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Implementation Of Spiritual Values In The Early Childhood Education Curriculum (A Comparative Analysis Between Paud It Az-Zahra Pancur Batu And Kindergarten Pancur Batu)

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ABSTRACT

This research is motivated by the critical importance of instilling spiritual values during the golden age of early childhood as the foundation for shaping children's character, morality, and noble conduct. Amid the currents of modernization and secularization, many early childhood education (ECE) institutions tend to prioritize academic aspects while relegating spiritual development to a secondary role. This study aims to describe the implementation of spiritual values in the curricula of PAUD IT Az-Zahra Pancur Batu and TK Negeri Pancur Batu, and to comparatively analyze the similarities and differences between the two institutions. A descriptive qualitative method was employed, with data collected through observation, in-depth interviews, and documentation. The findings reveal that PAUD IT Az-Zahra implements spiritual values explicitly and systematically through daily worship habituation, Quranic memorization, teacher role modeling, and the integration of tawhid values into every learning theme. In contrast, TK Negeri Pancur Batu develops spiritual values through a universal and inclusive approach, emphasizing social character traits such as tolerance, honesty, and cooperation. This study concludes that the successful implementation of spiritual values is largely determined by

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consistency in habituation, the commitment of school leadership, and the exemplary conduct of teachers.

Keywords: Spiritual Values, ECE Curriculum, Islamic Early Childhood Education, Comparative Analysis, Habituation

INTRODUCTION

Early Childhood Education (PAUD) serves as a critical foundation for shaping a child's character, moral values, and spirituality. During this period, often referred to as the "golden age," children's value systems and personalities are profoundly influenced through experiences and learning environments. Education aims not only to develop cognitive abilities but also to instill spiritual values as a basis for moral and virtuous living (Wibowo & Suyadi, 2021). Islamic education, in particular, emphasizes that spiritual formation is central to the entire educational process, as the ultimate goal of education is to bring individuals closer to Allah SWT (Nata, 2019).

The Qur'an underscores the importance of spiritual education from an early age. In Surah Luqman, verse 13, Luqman advises his son not to associate partners with Allah SWT, highlighting that the education of monotheism (tauhid) is the foremost value to be instilled to establish spiritual awareness as the foundation of morality. The Prophet Muhammad SAW also stated that every child is born in a state of fitrah (innate purity), and it is the environment and education that determine their developmental direction (HR. Bukhari and Muslim). This hadith reinforces the view that children are born with pure spiritual potential that requires appropriate guidance to nurture (Liriwati & Armizi, 2021).

In contemporary social reality, significant challenges confront the spiritual education of children due to modernization, secularization, and the influence of digital technology. Many PAUD institutions currently prioritize academic skills such as reading, writing, and arithmetic, while spiritual development is often treated as secondary. However, research indicates that early spiritual education can enhance psychological well-being, empathy, and morality in children (Astuti, Zuhdi & Lailiyah, 2023). The Indonesian PAUD curriculum, through Ministry of Education and Culture Regulation No. 146 of 2014, provides space for the development of religious and moral values (NAM) as a core component of child development; nevertheless, its implementation in practice remains varied (Rahayu & Munadi, 2025).

Lickona's (1992) character education theory proposes that the formation of a child's spiritual values should proceed through three stages: knowing the good, feeling the good, and

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doing the good. This means that children must not only understand moral values cognitively but also experience them emotionally and practice them in daily life. This approach aligns with the Islamic concept of tarbiyah ruhaniyah, which involves spiritual development through the cultivation of faith, worship, and ethics (Mirza, 2024). From a child development perspective, the holistic development theory stresses that spiritual aspects cannot be separated from social, emotional, and moral growth (Mata-McMahon & Escarfuller, 2024).

Differences in approaches to implementing spiritual values are evident in two institutions in the Pancur Batu area: PAUD IT Az-Zahra Pancur Batu, which is Islam-based, and TK Negeri Pancur Batu, a general public kindergarten. This distinction presents an interesting comparative study that can illustrate how spiritual values are integrated within different institutional contexts. Based on this overview, the present study aims to: (1) describe the implementation of spiritual values in the curriculum of PAUD IT Az-Zahra; (2) describe the implementation of spiritual values in the curriculum of TK Negeri Pancur Batu; and (3) analyze the similarities and differences between the two.

Early Childhood Education (PAUD) serves as a fundamental foundation in shaping the character and personality of children. However, in practice, there exists a significant gap between the ideal expectations regarding the early inculcation of spiritual values and the reality observed in the field. The PAUD curriculum, which tends to be densely focused on cognitive and motor development, often marginalizes the spiritual dimension or reduces it to a mere formality. At PAUD IT Az-Zahra Pancur Batu, an integrated Islamic-based institution, spiritual values may be intensively embedded, yet this approach potentially raises questions concerning flexibility and the diversity of interpretations. Conversely, at TK Negeri Pancur Batu, a general and heterogeneous institution, the inculcation of spiritual values might be more relaxed or even less structured, thereby casting doubt on its effectiveness. The primary issue lies in the absence of a clear comparative framework illustrating how these two institutions, with differing backgrounds, implement spiritual value education within their curricula. It remains unclear whether the integrated approach in the Islamic PAUD is significantly superior, or if the inclusive approach in the public TK offers distinct advantages. Without a thorough comparative analysis, the practice of spiritual education in early childhood settings risks becoming normative and lacks adequate evaluation, thereby hindering the optimal achievement of the noble goals of early spiritual character education.

This research is urgently needed as it concerns the future of the golden generation during their fundamental developmental stage. Firstly, in the era of disruption and the rapid flow of

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digital information, early childhood is increasingly vulnerable to exposure to content that conflicts with spiritual and moral values. Therefore, early childhood education institutions must serve as effective primary fortresses, and to assess this effectiveness, empirical evidence through comparative implementation models is required. Secondly, the absence of a standardized framework regarding the most appropriate methods for instilling spiritual values in young children has resulted in disparate approaches among institutions. PAUD IT Az-Zahra and TK Negeri Pancur Batu represent two contrasting approaches (religiously specific versus state general), making the findings of this study a significant reference for the Ministry of Education and Culture as well as the Ministry of Religious Affairs in formulating more adaptive curriculum policies. Thirdly, society, particularly parents, are becoming increasingly critical in selecting early childhood education institutions for their children. They require objective information regarding the differences in outcomes related to the instillation of spiritual values across various types of institutions. Without this research, parents will rely solely on institutional reputation or stereotypes rather than valid comparative data. Thus, the urgency of this study is not only academic but also practical and policy-oriented, addressing a critical contemporary need.

This study fundamentally aims to describe, compare, and conduct an in-depth analysis of the implementation of spiritual value inculcation within the Early Childhood Education curriculum at PAUD IT Az-Zahra Pancur Batu and TK Negeri Pancur Batu. More specifically, the first objective is to identify, both narratively and factually, the curriculum designs employed by the two institutions, focusing particularly on the formulation, time allocation, and strategies for integrating spiritual values such as honesty, compassion, religious tolerance, and worship habits. The second objective is to analyze the similarities and differences in the methods, media, and evaluation techniques applied by each institution in the daily process of spiritual value inculcation, both within the classroom setting and through habituation activities. The third objective, representing the culmination of this comparative analysis, is to identify patterns of effectiveness and challenges inherent in each implementation model, thereby formulating practical recommendations for an ideal approach to embedding spiritual values in the Early Childhood Education curriculum. This approach seeks to combine the strengths of the integrated system (Islamic Early Childhood Education) and the general system (public kindergarten) while minimizing their respective weaknesses. Consequently, the findings of this study not only portray the objective conditions in the field but also offer conceptual contributions to the advancement of early childhood education pedagogy.

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METHOD

To address the research problem concerning the differences in the implementation of spiritual value inculcation between PAUD IT Az-Zahra Pancur Batu and TK Negeri Pancur Batu, this study employs a descriptive qualitative approach with a comparative study design. This approach is selected based on the need to gain an in-depth and comprehensive (holistic) understanding of how spiritual values are integrated into the curriculum, daily learning activities, and the school environment in two institutions with distinct organizational characteristics one based on integrated Islamic principles and the other a general public institution. As emphasized by Anggito and Setiawan (2018), the comparative qualitative approach enables researchers not only to measure but also to explore the meaning behind naturally occurring educational practices.

The research is conducted at two locations within the same sub-district: PAUD IT Az-Zahra Pancur Batu and TK Negeri Pancur Batu, both situated in Pancur Batu Sub-district, Deli Serdang Regency, North Sumatra. The selection of these sites is based on the consideration that both institutions serve students with relatively similar socio-cultural backgrounds but implement curricula with differing emphases on spiritual values, thus allowing for a fair and meaningful comparison.

The subjects of this study are the principals and teachers from each institution. They were selected through purposive sampling, a technique that involves choosing subjects based on specific criteria relevant to the research focus. Principals were chosen due to their authority and comprehensive understanding of curriculum policies as well as the institution's vision and mission regarding the inculcation of spiritual values. Teachers were selected because they serve as the frontline implementers of the curriculum in the classroom and engage directly with children daily in the process of instilling these values. Consequently, both subject groups have direct and profound access to aspects of curriculum planning and implementation, ensuring that the information obtained is rich and valid.

Data collection was conducted through three complementary primary techniques. First, participant observation, wherein the researcher actively engaged while maintaining an observational distance during daily learning activities at both institutions. The observations focused on teacher-child interactions, routine activities such as prayers before and after lessons, and the cultivation of spiritual values through role modeling and habituation. Second, in-depth interviews with school principals and teachers were carried out using a semi-structured format to explore freely yet purposefully topics such as curriculum planning, employed methods, encountered challenges, and approaches to evaluating the success of spiritual value inculcation.

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Third, curriculum document analysis was performed, encompassing Weekly Learning Implementation Plans (RPPM), Daily Learning Implementation Plans (RPPH), as well as each institution's annual and monthly programs. These documents were analyzed to determine the extent to which spiritual values were explicitly or implicitly embedded within the written planning.

To ensure data validity, this study employed three credibility testing techniques. Source triangulation was conducted by comparing information obtained from principals, teachers, and observational data. Technique triangulation involved comparing findings from interviews, observations, and document analyses to assess consistency. Additionally, member checking was implemented by reconfirming the study's findings and interpretations with the principals and teachers involved, ensuring that no misinterpretations occurred on the part of the researcher.Next, the data analysis technique refers to the interactive model by Miles and Huberman, which operates simultaneously through three streams of activity. First, data reduction involves the process of selecting, focusing, simplifying, and abstracting raw field data. At this stage, all observation notes, interview transcripts, and document analysis results are filtered based on their relevance to the focus on instilling spiritual values. Second, data display entails organizing the reduced information into narrative texts, comparison matrices, and charts to facilitate comprehension. Data are initially presented separately for each institution and then juxtaposed within a single comparative matrix. Third, conclusion drawing and verification consist of interpreting emerging patterns from the data, deriving meaning, and subsequently re-verifying with the existing data to ensure that the conclusions are genuinely grounded in factual evidence.

Comparative analysis is conducted systematically by examining three main aspects across both institutions: the planning aspect (how spiritual values are formulated within curriculum documents), the implementation aspect (how methods, media, and daily activities actualize spiritual values), and the evaluation aspect (how teachers and schools assess the achievement of spiritual value inculcation in children). Subsequently, the researcher identifies significant similarities and differences between the two institutions and interprets these findings based on theories of early childhood education, value education, and relevant curriculum frameworks. Through this systematic procedure, the study aims to produce findings that are not only descriptive but also analytically rigorous and deeply comparative.

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RESULTS AND DISCUSSION

Results

PAUD IT Az-Zahra Pancur Batu is an Islamic-based early childhood education institution established by the Az-Zahra Foundation. This institution implements an integrated curriculum that incorporates Islamic values into every aspect of the learning process. The institution's vision is to develop a rabbani generation characterized by intelligence, Islamic character, and independence. Meanwhile, TK Negeri Pancur Batu was founded in 2014 and has operated in its own building since 2019. This institution adopts the national curriculum with the vision of cultivating a generation that is ethical, virtuous, knowledgeable, independent, and both physically and spiritually healthy.

Implementation of Spiritual Values at PAUD IT Az-Zahra

Analysis of documents and observations indicates that PAUD IT Az-Zahra Pancur Batu implements spiritual values explicitly, systematically, and structurally across three main dimensions: First, in the learning planning phase. The RPPH documents reveal that each daily activity includes concrete indicators of spiritual values, such as the ability to recite prayers before and after activities, recognize Allah's creations, and practice simple acts of worship. The integration of spiritual values is also evident in thematic development: the theme "Myself" is linked to gratitude for body parts as Allah's creations; "My Environment" relates to the responsibility of maintaining cleanliness as part of faith; and "My Family" connects to the etiquette of respecting parents.

Second, in the implementation of learning. Three primary approaches are consistently employed: (a) daily habituation through greetings, morning prayers, memorization of short surahs, and congregational dhuha prayers; (b) teacher role modeling by demonstrating polite behavior, gentle speech, and providing Islamic value-based explanations during conflicts among children; and (c) the use of Islamic storytelling featuring narratives about the Prophet and his companions as a means to internalize moral values. Children are encouraged to engage in reflective dialogue following the stories, such as "Why is Prophet Muhammad called Al-Amin?" and "What should we do to be loved by Allah?". Third, in the evaluation process. Teachers utilize authentic observation methods through anecdotal records and NAM aspect checklists. Assessment encompasses not only the memorization of prayers but also consistency in praying, sharing abilities, respect towards teachers, and discipline in following rules. The evaluation emphasizes behavioral change rather than merely cognitive achievement.

Based on document analysis and observations, it can be concluded that the

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implementation of spiritual values at PAUD IT Az-Zahra Pancur Batu has been conducted optimally, planned thoroughly, and continuously through the three main aspects: planning, implementation, and evaluation of learning. In the planning aspect, spiritual values are systematically integrated into the RPPH documents with clear and measurable indicators, contextually linked to the learning themes. This demonstrates that the development of spiritual values is not spontaneous but deliberately designed from the early stages of learning. In the implementation aspect, spiritual values are actualized through habituation, teacher role modeling, and diverse instructional methods such as Islamic storytelling. This approach not only imparts knowledge but also actively shapes children's attitudes and behaviors in daily life.

In the evaluation aspect, assessment is carried out authentically with an emphasis on behavioral changes in children. Evaluation focuses not only on cognitive domains but also on attitudes, habits, and the practical application of spiritual values in everyday life. Thus, the implementation of spiritual values at PAUD IT Az-Zahra Pancur Batu can be categorized as a holistic and comprehensive approach, encompassing the entire learning process and oriented towards the continuous character formation and spiritual development of children.

Implementation of Spiritual Values at Pancur Batu State Kindergarten

Pancur Batu State Kindergarten implements spiritual values through a universal and inclusive approach, accommodating the diverse religious backgrounds of its students. In the planning phase, the indicators of spiritual values incorporated in the daily lesson plans (RPPH) are general in nature: the ability to pray according to each student's respective religion, the ability to cooperate, the demonstration of honesty, and the ability to respect peers. The planning primarily focuses on strengthening values of togetherness, tolerance, and responsibility without linking the themes to any specific religious teachings.

During implementation, the strategies employed include: (a) joint prayers allowing each child to lead a prayer according to their own religion, emphasizing mutual respect; (b) character education through play activities, where values such as queuing, sharing, and apologizing are taught through group games with a focus on social-emotional aspects; and (c) a discussion and reflection approach during minor conflicts, encouraging children to understand the impact of their behavior on others. In the evaluation phase, observations concentrate on the development of social and moral attitudes. Child development reports contain descriptions of cooperation skills, empathy, and independence, with greater emphasis on social-moral aspects rather than specific religious rituals.

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COMPARATIVE ANALYSIS

Based on the findings from both institutions, significant similarities and differences can be identified in the implementation of spiritual values. The similarities encompass four key aspects: (1) both institutions incorporate Religious and Moral Values (RMV) as an integral part of their curriculum; (2) the inculcation of values is carried out through consistent and repetitive habituation methods; (3) teachers serve as primary role models in the formation of children's spiritual values; and (4) evaluation is conducted through authentic observation focused on behavioral change.

The primary differences lie in orientation and intensity. PAUD IT Az-Zahra adopts an explicit religious approach based on Islam, integrating the value of tauhid within every thematic unit, organizing regular worship practices, and fostering an Islamic-imbued environment. In contrast, TK Negeri employs an inclusive and universal approach, emphasizing social character development without highlighting any particular religious doctrine, and creating a multicultural environment. This comparative analysis not only descriptively identifies similarities and differences but also conceptually, pedagogically, and contextually examines how both institutions construct and internalize spiritual values within early childhood education practices.

Philosophically, PAUD IT Az-Zahra Pancur Batu adheres to a theocentric paradigm, whereby the entire educational process is oriented toward fostering the relationship between humans and God. Spiritual values are positioned as the core values permeating all learning activities. This approach emphasizes the transcendental dimension, namely the child's awareness of God's existence as the source of values and morality. Conversely, TK Negeri Pancur Batu reflects a humanistic-anthropocentric paradigm, placing humans at the center of value development. Spirituality is understood in the context of social relations, empathy, and the meaning of life in togetherness. This approach stresses the immanent dimension, focusing on how spiritual values are realized in interpersonal relationships. These differing paradigms demonstrate that spirituality in early childhood education is not monolithic but can be constructed through both religious and social-humanistic perspectives.

In terms of curriculum, PAUD IT Az-Zahra demonstrates a higher level of integration, where spiritual values are explicitly formulated within learning indicators, directly linked to thematic content, and systematically designed in the RPPH (Weekly Lesson Plan). This reflects a curriculum infused spirituality approach, whereby spiritual values are comprehensively embedded within the curriculum structure. In contrast, TK Negeri Pancur Batu adopts a more flexible and contextual approach. Spiritual values are articulated as general indicators, not confined to specific religious

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symbols or teachings, and are more oriented toward social character development. This approach exemplifies the embedded values model, where spiritual values are not always explicitly documented but are present in everyday learning practices.

Regarding teaching practices, there is a notable difference in strategy: PAUD IT Az-Zahra employs habituation of worship (ritual-based learning), storytelling centered on Prophetic narratives (narrative moral learning), and teacher exemplification through religious narratives. This approach simultaneously reinforces the spiritual dimensions of knowing, feeling, and acting. Conversely, TK Negeri Pancur Batu utilizes play-based learning, social interaction and group work, as well as reflective discussions for conflict resolution. This approach emphasizes social experience as a medium for value internalization. Therefore, PAUD IT Az-Zahra tends to apply a normative-doctrinal approach, whereas TK Negeri Pancur Batu favors a constructivist-experiential approach.

The learning environments of the two institutions exhibit distinct characteristics: PAUD IT Az-Zahra cultivates a religious culture through symbols, worship activities, religious language, and a consistently Islamic atmosphere. This environment functions as a hidden curriculum that indirectly reinforces the internalization of spiritual values. In contrast, TK Negeri Pancur Batu fosters an inclusive and multicultural culture, where children learn to appreciate differences in religion and background. This environment strengthens values of tolerance and diversity as integral aspects of spirituality. These differences indicate that the environment plays a strategic role as a medium for value internalization, whether in religious or social forms.

Regarding evaluation, both institutions employ authentic assessment approaches but with differing emphases: PAUD IT Az-Zahra evaluates worship practices, religious habits, and behaviors reflecting faith-based values. Meanwhile, TK Negeri Pancur Batu assesses social skills (cooperation, empathy), moral attitudes (honesty, discipline), and children's interpersonal interactions. These differences suggest that indicators of spiritual success can be either ritual-religious or socio-ethical in nature.

The analysis reveals that each model possesses distinct strengths and limitations: PAUD IT Az-Zahra excels in fostering religious identity and awareness of the divine, yet it may insufficiently explore diversity dimensions if not complemented by an inclusive approach. Conversely, TK Negeri Pancur Batu is strong in developing tolerance and social skills, though its transcendental spiritual dimension is less deeply explored.7. Ideal Model Synthesis (Conceptual Findings of the Study)

Based on a comparative analysis, this study conceptualizes that the ideal spiritual education model for early childhood is an integrative-holistic model. This model combines the religious-transcendental dimension (relationship with God) and the social-humanistic dimension

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(relationship with others and the environment). It facilitates the comprehensive development of the child, fostering not only a faithful individual but also a social being who is tolerant, empathetic, and possesses strong character.

DISCUSSION

Research findings indicate that the implementation of spiritual values is significantly influenced by the institutional context and the vision of the organization. At PAUD IT Az-Zahra, spirituality is positioned as the core of education. This model aligns with the concept of tarbiyah ruhaniyah, which emphasizes that spiritual development occurs through habituation, exemplification, and curriculum integration (Al-Ghazali, 2013). This approach is also consistent with Lickona's (1992) character education theory, which underscores three stages: knowing the good, feeling the good, and doing the good. Children not only acquire knowledge of the value of tauhid but also experience it through worship practices and internalize it through consistent habituation.

The role modeling by teachers at PAUD IT Az-Zahra, who provide Islamic-based explanations during conflicts among children such as stating "Allah loves children who are willing to share" aligns with Bandura's (1986) social learning theory, which posits that children learn through observation of competent models. The use of storytelling, particularly narratives about the Prophet, corresponds with findings by Ellis et al. (2014) that stories engage the emotional dimension of children, facilitating deeper internalization of values.

Conversely, TK Negeri Pancur Batu demonstrates that spirituality can also be cultivated through a humanistic-universal approach. This approach is relevant to the holistic development theory (Mata-McMahon & Escarfuller, 2024), which views spirituality as a dimension that grows through social relationships, empathy, and self-awareness. The discussion and reflection methods employed by teachers align with Vygotsky's (1978) Zone of Proximal Development (ZPD) theory, wherein children develop through guided dialogue with adults who support moral reflection.

Comparatively, the PAUD IT Az-Zahra model excels in explicitly fostering divine awareness and forming a strong religious identity, whereas TK Negeri Pancur Batu is more effective in cultivating tolerance, diversity, and socio-emotional skills. These two approaches are, in fact, complementary; integrating the religious-transcendental dimension with the social-humanistic dimension holds the potential to create a more comprehensive model of spiritual education for early childhood education institutions in Indonesia.

The determinants of successful implementation of spiritual values in both institutions are

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not solely dependent on written curriculum documents but rather on: (1) the consistency of daily habituation practiced repetitively; (2) the commitment of the school principal as a leader who establishes the school's vision and culture; and (3) the exemplification by teachers as moral figures who are observed and emulated by children on a daily basis. Identified obstacles include differences in children's backgrounds, limited instructional time, and external environmental influences.

Spiritual values in early childhood education are understood as an integral dimension of a child's self-development, encompassing the ability to recognize the meaning of life, perceive the presence of God, and cultivate positive relationships with the surrounding environment. During early childhood, spiritual values primarily evolve through concrete experiences, such as feeling the affection of a teacher, admiring nature, or learning to understand the emotions of peers, before children are capable of grasping abstract concepts of spirituality (Bredekamp, 2017). Teachers play a crucial role as role models; their actions are far more influential than their words (Montessori, 1967).

Fisher (2010) categorizes spiritual dimensions into several aspects: (1) awareness of God's presence (spiritual awareness); (2) meaning and purpose in life (sense of meaning and purpose); (3) connectedness with others (connectedness); (4) self-awareness and emotional regulation (inner awareness); and (5) moral behavior (moral action). Hay and Nye (2006) further introduce the dimension of awe toward nature (sense of wonder) as the most innate form of spiritual sensitivity in early childhood. From an Islamic perspective, spiritual values are closely linked to the concept of fitrah an innate human disposition inclined to recognize and relate to the Creator (Zannatunnisya et al., 2024).

Lickona (1992), in his character education theory, emphasizes three fundamental components in the formation of a child's character: moral knowing (knowledge of values), moral feeling (emotional engagement with values), and moral action (behavior based on values). These components must function synergistically to ensure optimal character development. Without knowledge, a child does not understand what is good; without feeling, the child lacks concern for goodness; and without action, values remain mere discourse.From an Islamic perspective, the concept of tarbiyah ruhaniyah (spiritual development) constitutes the core of the entire educational process. Tarbiyah ruhaniyah involves the inculcation of faith (tauhid), habituation to worship, and the cultivation of noble character. Al-Ghazali (2013), in his work Ihya' Ulumuddin, emphasizes that a child's soul is like a mirror that reflects what it observes and experiences from its environment. Therefore, educators must create a positive environment to ensure that the

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child's soul grows in faith and goodness.

Piaget (1962) explains that young children are in the preoperational stage, during which they learn through concrete activities, symbolic play, and exploration. The principle of learning based on exploration and direct experience aligns with the view that children construct knowledge through processes of assimilation and accommodation in interaction with their environment. Vygotsky (1978) further highlights the importance of social interaction through the concept of the Zone of Proximal Development (ZPD), where children achieve optimal growth with the assistance of adults or more skilled peers.

Erikson (as cited in Feist et al., 2020) identifies that early childhood corresponds to the stages of autonomy versus shame and initiative versus guilt, wherein the child develops self-confidence and initiative. Bandura (1986), through his social learning theory, stresses that children learn by observing and imitating competent role models, making the teacher's example a powerful instrument in the formation of spiritual values. Kohlberg (as cited in Crain, 2016) explains that young children are in the preconventional stage, where behavior is judged based on immediate consequences such as punishment and reward.

The Early Childhood Education (PAUD) curriculum in Indonesia, particularly as outlined in the Ministry of Education and Culture Regulation Number 146 of 2014, designates the Religious and Moral Values (Nilai Agama dan Moral - NAM) as one of six core developmental domains alongside physical-motor, cognitive, language, socio-emotional, and artistic aspects. The Merdeka PAUD curriculum, introduced by the Ministry of Education, Culture, Research, and Technology in 2022, incorporates spiritual values within the framework of the Pancasila Student Profile, emphasizing six fundamental character traits: faith and piety, global diversity awareness, cooperation, independence, critical reasoning, and creativity.

The implementation of spiritual values in the PAUD curriculum is realized through four primary models: (1) integration within routine activities such as prayers, greetings, and hygiene practices; (2) incorporation into structured, theme-based activities; (3) utilization of spontaneous activities that arise from daily situations; and (4) reinforcement of the school culture by fostering a religious environment and teacher role modeling (Lickona, 2004; Hay & Nye, 2006). Relevant pedagogical approaches include experiential learning (Kolb, 2015), habituation (Hurlock, 2018), modeling (Bandura, 1986), and embedding spiritual values within play-based activities (Frost, 2010).

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CONCLUSION

Based on the research findings and discussions, the following conclusions can be drawn. First, PAUD IT Az-Zahra Pancur Batu systematically and structurally implements spiritual values grounded in Islamic principles through daily worship routines, memorization of short Quranic verses, teacher role modeling, and the integration of the concept of tauhid in every learning theme. Second, TK Negeri Pancur Batu implements spiritual values using a universal and inclusive approach that emphasizes the development of social character traits such as honesty, tolerance, responsibility, and cooperation, without emphasizing any specific religious teachings. Third, both institutions share similarities in employing habituation methods, teacher role modeling, and authentic evaluation. The main difference lies in their religious orientation: PAUD IT Az-Zahra explicitly bases its approach on Islam, while TK Negeri adopts a multicultural and inclusive stance. The success of spiritual value implementation is largely determined by the consistency of habituation practices, the commitment of school leadership, and the exemplariness of teachers, rather than solely by written curriculum documents. The implications of this study suggest the need to develop an integrative model for spiritual value integration that combines both religious-transcendental and social-humanistic dimensions within the early childhood education curriculum, alongside strengthening teacher training programs focused on contextual and developmentally appropriate strategies for internalizing spiritual values in young children.

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