I., Marliyani, T., Hadiyansah, Y., Hernawan, A. H., & Prihantini, P. (2022). Analysis of the Implementation of the Independent Curriculum in Elementary Schools. *Jurnal Basicedu*, *6*(5), 8248–8258. https://doi.org/10.31004/basicedu.v6i5.3216

Tambunan, K. E., Hutauruk, E. T. R., Ginting, I. D. B., Simanjuntak, N., Batubara, N. I. A., Fadillah, T. A., & Syakinah, W. (2025). Curriculum Development in Improving the Quality of Learning and Character in the National Education System. *Humaniora: Jurnal Sosial dan Humaniora*, *9*(3), 939–947.

Terry, G. R. (2019). *Fundamentals of Management*. Bumi Aksara.

Vlachopoulos, D. (2021). Organizational Change Management in Higher Education through the Lens of Executive Coaches. *Education Sciences*, *11*(6), 269. https://doi.org/10.3390/educsci11060269