



## COMPARATIVE ANALYSIS OF COGNITIVE LEARNING OUTCOMES IN SOCIAL STUDIES FOR PHASE D OF KURIKULUM MERDEKA (INDONESIA'S MERDEKA CURRICULUM)

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### ABSTRACT

The Merdeka Curriculum establishes Learning Outcomes (CP) as pivotal for instructional planning. Recently, BSKAP revised Phase D Social Studies CP via Decree 046/H/KR/2025, replacing 032/H/KR/2024, signaling a significant cognitive reorientation. This study employs qualitative comparative document analysis, systematically mapping operational verbs to Revised Bloom's Taxonomy (C1–C6) to evaluate cognitive shifts. The scientific novelty lies in empirically demonstrating a structured transition from C2 (Understanding) dominance in 2024 toward a complex, distributed cognitive profile (C3–C6) in 2025. Analysis reveals that while verbs like "explain" remain transitional, new emphasis on "predict" and "elaborate" mandates analytical reasoning and creative knowledge construction. This shift indicates that revised Outcomes require higher-order cognitive engagement beyond conceptual comprehension. Consequently, this research provides a critical analytical framework for teachers to design instruction aligned with Phase D's intensified cognitive depth. This ensures future pedagogical strategies match updated regulatory demands, fostering deeper social studies learning through explicit higher-order thinking skills integration.

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### INTRODUCTION

The curriculum in Indonesia has undergone several noteworthy revisions in response to the advancement of time, societal changes, and the diverse demands of the community. Based on Law Number 20 of 2003 concerning the National Education System, the curriculum is defined as a set of plans that include objectives, content, learning materials, and methods that serve as guidelines for conducting learning activities to achieve specific educational goals. The law emphasizes that the concept of curriculum encompasses two main aspects: first, the curriculum as a design that serves as a reference for teachers in implementing instruction; and second, the curriculum as a process of determining content and applying the design in practice to achieve national educational objectives (Juanda A, 2016). From this perspective, curriculum change represents a structural and pedagogical intervention that reshapes not only policy documents but also the logic of instructional planning



and classroom practice. Therefore, curriculum revision must be analyzed in terms of its conceptual coherence and its potential impact on learning orientation rather than viewed merely as administrative reform.

The curriculum serves as a tool or a set of plans and learning arrangements functioning as a strategic instrument to realize the intended educational objectives, curriculum must be relevant with condition or situation (Dhakal, 2025). As mandated by Law Number 20 of 2003 concerning the National Education System, the goal of education is to enable students to achieve their potential as individuals who are faithful, possess integrity, are competent, knowledgeable, creative, independent, and responsible. At present, education in Indonesia employs the Merdeka Curriculum, in which the development of Learning Outcomes (CP) is designed to be more flexible, adaptive, and focused on the cultivation of essential competencies among students (Pemerintah Republik Indonesia, 2003). This approach emphasizes the integration of knowledge, skills, and attitudes, implying that every curriculum change will have a direct impact on the direction of learning. Social Studies (IPS) is one of the key subjects in achieving these educational goals. Accordingly, Learning Outcomes (CP) function as a central mechanism through which the goals of the Merdeka Curriculum are operationalized, making any revision to CP consequential for instructional priorities, competency emphasis, and the expected depth of student learning.

Curriculum reform in Indonesia is closely linked to efforts to improve the quality of learning processes and outcomes. Several studies in Indonesian educational journals emphasize that curriculum change should not be understood solely as a policy shift, but as a transformation in learning orientation that affects instructional design, classroom interaction, and assessment practices (Mulyasa, 2023). The Merdeka Curriculum, in particular, encourages schools and teachers to move away from content-heavy instruction toward competency-oriented learning, where students are actively engaged in constructing knowledge through meaningful and contextual learning experiences (Evi irdawanti Anjasmira et al., 2024). In this context, curriculum documents, including Learning Outcomes (CP), must be clearly articulated and well understood by educators to avoid misinterpretation during implementation. Thus, the effectiveness of curriculum reform is highly dependent on the clarity of curriculum documents and their interpretability by teachers, particularly in translating abstract competencies into concrete learning activities and assessments. Especially in ensuring coherence between intended learning outcomes, learning activities, and assessment practices (Biggs, 1996).

From a pedagogical perspective, teacher readiness and curriculum literacy are critical factors in ensuring effective curriculum enactment. Research conducted in Indonesian secondary schools indicates that limited understanding of curriculum documents often results in superficial implementation, where learning activities remain teacher-centered despite curriculum mandates promoting student-centered approaches (Widodo et al., 2020). In the Merdeka Curriculum, teachers are expected to exercise professional autonomy in designing learning experiences while still adhering to national standards. However, without adequate comprehension of CP and their intended cognitive demands, teachers may struggle to design learning tasks and assessments that genuinely reflect curriculum goals. This gap between curriculum design and classroom practice underscores the importance of examining CP not only as policy text but as a pedagogical guide that shapes teachers' instructional decisions.

In Social Studies (IPS), curriculum coherence is particularly important due to the subject's integrative and contextual nature. IPS learning aims to develop students' abilities to analyze social phenomena, understand societal dynamics, and make informed decisions as responsible citizens. Indonesian studies have shown that IPS learning often faces challenges related to low-level cognitive emphasis, with learning activities dominated by memorization rather than analysis and evaluation. Assessing higher-order thinking requires tasks that measure reasoning and analysis rather than factual recall (Brookhart, 2010). Therefore, curriculum revisions that redefine Learning Outcomes therefore have the potential to either reinforce or weaken the development of higher-order thinking skills, depending on how clearly cognitive expectations are articulated and implemented in classroom practice. Given its emphasis on social analysis and contextual reasoning, IPS requires Learning Outcomes that explicitly promote higher-order cognitive processes, making cognitive alignment within CP especially critical for this subject. This is particularly important because curriculum knowledge structures determine the depth and specialization of student understanding (Michael Young, 2015)

Consequently, analyzing changes in Learning Outcomes within the Merdeka Curriculum is essential to understand their implications for learning quality, particularly in IPS at the secondary level. Comparative analysis of CP across different curriculum versions enables educators and policymakers to identify shifts in cognitive emphasis, instructional direction, and



assessment orientation. Through such analysis, it becomes possible to ensure that curriculum changes consistently support the development of critical thinking, social reasoning, and contextual understanding, which are central to the goals of IPS education and national education policy in Indonesia (Sanjaya, 2010).

Social Studies (IPS) functions to equip students with the ability to understand social phenomena, think critically, solve problems, and develop national awareness. Social Studies learning is designed to enable students to integrate knowledge from various multidisciplinary fields such as sociology, anthropology, economics, and others to comprehend the realities of community life (Sapriya, 2017). At present, the national education system employs the Merdeka Curriculum, which is the latest educational policy in Indonesia designed to respond to contemporary challenges through flexible learning while maintaining a focus on essential competencies. It also emphasizes a learning approach that prioritizes the needs and interests of students (Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi, 2022).

One of the main components of the Merdeka Curriculum, namely the Learning Outcomes (CP), seeks to establish standards for the components that students must fulfill at each stage or level of education. As a guideline, CP aims to ensure that students acquire academic knowledge as well as the character, attitudes, and skills necessary to meet their developmental needs. The structure provided by the Merdeka Curriculum to teachers requires that the Learning Outcomes (CP) be clearly and appropriately described (Eppendi et al., 2024). The three main components of CP cognitive, affective, and psychomotor can be integrated to create a comprehensive educational approach (Kementerian Pendidikan, Budaya, Riset dan Teknologi, 2023). Among these dimensions, the cognitive aspect becomes particularly salient, as it determines the complexity of learning tasks and the level of thinking skills expected from students in classroom instruction. This progression reflects a hierarchy of cognitive processes from basic understanding to complex reasoning (Krathwohl, 2002).

Each subject has its own Learning Outcomes (CP) that students are expected to achieve. One of these is Social Studies (IPS) in Phase D, or the junior high school level (SMP), where the cognitive component of students' learning outcomes requires them not only to understand but also to evaluate and analyze social phenomena in their surroundings and apply this understanding in context (Evi irdawanti Anjasmira et al., 2024). Such activities help students elaborate on their experiences and connect them with what they learn in school. This approach enhances students' engagement in the learning process as they directly observe the relationship between social phenomena and the subject matter being studied (Widodo et al., 2020). CP plays an essential role in developing students' social literacy and higher order thinking skills within the Phase D Social Studies subject. However, several studies indicate that teachers often face difficulties in translating higher-order cognitive demands into classroom practice (Retnawati et al., 2018), which covers Grades VII to IX. The CP for IPS Phase D has been revised from document number 032/H/KR/2024 to 046/H/KR/2025 (Badan Standar, 2025.). This revision signals a shift in how cognitive expectations are articulated, potentially influencing instructional strategies, learning depth, and assessment practices in IPS classrooms.

This change reflects an effort to improve the substance and structure of learning, which is then aligned with the incorporation of deep learning methods and the addition of subjects based on AI or technology. The revision of the CP may involve various aspects, such as adjustments in wording, reordering of content, reinforcement of certain competencies, and modification of content depth in accordance with evolving educational needs. Consequently, such changes may influence the expected level of cognitive engagement, instructional strategies, and assessment practices implemented by teachers.

These changes are crucial to analyze, as every adjustment to the Learning Outcomes (CP) directly affects the planning and implementation of classroom instruction. Learning Outcomes (CP) provide comprehensive competency standards, while Learning Objectives (TP) offer flexibility in designing contextualized learning (Bait et al., 2025). Therefore, teachers must have a detailed understanding of the latest CP content to ensure that classroom learning aligns with students' needs. Without sufficient understanding, curriculum implementation may lead to inconsistencies between planning and practice, as well as misalignment with government regulations. All subjects are affected by these revisions, including Social Studies (IPS). Changes or updates to the CP can influence the planning and delivery of instruction by Social Studies teachers, which in turn impacts the intended learning outcomes for students, such as the development of social analysis skills, critical thinking, and data based decision making abilities (Dwi Sari & Rahmawati, 2025).

In relation to cognitive levels, the discussion cannot be separated from Bloom's Taxonomy. Learning objectives can be categorized using Bloom's Taxonomy, particularly the revised version by which classifies cognitive processes from the



simplest (remembering) to the most complex (creating). C1 (Remembering), C2 (Understanding), C3 (Applying), C4 (Analyzing), C5 (Evaluating), and C6 (Creating) represent the six cognitive levels in this taxonomy. According to Bloom's Taxonomy, cognitive functions include memory, thinking, and reasoning. The cognitive domain of Bloom's Taxonomy, as proposed by Anderson & Krathwohl (2001), serves as the basis for understanding learning complexity. In this study, the main focus of the CP revision lies in the cognitive level within Phase D Social Studies learning, as this affects the complexity of learning tasks assigned to students and consequently influences the instructional strategies selected by teachers. This phenomenon raises questions regarding the direction of change in the CP from 2024 to 2025. Therefore, a comparative and critical analysis of the two CP documents is essential to identify the degree of change, their alignment with the principles of the Merdeka Curriculum, and their implications for the Social Studies learning process in Phase D. The findings of this study are expected to provide valuable insights for educators, curriculum designers, and education policymakers to ensure that Social Studies learning becomes more relevant, contextual, and effective.

Based on the above background, this study aims to (1) compare the substance of documents CP 032/H/KR/2024 and CP 046/H/KR/2025 in the Social Studies subject for Phase D, and (2) analyze the implications of these changes for the direction of learning designed by teachers and the emphasis of competencies to be achieved by students.

## METODE

This study employs a comparative document analysis method. Comparative document analysis is a qualitative research method used to systematically compare two or more documents with the aim of identifying similarities, differences, and changes in content, structure, or meaning (Bowen, 2009). This method is commonly applied in studies of policy, curriculum, or official texts to interpret how particular ideas evolve over time. In the context of this study, it is used to compare documents based on the Decrees of the Head of the Agency for Standards, Curriculum, and Educational Assessment concerning CP 032/H/KR/2024 and CP 046/H/KR/2025.

The study employs a descriptive qualitative approach, complemented by a simple quantitative analysis in the form of percentage calculations to strengthen data interpretation. Document analysis was chosen because the research objects are official CP (Learning Achievement) documents for Social Studies (IPS) at Phase D or junior high school level within the Merdeka Curriculum, namely CP 032/H/KR/2024 and CP 046/H/KR/2025. According to Bowen (2009), document analysis is an appropriate method for identifying, interpreting, and evaluating the content of policy or curriculum texts.

The analysis procedure was carried out through four stages. First, document collection, which involved downloading and archiving the CP documents from the official website of the Ministry of Education, Culture, Research, and Technology. Second, conceptual categorization, which entailed identifying the operational verbs in each learning achievement statement and mapping them onto the six levels of the revised Bloom's Taxonomy, namely C1 (remembering), C2 (understanding), C3 (applying), C4 (analyzing), C5 (evaluating), and C6 (creating).

The third stage involved content comparison, which entailed matching competency categories between documents to identify changes in cognitive levels, additions or deletions of Learning Outcomes components, as well as shifts in learning focus. The fourth stage consisted of a simple measurement of the degree of change by comparing the latest document (2025) with the previous version (2024). This was carried out by calculating the difference in the occurrence of operational verbs at each level of Bloom's Taxonomy and then comparing the proportions between the 2024 and 2025 Learning Outcomes documents. Finally, the interpretation stage was conducted to understand the direction of competency changes reflected in the curriculum documents and to formulate strategies for future curriculum implementation.

## RESULT AND DISCUSSIONS

### RESULT

#### Categorization of Learning Outcomes Documents

The categorization analysis process refers to the identification of the Learning Outcomes in Social Studies (IPS) for Phase D, particularly in relation to conceptual understanding, by applying Bloom's Taxonomy through operational verbs (ov) used in each learning outcome statement. These include six cognitive levels: C1 (remembering), C2 (understanding), C3 (applying), C4 (analyzing), C5 (evaluating), and C6 (creating).



Category of the Decree Document of the Head of BSKAP on Learning Outcomes Number 032/H/KR/2024

Tabel 1. CP Number 032/H/KR/2024 & Operational Verbs (OV)

No	Conceptual Understanding	OV
1	Students understand the diversity of Indonesia's geographical conditions, the interspatial connectivity related to the utilization and preservation of natural resource potentials, and the influence of human activities on climate change and the potential occurrence of natural disasters.	Cognitive Level: Understanding (C2)
2	Students understand the impacts of climate change on the economic, social, and cultural aspects of society, and reflect on patterns of adaptation to climate change and disaster mitigation efforts to support the Sustainable Development Goals (SDGs) within local, regional, and global contexts.	Cognitive Level: Understanding (C2)
3	Students understand the efforts made by society to meet their needs through economic activities, pricing, markets, financial institutions, international trade, and the roles of society and the state in promoting economic growth in the digital era, as well as Indonesia's potential to become a developed nation.	Cognitive Level: Understanding (C2)
4	Students understand the processes of social interaction, social institutions, social dynamics, and changes in the sociocultural system within a pluralistic society in order to achieve national integration based on the principle of diversity.	Cognitive Level: Understanding (C2)
5	Students recognize the basic concepts of historical science, namely human beings, space, time, chronology, and change, in analyzing the interrelationship between the past, the present, and the future when studying local history and regional toponymy, as well as various important events or occurrences within local, national, and global contexts related to the origins of the ancestors of the Indonesian nation and the Nusantara spice route.	Cognitive Level: Recognizing (Remembering C1)

Source: (Badan Standar, 2024)

Category of Learning Outcomes Number 046/H/KR/2025

Tabel 2. CP Nomor 046/H/KR/2025 & Operational Verbss (OV)

No	Conceptual Understanding	Operaians Verbs (OV)
1	Explaining the diversity of Indonesia's geographical conditions, the interspatial connectivity in efforts to utilize and preserve the potential of natural resources, and the factors of human activities that contribute to climate change and natural disaster risks.	Cognitive Level: Explaining (Applying – C3)
2	Predicting the impacts of climate change on the economic, social, and cultural life of communities, as well as reflecting on adaptation patterns to climate change and disaster mitigation efforts to support the Sustainable	Cognitive Level: Predicting (Analyzing – C4 & Evaluating – C5)



	Development Goals (SDGs) within local, regional, and global contexts.	
3	<i>Identifying community efforts in meeting their needs through economic activities, prices, markets, financial institutions, and international trade; examining the roles of society and the state in promoting economic growth in the digital era, as well as Indonesia's potential to become a developed nation.</i>	Cognitive Level: Identifying (Remembering – C1 & Analyzing – C4)
4	Elaborating the processes of social interaction, social institutions, social dynamics, and changes in the socio cultural system within a pluralistic society to achieve national integration based on the principle of diversity.	Cognitive Level: Elaborating (Creating – C6)
5	Explaining the basic concepts of historical science, namely human, space, time, chronology, and change; analyzing the interconnection between the past, present, and future when studying local history and regional toponymy, as well as various significant events or occurrences at the local, national, and global levels related to the origins of the ancestors of the Indonesian nation and the Nusantara spice routes.	Cognitive Level: Explaining (Understanding – C2 & Analyzing – C4)

Source: Badan Standar, 2025

### Comparison of the Cognitive Levels of Learning Outcomes Number 032/H/KR/2024 and 046/H/KR/2025

The comparison in this section is based on the operational verbs and Bloom's Taxonomy levels related to conceptual understanding. The purpose of this comparison is to identify the changes in operational verbs and their corresponding cognitive levels, which will serve as the basis for determining the necessary adjustments and actions that teachers should take in planning and implementing classroom learning activities with students. The comparison is presented as follows:

Table 3. Cognitive Level Comparison

No	Operational Verbs Learning Outcomes No 032/H/KR/2024	Operational Verbs Learning Outcomes No 046/H/KR/2025	Level Changes
1	Understanding (Understanding – C2)	Explaining (Applying – C3)	+1
2	Understanding (Understanding – C2)	Predicting (Analyzing – C4 & Evaluating – C5)	+ 2 & +3
3	Understanding (Understanding – C2)	Identifying (Remembering – C1 & Analyzing – C4)	-1 & +2
4	Understanding (Understanding – C2)	Elaborating (Creating – C6)	+4
5	Recognizing (Remembering – C1)	Explaining (Understanding – C2 & Analyzing – C4)	+1 & +3

Source: Decree Document of the Head of BSKAP on Learning Outcomes Number 032/H/KR/2024 & 046/H/KR/2025

## DISCUSSION

### Badan Standar, Kurikulum, & Asesmen Pendidikan (BSKAP)

#### Decree of the Head BSKAP CP Number 032/H/KR/2024

Based on the Decree of the Head of BSKAP Number CP 032/H/KR/2024, this regulation is legally grounded in Article 11, Paragraph (1) of the Regulation of the Minister of Education, Culture, Research, and Technology Number 12 of 2024 concerning the Curriculum. The purpose of issuing this decree is to establish the Learning Outcomes (CP) for all educational levels implementing the Merdeka Curriculum. This decree serves as a reference for educators in carrying out the learning

process across all subjects, including Social Studies (IPS) at Phase D (Grades VII–IX of junior high schools or Islamic junior high schools). In this decree, Social Studies is taught in an integrated manner by combining various branches of science such as sociology, anthropology, geography, economics, and history. The learning process is designed to enable students to understand the interrelationship between humans, the environment, and their developmental dynamics at local, national, and global levels (Badan Standar, 2024).

From an analytical perspective, the structure of CP 032/H/KR/2024 reflects a curriculum orientation that prioritizes the establishment of conceptual foundations rather than cognitive exploration. The emphasis on basic understanding positions teachers primarily as transmitters of core concepts, with limited instructional space for analytical or evaluative engagement. From the perspective of cognitive achievement, the Social Studies Learning Outcomes (CP) for Phase D primarily focus on the level of basic conceptual understanding, although they already include elements of recognition (Kemendikbudristek, 2023)

This orientation has direct implications for classroom practices, as learning activities under this CP are more likely to focus on explanation and comprehension rather than deeper inquiry. Consequently, opportunities for students to engage in higher-order thinking processes such as analysis, evaluation, and problem-based reasoning are relatively constrained. As a result, Social Studies learning under CP 032/H/KR/2024 has not yet been fully directed toward the systematic development of higher-order thinking skills (HOTS).

**Decree of the Head BSKAP CP Nomor 032/H/KR/2024**

The next document pertains to Decree Number 046/H/KR/2025, which was issued on July 16, 2025, by the Head of BSKAP. This decree officially revokes and replaces the previous Decree Number 032/H/KR/2024 concerning the Learning Outcomes (CP) of the Merdeka Curriculum. At Phase D, the Social Studies (IPS) Learning Outcomes are designed thematically and integratively, combining various sub disciplines within the social sciences. This approach ensures that students develop a comprehensive understanding of society and social realities from multiple perspectives spatial (geography), economic activities, social dynamics, as well as historical and temporal contexts. Rather than treating these dimensions as separate domains, the CP structure encourages a coherent mode of thinking that gradually leads students from understanding space and culture toward a broader comprehension of national identity.

Conceptually, this revision signals a shift from curriculum as content transmission toward curriculum as a framework for cognitive engagement and social reasoning. The emphasis is no longer placed solely on conceptual mastery, but on cultivating critical thinking, collaboration, and social contribution as central learning orientations (Badan Standar, 2024). The alignment with the Structure of Observed Learning Outcomes (SOLO) taxonomy further strengthens the depth of learning progression, indicating that students are expected to move beyond surface understanding toward relational and extended abstract thinking (Retnawati et al., 2018). At this level, students are not only expected to understand social studies concepts but also to analyze, evaluate, and respond to social contexts reflectively and creatively. From a cognitive standpoint, the revised CP demonstrates a broader and more differentiated range of cognitive demands, encompassing identification, explanation, and elaboration, rather than comprehension alone.

These conceptual changes carry clear pedagogical consequences. The transformation requires teachers to redesign learning activities that support inquiry-based learning, contextual case analysis, and reflective assessment practices (Hattie & Donoghue, 2016). Instructional strategies are therefore expected to shift from teacher-centered explanation toward student-centered exploration and collaborative knowledge construction. Overall, the Phase D Social Studies CP represents a move toward learning that emphasizes complex understanding, problem solving, and engagement with real-world issues. In this sense, the revised CP not only redefines what students are expected to know, but also reshapes how learning is experienced in the classroom, reinforcing the intended cognitive direction of the Merdeka Curriculum.

**Interpretation of the Comparison of Learning Outcomes (CP)**

**Table 4.** Comparison of Learning Outcomes 1

CP 032/H/KR/2024	CP 046/H/KR/2025
Students understand the diversity of Indonesia’s geographical conditions, the interspatial connectivity related to the utilization and preservation of natural resource potentials, and the influence of human	Explaining the diversity of Indonesia’s geographical conditions, the interspatial connectivity in efforts to utilize and preserve the potential of natural resources, and the

activities on climate change and the potential occurrence of natural disasters. factors of human activities that contribute to climate change and natural disaster risks.

**Source:** Decree Document of the Head of BSKAP on Learning Outcomes Number 032/H/KR/2024 & 046/H/KR/2025

Based on a comparison of the Learning Outcomes, CP 032/H/KR/2024 employs the operational verb “understand,” which aligns with level C2 (Understanding) in the revised Bloom’s Taxonomy and emphasizes students’ ability to comprehend and interpret presented concepts. In CP 046/H/KR/2025, this verb is replaced with “explain,” corresponding to level C3 (Applying), which signals an expectation that students not only grasp knowledge but also articulate it systematically and meaningfully. This lexical shift marks a movement away from receptive comprehension toward active knowledge use. The emphasis on “explaining” requires students to reorganize information, select relevant concepts, and communicate causal relationships, all of which indicate deeper cognitive processing rather than surface-level understanding (Retnawati et al., 2018). Accordingly, this change represents an upward shift of one cognitive level with direct implications for instructional planning and assessment design.

The use of the operational verb “explain” is consistent with constructivist learning theory, which conceptualizes learning as an active process of meaning-making through articulation and reflection rather than passive reception. As a result, instructional demands extend beyond content delivery, requiring teachers to design learning activities and assessments that enable students to explain concepts, provide illustrative examples, and relate ideas to real-world phenomena (Shen & Confrey, 2007). Pedagogically, this change necessitates instructional strategies such as guided explanations, contextual problem-solving tasks, and formative assessments that emphasize reasoning processes over factual recall. In practice, learning becomes more communicative, reflective, and application-oriented, allowing students to demonstrate understanding through structured explanation rather than memorization. Within Social Studies education, this shift supports the development of social reasoning skills, as students are encouraged to explain complex interactions among geographical conditions, human activities, and environmental impacts, thereby strengthening their capacity to interpret social realities critically and contextually.

**Table 5.** Comparison Learning Outcomes 2

CP 032/H/KR/2024	CP 046/H/KR/2025
Students understand the impacts of climate change on the economic, social, and cultural aspects of society, and reflect on patterns of adaptation to climate change and disaster mitigation efforts to support the Sustainable Development Goals (SDGs) within local, regional, and global contexts.	Predicting the impacts of climate change on the economic, social, and cultural life of communities, as well as reflecting on adaptation patterns to climate change and disaster mitigation efforts to support the Sustainable Development Goals (SDGs) within local, regional, and global contexts.

**Source:** Decree Document of the Head of BSKAP on Learning Outcomes Number 032/H/KR/2024 & 046/H/KR/2025

The Learning Outcomes indicate that the previous CP employed the operational verb “understand,” which aligns with level C2 (Understanding) and focuses on students’ comprehension of climate change impacts, adaptation, mitigation, and their relation to the SDGs. In the revised CP, this verb shifts to “predict,” which corresponds to higher cognitive levels, namely C4 (Analyzing) and C5 (Evaluating), depending on the learning context. This shift is further reinforced by the inclusion of the term “reflect,” signaling that learning expectations extend beyond analytical processing toward reflective thinking. Analytically, the use of the operational verb “predict” signifies a cognitive demand that requires students to integrate prior knowledge, identify causal relationships, and anticipate future consequences based on available evidence. According to the revised Bloom’s Taxonomy, predictive and evaluative tasks involve higher-order cognitive processes that require reasoning, judgment, and decision-making rather than mere comprehension (Anderson & Krathwohl, 2001). Taken together, this change represents a substantial increase in cognitive demand within the revised CP.

The addition of “reflect” strengthens this orientation by positioning learning as a metacognitive process, where students are encouraged to reconsider their assumptions and evaluate the implications of social and environmental actions. Reflective thinking has been widely recognized as a key component of deep learning, as it enables learners to connect conceptual understanding with personal and social responsibility. This shift requires teachers to design learning experiences that move beyond explanation toward analytical forecasting, scenario-based discussions, and reflective inquiry. Learning activities such as examining climate data trends, projecting socio-economic impacts, and reflecting on mitigation strategies at local and

global levels become essential to align classroom practice with the revised CP. Consequently, the 2025 Learning Outcomes promote more active learning and the development of higher-order thinking skills (HOTS), moving beyond mere conceptual understanding. In Social Studies learning, this cognitive orientation supports the development of responsible citizenship, as students are guided to predict the long-term consequences of human actions and reflect on sustainable solutions within real-world social contexts.

**Table 6.** Comparission Learning Outcomes 3

CP 032/H/KR/2024	CP 046/H/KR/2025
Students understand the efforts made by society to meet their needs through economic activities, pricing, markets, financial institutions, international trade, and the roles of society and the state in promoting economic growth in the digital era, as well as Indonesia’s potential to become a developed nation.	Identifying community efforts in meeting their needs through economic activities, prices, markets, financial institutions, and international trade; examining the roles of society and the state in promoting economic growth in the digital era, as well as Indonesia’s potential to become a developed nation.

**Source:** Decree Document of the Head of BSKAP on Learning Outcomes Number 032/H/KR/2024 & 046/H/KR/2025

Based on Table 6, the operational verb “understanding” corresponds to level C2 (Understanding), emphasizing students’ ability to interpret concepts and comprehend relationships within a given context. In CP 046/H/KR/2025, this formulation shifts to a combination of “identifying” (C1), which focuses on recognizing relevant information, and “examining” (C4), which requires analytical skills to deconstruct information and identify underlying patterns. Rather than indicating a simple linear increase in cognitive level, this configuration reflects a deliberate sequencing of cognitive processes, in which basic recognition functions as a foundation for deeper analytical engagement. This structuring highlights an intentional effort to ensure coherence in learning progression, suggesting that higher-order analysis is expected to be grounded in accurate identification of key social and economic elements. The revised CP therefore does not merely elevate cognitive demands, but organizes them in a way that supports meaningful cognitive development. From a pedagogical perspective, this orientation encourages teachers to design learning activities that scaffold students’ thinking, moving from data observation and information sorting toward analytical discussions of economic roles, institutional functions, and societal contributions. As a result, the 2025 learning orientation becomes more comprehensive, integrating foundational knowledge acquisition with analytical skill development to foster deeper understanding of economic concepts and real-world social phenomena.

**Table 7.** Comparission Learning Outcomes 4

CP 032/H/KR/2024	CP 046/H/KR/2025
Students understand the processes of social interaction, social institutions, social dynamics, and changes in the sociocultural system within a pluralistic society in order to achieve national integration based on the principle of diversity.	Elaborating the processes of social interaction, social institutions, social dynamics, and changes in the socio cultural system within a pluralistic society to achieve national integration based on the principle of diversity.

**Source:** Decree Document of the Head of BSKAP on Learning Outcomes Number 032/H/KR/2024 & 046/H/KR/2025

The document indicates a shift from “understanding” (C2) in the previous CP to “elaborating” in CP 046/H/KR/2025, which corresponds to level C6 (Creating) in the revised Bloom’s Taxonomy. The verb “elaborating” requires students to develop and expand ideas based on existing concepts, resulting in more detailed, in-depth, and creative outputs. This transition signifies a curricular reorientation from knowledge reproduction toward knowledge production, positioning students as active constructors of meaning within complex social contexts. Elaborative tasks necessitate synthesis across concepts, perspectives, and evidence, a defining characteristic of advanced cognitive engagement. Research on learning and development highlights that such learning experiences are essential for fostering higher-order cognition and strengthening student agency (Darling-Hammond et al., 2020). From a pedagogical standpoint, this shift carries substantive instructional implications. Learning designs are expected to support idea development, conceptual integration, and creative expression through approaches such as project-based inquiry, analytical case synthesis, and presentation-oriented assessments. In Social Studies learning,



particularly in topics related to social interaction, institutions, and socio-cultural dynamics, instructional tasks should therefore encourage students to extend arguments, propose interpretive frameworks, and generate socially grounded insights. In this way, the Merdeka Curriculum contributes to shaping students’ learning outcomes by integrating academic competencies with character development, thereby promoting holistic student growth (Nita Dwi Andayani et al., 2025). Within the context of Social Studies learning, emphasizing elaboration strengthens students’ capacity to interpret diversity and pluralism critically, enabling them to articulate integrative perspectives aligned with the goals of national integration and civic understanding. In line with this orientation, Learning Outcomes (CP) in the 2025 learning orientation prioritize productive and creative knowledge construction rather than mere comprehension.

**Table 8.** Comparison Learning Outcomes 5

CP 032/H/KR/2024	CP 046/H/KR/2025
Students recognize the basic concepts of historical science, namely human beings, space, time, chronology, and change, in analyzing the interrelationship between the past, the present, and the future when studying local history and regional toponymy, as well as various important events or occurrences within local, national, and global contexts related to the origins of the ancestors of the Indonesian nation and the Nusantara spice route.	Explaining the basic concepts of historical science, namely human, space, time, chronology, and change; analyzing the interconnection between the past, present, and future when studying local history and regional toponymy, as well as various significant events or occurrences at the local, national, and global levels related to the origins of the ancestors of the Indonesian nation and the Nusantara spice routes.

**Source:** Decree Document of the Head of BSKAP on Learning Outcomes Number 032/H/KR/2024 & 046/H/KR/2025

In the previous CP, the operational verb “recognizing” corresponds to level C1 (Remembering), which emphasizes students’ ability to recall and identify basic information. In CP 046/H/KR/2025, this verb shifts to “explaining,” aligned with level C2 (Understanding), requiring students not only to recognize concepts but also to comprehend and articulate them coherently. Both versions also retain the verb “analyzing,” which falls under level C4. This change suggests a recalibration of historical learning from the accumulation of discrete facts toward the construction of coherent historical narratives. Explaining historical phenomena requires students to relate causes, contexts, and consequences, thereby transforming historical knowledge into an interconnected framework rather than a collection of isolated information. From a pedagogical perspective, this orientation encourages teachers to facilitate learning experiences that emphasize interpretation and narrative coherence, such as guided historical inquiry, thematic discussions, and comparative timelines. Instead of focusing on memorization, instructional practices are expected to support students in articulating relationships between past, present, and future within local, national, and global contexts. In Social Studies education, this emphasis enhances students’ capacity for historical reasoning and contextual understanding, enabling them to communicate historical insights more effectively and critically. As a result, the 2025 Learning Outcomes promote depth of understanding and interpretive competence over surface-level factual recognition.

## CONCLUSION

Learning Outcomes (CP) are a key element of the Merdeka Curriculum across all subjects, including Social Studies (IPS) at Phase D. CP serves as a primary goal in the planning and implementation of learning, particularly at the cognitive level. The transition from CP 032/H/KR/2024 to CP 046/H/KR/2025 indicates a significant shift from the dominance of cognitive level C2 (Understanding) to a broader range of higher levels in the revised Bloom’s Taxonomy, namely C3 (Applying), C4 (Analyzing), C5 (Evaluating), and C6 (Creating). New operational verbs such as explaining, predicting, identifying, analyzing, evaluating, and elaborating replace or complement the previous Operational Verbs, which focused primarily on basic conceptual understanding. This change emphasizes a stronger development of Higher Order Thinking Skills (HOTS). In the context of Phase D IPS learning, teachers are required to design activities that encourage students to apply knowledge in new situations, analyze social phenomena, and critically evaluate information. Relevant strategies include case studies, analytical discussions, collaborative projects, and creative assignments that stimulate the ability to create. This shift has the potential to increase student engagement by presenting meaningful and contextual challenges. Consequently, the

changes in Operational Verbs within the latest CP are strategic in guiding IPS learning toward a more critical, reflective, and innovative approach.

#### LIMITATION

This study is limited to a comparative document analysis of Learning Outcomes (CP) for Social Studies Phase D, focusing on changes in operational verbs and cognitive levels as reflected in official policy documents. As such, the analysis does not examine how these curricular shifts are interpreted or implemented in actual classroom practices. In addition, the study does not include empirical data from teachers or students that could capture instructional challenges, learning processes, or learning outcomes resulting from the revised CP. Consequently, the findings are confined to the intended curriculum rather than the enacted curriculum.

#### REKOMENDATION

Future studies should examine the implementation of the revised Learning Outcomes in classroom practice to assess how higher-order cognitive demands are enacted in Social Studies learning. In addition, targeted teacher professional development is recommended to support instructional and assessment designs aligned with the cognitive progression emphasized in the revised CP.

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