Prima Magistra: Jurnal Ilmiah Kependidikan
Volume 6 – Number 3, July 2025, pp 223-234
https://doi.org/10.37478/jpm.v6i3.5549
Open Access: https://e-journal.uniflor.ac.id/index.php/JPM/article/view/5549

ISSN 2721-8112 (print)
ISSN 2722-4899 (online)

INTEGRATION OF TRI HITA KARANA VALUES IN DIFFERENTIATED LEARNING AND ITS IMPACT ON SOCIAL ATTITUDES AND IPAS LEARNING OUTCOMES IN ELEMENTARY SCHOOL STUDENTS

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Article History
Received : 28/03/2025
Revised : 20/04/2025
Accepted : 25/05/2025

Keywords:
Natural and social science learning outcomes, Differentiated learning, Social attitudes, Tri Hita Karana.

Abstract. Social attitudes and IPAS learning outcomes among fifth-grade students necessitate improvement. Observations indicate a lack of student engagement, underdeveloped collaborative skills, limited participation in discussions, and persistent low scores below the minimum competency criteria on reassessments. Consequently, this research was conducted to analyze the influence of differentiated instruction integrated with Tri Hita Karana (THK) principles on the social attitudes and IPAS learning outcomes of fifth-grade students within Cluster III, Buleleng District. This study employed a quasi-experimental design with a post-test-only control group. The population comprised 284 students, from which a sample of 71 students was selected using simple random sampling. The independent variable was differentiated instruction incorporating THK, while the dependent variables were social attitudes and fifth-grade IPAS learning outcomes. Data were collected through observation for social attitudes and tests for IPAS learning outcomes. Quantitative descriptive and inferential statistical analyses, specifically Multivariate Analysis of Variance (MANOVA), were utilized for data analysis. The findings revealed significant F values in the Corrected Model section for social attitudes (F = 40.187) and IPAS learning outcomes (F = 17.168), as well as significant multivariate test statistics for Pillai's Trace, Wilks' Lambda, Hotelling's Trace, and Roy's Largest Root (F = 29.250). Therefore, it can be concluded that: (1) differentiated instruction infused with THK significantly influences students' social attitudes; (2) differentiated instruction infused with THK significantly influences students' IPAS learning outcomes; and (3) concurrently, differentiated instruction infused with THK has a significant impact on both students' social attitudes and IPAS learning outcomes.

How to Cite: Wati, N. N. K., & Sukmayasa, I. M. H. (2025). INTEGRATION OF TRI HITA KARANA VALUES IN DIFFERENTIATED LEARNING AND ITS IMPACT ON SOCIAL ATTITUDES AND IPAS LEARNING OUTCOMES IN ELEMENTARY SCHOOL STUDENTS. *Prima Magistra: Jurnal Ilmiah Kependidikan*, 6(3), 223-234. https://doi.org/10.37478/jpm.v6i3.5549

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Publisher:
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INTRODUCTION

Education is a fundamental pillar in the development of human capital and national character. Within the educational sphere, diverse pedagogical approaches are employed to optimize the learning process and students' achievement. Elementary school represents a mandatory level of education for students. At this stage, students engage with Natural and Social Sciences (in Indonesian, it is called Ilmu Pengetahuan Alam dan Sosial or IPAS. The IPAS subject is an integration of Natural Sciences and Social Sciences subjects. The goal of IPAS learning is to develop interest and curiosity, promoting active participation, cultivating inquiry skills, developing self and environmental awareness, and enhancing knowledge and understanding of IPAS concepts (Agustina et al., 2022; Palupi & Husamah, 2023).

Numerous researchers have investigated the integration of local values within educational practices. Valentina and Jamaludin stated in their research that differentiated learning can improve students' tolerance attitudes. Their findings indicated that differentiated learning significantly improved students' tolerance, particularly in the experimental class X-6, which demonstrated a substantial increase in tolerance attitudes (Valentina & Jamaludin, 2024). Similarly, with Siska Lestari, Yasir Arafat, and Murjainah Likewise stated in their research on the effectiveness of Differentiated Learning in Improving the Social Skills of Grade IV Students

in the Science Subject. Their research concluded that differentiated learning effectively enhanced the social skills of fourth-grade students in IPAS at SDN 19 Kelapa (Lestari et al., 2023).

Research conducted by Saiful Almujab on effective differentiated learning in responding to students' diversity needs .This study highlighted that a thorough understanding of differentiated learning concepts and strategies enables schools can effectively implement this approach to cater the diverse needs of students (Almujab, 2023). Furthermore, research on the application of differentiated learning on the creative thinking skills and mathematical learning independence of elementary school students was also studied by Deswita, Hasnawati, and Yumiati. Their research revealed a significant difference in students' thinking abilities between the experimental and control groups, with the experimental group implementing differentiated learning achieving a higher average N-Gain score (0.72) compared to the control group (0.46) (Deswita et al., 2025).

The research conducted by Siti Rahmayanti, Satriawati, Muh. Khaedar, and Eka Fitriana stating that there is an influence of differentiated learning on student learning outcomes. Their findings concluded that the implementation of differentiated learning positively affected the learning outcomes of fourth-grade students at UPT SPF SD Inpres Antang I, Makassar City (Rahmayanti et al., 2023). Then, the research by Friday Agustin Nur Naimatun Marfuah, Desi Agnafia, and Ririn Setyowati titled, “Pengaruh Pembelajaran Berdiferensiasi terhadap Hasil Belajar Siswa Kelas 4 MI Al Falah Beran Ngawi”. Their research concluded that the differentiated learning model effectively improved student learning outcomes and should be further developed for enhanced effectiveness and optimal results (Marfuah et al., 2024).

The research by Agata Dwi Marshella, Fenny Roshayanti, and Luthfaida Mayasari about the application of differentiated learning based on learning styles to improve cognitive learning outcomes in the subject of science for grade V elementary school. Their study found that applying differentiated learning based on students' learning styles, encompassing content, process, and product differentiation, could improve cognitive learning outcomes (Marshella et al., 2023). Their research concluded that the implementation of differentiated learning significantly affects student learning outcomes in in fifth-grade IPAS at SDN 21 Tangnga-Tangnga (Wijayanto et al., 2024). Next, the research by Anik Nawati, Yuyun Yulia, and Banun Havifah Cahyo Khosiyono about the influence of differentiated learning using the problem based learning model on science learning outcomes in elementary school students. Their research concluded that a significant difference existed in students' science learning outcomes before and after the application of differentiated learning strategies based on the problem-based learning model (Nawati et al., 2023).

Differentiated learning is a pedagogical approach designed to optimize the development of diverse potentials and competencies within a classroom by varying content, processes, and products (Tomlinson, 2001; Yunus, 2009). Differentiated learning becomes a way to understand and impart knowledge according to the talents and learning styles of students who have diverse characteristics (Kuswana, 2013; Wahyuningsari et al., 2022). In differentiated learning, teachers must facilitate students according to their individual needs, as each student certainly has different conditions and learning styles.

The implementation of differentiated learning infused with Tri Hita Karana in this study has demonstrated effectiveness in enhancing students' social attitudes and IPAS learning outcomes. This efficacy stems from the capacity of differentiated learning to accommodate student diversity and uniqueness, providing opportunities for natural and efficient learning. Differentiated learning aims to accommodate student learning by considering their interests, readiness, and preferences. Specifically, the objectives of differentiated learning are: (1) to facilitate learning for all students, enabling teachers to recognize students' abilities and ensure that learning objectives are achieved by everyone; (2) to enhance student motivation and learning outcomes by aligning instruction with the difficulty level of the material, thereby increasing engagement when students are taught according to their capabilities; (3) to foster a harmonious relationship between teachers and students, creating an enthusiastic learning

environment; (4) to cultivate independent learners by encouraging self-directed learning and appreciation for diversity; and (5) to increase teacher satisfaction by challenging them to develop their pedagogical skills and fostering creativity (Fitriyah & Bisri, 2023).

Based on the observations conducted on fifth-grade students at the Gugus III Elementary School in Buleleng District, it revealed that the students' IPAS learning outcomes were not optimal. A significant number of students scored below the minimum competency criteria established by the teachers. Furthermore, some students exhibited a lack of enthusiasm during lessons, and instances of selective grouping during collaborative activities were noted. Interviews with the homeroom teacher corroborated these observations, indicating that several students displayed a high degree of individualism, making them hesitant to share knowledge with peers. Particularly during group work, some students were reluctant to actively participate in discussions, and instances of mockery towards classmates providing incorrect answers were reported. These observations underscore the need to improve students' social attitudes, fostering an understanding of their role as social beings who require collaboration to achieve common goals.

One of the learning methods that can be applied to address the above issue is differentiated learning. Differentiated learning is a teaching strategy designed to meet the diverse learning needs of individual students, considering variations in their learning styles, interests, abilities, and prior experiences (Faiz & Kurniawaty, 2022; Suwartiningsih, 2021; Tomlinson, 2021). Differentiated learning has the potential to enhance student motivation and participation, as well as promote more effective and efficient learning (Mulyani et al., 2025; Sousa, 2021).

Through differentiated learning, teachers are required to design materials and teaching methods that are accessible by all students in different ways according to their individual needs (Baska, 2020). This enables students with diverse abilities to develop their full potential. One of the main benefits of this approach is the increased student engagement in the learning process, which in turn can improve their overall learning outcomes. As stated by Tomlinson, learning tailored to students' needs can enhance their self-confidence and social skills (Tomlinson, 2001).

On the other hand, Indonesia, as a country with a very rich cultural diversity, has local wisdom values that need to be preserved and applied in education. A prominent cultural value in Bali is Tri Hita Karana, which encompasses three fundamental principles for maintaining life balance: harmonious relationships between humans and God, humans with each other, and humans with the environment. The application of Tri Hita Karana principles in education can facilitate the development of not only knowledge but also character, including social attitudes and environmental appreciation (Asih, 2022; Dewi & Rati, 2019; Rosilawati & Mulawarman, 2019). This aligns with the view that integrating cultural values in education can strengthen discipline and cooperation among students, significantly contributing to a harmonious learning environment (Dewi, 2023).

Sumarni et al. (2024) in the research about the integration of local cultural values in learning in elementary schools. Explained that local cultural values offer substantial aspects for internalization within the social studies learning process. Using qualitative methods, it was found that local culture integrated through social studies lessons and the use of media infused with local values shapes students' character and social ethics (Sumarni et al., 2024). This research contributes to researchers by highlighting that the existence of local values is essential, as it serves as a foundational element in social life and has an integrative dimension with pedagogical aspects. However, in terms of novelty (emphasizing theoretical and methodological distinction), the current research distinguishes itself through its application of a quantitative methodology with a quasi-experimental approach and a post-test-only control group design.

Mustawan (2020) in a study about the implementation of the Tri Hita Karana teachings in the Hindu religious education of students at SDN Petungsewu, Codo Hamlet, Petungsewu Village, Wagir District, Malang Regency found that the teachings of Tri Hita Karana have a constructive contribution in shaping the cognitive, affective, and psychomotor aspects of students. The consistent practice of Tri Sandhya, pre-study prayers, and post-study prayers plays

a substantial role in character formation. Using a quantitative method by measuring 27 students from SDN Petungsewu Dusun Codo Desa Petungsewu Kecamatan Wagir Kabupaten Malang, the practice of religious teachings among the students was found, and the students were able to memorize the Tri Sandhya mantra, respect and appreciate each other, and maintain their surroundings (Musatawan, 2020). This publication affirms the role of local values in the construction of students' character in schools. However, regarding novelty (emphasizing methodological and theoretical distinction), the current research distinguishes itself through the broader scope of its measurement subjects, involving 284 students with a sample of 71, providing a more holistic probability of the research findings.

Based on the explanation above, this study aims to examine the influence of differentiated learning infused with Tri Hita Karana on the social attitudes and IPAS learning outcomes of fifth-grade students in Cluster III, Buleleng District. The objective of this research is to determine the effect of differentiated learning infused with Tri Hita Karana on the social attitudes and IPAS learning outcomes of fifth-grade students in Cluster III, Buleleng District. The benefits of this research can be seen from two dimensions, namely theoretical and practical. Theoretically, this research provides a perspective on how local values can be integrated into pedagogical practices in schools, and can also serve as a reference in learning practices. On the other hand, the practical benefit of this research is the implementation of differentiated learning based on the Tri Hita Karana values in shaping students' character, and as an implementational aspect to improve the IPAS scores of fifth-grade students in Group III, Buleleng District.

RESEARCH METHODS

This research is a quasi-experimental study because it uses class units as control and experimental groups, so randomization cannot be performed on the students. The experimental design used is the posttest only control group design. The population in this study consists of students in Group III, Buleleng District, totaling 284 students. A simple random sampling technique, used through a lottery method, was utilized to select the research sample. Following the lottery, one class was assigned to the experimental group, receiving differentiated instruction integrated with Tri Hita Karana (THK), and another class served as the control group, receiving conventional instruction. To determine whether these two classes have equivalent abilities, a class equivalence test was conducted. The class equivalence test uses a t-test with the IBM SPSS Statistic 25 software. The testing criterion is that if the calculated significance is less than 0.05, the class is declared unequal, whereas if the calculated significance is greater than 0.05, the class is declared equal. The results of the equivalence test obtained a t-value of 0.384 with a significance of 0. 312.This result indicates that both classes have equivalent abilities and are suitable to be used as research samples. The number of research samples in this study is 71 students.

This study uses one independent variable and two dependent variables. The independent variable in this study is differentiated learning infused with Tri Hita Karana. While the dependent variables are students' social attitudes and IPAS learning outcomes. Data collection was conducted using observation for the social attitude variable, employing a structured observation sheet, and achievement tests for the IPAS learning outcome variable, utilizing objective test items. Next, the data analysis method used quantitative descriptive statistics and inferential statistical testing using Multivariate Analysis of Variance (MANOVA) to examine the simultaneous effect of the independent variable on the multiple dependent variables. Before the Manova test is conducted, an analysis requirement test is first carried out. The analysis requirement tests used are: 1) data distribution normality test, 2) variance homogeneity test, and 3) correlation test between dependent variables.

The hypotheses tested in this study were as follows: 1) there is a significant influence of differentiated learning infused with Tri Hita Karana on students' social attitudes, 2) there is a significant influence of differentiated learning infused with Tri Hita Karana on students' IPAS learning outcomes, and 3) simultaneously, there is a significant influence of differentiated learning infused with Tri Hita Karana on students' social attitudes and IPAS learning outcomes.

RESULTS AND DISCUSSION

Descriptive analysis in this study yielded data descriptions, as shown in Table 1.

Table 1. Description of research data

Sumber	A1Y1	A1Y2	A2Y1	A2Y2
Mean	27.46	16.43	23.42	14.36
Median	28	17	24	14
Mode	28	17	23	13
Std. Deviation	2.32	1.77	2.99	2.38
Variance	5.37	3.13	8.99	5.67
Range	9	7	11	13
Minimum	23	13	17	6
Maximum	32	20	28	19
Sum	961	575	843	517

Information:

A1Y : data on social attitudes of students who take part in differentiated learning containing Tri Hita Karana.

A1Y2 : data on science learning outcomes of students who took part in differentiated learning containing Tri Hita Karana.

A2Y1 : data on social attitudes of students who do not take part in differentiated learning containing Tri Hita Karana.

A2Y2 : data on science learning outcomes of students who did not take part in differentiated learning containing Tri Hita Karana.

Based on Table 1, it is known that, 1) the social attitudes of students who participated in differentiated learning infused with Tri Hita Karana obtained an average=27.46, median=28, mode=28, standard deviation=2.32, variance=5.37, range=9, minimum score=23, and maximum score=32. 2). The learning outcomes of IPAS students who participated in differentiated learning with the Tri Hita Karana approach obtained an average=16.43, median=17, mode=17, standard deviation=1.77, variance=3.13, range=7, minimum score=13, and maximum score=20. 3) The social attitudes of students who did not participate in differentiated learning with the Tri Hita Karana approach received an average=23.42, median=24, mode=23, standard deviation = 2.99, variance=8.99, range=11, minimum score=17, and maximum score=28. And 4) the IPAS learning outcomes of students who did not participate in differentiated learning with the Tri Hita Karana approach obtained an average = 14.36, median=14, mode=13, standard deviation = 2.38, variance=5.67, range=13, minimum score=6, and maximum score=19.

Next, prerequisite analysis testing was conducted. The tests conducted are as follows.

1) Normality Test of Data Distribution

Table 2 shows that the Shapiro-Wilk significance is greater than 0.05, so it can be concluded that all data groups in this study are normally distributed.

Table 2. Results of Data Distribution Normality Testing

	Shapiro-Wilk		
Kelompok	Statistic	df	Sig.
A1Y1	.960	35	.222
A1Y2	.962	35	.261
A2Y1	.940	35	.056
A2Y2	.955	35	.161

2) Homogeneity of Variance Test

Based on Table 3, the results of the homogeneity of variance test show that the significance value of the box'M and Based on Mean Levene's test is greater than 0.05, so it can be concluded that the data in this study is homogeneous.

Table 3. Results of Homogeneity of Variance Test

Box's Test of Equality of Covariance Matrices[a]	
Box's M	7.006
F	2.262
df1	3
df2	880158.282
Sig.	.079

Levene's Test of Equality of Error Variances[a]					
		Levene Statistic	**df1**	**df2**	**Sig.**
Social attitude	Based on Mean	1.490	1	69	.226
	Based on Median	1.184	1	69	.280
	Based on Median and with adjusted df	1.184	1	63.639	.281
	Based on trimmed mean	1.451	1	69	.233
Learning outcomes IPAS	Based on Mean	1.253	1	69	.267
	Based on Median	.908	1	69	.344
	Based on Median and with adjusted df	.908	1	62.700	.344
	Based on trimmed mean	1.358	1	69	.248

3) Correlation Test between Dependent Variables

Based on Table 4, it is known that the significance value of the correlation in both the experimental class and the control class is greater than 0.05, so it can be concluded that there is no significant correlation between the experimental class and the control class. Therefore, hypothesis testing using Manova can be conducted. Hypothesis testing in this study uses Manova.

Table 4. Results of Correlation Tests Between Dependent Variables

		Ex-social attitude	**Previous IPAS learning outcomes**
Ex-social attitude	Pearson Correlation	1	.173
	Sig. (2-tailed)		.320
	N	35	35
Previous IPASlearning outcomes	Pearson Correlation	.173	1
	Sig. (2-tailed)	.320	
	N	35	35
		Social attitude	**Learning outcomes IPAS**
Social attitude	Pearson Correlation	1	-.154
	Sig. (2-tailed)		.371
	N	36	36
Learning outcomes IPAS	Pearson Correlation	-.154	1
	Sig. (2-tailed)	.371	
	N	36	36

Based on Table 5, it is known that the F value for social attitude in the Corrected Model section is 40.187 with a significance of 0.000. These results indicate that in testing the first hypothesis, it was found that there is a significant influence of differentiated learning infused with Tri Hita Karana on the social attitudes of students in the IPAS subject for fifth-grade students in Group III, Buleleng District.

Next, in the Corrected Model section, the variable for IPAS learning outcomes obtained an F value of 17.168 with a significance of 0.000. These results indicate that in the second hypothesis test, it was found that there is a significant influence of differentiated learning infused with Tri Hita Karana on the IPAS learning outcomes of fifth-grade students in Group III, Buleleng District.

Table 5. Results of Hypothesis Testing 1 and 2
Tests of Between-Subjects Effects

Source	Dependent Variable	Type III Sum o Squares	df	Mean Square	F	Sig.
Corrected Model	Social attitude	289.719[a]	1	289.719	40.187	.000
	Learning outcome IPAS	75.855[b]	1	75.855	17.168	.000
Intercept	social attitude	45930.452	1	45930.452	6371.077	.000
	Learning outcome IPAS	16823.743	1	16823.743	3807.563	.000
VAR00007	Social attitude	289.719	1	289.719	40.187	.000
	Learning outcome IPAS	75.855	1	75.855	17.168	.000
Error	Social attitude	497.436	69	7.209		
	Learning outcome IPAS	304.877	69	4.419		
Total	Social attitude	46624.000	71			
	Learning outcome IPAS	17176.000	71			
Corrected Total	Social attitude	787.155	70			
	Learning outcome IPAS	380.732	70			

a. R Squared = .368 (Adjusted R Squared = .359)
b. R Squared = .199 (Adjusted R Squared = .188)

Based on Table 6, it shows that the calculated F value for Pillai's Trace, Wilks' Lambda, Hotelling's Trace, and Roy's Largest Root is 29.250 with a significance level of 0.000.These results indicate that in the third hypothesis test, it was found that simultaneously, there is a significant influence of differentiated learning infused with Tri Hita Karana on the social attitudes and learning outcomes of IPAS students in the IPAS subject of fifth-grade students in Group III, Buleleng District.

Table 6. Hypothesis Testing 3
Multivariate Tests[a]

Effect		Value	F	Hypothesis df	Error df	Sig.
Intercept	Pillai's Trace	.994	5200.457[b]	2.000	68.000	.000
	Wilks' Lambda	.006	5200.457[b]	2.000	68.000	.000
	Hotelling's Trace	152.955	5200.457[b]	2.000	68.000	.000
	Roy's Largest Root	152.955	5200.457[b]	2.000	68.000	.000
VAR00007	Pillai's Trace	.462	29.250[b]	2.000	68.000	.000
	Wilks' Lambda	.538	29.250[b]	2.000	68.000	.000
	Hotelling's Trace	.860	29.250[b]	2.000	68.000	.000
	Roy's Largest Root	.860	29.250[b]	2.000	68.000	.000

The results of the above research show that: 1) there is a significant influence of differentiated learning infused with Tri Hita Karana on the social attitudes of fifth-grade students in Cluster III, Buleleng District, with a calculated F value of 40.187,2) There is a significant influence of differentiated learning infused with Tri Hita Karana on the IPAS learning outcomes of fifth-grade students in Cluster III, Buleleng District, with an F value of 17.168, and 3) simultaneously, there is a significant influence of differentiated learning infused with Tri Hita Karana on the social attitudes and IPAS learning outcomes of fifth-grade students in Cluster III, Buleleng District, with an F value of 29.250.

These results align with previous research, such as the study about the influence of differentiated learning in improving the tolerance attitudes of class X high school students. The research results showed that that differentiated learning had a significant positive impact on improving students' tolerance, particularly within the experimental class X-6, which exhibited a notable increase in tolerance attitudes (Valentina & Jamaludin, 2024). Furthermore, the study

about the effectiveness of differentiated learning in improving the social skills of fourth grade students in the subject of science concluded that differentiated learning effectively enhanced the social skills of fourth-grade students in the IPAS subject at SDN 19 Kelapa (Lestari et al., 2023). Research about Differentiated Learning: An Effective Approach to Addressing Students' Diversity Needs found that a comprehensive understanding of differentiated learning concepts and strategies enables schools to effectively implement this approach to meet the diverse needs of students (Almujab, 2023). Research on the Application of Differentiated Learning to the Creative Thinking Skills and Mathematical Learning Independence of Elementary School Students. In the study, it was stated that there is a significant difference in the thinking abilities of students in the experimental group, which implemented differentiated learning, compared to the control group. The experimental group achieved an average N-Gain score of 0.72, while the control group scored 0.46 (Deswita et al., 2025).

Research about the influence of the Implementation of Differentiated Learning on the Learning Outcomes of Class IV Students of UPT SPF SD Inpres Antang I, Makassar City concluded that the implementation of differentiated learning had a positive effect on the learning outcomes of fourth-grade students at UPT SPF SD Inpres Antang I, Makassar City (Rahmayanti et al., 2023). Moreover, the study about the Influence of Differentiated Learning on the Learning Outcomes of Class 4 Students of MI Al Falah Beran Ngawi (Marfuah et al., 2024). This research determined that the differentiated learning model was effective in enhancing student learning outcomes, suggesting its further development for increased efficacy and optimal results.

Research on the Application of Differentiated Learning Based on Learning Styles to Improve Cognitive Learning Outcomes of the Science Subject for Grade V Elementary Schools. In this study, it was found that by applying differentiated learning based on students' learning styles, including differentiation of content, process, and product, cognitive learning outcomes can improve (Marshella et al., 2023). Research on the Effectiveness of Implementing Differentiated Learning on Student Learning Outcomes in the Science Subject of Class V SDN 21 Tangnga-Tangnga. In this study, it is explained that the implementation of differentiated learning significantly affects the learning outcomes of students in the IPAS subject for the fifth grade at SDN 21 Tangnga-Tangnga (Wijayanto et al., 2024). Next, the research on the Influence of Differentiated Learning Model Problem Based Learning on Science Learning Outcomes in Elementary School Students. In his research, it was concluded that there is a significant difference in students' science learning outcomes before and after the use of differentiated learning strategies based on the problem-based learning model (Nawati et al., 2023).

Differentiated learning is defined as an instructional approach designed to optimize the development of diverse potentials and competencies within a class by diversifying content, processes, and products (Saputra, 2020; Tomlinson, 2001; Yunus, 2009). Differentiated learning becomes a way to understand and impart knowledge according to the talents and learning styles of students who have diverse characteristics (Fauzia & Ramada, 2023; Wahyuningsari et al., 2022). In differentiated learning, teachers must facilitate students according to their individual needs, as each student certainly has different conditions and learning styles.

The implementation of differentiated learning infused with Tri Hita Karana in this study has proven effective in improving students' social attitudes and IPAS learning outcomesThis efficacy can be attributed to the capacity of differentiated learning to enhance the diversity and uniqueness of students while providing opportunities for natural and efficient learning. The primary aim of differentiated learning is to accommodate student learning by considering their interests, readiness, and learning preferences. Specifically, the objectives of differentiated learning include: (1) to support all students in their learning, enabling teachers to better understand students' abilities and ensure that learning objectives are achievable for everyone; (2) to enhance student motivation and learning outcomes by aligning instruction with the difficulty level of the material, thereby increasing engagement when students are taught according to their abilities; (3) to foster a harmonious relationship between teachers and students, promoting enthusiasm for learning; (4) to cultivate students as independent learners by

encouraging self-directed learning and appreciation for diversity; and (5) to increase teacher satisfaction by challenging them to develop their pedagogical skills and fostering creativity (Fitriyah & Bisri, 2023).

Differentiated learning infused with Tri Hita Karana can further enhance the efficacy of differentiated learning. This synergy arises because the learning process encourages students to understand each other and cultivate harmonious relationships with their peers, the environment, and the divine. Such an approach not only provides theoretical knowledge in IPAS but also fosters an understanding of how to interact positively with the surrounding environment, which consequently has a beneficial impact on students' social attitudes and IPAS learning outcomes: 1) Improvement of Students' Social Attitudes Through the Values of Tri Hita Karana Differentiated learning that integrates the values of Tri Hita Karana can significantly improve students' social attitudes. The social attitudes that have begun to show improvement are in the areas of mutual cooperation and student tolerance. This is demonstrated by students being more active in helping their friends and being able to appreciate differing opinions during group discussions. Discipline and responsibility have also improved, as evidenced by the implementation of the Tri Hita Karana values, which include starting to perform prayers without being accompanied by a teacher, carrying out class duties with self-awareness, and students showing higher empathy towards friends with different abilities. Some of them share food with each other and help one another if they do not understand the material from the teacher, 2) Improvement in IPAS Learning Outcomes. Students who learn through a differentiated approach infused with Tri Hita Karana show significant improvement in IPAS learning outcomes compared to students in the control group. This improvement is evident from the higher average post-test scores, active participation in the learning process, and the ability to relate IPAS material to everyday life, especially on environmental and socio-cultural themes, 3) Positive student response to the learning model. Students respond positively to differentiated learning because they feel attended to according to their individual learning styles and needs. They reported feeling more comfortable learning in groups that provided opportunities for expressing opinions and contributing ideas, 4) There are challenges in implementing the differentiated learning model infused with Tri Hita Karana. The researchers faced several challenges when implementing this model, including the need for more preparation time to design differentiated activities and the necessity to provide training to fifth-grade teachers in developing learning strategies that explicitly integrate local values such as Tri Hita Karana, 5) The involvement of the school community is not yet optimal. The integration of the Tri Hita Karana values requires better cooperation between the school, parents, and the community. For example, in project-based learning activities that involve the environment around the school and the provision of facilities for practical activities.

The obstacles encountered in this research include:1) Teacher readiness in implementing differentiated learning. Fifth-grade teachers are not yet accustomed to designing differentiated learning that accommodates differences in learning styles, interests, and abilities of students, especially when it comes to integrating the values of Tri Hita Karana, 2) Time constraints in the implementation of learning. The implementation of differentiated learning requires more time, especially when preparing materials, grouping students, and conducting project-based assessments, 3) Providing students with an understanding of the Tri Hita Karana values. Not all students directly understand the meaning and application of the Tri Hita Karana values, especially those who do not come from a Balinese cultural background, 4) Evaluation of IPAS learning outcomes and social attitudes requires different approaches and is not sufficient with written tests alone. With the diverse learning styles of students, the evaluations prepared are also more than one, 5) Lack of learning facilities and media. Some supporting facilities such as visual media, IPAS teaching aids, and other resources that support active and contextual learning are still inadequate, so more preparation is needed from the researchers.

The solutions implemented to address this issue include:1) The researchers provided assistance in developing differentiated teaching modules that incorporate the values of Tri Hita Karana. Teachers are also invited to be directly involved in the process of planning and

reflecting on the learning, 2) Managing time constraints by simplifying activity formats without reducing the essence of learning, and utilizing time outside of class hours (such as homework or weekly projects).The focus of learning is also directed towards the most essential indicators, 3) The values of Tri Hita Karana are explained with a contextual approach through stories, role-playing, and exploration activities in the school environment. The teacher also emphasizes that values such as respect, environmental preservation, and cooperation are universal, 4) Using various assessment techniques, such as observation, reflective journals, project presentations, and social attitude assessment rubrics. This allows for a more holistic assessment that aligns with the characteristics of the students, 5) Encouraging the use of local and simple materials, as well as utilizing the surrounding environment as a learning resource. Students are also encouraged to create their own learning aids as part of the learning process.

CONCLUSIONS AND SUGGESTIONS

Based on the research that has been conducted, it is concluded that there is a significant influence of differentiated learning infused with Tri Hita Karana on the social attitudes of fifth-grade students in Cluster III, Buleleng District, with a calculated F value of 40.187.Second, there is a significant influence of differentiated learning infused with Tri Hita Karana on the IPAS learning outcomes of fifth-grade students in Cluster III, Buleleng District, with an F value of 17.168.Lastly, simultaneously, there is a significant influence of differentiated learning infused with Tri Hita Karana on the social attitudes and IPAS learning outcomes of fifth-grade students in Cluster III, Buleleng District, with an F value of 29.250.

The recommendations based on the research conducted are: 1) students are recommended that students actively cultivate their social skills both within and beyond the classroom environment. These skills are crucial for broadening their perspectives and facilitating the resolution of challenges encountered in their academic pursuits and personal lives, 2) Teachers are advised to adapt their pedagogical approaches to align with the diverse characteristics of their students. This tailored instruction can foster student enthusiasm for learning by resonating with their individual interests and aptitudes, and 3) other researchers are encouraged to further develop this study, such investigations can contribute to the mitigation of extant issues within the educational sector.

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