

DEVELOPING PLAY-BASED CURRICULUM IMPLEMENTATION GUIDELINES AS A TOOL FOR TEACHERS' PEDAGOGICAL AWARENESS: A CASE STUDY AT TK ALAM JINGGA

Febi Robianti^{1*}, Mufutau Oyedapo Raufu², Anis Ulfiyatin³

¹ Departement of Education, International Open University

² Departement of Administration, International Open University

21 Kanifing Mosque Road, P.O. Box 2340, Kanifing South, KMC, The Gambia

³ Departement of Ushuluddin, STIQSI Lamongan

Sendangagung, Paciran, Lamongan, Jawa Timur 62264, Indonesia

*Corresponding author, email: febirobianti@gmail.com

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Abstract

This study aims to analyze the structure, content, and integration of a play-based learning implementation guide as a pedagogical instrument to support reflective learning in early childhood education at TK Alam Jingga. A descriptive qualitative approach with document analysis was employed. The primary data source was the *Play-Based Learning Implementation Guide*, which integrates operational guidelines, technical procedures, instructional planning tools, and a monitoring and evaluation system. Data were collected through intensive and iterative document review and analyzed using qualitative content analysis. The findings indicate that the guide is systematically integrated and functions as a comprehensive pedagogical system rather than merely an administrative document. Play-based learning is positioned as the central learning paradigm, supporting children's cognitive, socio-emotional, and moral development. Furthermore, deep lesson planning serves as a reflective tool that enhances teachers' pedagogical awareness. The integration of religious values within play activities also reflects the contextual and holistic nature of the curriculum. Overall, the guide functions as an instrument of pedagogical transformation, supporting the sustainable and reflective implementation of a play-based curriculum in early childhood education.

1. Introduction

Early Childhood Education (ECE) plays a fundamental role in shaping the quality of human resources from the earliest stages of life. Within the Indonesian national policy framework, ECE is recognized as an integral component of the education system. Law No. 20 of 2003 on the National Education System defines ECE as a developmental effort aimed at children from birth to six years of age through educational stimulation to support their physical and psychological growth, preparing them for further education.

Recent government policies increasingly emphasize a holistic approach to early childhood learning. The 2025 ECE content standards issued by the Ministry of Primary and Secondary Education outline key developmental domains, including religious and moral values, Pancasila values, physical-motor development, cognitive skills, language, and socio-emotional development.

This framework reflects a shift away from purely academic orientations toward comprehensive child development aligned with developmental stages. Furthermore, the latest national curriculum direction highlights meaningful, joyful, and mindful learning through a holistic deep learning approach, aiming to enhance learning quality and foster deeper understanding in real-life contexts.

From a pedagogical perspective, learning in early childhood is inseparable from play. Play-based learning enables children to learn through direct experience, exploration, and social interaction. UNICEF (2018) emphasizes that play significantly contributes to children's cognitive, social, emotional, and language development. Empirical studies further demonstrate that play-based methods enhance cognitive abilities and active engagement in learning (Herniawati, 2023), while also supporting teachers in creating contextual and meaningful learning environments (Iskandar, 2021).

Play-based learning is also grounded in social constructivist theory, particularly Vygotsky's concept of the Zone of Proximal Development (ZPD), which highlights the importance of social interaction in cognitive development. Children can achieve higher levels of development with guidance from more capable individuals. Recent research confirms that early childhood cognitive development is strongly influenced by social interactions within the learning environment (Dad, 2025). Thus, play-based learning is supported both theoretically and empirically.

Despite these foundations, ECE practices in Indonesia often show a shift toward formal academic demands, particularly in early literacy and numeracy (calistung). This trend creates tension between developmentally appropriate practices and academic expectations. Several studies indicate that such tendencies risk neglecting children's right to learn through play (Farikhah & Ariestina, 2020). In faith-based educational contexts, additional challenges arise in balancing play-based approaches with the internalization of religious values. Savitri (2025) notes a gap between the ideal concept of play-based learning and its actual implementation, especially in religious educational institutions.

From an Islamic educational perspective, fulfilling children's developmental rights according to their natural disposition (fitrah) is a fundamental principle. The value of compassion in education is emphasized in the Hadith of the Prophet Muhammad ﷺ, which states that those who do not show mercy will not receive mercy (Tirmidhi, n.d.). This principle underscores the importance of humanistic, empathetic, and developmentally appropriate educational approaches. In this context, play-based learning represents a practical manifestation of these values, as it serves as a natural medium for children to learn, express themselves, and develop holistically (Pratiwi, 2017; Zakaria, 2025).

However, the effectiveness of play-based learning implementation largely depends on teachers' capacity for reflective planning. Insufficient preparation in designing daily lesson plans (RPPH) can hinder learning effectiveness. Therefore, teachers need to understand lesson planning as a pedagogical tool rather than merely an administrative requirement (Harahap et al., 2023). Reflective planning enables alignment between learning objectives, strategies, and processes to ensure meaningful learning experiences (Pratiwi & Utsman, 2022). Training programs have shown that teachers' ability to design early childhood science learning improves when play principles are systematically integrated into planning (Syaodih et al., 2020). Consequently, developing practical guidelines for implementing play-based curricula is essential to support reflective and contextual teaching practices.

Moreover, effective curriculum implementation requires a systemic approach rather than relying solely on individual teachers. Collaboration plays a critical role in enhancing educational quality. Educator involvement in curriculum development has been shown to significantly improve learning outcomes (Mushlih, 2024). Additionally, ECE curriculum management emphasizes structured and continuous processes of planning, implementation, and evaluation (Maspuhah, 2016). In line with national curriculum policies emphasizing integration and meaningful learning, curriculum development teams become strategic actors in ensuring that curricula are not only administratively designed but also implemented reflectively and contextually.

Curriculum development teams provide a collaborative space for collective pedagogical reflection, allowing teachers to work within a supportive professional ecosystem. Research highlights that teacher collaboration in curriculum design enhances the relevance of learning strategies to children's developmental needs (Sifa Ulfadilah et al., 2023). Active educator participation also improves the effectiveness of play-based curriculum implementation (Mushlih, 2024). Furthermore, curriculum planning in government-supported schools demonstrates that implementation guidelines function not only as technical documents but also as instruments for pedagogical transformation aligned with national policies and learners' development (Gina et al., 2020).

Based on this background, this study aims to analyze the structure, content, and coherence of play-based curriculum implementation guidelines as pedagogical instruments supporting reflective learning. It also examines how the role of curriculum development teams is represented within the construction of these guidelines at TK Alam Jingga.

2. Method

This study employed a descriptive qualitative approach using document analysis as the primary method. This approach was selected because the study focuses on an in-depth examination of the content, structure, and conceptual coherence of a guideline document designed to support the implementation of play-based learning at TK Alam Jingga. Within this framework, documents are not treated merely as administrative texts but as representations of pedagogical thinking and contextually developed curriculum practices (Fatimah, 2024; Malik et al., 2025; Rifa'i, 2023).

The primary data source consisted of the document titled *Guidelines for the Implementation of Play-Based Learning at TK Alam Jingga*. This document represents an integration of four key components: (a) operational guidelines (juklak), (b) technical guidelines (juknis), (c) instructional planning documents—including Learning Outcomes (CP), Learning Objectives (TP), Learning Trajectories (ATP), and Deep Lesson Plans—and (d) a monitoring and evaluation system. These components were treated as an interconnected system forming a comprehensive framework for implementing a play-based curriculum (Susanto et al., 2023).

Data were collected through intensive and iterative document review. The researcher conducted repeated readings of the entire document to identify sections relevant to the study focus, particularly those related to planning, implementation, reflection, and evaluation of play-based learning. In addition, key terms, concepts, and structural elements within the document were examined to understand the underlying logic of the guideline construction (Rifa'i, 2023).

Data analysis was conducted using qualitative content analysis. The first stage involved data reduction, in which relevant information was selected and refined in accordance with the research objectives. The data were then categorized into major themes, including play-based learning concepts, instructional planning through deep lesson planning, classroom implementation, teachers' pedagogical reflection, and monitoring and evaluation systems. Subsequently,

interpretative analysis was performed to examine the relationships among components, conceptual consistency, and alignment between theoretical foundations and the practical implementation presented in the guidelines. The final stage involved drawing conclusions regarding how the document functions as a pedagogical instrument for internalizing play-based learning concepts within the early childhood education context (Fatimah, 2024).

To ensure trustworthiness, internal document triangulation was applied by comparing consistency across the four integrated components of the document. Additionally, validity was strengthened through referential adequacy by linking the findings to relevant theories and prior research in early childhood education, particularly in play-based learning and curriculum development (Malik et al., 2025; Susanto et al., 2023). This approach ensures that the findings are grounded in both conceptual and empirical foundations.

3. Results and Discussion

The findings of this study are presented based on document analysis of the *Guidelines for the Implementation of Play-Based Learning at TK Alam Jingga*, which integrates four main documents. The analysis was conducted by categorizing the document content into key themes reflecting the structure and substance of the guidelines, followed by interpretation to examine conceptual relationships and implementation implications.

3.1. Structural Integration of the Guidelines

The analysis indicates that the four integrated documents form a systematically interconnected and complementary framework that supports the implementation of play-based learning. Rather than functioning as separate administrative components, these documents operate as a unified system in which each element reinforces the others. This integration is particularly evident in the alignment between policy direction, technical procedures, instructional planning, and evaluation mechanisms, creating a coherent pedagogical structure.

At the conceptual level, the operational guidelines (juklak) establish the foundational philosophy and normative principles of the curriculum by positioning play-based learning as the central approach. These guidelines provide the overarching direction that informs all subsequent components. Without this conceptual grounding, the implementation risks becoming fragmented or inconsistent.

Building on this foundation, the technical guidelines (juknis) translate abstract principles into actionable procedures. They provide detailed instructions for designing and implementing learning activities, thereby operating the policy framework. In this sense, the juknis functions as a mediating layer that connects theoretical orientation with classroom practice.

Furthermore, the instructional planning components—comprising Learning Outcomes (CP), Learning Objectives (TP), Learning Trajectories (ATP), and lesson plans—demonstrate a structured and logical progression from expected competencies to concrete play-based activities. This progression reflects a vertically aligned curriculum design, ensuring that learning experiences are developmentally appropriate and pedagogically meaningful. The integration at this level highlights how play is not treated as an isolated activity but as an integral mechanism for achieving curricular goals.

The monitoring and evaluation system completes the cycle by providing mechanisms for observation, reflection, and feedback. The inclusion of teacher reflection and ongoing assessment tools indicates that evaluation is not limited to measuring outcomes but is embedded

within the learning process itself. This continuous feedback loop supports iterative improvement and reinforces the reflective nature of teaching practice.

Table 1. Structural Integration of Play-Based Learning Implementation Guidelines at TK Alam Jingga

Document Component	Main Focus	Findings	Interpretation
Operational Guidelines (Juklak)	Policy direction and principles	Emphasizes play-based learning as the primary approach	Serves as a philosophical and normative foundation
Technical Guidelines (Juknis)	Operational procedures	Details technical steps for lesson planning and implementation	Bridges concepts and practice
Instructional Planning (CP, TP, ATP, Lesson Plans)	Learning design	Shows logical progression from outcomes to play activities	Reflects curriculum integration
Monitoring and Evaluation	Assessment and reflection	Includes observation and teacher reflection tools	Supports continuous improvement

Source: Document analysis, 2026

Taken together, these findings suggest that the guideline operates as an integrated system rather than a fragmented collection of documents. The relationship among components follows a cyclical and mutually reinforcing pattern: policy informs practice, practice is structured through planning, implementation is monitored through evaluation, and evaluation feeds back into future planning. This systemic coherence aligns with the view that early childhood curriculum development requires strong integration across planning, implementation, and evaluation processes (Mushlih, 2024).

More importantly, this structural integration reflects a shift from procedural compliance toward pedagogical coherence. The guideline does not merely prescribe what teachers should do but provides a structured framework that supports meaningful and reflective teaching practices. As such, the integration of these components can be understood as a key mechanism for ensuring that play-based learning is implemented consistently, contextually, and sustainably within the educational setting.

3.2. Concept of Play-Based Learning

The analysis reveals that play-based learning is positioned not merely as a pedagogical technique but as the central paradigm guiding the overall learning process. Within the guidelines, play functions as the primary medium through which children construct knowledge, develop social competencies, and internalize values. This positioning reflects a holistic understanding of early childhood learning, where cognitive, socio-emotional, and moral domains are developed simultaneously through meaningful experiences.

From a cognitive perspective, the guideline emphasizes exploration and problem-solving as core elements of learning. Children are provided with opportunities to actively engage with their environment, manipulate objects, and experiment with ideas through play activities. This approach aligns with constructivist principles, where knowledge is not transmitted but constructed through direct experience. The findings indicate that play serves as a context for inquiry-based learning, enabling children to develop reasoning skills and conceptual understanding in a natural and developmentally appropriate manner.

In terms of socio-emotional development, the guideline highlights interaction and collaboration as essential components of play. Learning activities are intentionally designed in group settings, allowing children to negotiate roles, share perspectives, and regulate emotions within

social contexts. Such experiences contribute to the development of communication skills, empathy, and cooperation. The structured yet flexible nature of group play suggests that social learning is not incidental but deliberately facilitated within the curriculum design.

A distinctive feature of the guideline is the integration of religious values into play activities. Rather than being taught separately, moral and ethical principles are embedded within everyday learning experiences. This integration allows children to internalize values such as respect, responsibility, and appropriate behavior (*adab*) in a contextualized manner. The findings indicate that this approach creates a balance between developmental needs and value formation, ensuring that learning remains both meaningful and culturally relevant.

Table 2. Analysis of Play-Based Learning Concepts in the Guideline

Aspect	Indicators in the Document	Findings	Interpretation
Cognitive	Exploration and problem-solving	Children explore concepts through play	Supports knowledge construction
Socio-emotional	Interaction and collaboration	Activities are designed in groups	Develops social skills
Religious values	Integration of values in play	Activities incorporate moral and ethical elements	Balances worldly and spiritual development

Source: Document analysis, 2026

These findings reinforce prior research suggesting that play is not merely a recreational activity but an effective and essential strategy for supporting holistic child development (Herniawati, 2023; Iskandar, 2021). Moreover, the integration of religious values within play-based learning reflects an effort to reconcile children's developmental rights with value internalization, particularly within faith-based educational contexts (Savitri, 2025).

More importantly, the conceptualization of play in this guideline reflects a paradigm shift from viewing play as a supplementary activity to recognizing it as the core mechanism of learning. This shift has significant implications for curriculum design, as it requires educators to intentionally structure learning environments that are flexible, interactive, and value oriented. In this sense, play-based learning becomes a unifying framework that connects developmental goals, pedagogical practices, and cultural values within early childhood education.

3.3. Instructional Planning Through Deep Lesson Plans

The analysis reveals that the deep lesson plan (*RPP Mendalam*) functions not merely as an administrative requirement but as a structured instrument for pedagogical reflection. Within the guideline, lesson planning is conceptualized as a dynamic and reflective process that connects curriculum goals with meaningful learning experiences. This indicates a shift from procedural planning toward reflective and intentional pedagogical design.

At the level of learning objectives (TP), the findings show that objectives are derived from broader learning outcomes (CP) but are contextualized and activity based. This flexibility allows teachers to adapt learning goals to children's needs and learning contexts, rather than rigidly following predetermined targets. Such an approach reflects a responsive curriculum design that prioritizes relevance and engagement.

The learning trajectory (ATP) further strengthens this structure by organizing learning experiences in a sequenced progression from concrete to abstract understanding. This alignment with developmental principles ensures that children's cognitive growth is scaffolded

appropriately. The progression embedded in the ATP suggests that learning is intentionally designed as a continuous process rather than as isolated activities.

Play activities, positioned as the core component of the lesson plan, are designed to be exploratory, open-ended, and child centered. These characteristics provide space for creativity, experimentation, and self-directed learning. The emphasis on open-ended play indicates that learning outcomes are achieved through processes rather than predetermined results, reinforcing the principle of play as a medium for inquiry and discovery.

A particularly significant element of the deep lesson plan is the inclusion of teacher reflection. Reflection is explicitly embedded as a post-learning component, requiring teachers to evaluate their instructional practices, student engagement, and learning outcomes. This component transforms lesson planning into a cyclical process, where planning, implementation, and reflection are interconnected. As a result, teachers are positioned not only as implementers of the curriculum but also as reflective practitioners who continuously refine their pedagogical approaches.

Table 3. Analysis of Instructional Planning Through Deep Lesson Plans

Lesson Component	Description in Document	Findings	Interpretation
Learning Objectives (TP)	Derived from CP	Contextual and activity-based	Reflects curriculum flexibility
Learning Trajectory (ATP)	Sequenced learning flow	Moves from concrete to abstract	Support developmental progression
Play Activities	Core learning activities	Designed as exploratory and open-ended	Facilitates creativity
Teacher Reflection	Post-learning evaluation	Teachers reflect on practice	Encourages pedagogical awareness

Source: Document analysis, 2026

These findings indicate that lesson planning serves as a key mechanism for enhancing teachers' pedagogical awareness. This aligns with reflective teaching approaches, which emphasize the importance of self-evaluation and continuous improvement in instructional practice. More importantly, the integration of reflection within the lesson plan structure suggests that pedagogical awareness is not developed incidentally but is intentionally cultivated through systematic design.

From a broader perspective, the deep lesson plan can be understood as a bridge between curriculum theory and classroom practice. It operationalizes play-based learning principles while simultaneously fostering reflective pedagogy. This dual function positions the lesson plan as both a planning tool and a professional development instrument, contributing to the sustainability and quality of early childhood education practices.

3.4. Implementation of Learning Practices

The findings indicate that the implementation of play-based learning within the guideline is characterized by flexibility and contextualization, allowing teachers to adapt learning activities to the developmental needs, interests, and environmental context of children. Rather than prescribing rigid instructional procedures, the guideline provides a framework that encourages adaptive and responsive teaching practices. This flexibility reflects an understanding that early childhood learning is dynamic and cannot be effectively delivered through standardized approaches.

One key aspect of implementation is flexibility, as the guideline does not impose fixed or uniform learning scenarios. Instead, teachers are given autonomy to design and modify activities based on classroom conditions and children's responses. This openness enables teachers to exercise professional judgment and creativity, positioning them as active designers of learning experiences rather than mere implementers of predetermined plans.

Contextualization further strengthens this approach by encouraging the use of the surrounding environment as a learning resource. By integrating real-life contexts into play activities, learning becomes more meaningful and relevant to children's everyday experiences. This approach supports experiential learning, where children construct understanding through interaction with their immediate environment.

The role of the teacher is also redefined within this framework. Teachers are positioned as facilitators and observers who guide, support, and monitor children's learning processes rather than direct instruction. This shift reflects a move away from teacher-centered practices toward a more supportive and enabling role, where teachers create conditions for exploration and discovery.

In parallel, children are positioned as active participants in the learning process. The guideline emphasizes active engagement through play, allowing children to initiate, explore, and sustain learning activities. This active involvement fosters autonomy, curiosity, and intrinsic motivation, which are essential components of meaningful learning in early childhood education.

Table 4. Analysis of Play-Based Learning Implementation at TK Alam Jingga

Implementation Aspect	Findings	Interpretation
Flexibility	No rigid standard scenarios	Allows teacher creativity
Contextualization	Utilizes the surrounding environment	Enhance meaningful learning
Teacher Role	Facilitator and observer	Shifts from teacher-centered approach
Child Engagement	Children actively participate	Promotes active learning

Source: Document analysis, 2026

These findings collectively demonstrate a clear shift from teacher-centered to child-centered learning, which is a defining characteristic of effective early childhood education. More importantly, the implementation model reflected in the guideline suggests a pedagogical transformation in which learning is viewed as an interactive, participatory, and contextually grounded process.

From a broader perspective, this approach aligns with contemporary educational paradigms that emphasize learner agency, experiential learning, and adaptive teaching. The flexibility and contextual nature of implementation not only enhance the relevance of learning experiences but also support the development of higher-order skills such as problem-solving, collaboration, and self-regulation. Thus, the guideline provides a practical framework for translating play-based learning principles into authentic classroom practices.

3.5. Monitoring and Evaluation System

The analysis indicates that the monitoring and evaluation system embedded in the guideline prioritizes learning processes rather than focusing solely on outcomes. This process-oriented approach reflects a fundamental shift from traditional assessment models toward a more holistic and developmentally appropriate evaluation framework in early childhood education.

A central component of this system is continuous observation conducted during play activities. Observation is used as a primary method to capture children's learning behaviors, interactions, and developmental progress in real time. This approach allows teachers to assess not only what children learn but how they learn, providing richer insights into cognitive, social, and emotional development.

Teacher reflection serves as a complementary mechanism within the evaluation system. Conducted after learning activities, reflection encourages teachers to critically examine their instructional strategies, classroom dynamics, and children's responses. This reflective practice transforms evaluation into a tool for professional growth, enabling teachers to refine and improve their pedagogical approaches over time.

Documentation further strengthens the evaluation process by systematically recording children's developmental progress. These records provide evidence of learning trajectories and support authentic assessment practices that are grounded in observable experiences rather than standardized testing. Documentation also serves as a basis for communication with stakeholders, including parents and curriculum teams.

In addition, the system incorporates continuous feedback as an integral component. Feedback is not treated as a one-time activity but as an ongoing process that informs both teaching and learning. This iterative feedback loop supports adaptive instruction and ensures that improvements are made systematically and sustainably.

Table 5. Analysis of Monitoring and Evaluation System in Play-Based Learning

Evaluation Component	Findings	Interpretation
Observation	Conducted during play activities	Assesses learning processes
Teacher Reflection	Conducted after learning	Improve teaching practice
Documentation	Records of child development	Supports authentic assessment
Feedback	Continuous	Encourages systematic improvement

Source: Document analysis, 2026

Overall, this approach aligns with the principles of authentic assessment in early childhood education, which emphasize understanding children's developmental processes in a holistic and context-sensitive manner. More importantly, the integration of observation, reflection, documentation, and feedback forms a cyclical evaluation system that connects assessment with instructional improvement.

From a broader perspective, the monitoring and evaluation system can be understood as a mechanism for sustaining pedagogical quality. By embedding reflective and process-oriented assessment practices, the guideline not only evaluates learning outcomes but also continuously enhances teaching effectiveness. This positions evaluation not as a final stage of learning, but as an integral and ongoing component of the educational process.

3.6. Discussion

Overall, the findings demonstrate that the play-based learning implementation guideline at TK Alam Jingga constitutes a coherent and integrated pedagogical system grounded in strong theoretical and practical foundations. The alignment among operational guidelines, technical procedures, instructional planning, and evaluation mechanisms reflects a deliberate and systematic effort to translate play-based learning principles into consistent educational practice

(Retnaningsih, 2022; Uzlah & Suryana, 2022). This structural coherence is critical, as it ensures that curriculum intentions are not fragmented but sustained across all stages of implementation.

More importantly, the findings reveal a conceptual shift in how play-based learning is positioned within the curriculum. Rather than being treated as a supplementary method, play is established as a central pedagogical paradigm that shapes the entire learning process. This paradigm is operationalized through its integration into planning (e.g., deep lesson plans), classroom implementation, and evaluation practices. Such integration indicates that play functions as both a medium of learning and a structuring principle for curriculum design, reinforcing its role in supporting holistic child development.

In addition, the incorporation of teacher reflection within deep lesson planning highlights the guideline's dual function as both an instructional and a professional development tool. Reflection is not positioned as an optional activity but as an embedded component of pedagogical practice, enabling teachers to continuously evaluate and refine their instructional decisions. This reflects a move toward reflective pedagogy, where teaching is understood as an iterative and adaptive process rather than a fixed set of procedures (Uzlah & Suryana, 2022).

A distinctive contribution of this guideline lies in the integration of religious values within play-based activities. This integration demonstrates that play-based learning can be contextually adapted to align with cultural and value-based frameworks without undermining its developmental principles. Instead of creating a dichotomy between play and value education, the guideline embeds moral and ethical learning within everyday play experiences. This finding supports the view that culturally responsive pedagogy can coexist with developmentally appropriate practices (Yana, 2022).

Taken together, these findings suggest that the guideline extends beyond its administrative function and operates as an instrument of pedagogical transformation. It not only structures teaching practices but also reshapes teachers' roles, learning environments, and assessment approaches. By integrating reflection, contextualization, and value-based learning within a coherent system, the guideline contributes to the sustainable and holistic implementation of play-based curriculum practices in early childhood education (Retnaningsih, 2022; Uzlah & Suryana, 2022; Yana, 2022).

4. Conclusion

This study concludes that the *Guidelines for the Implementation of Play-Based Learning at TK Alam Jingga* constitute a coherent, integrated, and practice-oriented pedagogical system that effectively operationalizes play-based learning in early childhood education. The strong alignment among policy directives, technical procedures, instructional planning components (Learning Outcomes, Learning Objectives, Learning Trajectories, and Deep Lesson Plans), and monitoring and evaluation mechanisms demonstrates a clear continuity between conceptual foundations and classroom practice.

Importantly, play-based learning is positioned not merely as an instructional method but as a foundational pedagogical paradigm that structures the entire learning process. This paradigm redefines teachers' roles as reflective facilitators and situates learning as an interactive, child-centered, and contextually grounded experience. The integration of religious values within play activities further strengthens the guideline's holistic and culturally responsive character, showing that developmental and value-based learning can be meaningfully aligned.

The findings also highlight that the guideline functions beyond administrative purposes, serving as an instrument for fostering reflective pedagogy and professional growth. However, its effectiveness depends on several key conditions, including strengthening teachers' capacity for reflective lesson planning, optimizing curriculum development teams as collaborative professional spaces, and ensuring that monitoring and evaluation systems remain continuous, process-oriented, and grounded in classroom realities.

In this regard, the guideline can be understood as an instrument of pedagogical transformation that not only structures curriculum implementation but also enhances the quality, sustainability, and contextual relevance of early childhood education practices.

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