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Assessing and Developing Primary Education Curricula Based on Bloom's Taxonomy: A Reconciliatory Approach

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Abstract
Curriculum changes in Indonesia, from the pre-KTSP era to the Independent Curriculum, indicate a paradigm shift from a rote-based approach to student-centered learning. While aimed at improving critical thinking skills, these changes have raised concerns regarding a decline in academic competitiveness and depth of conceptual mastery. This study aims to encourage the dynamics of assessment and curriculum development at the elementary education level by promoting a reconciliation model through the consistent application of Bloom's Taxonomy. Using the Systematic Literature Review (SLR) method following the PRISMA protocol, 35 relevant articles from national and international baseline data (2015–2025) were analyzed in depth. The review results indicate that the majority of studies (88.6%) used a qualitative approach. Key findings revealed inconsistencies in the integration of all cognitive levels of Bloom's Taxonomy (C1–C6) in existing assessment instruments. Most assessment practices still tend to focus on lower cognitive domains, thus not explicitly and systematically measuring higher-order thinking skills (HRT) in a comprehensive manner. Furthermore, significant challenges were identified for teachers in implementing an integrated curriculum without sacrificing deep knowledge structures. The implications of this research offer a "middle ground" model that integrates the advantages of discipline-based and integrated curricula through the implementation of Bloom's Taxonomy in a tiered and proportionate manner, tailored to the developmental stages of elementary school students. The article's scientific contribution lies in the formulation of an operational framework that balances thematic flexibility with a systematic knowledge structure to improve the quality of learning and assessment in elementary schools.
Keywords: Curriculum; Assessment; Bloom's Taxonomy; Discipline-Based Curriculum; Integrated Curriculum.

INTRODUCTION

The curriculum transformation in Indonesia, from the KTSP (Standardized School-Based Curriculum), the 2013 Curriculum (K13), to the Merdeka Curriculum, reflects a shift from a

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traditional memorization-based approach to a competency- and character-oriented approach. The Merdeka Curriculum, as the latest evolution, offers autonomy for teachers and flexibility for students to explore their interests. However, this rapid transition creates significant pressure for educators. Many teachers experience confusion in implementation due to limited emotional support systems and a lack of in-depth training on the philosophy and technical aspects of the new curriculum (Afriadi et al., 2024; Diem et al., 2016; Latif et al., 2018).

A major gap emerges in the implementation of the curriculum model. The integrated (thematic) curriculum approach dominant in the Independent Curriculum is considered capable of providing a holistic learning experience. However, this model risks blurring disciplinary boundaries and reducing focus on deep knowledge structures. On the other hand, a discipline-based curriculum has proven more effective in developing a systematic framework for thinking and a strong cognitive foundation. Furthermore, the shift from the National Examination to the diagnostic National Assessment raises concerns regarding the potential decline in students' learning motivation and competitiveness (Rohman, 2023).

On the implementation of each curriculum, Bloom's Taxonomy plays a role, serving as a hierarchical framework for classifying educational learning objectives into levels of complexity and specificity. This taxonomy is widely recognized and applied in various educational settings to enhance the teaching and learning process. Bloom's Taxonomy is known as a tiered cognitive thinking framework from C1 to C6, arranged from the simplest to the most complex. The revised Bloom's Taxonomy classifies cognitive processes into a systematic hierarchy, from lower-order thinking skills (Lower Order Thinking Skills) to higher-order thinking skills (Higher Order Thinking Skills). This level begins with the ability to remember (C1) basic facts, understand (C2) concepts, and apply (C3) information in concrete situations. Next, students are directed to more complex abilities, namely analyzing (C4) relationships between ideas, evaluating (C5) decisions based on certain criteria, and finally, the ability to create (C6) original work. Consistent integration of all these levels is crucial to ensure comprehensive learning evaluation, but in practice, the application of the C1 to C6 spectrum in elementary schools is often unbalanced (Anderson & Krathwohl, 2001).

However, to date, there has been no concrete operational model capable of consistently integrating the advantages of discipline-based and integrated curricula through the Bloom's Taxonomy framework at the elementary education level. The application of assessments that cover the entire cognitive spectrum (C1–C6) has also not been

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systematically evaluated, so their effectiveness in measuring students' thinking domains as a whole remains untested.

At this case, there has been no comprehensive study that in-depth evaluates how the imbalance between disciplinary and integrated curriculum approaches affects the depth and meaningfulness of learning in elementary schools. In fact, there is no concrete model that offers a consistent and applicable integration between discipline-based and integrated curriculum based on Bloom's Taxonomy framework at the elementary education level. Rapid curriculum changes and shifting learning paradigms require a comprehensive evaluative and developmental approach, so that policies are not only normative, but also operational and have a real impact on student learning. By applying a consistent approach to Bloom's Taxonomy, this study seeks to provide a systematic solution that can maintain a balance between flexibility and structure in curriculum development and evaluation.

The need for a structured, flexible implementation model based on a strong pedagogical framework such as Bloom's Taxonomy is crucial for the new curriculum to be implemented more effectively and equitably. This alternative approach offers a consistent application of Bloom's Taxonomy at every learning level, from C1 (remembering) to C6 (creating). With this approach, each lesson emphasizes not only memorization or understanding, but also analysis, evaluation, and the creation of new knowledge, without sacrificing the strengths of each curriculum approach.

This idea is important to examine as part of an evaluation of the current assessment and curriculum development system, so that basic education can produce graduates who are not only contextually adaptive but also academically and conceptually competitive. This research aims to formulate a "middle ground" that maintains a balance between thematic flexibility and conceptual depth.

Based on this background, this study formulates several key issues, beginning with an analysis of how the imbalance between discipline-based and integrated curriculum approaches affects the depth of learning in elementary schools. Furthermore, this study examines the extent to which currently used assessment instruments are able to cover all cognitive domains in Bloom's Taxonomy. Ultimately, this study seeks to formulate an ideal curriculum and assessment development model that integrates the strengths of both approaches through the Bloom's Taxonomy framework.

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RESEARCH METHODS

This study uses a Systematic Literature Review (SLR) approach to evaluate, synthesize, and summarize empirical findings (Mantsiou et al., 2023) related to the application of Bloom's Taxonomy in curriculum development and assessment in primary education. This methodology follows the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol to ensure transparency and replication of the study (Mishra & Mishra, 2023).

Literature identification was conducted through reputable databases such as Scopus, Google Scholar, SINTA, and Garuda with the help of Publish or Perish software. Article sources were obtained from national and international databases indexed by Sinta and Scopus, with inclusion criteria that included articles published between 2016 and 2026, in the form of empirical studies written in Indonesian or English. Furthermore, selected articles must focus on the topics of curriculum, assessment, Bloom's Taxonomy, and discipline-based curriculum integration, with the main requirement being from journals indexed by Scopus or Sinta.

Exclusion criteria for this study included articles or conference abstracts that had not undergone peer-review to ensure data quality. Furthermore, research not focused on curriculum, assessment, Bloom's Taxonomy, discipline-based curriculum, or integrated curriculum was also excluded from the analysis. Finally, research conducted outside the context of primary education was also excluded to ensure the relevance of the findings to the study's primary focus.

The literature search process was conducted between 2016 and 2026 using a specific search string, namely "Bloom's Taxonomy" AND "Assessment" AND "Elementary Education" AND ("Discipline-based Curriculum" OR "Integrated Curriculum"). The use of this keyword combination aims to ensure that the search results remain focused on the relationship between Bloom's Taxonomy and assessment instruments at the elementary education level, both within the framework of a discipline-based curriculum and an integrated curriculum.

The article selection process for this study was conducted through several systematic stages, beginning with initial identification, which yielded 125 relevant articles based on keywords. The next stage was screening, which removed duplicate documents and reviewed titles and abstracts, leaving 75 articles for further analysis. Following this, a feasibility test

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was conducted through full-text analysis based on the inclusion criteria, namely empirical studies at the elementary school level focused on Bloom's framework. Based on the final selection results, 35 studies were deemed eligible and included in this systematic review.

Quality Assessment Criteria

To ensure the validity of the findings, the quality of the 35 selected articles was assessed using an assessment instrument adapted from the SLR study quality criteria. Each article was evaluated based on three main criteria using a Likert scale of 1–3 (1 = Low, 2 = Medium, 3 = High) to assign technical weights to each category. The first criterion was methodological rigor, assessing the transparency of the research design and the appropriateness of the data collection procedures. The second criterion was clarity of findings, ensuring that the research results were supported by robust data and analyzed logically. Finally, the relevance criterion was used to measure the extent to which the article made a specific contribution to the focus of curriculum integration and assessment practices based on Bloom's Taxonomy.

Only articles with a total score of at least 6 out of 9 were included in the final synthesis to ensure that the reviewed literature was of adequate academic standard.

Data Analysis Procedure

Data were analyzed using a thematic coding approach (Muka et al., 2020) and narrative synthesis. The coding process was carried out by identifying dominant categories emerging from the literature, including research methods, the focus of the findings (curriculum development or assessment practices), and the integration patterns of Bloom's Taxonomy into learning models. This synthesis was then used to formulate the proposed curriculum reconciliation model.

Articles were selected for relevance and quality through title and abstract review, followed by full-text analysis. Duplicate entries were removed. Quality was assessed based on methodological rigor, clarity of findings, and relevance to the research focus (Singh, 2017). The main data points extracted included author, year, location, method, and main findings. A thematic coding approach was used to identify dominant categories (Muka et al., 2020). The PRISMA flowchart (Figure 1) illustrates the selection process:

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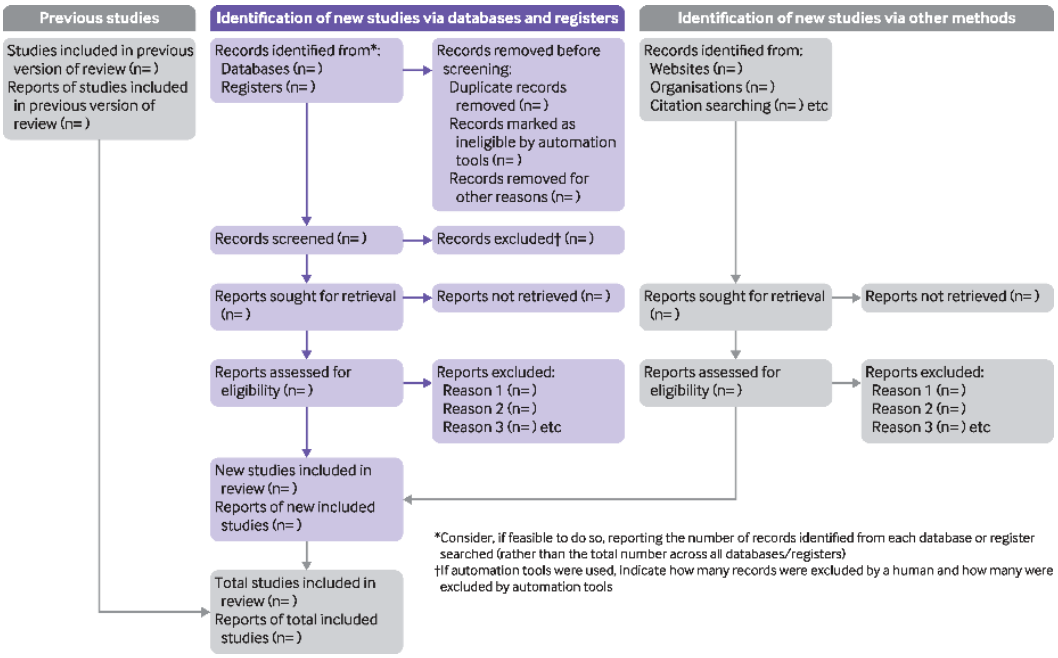

Figure 1. PRISMA Flowchart

Table 1. SLR Literature Selection Process Flowchart

Selection Process Phase	Selection Activities	Number of Articles
Identification	Initial search through Scopus, Google Scholar, SINTA, and Garuda databases using the following keywords: *"Bloom's Taxonomy" AND "Assessment" AND "Elementary Education"*.	125
Filtering	Removal of duplicate articles and initial check based on the relevance of the title and abstract.	75

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Selection Process Phase	Selection Activities	Number of Articles
Eligibility	Full-text analysis based on inclusion criteria: empirical studies (2016-2026), focus on primary education, and implementation of Bloom's Taxonomy.	50
Exclusion	Articles that are not peer-reviewed, outside the elementary school context, or do not focus on curriculum and assessment.	-15
Final Inclusion	Final studies that met the quality criteria (eligible) and were included in the systematic review.	35

Figure 1 and Table 1 detail the literature selection process using the PRISMA protocol. The initial search yielded 125 articles. After screening titles, abstracts, and checking exclusion criteria (such as non-peer-reviewed articles or articles outside the context of primary education), 35 studies that met the quality criteria were selected for further analysis. Key data points extracted included author, year, methods, and key findings to support thematic analysis. This methodology provides a comprehensive, transparent, and replicable literature synthesis on Evaluation, Assessment, and Curriculum Development in Primary Education through a Consistent Bloom's Taxonomy Approach.

RESULTS AND DISCUSSION

To better understand the distribution of methodologies, focus areas, and media within the reviewed studies, a frequency-based meta-narrative analysis was conducted prior to the thematic analysis. This approach offers a descriptive summary and reveals key patterns of Evaluation, Assessment, and Curriculum Development in Elementary Education through a Consistent Approach to Bloom's Taxonomy:

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Table 2. Categorical Frequencies

No	Analytical Category	Subcategory / Description	Frequency
1	**Research Method**	Qualitative	31
		Quantitative	4
		Experimental Design	1
		Quasi-Experiment	2
		Classroom Action Research	1
2	**Focus of Findings**	Curriculum Development	17
		Assessment Practices	16
		Development of Teaching Media	1
		Other	1
3	**Integration of Approaches**	Bloom's Taxonomy with Assessment Models	22 (implied from findings)

An analysis of the 35 selected articles revealed a predominance of qualitative approaches at 88.6% (31 articles), while quantitative approaches were represented by only 11.4%. Thematically, the literature was almost evenly divided between a focus on curriculum development (48.6%) and assessment practices (45.7%). This pattern indicates that while the theoretical foundations of curriculum development are well established, there is an urgent need to balance this with more technical experimental studies to empirically test the effectiveness of Bloom's Taxonomy implementation in classrooms.

Table 3. Article Review

No	Author(s)	Year	Method	Focus	Key Findings
1	Fadhilaturrahmi Fadhilaturrahmi, Rizki Ananda	2018	Quantitative	Development and produce appropriate evaluation tools for social studies education in elementary schools students	evaluation instruments using the two-dimensional Bloom's Taxonomy for social studies, resulting in highly valid and reliable test items

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2	Mariati	2018	Qualitative	Applying evaluation tools based on Bloom's taxonomy to accounting material and seeing the level of students' thinking abilities	The implementation of Bloom's Taxonomy-based evaluation tools in accounting education has shown promise in enhancing students' thinking abilities
3	T. Teti, E. Kosasih, Ghullam Hamdu	2018	Quantitative	The development of student worksheets based on the revised Bloom's taxonomy to promote higher-order thinking skills in elementary school	The development of Higher Order Thinking Skills (HOTS) worksheets based on Bloom's Taxonomy has been successful in improving students' understanding of materials, with positive responses from learners
4	Nurul Yuliandini, Ghullam Hamdu, Resa Respati	2019	Quantitative	Assessment in Elementary Education and its Relation to Bloom's Taxonomy Consistent Approach	HOTS test items based on the revised Bloom's Taxonomy have been developed and validated for primary schools, demonstrating both validity and reliability in assessing higher-order thinking skills
5	Welas Listiani, Rachmawati	2022	Qualitative	Describe Bloom's taxonomic transformation in the evaluation of Higher Order Thinking Skills or HOTS-based learning	Evaluation of student learning outcomes, especially in the cognitive domain, now needs to be aligned with the revised Bloom's taxonomy.
6	Mami Hajaroh	2022	Qualitative	The relationship between Higher Order Thinking Skills (HOTS) and	HOTS (critical and creative thinking) is formed gradually from lower-level thinking

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				the revised Bloom's Taxonomy, and its relevance in designing learning objectives and evaluation in the 21st century.	skills. The revised Bloom's Taxonomy (by Andersen 2001, which includes "creating") is very relevant to formulating learning objectives and evaluations in the 21st century because it supports the development of HOTS. In addition, the dimensions of knowledge (factual, conceptual, procedural, metacognitive) are important foundations that educators must pay attention to in facilitating this process.
7	Syaiful Rohman	2023	Quantitative	Development of assessment instruments based on revised Bloom's taxonomy	Development of assessment instruments based on revised Bloom's taxonomy aims to improve the quality of learning and address teachers' challenges in evaluation processes.
8	Dewi Amaliah Nafiati	2021	Qualitative	Describe the transformation of Bloom's Taxonomy in the evaluation of Higher Order Thinking Skills (HOTS)-based learning.	The revised Bloom's taxonomy changes the cognitive category into verbs, places 'creating' as the highest level, and identifies HOTS at the levels of analyzing, evaluating, and creating, all of which are important for the preparation of evaluation questions.

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9	Siskha Putri Sayekti	2022	Qualitative	Assessment in the Indonesian "Merdeka Belajar" curriculum for elementary schools in the 21st century	recommendations for future studies on learning assessments within the "Merdeka Belajar" curriculum
10	Imam Gunawan, Anggarini Retno Palupi	2016	Qualitative	Analysis of Revised Taxonomy Bloom	Bloom's revised taxonomy provides a framework for categorizing educational objectives, designing tests, and developing curricula in the cognitive domain.
11	Ani Marlia, Lisa Septiani, Jl. Prof. K. H. Zainal, Abidin Fikri	2024	Qualitative	Designing Effective Assessments For Independent Learning Curriculum In Elementary Schools	The study emphasizes the importance of assessment in the revised Indonesian curriculum and suggests further research on evaluating the Merdeka Learning curriculum in primary education.
12	Amar Maruf, Anang Sufyan Sauri, H. Huda	2022	Qualitative	Discipline-Based Curriculum Design	Curriculum design should focus on subject matter characteristics and systematic knowledge structures to enhance meaningful learning in education. It reflects educational theories, emphasizing the need for a focus on subject matter and problem-solving methods to enhance learning outcomes.

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13	Yoyo Zakaria Ansori	2020	Qualitative	Integrated Curriculum Design	Integrated learning plays an important role in character training of students in elementary schools.
14	S. P. Ritiauw, Lisye Salamor	2020	Qualitative	Integrated Curriculum Design	The implementation of social inquiry learning models in the integrated curriculum enhances critical thinking skills in elementary school students.
15	Nana Setiana	2016	Qualitative	Integrated Curriculum Design	The 2013 curriculum with an integrative learning approach in elementary schools focuses on student needs and skill development, not just mastery of material.
16	Rubi Babullah	2022	Qualitative	Discipline-Based Curriculum Design (explore and apply Piaget's theory of cognitive development in the context of learning)	Piaget's theory of cognitive development emphasizes the need for learning models that are in line with students' cognitive uniqueness to increase the effectiveness of education.
17	S. Sutarto	2017	Qualitative	Discipline-Based Curriculum Design	Cognitive theory emphasizes the importance of systematic knowledge structures and meaningful learning experiences tailored to the individual's cognitive development.

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18	Nur Aeni, Syarifudin	2023	Qualitative	Discipline-Based Curriculum Design (Cognitivism Theory Perspective)	Cognitive theory emphasizes the importance of active processes in learning and organizing information to build knowledge and experience.
19	Ratna Mutiara Ramadhan Muflich, Mukh. Nursikin	2023	Qualitative	Discipline-Based Curriculum Design (Cognitive Learning Theories)	John Dewey and Jean Piaget emphasize the importance of active learning and constructivism in curriculum design, supporting the need for a discipline-based approach in education.
20	Jum Anidar	2017	Qualitative	Discipline-Based Curriculum Design (Cognitive Learning Theories)	Cognitive learning theories, including those of Piaget, Vygotsky, Lewin, and Bruner, have implications for the importance of systematic knowledge structures in education.
21	Sundari, Endang Fauziati	2021	Qualitative	Discipline-Based Curriculum Design (Cognitive Learning Theories)	Bruner's cognitive learning theory emphasizes the importance of knowledge structures and cognitive processes in learning, supporting a discipline-based curriculum model.
22	Ahmad Hatip, Windi Setiawan	2021	Qualitative	Discipline-Based Curriculum Design (Cognitive Learning Theories)	Bruner's cognitive theory supports the importance of systematic knowledge structure in mathematics learning.

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23	Andi Setiyawan, Wulan Fitriani, Zubaedah Nasucha, Suci Muzfirah	2021	Qualitative	Discipline-Based Curriculum Design (Cognitive Learning Theories)	Cognitive learning theory and constructivism are important for understanding learning processes in elementary schools.
24	Firda Khairati Amris, Desyandri	2021	Qualitative	Integrated Curriculum Design	Integrated thematic learning using the problem-based learning model is effective for learning in elementary schools.
25	Rafinur Fauzan Asbar, Ramdhan Witarsa	2020	Qualitative	Integrated Curriculum Design	The implementation of integrated learning in elementary schools can improve student activities and learning outcomes.
26	Z. H. Putra	2021	Qualitative	Integrated Curriculum Design	Interdisciplinary learning in elementary schools requires teachers to collaborate and create creative, innovative, and fun learning activities.
27	Citra Maulidyah Rahmawati Nugroho, Puguh Darmawan	2024	Qualitative	Integrated Curriculum Design	Differentiated learning based on humanistic learning theory is recommended for elementary schools to accommodate student diversity and optimize their potential.

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28	R. Radiusman	2020	Qualitative	Integrated Curriculum Design	A proper understanding of mathematical concepts for elementary school students is important so that they can solve mathematical problems and see their connections to other fields of science.
29	Yuni Pantiwati	2016	Qualitative	Assessment in Elementary Education and its Relation to Bloom's Taxonomy Consistent Approach	Authentic assessment is essential for meaningful biology learning and aligns with the process skills approach.
30	Dewi Amaliah Nafiati	2021	Qualitative	Assessment in Elementary Education and its Relation to Bloom's Taxonomy Consistent Approach	The revised Bloom's taxonomy focuses on changes in application and terminology to make assessment and instruction more specific and easier.
31	I. Jannah, Susriyati Mahanal, Aynin Mashfufah	2023	Qualitative	Assessment in Elementary Education and its Relation to Bloom's Taxonomy Consistent Approach	The paper analyzes the cognitive levels of questions in a summative assessment for 5th grade science based on the revised Bloom's Taxonomy.
32	Syamsul Alam, M. Japar, Muhammad Nur Ashar Asnur	2019	Qualitative	Assessment in Elementary Education and its Relation to Bloom's Taxonomy Consistent Approach	The paper describes the development of a valid and reliable test instrument for elementary school students based on the Bloom's Taxonomy.

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33	Hikmatu Ruwaida	2019	Qualitative	Assessment in Elementary Education and its Relation to Bloom's Taxonomy Consistent Approach	The paper analyzes the cognitive process in the revised Bloom's Taxonomy, focusing on the ability to create (C6) in Fiqh learning at MI Miftahul Anwar.
34	Ina Magdalena, Aan Nurchayati, Astika Nurhayati Saputri, Nur Zakia Amanda, Naufal Habibie, Sashy Noviana Waluyo, Diana Khoirun Nisa	2023	Qualitative	Assessment in Elementary Education and its Relation to Bloom's Taxonomy Consistent Approach	The paper analyzes the use of Bloom's Taxonomy to identify the difficulty level of mathematics questions in Indonesian elementary schools.
35	I. Magdalena, Yulia Septina, Lusy Nur Rahmayani, Alim Aqil Nasrullah, Aditya Dwi Nokhriyana, Sri Wulandari Pamungkas	2022	Qualitative	Assessment in Elementary Education and its Relation to Bloom's Taxonomy Consistent Approach	Bloom's taxonomy is recommended as an evaluation tool for assessment in elementary schools, though teachers are not yet familiar with it.

The data presented in Table 3 above confirms that despite the diversity of research locations, the majority of articles still focus on the development of independent instruments. This indicates a methodological gap, where the integration of comprehensive curriculum

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theory and systematic assessment practices has not been a primary focus. The findings from this table provide a foundation for further examining how the use of Bloom's Taxonomy in these studies tends to suffer from cognitive fragmentation, which will be discussed critically in the next section.

1. **Critique of Previous Studies: Cognitive Fragmentation Patterns**

   Based on a systematic review, a strong tendency in the current literature is found to focus instrument development only on the Higher Order Thinking Skills (HOTS) domain or levels C4–C6. Studies conducted by Teti & Hamdu (Teti & Hamdu, 2018) and Yuliandini dkk. (Yuliandini et al., 2019) successfully validated reliable HOTS test items, but often ignore the crucial role of level C1–C3 as cognitive foundations.

   The main criticism of this fragmentary approach is the emergence of a "cognitive vacuum." When students are forced to analyze and create (C4–C6) without the support of adequate factual and procedural knowledge structures (C1–C3), their critical thinking skills become increasingly fragile. This contradicts Bruner's cognitive principles (Bruner, 1976), which emphasizes that mastery of systematic knowledge structures is a prerequisite for higher-order thinking skill.

2. **Contradiction Analysis: Disciplinary Structure vs. Thematic Flexibility**

   There is a heated theoretical debate within the literature regarding the best curriculum model for elementary school. Discipline-based approaches, such as those of Bruner(Bruner, 1976) and Piaget (Piaget, 1952) emphasize strengthening systematic knowledge structures to foster analytical thinking. In contrast, integrated curricula (such as the Independent Curriculum) prioritize meaningfulness and contextual relevance, but are often criticized for obscuring the conceptual depth of the material.

   While Ansori (Ansori, 2020) mphasizes that integrated curricula are effective for character development, Maruf dkk (Maruf et al., 2022) argue that curriculum design must remain grounded in subject characteristics to ensure academically meaningful learning.

   This contradiction creates operational challenges for teachers, who often find themselves caught in a "technical quandary" reconciling the demands of dense material with flexible thematic methods. Much of the current literature focuses on general recommendations without offering concrete operational guidance.

3. **Spiral Reconciliation Model**

   As a synthesis of the above contradictions, this study offers a reconciliation model. Unlike previous studies that tended to favor one approach over another, this model

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proposes a spiral implementation of Bloom's Taxonomy. In lower grades, emphasis is placed on the C1–C3 foundation to build concrete concepts, while upper grades are progressively pushed to levels C4–C6.

In this way, the knowledge structure of the discipline-based curriculum is maintained (through strengthening C1–C2), while the flexibility of the integrated curriculum is accommodated through creative projects at level C6.

To strengthen the scientific aspect, the proposed model is no longer merely conceptual, but rather a hierarchical and proportional operational framework aligned with Piaget's cognitive development (Piaget, 1955):

Table 4. Operational Framework for Curriculum-Assessment Reconciliation

Framework Dimensions	Operational Description	Bloom's Level Focus
Foundation (Low Grade)	Strengthening factual and conceptual knowledge through concrete experiences.	Dominance of C1 – C3 (80%)
Transition (Middle Class)	Introduction to analytical thinking through simple data in a thematic context.	Balance C3 – C5
Application (High Class)	Synthesize knowledge to generate original solutions to real problems.	Dominance C4 – C6 (60%)

4. Implications and Challenges for Teacher Operations

The implementation of this reconciliation model requires teachers to actively participate in designing progressive learning. Although Bloom's Taxonomy is theoretically recommended as an ideal evaluation tool, a significant gap has been found between regulations and classroom practice due to inaccurate teacher perceptions of diagnostic assessment. By consistently applying Bloom's Taxonomy at every level, basic education can produce graduates who are not only contextually adaptive but also possess competitive advantages academically and conceptually.

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CONCLUSION

Curriculum transformation in Indonesia has created a dichotomy between a systematic, discipline-based curriculum approach and a flexible, integrated curriculum. A systematic review of 35 articles revealed a cognitive fragmentation in current assessment practices, where instrument development often focuses solely on Higher Order Thinking Skills (HOTS) without the support of a strong cognitive foundation at levels C1–C3. The main problem identified lies not in a conceptual understanding of Bloom's Taxonomy, but rather in the absence of an operational integration model that fully and continuously covers the cognitive spectrum from C1 to C6.

As a solution, this study proposes a Spiral Reconciliation Model that integrates the strengths of disciplinary knowledge structures with thematic flexibility. This framework proposes a proportional distribution of cognitive content according to students' developmental stages: dominance of C1–C3 domains (80%) in the lower-grade foundation phase, balance between C3–C5 in the transition phase, and strengthening of C4–C6 domains (60%) in the upper-grade application phase.

The implications of this research emphasize the importance of the teacher's role as a learning designer capable of bridging conceptual depth and contextual relevance. Further research is recommended to conduct technically rigorous experimental trials to validate the effectiveness of this reconciliation model in various subject contexts in elementary schools to ensure graduates are both adaptive and academically competitive.

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