
Cultural categories and Dimensions in Kurikulum Merdeka English Textbooks for Junior High School: A Textbook Analysis

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Abstract

This research aimed to investigate the cultural categories and dimension included in Kurikulum Merdeka English textbook 'Work in Progress' issued by the Ministry of Education for Senior High School grade ten. The reseacher focus on analyzing the content in form of pictures. Thre are 79 pictres being analized from 6 chapters in total. The cultural categories theory by Chao (2011) and cultural dimension theory by Moran (2001) used to analyzed the cultural content on the book. From the 79 pictures being analyzed, there was 53% included in Universality across Culture (UC), 36% Source Culture (SC), 6% International Culture (IC), 5% intercultural Interaction (ICI), and 0% Target Culture (TC). Meanwhile, for the cultural dimension, 47% were in 'product dimension, 23% in 'person' dimension, 21% in 'practice' dimension, 6% in 'perspective' dimension, and 3% in 'community' dimension. The researcher conclude that the English Tetxbook 'Work in Progress' for Senior High School grade ten need more consideration to the cultural content because it does not have a balance portion of cultural categories and dimension that can affect cultural bias and awarness into students perseption. The study underscores the need for greater attention to cultural content within the "Work in Progress" English textbook.

Keywords: Cultural Categories; cultural dimension; curriculum Merdeka; textbook analysis.

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1. INTRODUCTION

The relationship between language and culture is profound and symbiotic, as noted by (Kramsch, 1998) and (Brown, 2000), cited in Faris (2014). As Fantini pointed out in (Brown, 2000), and later quoted by Rahmannia, M. (2020), language is an integral component of culture, and vice versa. They are so closely linked that separating them would result in a loss of meaning in both the language and the culture.

Language is viewed as a tool for human interaction and communication, playing a crucial role in shaping cultures. language and language, cultural understanding is essential for effective communication. Kramsch (1998: 3) described language as the manifestation and symbol of cultural reality. The rise of English as a global language or common tongue has led scholars, language experts, and educators to reassess the importance of cultural context in teaching English. This perspective is supported by (Brown, 2000), (Byrnes, 2010), and (Kramsch, 1993), and is referenced in Liu's work (2013: 83).

In recent times, the significance of culture in the process of learning a second language has gained increased attention. Scholars have underscored the need for incorporating cultural aspects in language textbooks to foster intercultural competence in learners. Meanwhile, Rodriguez (2015) argued that culture should be at the heart of language education. Gibson (2017) contends that the process of language learning is inherently cultural, from the underlying framework to the learning of a foreign language. Brown (2001) suggests that students who are more adept at using the language are those who have been exposed to the culture linked with that language. One method to integrate culture and language is to develop English textbooks that include cultural categories, dimensions, and cultural elements.

As a result, textbooks are designed to include appropriate and balanced cultural content that can help learners understand the target language's cultural context. In EFL contexts, textbooks are the primary source of cultural information for learners since they provide structured and sequenced lessons that guide students in acquiring the target language. An excellent book may be produced by considering the cultural content as a crucial component of language acquisition (Lund, 2006). Students gain interaction and negotiating skills in the classroom by studying local cultural processes through EFL.

The cultural content of EFL textbooks has been widely discussed in the literature, with scholars arguing that textbooks are not neutral and can significantly impact learners' cultural perceptions. According to Kubota (2016), EFL textbooks can perpetuate cultural stereotypes and bias, affecting learners' attitudes toward the target language and culture. Additionally, scholars have argued that EFL textbooks often prioritize Western cultural content over local ones, which can result in learners' cultural marginalization and a lack of respect for their own cultures (Shively, 2018). Therefore, analyzing the cultural content of EFL textbooks is a critical task that can provide insights into how cultural representation can influence EFL learners' perceptions.

The importance of English language learning has been recognized in Indonesia, and the country has made significant efforts to improve English language education. The Indonesian Government has implemented various policies and programs to improve English language proficiency, such as providing teacher training, developing curriculum standards, and promoting the use of English in various domains. As a result, English language learning has become a national priority, and textbooks have played a crucial role in achieving the learning outcomes.

The Indonesian Government stated Kurikulum Merdeka as a National Curriculum in Indonesia since 2022 based on the rules of the Ministry of Education, Culture, Research and Technology (Permendikbudristek) number 262/M2022. Textbooks contribute to successfully adopting the Kurikulum Merdeka in schools (Dewi & Alam, 2022). In the Regulation of Minister of Education, Culture, Research and Technology Republic of Indonesia number 25 of 2022 concerning educational book assessment, the Indonesian Government has placed a strong emphasis on the value of textbooks. Specifies that (a) textbooks are books that are prepared for learning based on the National Education Standards, and (b) the primary textbooks and applicable curriculum are books that are required to be used in learning based on the applicable curriculum and are provided free of charge by the central Government. For this reason, English textbooks are published by the Ministry of Education, Culture, Research, and Technology's Agency for Standards, Curriculum, and Educational Assessment and the Centre for Bookkeeping.

According to the decree of the head of BSKAP (Badan Standar Kurikulum dan Asesmen Pendidikan), the Kurikulum Merdeka aims to develop English language learning outcomes in several key areas. First, it seeks to enhance communicative competence in English through the use of various multimodal texts, including oral, written, visual, and audiovisual forms. Second, it aims to foster intercultural competence, enabling students to understand and appreciate the perspectives, practices, and products of both Indonesian and foreign cultures. In addition, the curriculum encourages the development of self-confidence, empowering students to express themselves as independent and responsible individuals. Lastly, it emphasizes the cultivation of critical

and creative reasoning skills. These four areas form the core of the English language learning outcomes in the Kurikulum Merdeka. To support learning in the Kurikulum Merdeka, the Ministry of Education, Culture, Research, and Technology publishes English textbooks through the Agency for Standards, Curriculum, and Educational Assessment, Centre for Bookkeeping. The most recent English book is entitled "Bahasa Inggris Work in Progress" for grade X. Therefore, the Kurikulum Merdeka English textbook should present teaching materials that also support students in understanding intercultural communicative competence better so that students can understand the cultural context, in addition to understanding the language context. It can be beneficial for students to see the differences between two cultures and perform cross-cultural understanding analyses if source and target cultures are entered into the EFL textbook (Straub, 1999, in Arslan, 2016: 218).

Furthermore, it is recommended that the teaching of the target language be accompanied by instruction in the target culture (Byram, 1989; Kramsch, 1993; Hinkel, 1999; Cortazzi & Jin, 1999, in Faris, 2014: 17). Moreover, non-native English speakers should be able to describe their norms and culture using the language (McKay, 2002). Because textbooks should be created to reflect the three kinds of culture, ELT participants in Indonesia must comprehend the cultural content in these materials. They are the target culture, the international target culture, and the source culture. It should be carried out to get students ready for cross-cultural communication in real-life situations.

Several studies were conducted regarding the content analysis of the Kurikulum Merdeka English textbook entitled 'Work in Progress' for Senior High School grade X. Al-Ghazali, M. (2023) analyzed the contents of the book based on Mc Donough and Shaw's (2013) theory regarding the

criteria for a good textbook. Meanwhile, F.R. Tanoto (2023), Ripalga. R., and Fitrawati. F. (2023) evaluates the same book in light of the Kurikulum Merdeka's objectives, which are expressed in the learning outcomes and relate to CEFR level B1 through the four components of English proficiency – speaking, listening, reading, and writing. Suyadi, S., & Aisyah, S. (2023) also analyzed the same English textbook of Kurikulum Merdeka, which focuses on post-used evaluation, and the result found that the book was by Kurikulum Merdeka even though there are still some necessary improvements.

However, research still needs to examine the cultural categories and dimensions in the Kurikulum Merdeka English language textbook, which has characteristics different from previous teaching materials or books with different curricula. This uniqueness lies in the content of Kurikulum Merdeka, which instills strengthening the 'Profil Pelajar Pancasila.' This research aims to fill this gap by examining the cultural categories and dimensions in the Kurikulum Merdeka English textbook used in Junior High School grade X. The findings of this research contributed to the development of effective teaching practices that promote intercultural competence among EFL learners in Indonesia, and also to evaluate the content of the textbook for future improvement. It will also provide insights into the cultural appropriateness of the Kurikulum Merdeka English textbook and its effectiveness in preparing learners to communicate in a global context.

In conclusion, this study focused to analyze the cultural categories and dimensions found in the Kurikulum Merdeka English textbook used in Junior High School grade X. The study aimed to address a significant gap in current research and contribute to the advancement of effective teaching methods that promote intercultural competency among English

as a Foreign Language (EFL) learners in Indonesia. The study offers significant insights to improve the cultural content and pedagogical techniques in English language instruction in Indonesia.

2. LITERATURE REVIEW

The English Teaching and Learning Textbook is a dedicated educational tool crafted to enhance the acquisition and refinement of English skills; it plays a role as a guide to rely on them for linguistic content and models (Cunningsworth 1995, in Liu 2013 as cited in Rahmannia. M., 2020). Serving as a fundamental reference for both educators and learners, these textbooks not only establish a framework for curriculum implementation but also furnish a diverse array of language-focused materials and resources.

According to McGrath (2002), "Textbooks carry cultural categories and dimension and element of culture. Textbooks play an important role in providing valuable inputs in exposing students to new cultural expressions and diversity of cultures. Established language teaching methods, curriculum standards, and language acquisition theories create English teaching and learning materials. They are carefully structured to meet the requirements and skill levels of learners, presenting a progression of language content and competencies that align with the intended learning outcomes. Additionally, textbooks might also integrate multimedia components, such as audio recordings or online resources, to enrich the educational experience and offer additional opportunities for language practice." The textbook has the primary role in the teaching and learning process, like the English language teaching-learning process in the classroom. It is a source of information and an effective tool to improve student's learning experience and ability. So, the teachers must use an appropriate textbook that can fulfill learners' needs in English learning.

The Ministry of Education and Culture Republic of Indonesia, publishes primary textbooks free of charge for the public, and course books approved by the Government and generated by the public are considered necessary textbooks. Both the required textbook and the leading textbook need to match the curriculum. The discussion above makes it rather evident that textbooks are an effective teaching aid for teaching and learning. Textbooks are essential instructional resources that can be found in print and digital formats. Textbooks act as a facilitator and intermediary between teachers and students.

According to Georgievna (2020), a textbook is a collection of information on concepts, laws, and facts on a specific subject or course. Usually, one or more professors, educators, or professionals in education who are authorities in their domains prepare it. Most textbooks provide teacher guides with additional resources, ideas, and activities to be used throughout the academic year. The impact of textbooks on students' academic performance varies considerably and seems to build over time (Van Den Ham & Heinze, 2018).

Furthermore, in the subject of English learning, Richards (2019) verifies that textbooks are an essential component in language programs that serve as the primary source of language information (language input) for both language learning and classroom practice. As a result, textbooks typically serve as a foundation for learning material, the balance of abilities taught, and various types of English language practice activities carried out by students in the classroom. Textbooks serve as a source of English language knowledge for English language learners, allowing them to become acquainted not only with linguistic characteristics but also with the social and cultural factors that are incorporated or

accompany language acquisition. As a result, the importance of textbooks in the English classroom has increased.

In essence, the selection of textbooks is a critical task for English teachers as they are a central resource in the classroom. The chosen textbook must meet the needs of the students, and its effectiveness and usefulness should be evaluated before implementation. This evaluation process, as described by Sheldon (1988) and Hutchinson and Waters (1987), and cited in Rahmannia (2020), is a "matching process" that aligns student needs with potential solutions. This process, known as textbook evaluation, requires careful consideration of the importance of teaching and learning. The textbook not only serves as a guide for student activities and assignments but also provides valuable insights for teachers to manage classroom practice. Ultimately, the goal of textbook evaluation is to identify the most suitable content for use as an English as a Foreign Language (EFL) teaching resource.

Indonesia's education curriculum has seen several changes, with the recent introduction of the "Kurikulum Merdeka" by the government. This new curriculum, designed to adapt to the evolving times and advancements in science and technology (Prastowo, 2018), is yet to be implemented across all schools due to various factors. One key aspect of curriculum change is the readiness of educators to implement the new curriculum (Ornstein and Hunkins, 2018).

The Kurikulum Merdeka, replacing the previous curriculum, is more flexible and focuses on core material, student character, and competencies (Barlian & Solekah, 2022). It emphasizes project-based learning to develop soft skills and character in line with the Pancasila student profile, while also focusing on essential competencies such as literacy and numeracy (Zainuri et al., 2023). The curriculum promotes student-centered learning,

encouraging students to learn independently and choose their learning methods (Fathurrahman et al., 2022).

The structure of the Kurikulum Merdeka is divided into two main learning activities: regular or routine learning, and a student profile strengthening project (Pratycia et al., 2023). It also outlines grade levels from grade 1 to grade 12, divided into phases A to F.

The Kurikulum Merdeka has three primary characteristics: (1) It enhances student character development through the use of Pancasila student character values, which include faith, global diversity, independence, cooperation, and critical and creative thinking (Rahmadayanti & Hartoyo, 2022). (2) It focuses on specific material, addressing learners' weaknesses in literacy and numeracy skills, and emphasizes fundamental knowledge (Priantini et al., 2022). (3) It promotes flexible learning, directing the application of diversified learning according to student characteristics and learning styles (Hardiansyah & Kamil, 2022).

Chao's (2011) framework divides cultural categories into five origins: "Source Culture" (SC), "Target Culture" (TC), "International Culture" (IC), "Intercultural Interaction" (ICI), and "Universality across Culture" (UC). These categories help analyze cultural information in textbooks, with "ICI" emphasizing cross-cultural viewpoints and "UC" referring to universally applicable information.

Cultural dimensions, as defined by Moran (2001), are a system of codes used to signify thoughts for communication by different people. Moran's division of cultural dimensions includes:

Table 1: Cultural dimension by Moran (2001)

Dimension	Example
Products	Artifacts: food, documents, language, money, tools
	<i>Institutions</i> : family, law, economy, religion, education, politics.

	<i>Art forms</i> : music, clothes, dancing, painting, movie, architecture
Practices	<i>Operations</i> : manipulation of cultural products <i>Acts</i> : ritualized communicative practices <i>Scenarios</i> : extended communicative practices <i>Lives</i> : stories of members of the future
Perspectives	They represent the perceptions, beliefs, values, and attitudes that underlie the products and guide people's behavior in the practice of culture. They can be explicit, but often they are implicit, outside conscious awareness.
Communities	They include the specific social contexts (e.g. national cultures), circumstances (e.g. religious ceremonies), and groups (e.g. different social clubs) in which members carry out cultural practices.
Person	They refer to individual members who embody the culture and its communities in unique ways. Personal identity and life history play critical roles in the development of a cultural person.

3. METHODS

This research employs a descriptive qualitative method, focusing on the cultural content of EFL textbooks. It uses a systematic approach to describe and analyze the cultural categories and dimensions within the chosen textbook (Creswell, 2014: 32). The research can be seen as a form of document analysis.

Content Analysis (CA), a tool used in social science research, is applied to investigate the meanings, circumstances, and intentions conveyed through messages (Bhaskaran, 2008). It helps identify patterns or categories of the cultural categories and dimensions in the primary texts of the study.

The primary data is collected from the 'Work in Progress' textbook, part of the Kurikulum Merdeka, for Senior High School grade X. The textbook content is systematically analyzed, with a focus on pictures in semesters 1 and 2. Two data gathering methods are used: document review and literature review. The former involves analyzing the cultural categories and dimensions in the book using theories by Chao (2011) and

Moran (2001), while the latter involves studying and rating hypotheses related to the research's theme.

The collected data is analyzed using qualitative methods to identify and interpret the cultural categories and dimensions in the EFL textbook. The analysis process involves six steps: choosing the part of the book to be analyzed, determining the number of pictures in each chapter, developing categories, coding the cultural categories and dimensions found in each picture, writing the frequencies of each data based on their categories, interpreting the research using the theories of cultural categories and the cultural dimension, and 3-times re-check the data to ensure a high rigor and testworthiness of this research. The results of the data analysis are then presented.

4. RESULTS

This research used a descriptive qualitative research method. According to Creswell (2014), descriptive is a data characteristic in qualitative research since it is derived from the cultural content of EFL textbooks as documents. This research could be considered a form of document analysis. The study will employ a descriptive research design, which focuses on systematically describing and analyzing the cultural categories and dimensions within the chosen EFL textbook. The design allows for a thorough exploration of the cultural categories and dimension representations presented in the textbook.

According to Bhaskaran (2008), content analysis (CA) is used in social science research. It is described as a scientific investigation into the content of communication. It concerns the meanings, circumstances, and intentions conveyed through messages. CA was used to identify appropriate patterns or categories of the cultural categories and dimensions being analyzed of the primary texts in the study. The content

could be words, pictures, themes, ideas, and any messages that are planned to be communicated, and the text can be written, visual, or spoken forms that serve as a medium of communication, such as books, pictures, films, and documents (Cohen, Manion and Morrison, 200; Holsti, 1969; Neuman, 1997 at Chia 2011)

The primary objective of this analysis was to examine the representation of cultural contents within these educational resources. The analysis was structured around two key aspects of culture - cultural categories and dimensions. These two facets served as the fundamental units for the analysis. The aim was to identify and understand the patterns in which cultural content is represented within these textbooks.

The collected data analyzed using qualitative methods to identify and interpret the cultural categories and dimensions in the EFL textbook. In analyzing the data of the research, the writer used seven procedures in analyzing content analysis. 1. Choose the part of the book that will be analyzed, it is only pictures from the whole semester. There are 6 chapters in total. 2. Determine how many pictures are included in each book's chapters. There are 6 chapters in the book and 79 pictures in total. 3. Developing categories. In this step, the researcher analyzed every picture in the book according to Chao's (2001) and Moran's (2011) theory. 4. Code the cultural categories and dimensions found in every picture. In this step, the researcher clusters every cultural category and dimension in every picture. The following table shows code for cultural categories and dimensions. 5. Write the number of the frequencies of each data based on their categories. The researcher used pie charts and cluster columns to represent the findings. 6. Analyzes the data and the writer interprets this research using two theories that are related to research questions. The theories are cultural categories and the cultural dimension.

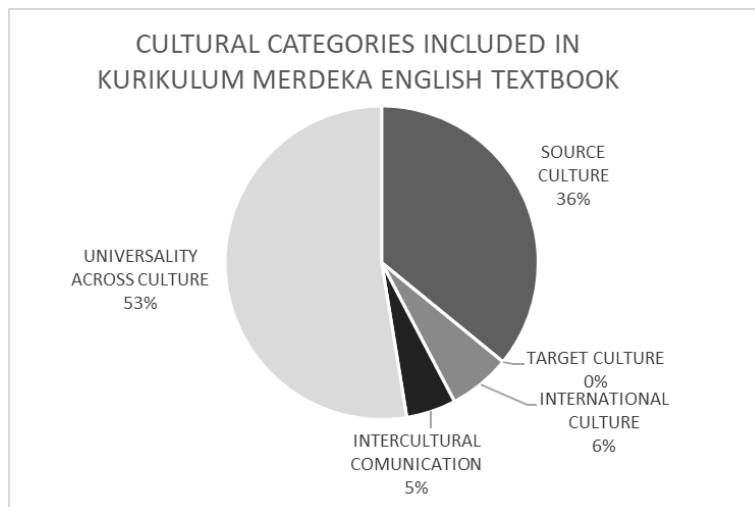
The result of the data analysis presented. 7.Re-Check the data being analyzed. In order to ensure rigor and trustworthiness in this research, various steps have been taken. First, data checking was carried out three times to ensure that no data was wrong or missed. This process not only increases the accuracy of the data, but also strengthens confidence in the research results (Stahl & King, 2020).

Coding table:

Cultural Categories		Cultural Dimension	
SC	Source culture	D1	Products
TC	Target culture	D2	Practices
IC	International culture	D3	Perspective
ICI	Intercultural Interaction	D4	Communities
UC	Universality across culture	D5	Person

4.1 Cultural Categories Included in Kurikulum Merdeka English Textbook

According to Chao (2011), cultural categories are divided into 5. There are SC, TC, IC, ICI, and UC. This book has only four categories of culture and no pictures representing the target culture. The category of source culture is a culture that comes from the learners' country, in this case, Indonesia. From 79 pictures analyzed, there was 28 were categorized as SC (36%), 0 pictures were categorized as TC (0%), 5 pictures categorized as IC (6%), 4 pictures categorized as ICI (5%), and 42 pictures categorized as UC (53%). Here is the percentage of the cultural categories included in the book:



4.2 Cultural Dimensions in Kurikulum Merdeka English Textbook

This book included all dimension of culture, even though it was dominated by the 'product' dimension. From 79 pictures being analyzed, 47% were in 'product dimension, 23% in 'person' dimension, 21% in 'practice' dimension, 6% in 'perspective' dimension, and 3% in 'community' dimension. The illustration as follow:

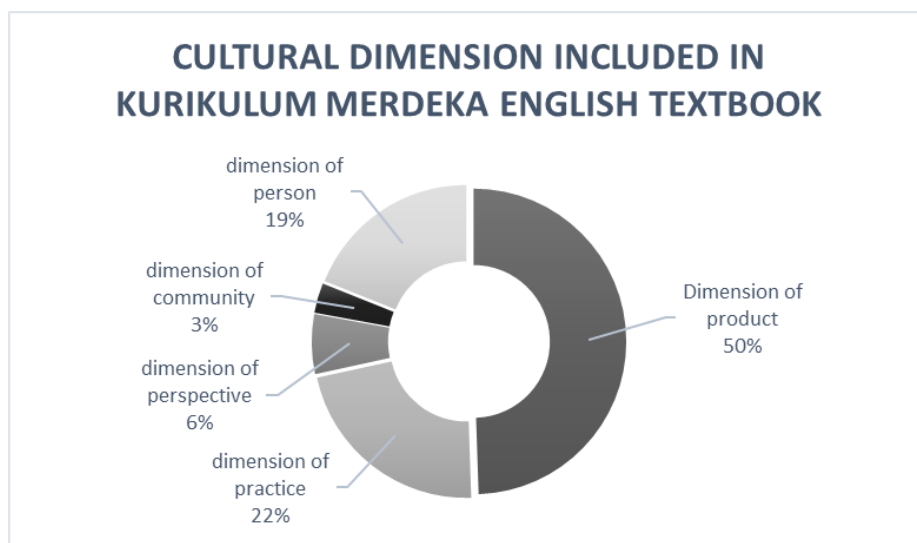


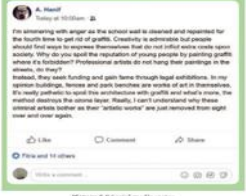


Figure 2. Cultural Dimension In Kurikulum Merdeka English Textbook.

According to the analysis of cultural categories and dimensions from Kurikulum Merdeka English textbook 'Work in Progress' Senior High

School grade x, found that most of the pictures represent source culture. From 79 pictures being analyzed, the dominant category was from D1-UC which has 19 pictures; D2-UC and D5-SC had the same portion with 15 pictures for each; D1-SC was number three with 11 pictures, D1-ICI had 4 pictures, 3 pictures for D3-UC, and 2 pictures for D1-IC, D4-UC, D2-IC, D5-UC, a picture for D2-SC, D3-SC, and D3-IC. Meanwhile, the researcher found no pictures categorized by D1-TC, D2-TC, IC and ICI, D3-ICI, D4-SC, TC, IC, and ICI, and D5-TC and ICI.

Here are some sample pictures of cultural categories and dimensions:

Pictures	CC	CD	Explanation
 <p data-bbox="315 1099 526 1144">Picture 1.3 Anthony Sinisuka Ginting Source: jantama's (jantama.com)</p>	SC	D5	Anthony Sinisuka Ginting is an Indonesian tennis player. A profile of a local athlete refers to source culture in the 'person' dimension.
 <p data-bbox="315 1379 566 1402">Picture 2.1 Watching live sports event</p>	UC	D2	Watching live sports events is a social activity that belongs to a universal culture and can be classified as the UC in the dimension of 'practice.'
 <p data-bbox="315 1626 558 1648">Picture 3.3 Social media status</p>	ICI	D2	Social media status from Indonesian male, A. Hanif. It is intercultural communication because the writer comes from SC, the language comes from TC, and the media (social media) belongs to universality across cultures and in the 'practice' dimensions.

5. DISCUSSION

This book contains a large portion of universality across culture information. The portion of this IC is the biggest, with 53%. This allows students to learn English in a more general context. As a result, the

cultural categories in this book have been poorly handled. It lacks target culture, international culture, and intercultural interaction information. The frequency of cultural categories with a substantial difference in distribution between the target/international/intercultural and source culture can be demonstrated. According to Chao (2011), the content organization of ELT textbooks should mandate an equal distribution of information related to source culture, target culture, international culture, intercultural interaction, and universities among all nations. This will assist students in handling various cultural problems that arise during cross-cultural communication.

Given the context of Kurikulum Merdeka and the objective of fostering intercultural competence, an ideal English textbook might have a balanced Cultural Representation, interactive Learning Process, development of Intercultural Competence, and Real-world Applications. As a result, students would become more culturally aware, empathetic, and competent in intercultural communication. They would be better prepared to navigate the globalized world and handle various cultural challenges that arise during cross-cultural interactions. This would align with the goals of Kurikulum Merdeka, preparing students to be independent, critical thinkers who can contribute positively to the global community.

Hence, according to the EFL paradigm, many English language learners might pick up the language to communicate with others about information about their home countries for particular goals, such as fostering international scholarly exchanges, trade, and tourism. The conventional association between learning English and target culture countries is undermined by such goals in teaching and studying the language (McKay 2003). Hence, when it comes to using and mastering the

English language, source cultures, and other cultures should be given in equal portions (Zhang and Su, 2001).

English textbooks should try to localize their material by drawing on students' experiences and adapting their teaching materials to different cultural contexts (Zhang & Su, 2021). This book is designed with a good proportion of local culture, which increases the likelihood that the English materials will be understood by the target culture's students. It is crucial to emphasize how vital ELT teachers are in enhancing the content of textbooks. Promoting the integration of local and foreign cultures in the classroom should be a top priority for English teachers. It might also be possible to create manuals for teachers' textbooks that contain detailed instructions on how to use the English texts in the cultural contexts of the students.

This result contrasts with similar research by Jayanti, LN, and Mustofa A (2023). The Kurikulum Merdeka English textbook Bahasa Inggris untuk SMA/MA/SMK/MAK Kelas 10 By Yuniarti Dwi Arini contains a significant ratio of target language exposure rather than the source culture.

There are a number of reasons why the findings could differ:

Firstly, Yuniarti Dwi Arini, the textbook's author, may have decided to provide pupils a greater grasp of the language's context by concentrating more on the target language—English-speaking societies. This could include peculiar cultural expressions, idioms, traditions, and activities that are specific to nations where English is spoken.

Secondly, A set of objectives may have been considered throughout the textbook's construction. A tetxbook being analyzed by Jayanti and Mustofa (2023) desgned as an interactive book, rather than a textbook. A stronger focus on target language culture would be advantageous if one

of the objectives is to get students ready for interactions with English-speaking people or for study and employment opportunities in English-speaking country.

Thirdly, the methodology used in this research and the research by Jayanti, LN, and Mustofa A (2023) might differ, leading to different results. This research uses the theory of cultural category by Chao (2011), and Jayanti and Mustofa (2023) used the cultural category theory by Cortazzi and Jinn (1999).

Lastly, this research only focused on pictures, but previous research conducted by Jayanti and Mustofa (2023) analyzed texts and pictures. This may give a vary in research result.

6. CONCLUSION

In conclusion, none of Kurikulum Merdeka's English textbooks have a balanced portion of cultural categories to support students in gaining a better understanding of intercultural communication competence. This research proved that English textbook issued by the Ministry of Education still has an imbalanced portion of cultural categories and dimension.

The study emphasizes how crucial it is to adapt educational materials to the cultural backgrounds of students (Zhang & Su, 2021). Incorporating local cultural components into textbooks is essential for improving students' understanding and relevance, but it is also critical to ensure they are exposed to target culture, international culture, and intercultural information. However, the study found this book failed in achieving this balance. Kurikulum Merdeka English Textbook focus more on the source culture and Universality across cultures, hence it has zero number of pictures exposing the target culture.

The imbalance in the distribution of cultural content and dimension found in the examined textbooks points to the necessity of a more thorough approach to curriculum creation. According to Chao (2011), knowledge of different cultural categories must be distributed equally to guarantee that students are prepared to overcome cultural obstacles in cross-cultural communication. However, the results show that the balance of cultural categories and dimensions found in the current ELT textbook needs improvement, and they need to meet this requirement.

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