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Reasonable accommodation in inclusive primary education: Permendikbudristek 48/2023 and Islamic values

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ABSTRACT

This study examines the implementation of reasonable accommodations in inclusive elementary schools under the Ministry of Education, Culture, Research, and Technology Regulation (Permendikbudristek) No. 48 of 2023 through an Islamic values-based approach. Utilizing a qualitative multiple-case study design, empirical data were gathered across two inclusive elementary schools in Aceh Besar involving six purposively selected participants, comprising school principals, teachers, and parents. Data collection was executed through semi-structured in-depth interviews, classroom observations, and school policy document analysis, followed by thematic analysis using a hybrid deductive–inductive coding framework. The findings reveal a persistent implementation gap between normative regulatory mandates and operational realities on the ground. Although school administrators and leaders demonstrate a strong commitment to admitting children with special needs, inclusive practices remain severely constrained by critical structural challenges. These include a total absence of special education teachers (GPK), insufficient professional training, limited budgetary support, scarce adaptive facilities, missing school-level standard operating procedures, and

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unestablished Disability Service Units (ULD). Nevertheless, the study underscores that integrating core Islamic values, specifically justice (‘adl), compassion (rahmah), and human dignity (karāmah insāniyyah), serves as an essential ethical foundation that sustains school-community commitment toward inclusivity. To bridge this policy-practice divide, the study recommends optimizing the institutionalization of Disability Service Units, enhancing teacher competencies through continuous training, and establishing an operational, Islamic-values-based inclusive education model to guarantee equitable, child-friendly learning environments.

Keywords: Appropriate Accommodations; Inclusive Education; Permendikbudristek No. 48/2023; Islamic Values; Disability Service Unit.

ABSTRAK

Penelitian ini menganalisis implementasi akomodasi yang layak di sekolah dasar inklusif berdasarkan Peraturan Menteri Pendidikan, Kebudayaan, Riset, dan Teknologi (Permendikbudristek) No. 48 Tahun 2023 melalui sudut pandang nilai-nilai Islam. Menggunakan desain studi kasus majemuk kualitatif, data dikumpulkan dari dua sekolah dasar inklusif di Aceh Besar yang melibatkan enam partisipan—terdiri dari kepala sekolah, guru, dan orang tua. Pengumpulan data dilakukan melalui wawancara mendalam, observasi kelas, dan analisis dokumen kebijakan, dilanjutkan dengan analisis tematik menggunakan pengodean hibrida deduktif–induktif. Temuan menunjukkan adanya kesenjangan implementasi antara mandat regulasi ideal dan realitas operasional di lapangan. Meskipun pimpinan sekolah menunjukkan komitmen untuk menerima anak-anak berkebutuhan khusus, praktik inklusif sangat terhambat oleh berbagai tantangan struktural. Tantangan tersebut meliputi ketiadaan guru pembimbing khusus (GPK) secara total, kurangnya pelatihan, keterbatasan anggaran dan fasilitas adaptif, belum adanya prosedur operasional standar (SOP), serta belum dibentuknya Unit Layanan Disabilitas (ULD). Kendati demikian, integrasi nilai-nilai dasar Islam—khususnya keadilan (‘adl), kasih sayang (rahmah), dan martabat manusia (karāmah insāniyyah)—berfungsi sebagai landasan etis penting yang menjaga komitmen warga sekolah terhadap inklusivitas. Untuk menjembatani jurang kebijakan dan praktik ini, penelitian ini merekomendasikan pengoptimalan kelembagaan Unit Layanan Disabilitas, peningkatan kompetensi guru melalui pelatihan berkelanjutan, serta penyusunan model inklusif operasional berbasis nilai-nilai Islam guna menjamin lingkungan belajar yang adil dan ramah anak.

Kata Kunci: Akomodasi yang Layak; Pendidikan Inklusif; Permendikbudristek No. 48/2023; Nilai-nilai Islam; Unit Layanan Disabilitas.

1. INTRODUCTION

Social justice is a fundamental value enshrined in Pancasila that guides the establishment of equitable and non-discriminatory inclusive education (Andriani et al., 2024). The right to education for all citizens, including individuals with disabilities, is constitutionally guaranteed under Article 31 of the 1945 Constitution and Law No. 20 of 2003 (Republic of

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Indonesia, 1945, 2003). In Aceh, fulfilling this right, carries both legal authority and a moral-religious responsibility to foster a fair, humane, and non-discriminatory educational system. While inclusive education has been widely studied, few research efforts specifically highlight the implementation of reasonable accommodations based on Islamic values within the framework of Permendikbudristek No. 48 of 2023 (Permendikbudristek, 2023). The novelty of this study lies in integrating national education policy with Islamic values to formulate a contextual inclusive education model in Aceh.

Inclusive education enables Children with Special Needs (CWSN) to learn alongside peers in general educational settings. This policy is strengthened by Permendikbudristek No. 48 of 2023 regarding reasonable accommodations for students with disabilities, serving as an enhancement over previous regulations (Dina, 2024). By mandating formal schools to provide accessible facilities and accommodations, this regulation addresses structural challenges previously faced by Special Education Schools (SLB) such as distance, limited capacity, and shortage of educators (Permendikbudristek, 2023) even though its implementation remains to be fully optimized.

From an Islamic perspective, human equality is a fundamental principle. This is affirmed in the Qur'an, notably in Surah Al-Hujurat, verse 13, which states that a person's honor is not determined by physical condition or social status, but by the level of their piety. Allah SWT states in Surah Al-Hujurat, verse 13:

يٰٓاَيُّهَا النَّاسُ اِنَّا خَلَقْنٰكُمْ مِّنْ ذَكَرٍ وَّاُنْثٰى وَجَعَلْنٰكُمْ شُعُوْبًا وَّقَبَاۤىِٕلَ لِتَعَارَفُوْا ۚ اِنَّ اَكْرَمَكُمْ عِنْدَ اللّٰهِ اَتْقٰىكُمْ ۗ اِنَّ اللّٰهَ عَلِيْمٌ خَبِيْرٌ ﴿١٣﴾

Meaning: "*O mankind, indeed We have created you from male and female and made you peoples and tribes that you may know one another. Indeed, the most noble of you in the sight of Allah is the most righteous of you. Indeed, Allah is Knowing and Acquainted.*"

This verse carries a profound message regarding human brotherhood (*ukhuwah insaniyyah*), respect for diversity, and the rejection of all forms of discrimination, including against individuals with physical or intellectual disabilities. Furthermore, Surah At-Tin, verse 4, affirms that humans were created in the most perfect form, reflecting the dignity and potential inherent in every individual without exception.

In the history of Islam, the practice of inclusivity is also reflected in the example set by the Prophet Muhammad (peace be upon him), who provided opportunities for social participation to his companions with disabilities. One example is Abdullah bin Ummi Maktum, who was entrusted with the role of muezzin and was also appointed as a prayer leader. This demonstrates that physical limitations do not prevent a person from contributing to social life or the field of education. A hadith narrated by At-Tirmidhi states:

> "*Indeed, Abdullah bin Ummi Maktum was appointed by the Prophet as a leader (deputy) in Medina on two occasions*."

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This example demonstrates that physical limitations do not prevent someone from playing a meaningful role in social life. The value of inclusivity in Islam is grounded in the principles of justice (*'adl*), compassion (*rahmah*), ihsan, and respect for human dignity (*karāmah insāniyyah*), all of which are relevant as a foundation for the implementation of inclusive education.

Aceh Qanun No. 11 of 2014 explains that inclusive education is an educational system that provides students with special needs the opportunity to learn in regular schools with services tailored to their needs (Pemerintah Aceh, 2014). Furthermore, the ideas of K.H. Hasyim Asy'ari, as outlined in the philosophical foundation of Ministry of Primary and Secondary Education Regulation, Kemendisdakmen (2025) No. 13, emphasize that the goal of education is to shape individuals who are faithful, devout, and prosperous through an inclusive, high-quality, and relevant approach. The values of *mabadi khaira ummah*, such as integrity, work ethic, and justice, serve as a crucial foundation for creating moderate and adaptive learning.

The success of the learning process is inseparable from the role of teachers. This is especially true for children with special needs whether they have physical, mental, emotional, or social challenges, as well as those with exceptional intellectual potential and talents who require educational services that are individualized, adaptive, and continuous so that their learning needs can be optimally met. As stated in the hadith narrated by Ibn Majah, educating children with equality:

عَنْ عُبَادَةَ بْنِ الصَّامِتِ قَالَ قَالَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ عَلِّمُوا أَبْنَاءَكُمْ السِّبَاحَةَ وَالرَّمَايَةَ وَرُكُوبَ الْخَيْلِ

Meaning: "*From Ubadah bin ash-Shamit, may Allah be pleased with him, he said: The Messenger of Allah, peace and blessings be upon him, said: "Teach your children to swim, shoot arrows, and ride horses*."

The interpretation of the prophetic tradition (hadith) encouraging parents to teach children swimming, archery, and horse riding must not be understood narrowly; rather, it underscores the holistic development of physical strength, independence, and skills for all children, including those with special needs. This principle of equal learning opportunities aligns with the 1994 Salamanca Statement (UNESCO), an international framework advocating for the right of all children to learn together in regular schools without discrimination. Nationally, inclusive education policies are reinforced through regulations mandating reasonable accommodations, including budgetary support, accessible facilities, competent special educators, and adaptive curricula.

The government plays a crucial role in ensuring equitable access and quality through policy formulation, oversight, and resource allocation. Although several elementary schools in Aceh Besar have been designated as inclusive institutions, field implementation faces persistent challenges, such as shortages of special education teachers (GPK), scarce adaptive facilities, low teacher competency in differentiated instruction, and the lack of a structured accommodation system. These conditions reveal a critical gap between normative religious values, formal policies, and operational realities.

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Therefore, this study examines how reasonable accommodations can be effectively implemented in elementary schools in Aceh Besar by integrating Islamic values as a philosophical, ethical, and practical foundation. Achieving child-friendly inclusive education requires the comprehensive and systematic execution of Permendikbudristek (2023) No. 48. Accordingly, this study focuses on identifying the gap between expectations and real-world policy implementation while contextualizing the findings within Aceh Qanun No. 11 of 2014 on the Implementation of Education.

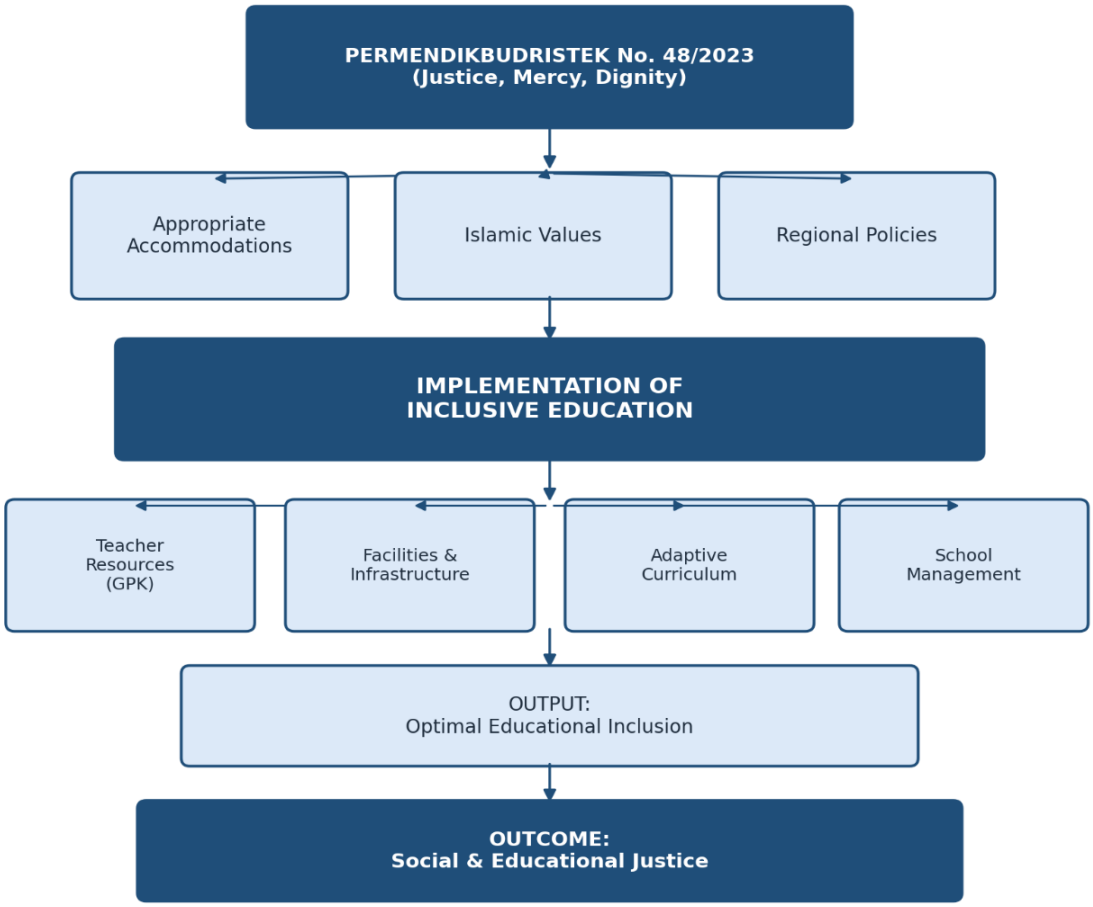


Figure 1. Model for the Implementation of Inclusive Education.

The conceptual framework in this study indicates that the implementation of inclusive education, as stipulated in Ministry of Education, Culture, Research, and Technology Regulation, Permendikbudristek (2023) No. 48, is determined by the integration of three key elements: national policy, Islamic values, and local policy. These three elements serve as the foundation for providing appropriate accommodations in educational institutions.

Furthermore, the implementation of inclusive education is realized through four key aspects: human resources (teachers and educational support staff), the availability of facilities and infrastructure, the development of an adaptive curriculum, and school management. Synergy among these aspects is expected to optimize inclusive education practices, thereby contributing to the realization of social justice and an equitable education system grounded in Islamic values.

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2. LITERATURE REVIEW

This literature review examines key dimensions of inclusive education and reasonable accommodation in Indonesia, with particular attention to the educational, ethical, social, and policy contexts. The discussion covers the implementation of inclusive education, teacher competence and individualized learning, Islamic values as an ethical foundation, family and community involvement, and the legal and policy framework for reasonable accommodation. The review also identifies gaps in existing research, particularly in the context of inclusive education in Aceh and elementary schools.

2.1. Inclusive Education and Reasonable Accommodation in Indonesia's Policy Framework

Inclusive education is understood as an approach that enables students with disabilities to learn alongside their peers in regular schools, with support tailored to their needs. In Indonesia, this commitment is operationalized through Ministry of Education, Culture, Research, and Technology Regulation, Permendikbudristek (2023) No. 48, which obliges local governments and education units to provide reasonable accommodations, including budgetary support, facilities and infrastructure, competent educators, an appropriate curriculum, and Disability Service Units. However, a robust regulation does not automatically translate into consistent practice. Studies in Aceh show that policy implementation often falters because of weak institutional coordination and limited funding. Inayatillah, Musdawati, Fitri, & Mardhiah (2025), examining gender-responsive policies in Aceh, found that institutional fragmentation, financial constraints, and the exclusion of affected groups from planning limit the effectiveness of otherwise well-designed policies. Although that study addresses poverty alleviation, it offers a useful analogy for understanding the gap between regulation and practice in inclusive education.

2.2. Implementation Challenges in Aceh and Elementary Schools

Research in Aceh highlights persistent challenges in inclusive schooling, beginning with early evaluations in Banda Aceh and Pidie (Yasa & Julianto, 2018) and continuing with broader stakeholder perspectives in eastern Aceh that reveal ongoing gaps despite policy encouragement (Muchsin et al., 2022). Nationally, an integrative review by Muntamah et al. (2024) identified limited special education teachers, inadequate infrastructure, and insufficient teacher understanding as primary obstacles, which schools attempt to address through curriculum modifications, workshops, and competency development. From a gender and social inclusion perspective, Ibda et al. (2024) demonstrated that while elementary schools often default to exclusive practices, incorporating gender equality, disability, and social inclusion directly into school work plans and national education standards enables a more systematic approach, underscoring the decisive role of school-level planning and management.

2.3. Teacher Competence, Training, and Individualized Learning

Teachers are central to the success of inclusive education, as participation in structured training correlates with more positive attitudes toward inclusion (Ediyanto & Kawai, 2023). However, professional competence extends beyond attitude to instructional design, where resource constraints often hinder the proper implementation of Individualized Education Programs (IEPs) in Indonesian schools (Faza & Fitrika, 2024). In faith-based settings,

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educators' insight and experience directly shape their nurturing practices, yet key obstacles remain, including teachers' limited knowledge in identifying students with special needs and a scarcity of learning resources (Nafisah et al., 2025; Nurdin et al., 2024). While individualized approaches and varied instructional methods improve learning outcomes, addressing these challenges underscores the critical need for continuous teacher training and mentoring, particularly in schools lacking dedicated special education personnel (Nurdin et al., 2024).

2.4. Islamic Values as An Ethical Foundation for Inclusion

Beyond policy and pedagogy, several studies position Islamic values as a normative foundation for inclusive practice. Mareta, Alimah, & Muhammad (2024), through focus group discussions with principals, teachers, and parents in two inclusive madrasas in West Nusa Tenggara, examined how inclusive education is implemented and how it relates to justice for students with special needs. In primary Islamic schools, Sari, Nurlaila, & Istiarsyah (2026) reviewed the challenges and strategies of managing inclusive education, highlighting the role of school management within an Islamic educational setting. These studies indicate that values such as justice, compassion, and respect for human dignity can strengthen commitment to inclusion, while also showing that value-based commitment still requires concrete management, resources, and competent educators.

2.5. Family and Community Involvement

Inclusive education also depends on collaboration between schools and families. Wahyuni & Mangunsong (2022) found that parental involvement was significantly correlated with parents' perceptions of their child's academic achievement among elementary students with special needs in Indonesia, and that parents' educational level moderated this relationship. This underlines that schools need to communicate actively with parents, especially those with limited educational backgrounds. Such findings are consistent with the recommendation of Muntamah et al. (2024) to involve parents through workshops and to build understanding among the entire school community.

2.6. Research Gap

The literature reveals three patterns. First, regulations on reasonable accommodation are comprehensive, yet implementation is constrained by resources, institutional coordination, and teacher readiness. Second, studies on inclusive education in Aceh remain limited and have rarely examined Regulation, Permendikbudristek (2023) No. 48 specifically. Third, although Islamic values are frequently proposed as an ethical foundation, few studies link them systematically to the components of reasonable accommodation (budget, facilities, educators, and curriculum) in elementary schools. The present study addresses this gap by examining the implementation of reasonable accommodation in elementary schools in Aceh Besar through an Islamic values-based lens.

2.7. Legal and Policy Framework for Reasonable Accommodation in Inclusive Education

The right of students with disabilities to education in Indonesia is supported by a multilayered regulatory framework. At the statutory level, Law No. 8 of 2016 on Persons with Disabilities establishes the legal framework for the protection, fulfilment, and equal opportunity

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of persons with disabilities, including access to accessibility and reasonable accommodation. The law remains in force and provides the broader legal basis for disability rights in Indonesia (Republik Indonesia, 2016). Government Regulation No. 13 of 2020 further regulates reasonable accommodation for students with disabilities in education. The regulation applies to education for students with disabilities and provides the basis for the provision of reasonable accommodation within the education system (Pemerintah Republik Indonesia, 2020).

This framework is elaborated through Ministry of Education, Culture, Research, and Technology Regulation No. 48 of 2023, which implements Government Regulation No. 13 of 2020 by governing reasonable accommodation, facilities, curriculum, and Disability Service Units (ULD) across all education levels (Pemerintah Republik Indonesia, 2020). As it explicitly repealed Regulation No. 70 of 2009, Permendikbudristek No. 48 of 2023 now serves as the current primary regulatory reference for inclusive education (Novrizal & Manaf, 2024).

This regulatory landscape is further reinforced by recent operational provisions and implementation guidelines. Regulation No. 3 of 2025 on SPMB replaced Permendikbud No. 1 of 2021 to govern new and transferring student admissions (Kementerian Pendidikan Dasar dan Menengah, 2025), while Regulation No. 6 of 2026 on Safe and Comfortable School Culture replaced Permendikbudristek No. 46 of 2023 to establish standards for physical, psychological, and digital safety for persons with disabilities and vulnerable groups (Kementerian Pendidikan Dasar dan Menengah, 2026). Additionally, the Ministry's 2022 Guidelines for the Implementation of Inclusive Education provide actionable guidance for educators and school leaders in organizing inclusive practices (Arriani et al., 2022).

Collectively, these regulations establish comprehensive institutional mechanisms for inclusive schooling. Consequently, field challenges such as missing special education teachers, limited training, and absent ULDs, reflect gaps in implementation and institutional capacity rather than an absence of formal regulatory provisions.

3. METHOD

This study employed a qualitative multiple-case study design to explore the implementation of reasonable accommodations in two inclusive elementary schools in Aceh Besar under Permendikbudristek (2023) No. 48, viewed through the lens of Islamic values (Yin, 2018; Baxter & Jack, 2008). Sites and participants were selected through purposive sampling to target information-rich cases (Ahmad & Wilkins, 2025). The sample consisted of six participants—two principals, two teachers, and two parents—assigned pseudonyms (KS1, KS2, G1, G2, W1, W2) to protect anonymity. In line with qualitative principles, sample adequacy was guided by information power and analytical depth rather than statistical representation (Creswell & Poth, 2018; Flyvbjerg, 2006; Malterud et al., 2016).

Data were collected between November 2025 and March 2026 using semi-structured interviews, classroom and school observations, and document analysis of school policies and curricula, providing data triangulation across multiple sources (Bowen, 2009; Carter et al., 2014). Interview recordings were transcribed verbatim and translated into English with verification by a second bilingual researcher (Temple & Young, 2004). Using Braun and Clarke's (2006, 2019) six-phase thematic analysis, data were analyzed through a hybrid deductive–inductive coding approach (Fereday & Muir-Cochrane, 2006). The initial framework drew upon Permendikbudristek No. 48 of 2023 and the Islamic values of justice (*'adl*) and

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compassion (*rahmah*) as sensitizing concepts, supplemented by themes generated inductively from the data.

To ensure trustworthiness, the study applied source and method triangulation, member checking, and an audit trail to support credibility and dependability (Nowell et al., 2017). Ethical standards were strictly maintained through institutional approval, voluntary informed consent from adult participants, parental consent, and age-appropriate student assent; students were observed solely during regular educational activities without direct questioning (Lundy & McEvoy, 2012).

4. FINDINGS AND DISCUSSION

4.1. Educational Inclusion in Ministry of Education, Culture, Research, and Technology Regulation No. 48 of 2023

Legally mandated under Permendikbudristek (2023) No. 48, inclusive education guarantees reasonable accommodations and Disability Service Units across all educational levels, reflecting the constitutional right to non-discriminatory education guaranteed under Article 31, paragraph (1) of the 1945 Constitution (Pratiwi & Sukartono, 2025). This legal framework enables children with special needs to learn alongside their peers in a supportive environment to reach their full potential (Nikita et al., 2026). To operationalize this in practice, schools must implement flexible, adaptive curricula and adopt cooperative learning models that foster empathy, mutual respect, and stigma reduction among all students (Ayu & Muzayin, 2021; Ummah et al., 2023). Under Chapter I, Article 3, fulfilling these targeted educational, social, and counseling supports is a shared obligation across various governance levels, ranging from local governments, which in Aceh implement these measures through culturally adapted *qanun* (MZ et al., 2025), to community-managed institutions and individual schools directly responsible for providing necessary facilities (Sumiarti et al., 2021).

The focus of the research findings and the presentation of data were conducted systematically by filtering field data based on the main components and indicators of appropriate accommodations in order to realize inclusive education, The indicators used refer to Chapter II, Article 5, which states that the facilitation of the provision of adequate accommodations, as referred to in Article 3, must at a minimum include the provision of budgetary support or funding assistance, the availability of facilities and infrastructure, the preparation and provision of educators and educational staff, and the development of an appropriate curriculum.

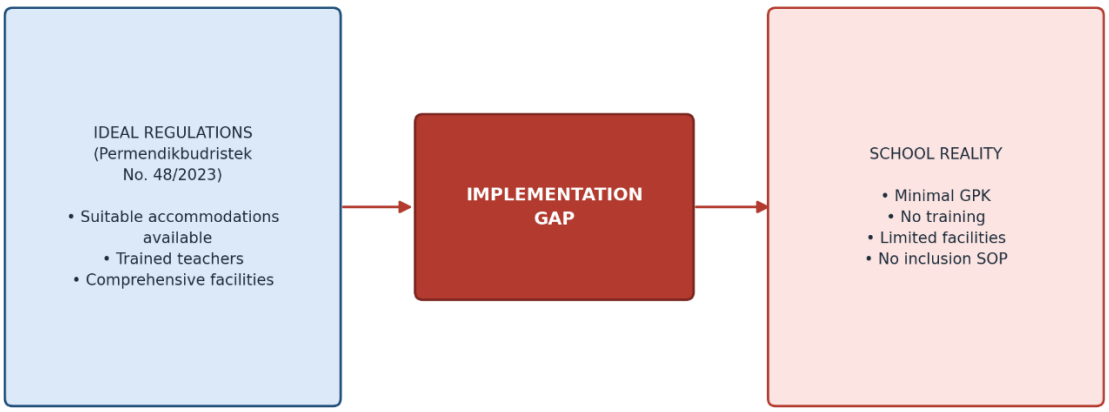


Figure 2. Gap Between Regulations and Implementation Reality.

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Research findings indicate an implementation gap between the normative provisions in Ministry of Education, Culture, Research, and Technology Regulation, Permendikbudristek (2023) No. 48 and actual conditions on the ground. From a regulatory perspective, the policy has established provisions for the provision of adequate facilities, the availability of competent educators, and sufficient support for facilities and infrastructure.

However, empirical findings in elementary schools in Aceh Besar indicate that its implementation still faces various limitations. These include a shortage of special education teachers, suboptimal implementation of ongoing training for educators, limited support facilities, and the lack of specific standard operating procedures (SOPs) related to inclusive education at the school level.

4.2. Inclusive Students in General Schools in Aceh Besar

According to data from the Aceh Besar Education and Culture Office for 2024, 113 out of 220 general schools in Aceh Besar have demonstrated a commitment to implementing inclusive education by enrolling students with special needs as inclusive students. However, in practice, the implementation of inclusivity still faces various challenges, particularly regarding the provision of adequate accommodations and the readiness of teachers to handle students with special needs. This situation highlights the need for strategies that can align the provisions of Ministry of Education, Culture, Research, and Technology Regulation, Permendikbudristek (2023) No. 48 with on-the-ground realities.

This commitment is further reinforced through internal school policies, such as the development of the School-Based Curriculum (KSP) and the issuance of a Decision Letter (SK) regarding the implementation of inclusive education. This was revealed in interviews with school principals identified as informants KS1 and KS2 regarding the implementation of these policies.

> *"Policies regarding inclusion are outlined in the School Curriculum (KSP), and we are committed to accepting children with special needs because our school also needs many students."* (KS1)

> "*A school decree on the implementation of inclusion was issued two years ago, but even before that decree existed, we had already been accepting children with special needs and were committed to implementing inclusive education."* (KS2)

Table 1.
Summary of data from the study's sample schools.

Data Description	SD N Lamkunyet	SD N Lamteungoh
Total Number of Students	270	99
Number of Teachers	17	10
Number of Inclusive Students	3	2
Number of Inclusive Education Teachers	0	0

The table indicates that public schools in Aceh Besar have demonstrated a commitment to inclusive education through the admission of students with special needs. However, its

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implementation has not yet been fully optimized. At Lamkunyet Public Elementary School, out of a total of 270 students, there are 3 students with special needs, but no special education teachers are available among the 17 teachers on staff. Meanwhile, at Lamteungoh Public Elementary School, with 99 students and 2 students with special needs, there is also no support from special education teachers among the 10 educators available.

This situation indicates a mismatch between policies on the admission of students with disabilities and the readiness of human resources to provide adaptive educational services. This phenomenon aligns with the findings of previous research, which showed that the shortage of special education teachers is one of the main obstacles to the implementation of inclusive education at the elementary school level.

4.3. Challenges in Implementing Educational Inclusion in the Field

4.3.1. Budgetary Support and/or Funding and Infrastructure

Provisions regarding inclusive education, particularly concerning funding, are outlined in Ministry of Education, Culture, Research, and Technology Regulation, Permendikbudristek (2023) No. 48, Article 6, which refers to Article 5. These provisions state that the provision of budgetary support or funding assistance is the responsibility of local governments, educational institutions, and universities within their respective authorities. Such funding includes financing to support the delivery of education tailored to the needs of students with disabilities, the provision of grants or scholarships, and the allocation of funds for facilities and infrastructure that support appropriate accommodations.

> *"There are no specific facilities or budget allocated for the implementation of inclusive education."* (KS 1 and KS 2)

> *"There is no specific budget for training; only one teacher has ever participated in online training, while the other teachers have not yet received any training."* (KS 1 and KS 2)

These findings indicate a gap between regulations and implementation, particularly regarding the funding of inclusive education. Other studies also confirm that budget constraints are a dominant factor hindering the provision of accessible facilities and support services for students with special needs.

4.3.2. Educators, Educational Staff, and Curriculum Provision

Based on the results of an interview with a teacher identified as informant G1, it was stated that inclusive education is an educational system that provides equal learning opportunities for all students, including children with special needs (ABK), to learn together in the same school environment.

> *"In my opinion, inclusive education is when a school can accept all children without discriminating based on their physical or mental conditions. Children with special needs continue to learn alongside typical children, but with certain accommodations."* (G1)

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This indicates that the informant has a fairly good understanding of the basic concept of inclusive education as a form of education that is equitable and non-discriminatory. However, in its implementation, the informant highlighted several major challenges, such as limited facilities and a lack of specialized training for teachers.

> *"The biggest challenges are facilities and training. We rarely receive specialized training on how to handle children with special needs."* (G1)

> *"Most teachers are not yet able to overcome the challenges faced in educating students with special needs due to the absence of training on various types of students with special needs."* (KS2)

This situation results in suboptimal educational services for students with special needs, even though the preparation and provision of educators and educational staff are crucial components of facilitating appropriate accommodations. Provisions regarding teachers, educators, and educational staff are further regulated in Articles 8 through 10 of Ministry of Education, Culture, Research, and Technology Regulation, Permendikbudristek (2023) No. 48. In this context, teachers involved in inclusive education are required to possess specific qualifications and competencies as outlined in Article 9.

Theoretically, teacher competence is a key factor in the success of inclusive education. Teachers are expected to be able to adapt the curriculum, implement differentiated learning strategies, and conduct assessments tailored to the individual needs of students. Various studies indicate that ongoing training and practical experience, such as internships, have a significant impact on improving teachers' competence in inclusive learning.

Furthermore, curriculum implementation in schools remains largely general in nature and is not yet supported by systematically structured Individual Learning Programs (ILPs). The adjustments made by teachers are generally still basic, such as reducing the number of questions or providing assistance while completing assignments. This situation indicates that the implementation of an adaptive curriculum has not yet been carried out in a planned and comprehensive manner.

This finding aligns with various studies indicating that many inclusive schools in Indonesia are still at the basic adaptation stage and have not yet reached the stage of comprehensive curriculum modification tailored to the individual needs of students. Special education teachers are educators who possess specialized competencies in providing services to students with disabilities. These competencies encompass pedagogical, professional, and social aspects, as well as communication skills tailored to the students' needs.

In the context of inclusive education, teachers are expected to create a learning environment that is adaptive and responsive to diversity; thus, teachers' competencies are a determining factor in the successful implementation of inclusive education. These competencies are acquired through both formal education and training. Formal education can be pursued through special education or exceptional education programs, as well as through teacher professional education (PPG). This enhancement of academic qualifications plays a crucial role in strengthening teachers' readiness to address the challenges of inclusive

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education, particularly in understanding the characteristics and needs of students with special needs (Biantoro, 2024).

In addition to formal education, training serves as a vital means of enhancing teachers' competencies, especially in adapting the curriculum and learning processes. Teachers are expected to be able to adapt learning strategies to the conditions and needs of students with disabilities. The implementation of curriculum adaptation has been shown to have a positive impact on increasing student participation and interaction in inclusive learning, thereby making the learning process more responsive, meaningful, and aligned with each individual's abilities (Pasha, Andini, & Sari, 2023).

This training is typically supplemented by practical internship activities at inclusive educational institutions. Through this experience, teachers have the opportunity to be directly involved in the assessment process, the development of Individualized Education Programs (IEPs), the delivery of instruction, and the evaluation of learning outcomes. This practical experience is a crucial component in building teachers' practical professional competencies, as it provides a real-world understanding of the dynamics of inclusive education and the needs of students in the field. (Nurfaima et al., 2023).

During the internship, teachers are generally mentored by special education teachers or professional practitioners. This mentoring aims to ensure that the learning process aligns with the principles of inclusive education. However, in practice, various challenges persist in the field, such as a shortage of experts and a lack of adequate supporting resources.

Overall, structured education and training, coupled with direct practical experience, are key factors in enhancing the competencies of special education teachers. This enhancement directly impacts the quality of inclusive educational services, making them more adaptive, equitable, and just for all students (Biantoro, 2024).

In terms of curriculum provision and implementation, students with special needs follow the same curriculum as that used in regular schools. Informants explained that the implementation of inclusive education in schools still faces various limitations, particularly in terms of human resources and supporting facilities.

> *"We continue to teach students with special needs in regular classrooms, but to be honest, it's not yet optimal because not all teachers have a background in special education."* (G1)

Additionally, adjustments to teaching methods are made simply based on the teachers' capabilities.

> *"Usually, I adjust the assignments—for example, by giving fewer questions or providing assistance with how to complete them."* (G1)

4.4. Strategies for Overcoming Challenges

Strategies to address challenges in implementing inclusive education must be carried out gradually and systematically, in accordance with the normative framework outlined in Ministry of Education, Culture, Research, and Technology Regulation, Permendikbudristek (2023) No. 48. One fundamental step is the establishment of a Disability Service Unit (ULD) as a coordination center for inclusive services at the school level. However, based on interview

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results, it was found that schools do not yet have standard operating procedures (SOPs) or a specific management system governing the implementation of inclusive education.

This situation indicates a gap between normative policies and empirical realities on the ground. The lack of Special Education Teachers (SETs), the absence of a clear institutional structure, and the lack of inclusion SOPs indicate that the service system has not yet been optimally institutionalized. These findings are consistent with various studies stating that weak institutional support and limited human resources are major obstacles to the implementation of inclusive education in public schools.

Nevertheless, there are internal initiatives from school principals and teachers to support educational inclusivity, such as peer motivation among teachers and a positive reception of students with special needs. This attitude reflects a moral and professional commitment that serves as the foundational capital for strengthening the inclusion system. Research by the Journal of Obsession indicates that teachers' positive attitudes are a key factor in the successful implementation of inclusive education.

Within the regulatory framework, Ministry of Education, Culture, Research, and Technology Regulation, Permendikbudristek (2023) No. 48 stipulates that Special Education Teachers must be assigned to the Disability Service Unit (ULD) as the administrative and pedagogical service center for students with disabilities. Additionally, local governments are obligated to facilitate the establishment of ULDs through the provision of budgets, facilities and infrastructure, policy support, and the enhancement of the competencies of disability service personnel.

However, the research findings indicate that the implementation of this policy has not yet been optimal in elementary schools in Aceh Besar. This suggests that there remains a gap between the established normative provisions and the actual conditions on the ground, particularly regarding institutional frameworks, resource availability, and the systemic support required to effectively implement inclusive education.

4.4.1. Establishment of the Disability Services Unit

Based on interviews with school principals, it was explained that there are currently no standard operating procedures (SOPs) or specialized management protocols in place for implementing inclusive education:

> *"The school has no SOPs regarding inclusion, no specific division of tasks, and there are also no Special Education Teachers (SETs)."* (KS 1)

However, alongside this, there have been initiatives by school principals and teachers to foster educational inclusivity in public schools:

> "*There are no (resolution strategies); it's just teachers motivating one another in educating children with special needs, and there is also no collaboration with external parties, such as psychologists, etc."* (KS 1 and KS 2)

> *"Teachers' response to the implementation of inclusive education at the school is very positive."* (KS 1)

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> *"Although it's challenging, I support inclusive education because all children have the right to an equal education."* (G1)

This attitude reflects the teachers' commitment to supporting inclusive education policies and can serve as a first step toward establishing a Disability Service Unit (ULD) at the school. This aligns with the provisions of Ministry of Education, Culture, Research, and Technology Regulation, Permendikbudristek (2023) No. 48, which states that Special Education Teachers are assigned to the DSU as the primary administrative unit, must be registered in the ministry's data system, and are entitled to rights in accordance with applicable laws and regulations.

Through school initiatives supported by collaboration with the education office, efforts to monitor and evaluate the implementation of inclusive education can be enhanced, including by optimizing the functions of the ULD. As stipulated in Chapter III, Article 13, local governments are obligated to facilitate the establishment of ULDs at every level of education as part of providing appropriate accommodations. This facilitation includes budgetary support, facilities and infrastructure, operational policies, human resources, and the enhancement of the competencies of disability service personnel.

However, research findings indicate that the establishment of ULDs in elementary schools in Aceh Besar has not yet been fully optimized. This is evidenced by the absence of a dedicated institutional structure, the lack of standard operating procedures (SOPs) for inclusive education, and the unavailability of educators specifically assigned to disability services.

4.4.2. Parent/Guardian and Community Involvement

Article 12 (6) of Ministry of Education, Culture, Research, and Technology Regulation, Permendikbudristek (2023) No. 48 Article 12(6) of Permendikbudristek (2023) No. 48 mandates that functional assessments for reasonable accommodations must involve consultations with students with disabilities, parents, and the Disability Services Unit. This underscores that inclusive education relies on active family involvement alongside school efforts. However, field data reveals inconsistent parental engagement: while some parents monitor their child's experiences including addressing bullying as teacher awareness improves, others face communication barriers that obscure their child's progress. Because active parental collaboration significantly enhances the self-confidence and social adaptation of children with special needs, strengthening two-way communication through regular forums, progress reports, and parental education is essential.

> *"The child often told me after school that he was teased, harassed by classmates, and even hit on the head, but in recent months I haven't heard any reports of him being teased because the teacher has been paying more attention to him."* (W1)

> *"There has been some communication—the teacher advised that my child should take good care of themselves and maintain hygiene, and I went to school to pick up an attendance slip, but that was the extent of it; they didn't ask about my child's learning progress."* (W1)

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"They never talk about school when they come home." (W2)

"There's never any communication with the teacher—it's just drop-off and pick-up." (W2)

Furthermore, Ministry of Education, Culture, Research, and Technology Regulation, Permendikbudristek (2023) No. 48 emphasizes that the community plays a significant role in supporting the implementation of inclusive education. Chapter VII, Article 26 states that the community, whether individually or through institutions or organizations, may provide assistance and/or facilitation in fulfilling educational services for students with disabilities through the Disability Services Unit. This provision indicates that inclusive education is grounded in the principle of social participation involving various stakeholders.

In addition to families, community involvement is a strategic factor in strengthening the implementation of inclusive education. Such support can take the form of contributions from social organizations, professionals such as psychologists, or communities concerned with education. Various studies show that community involvement plays a crucial role in improving the quality of inclusive education services, particularly in providing additional support that schools cannot always provide on their own. Therefore, systematic efforts are needed to build partnerships between schools and the community, including psychological and health service institutions, as well as social organizations.

4.4.3. Reporting and Sanctions

To ensure public accountability, Article 27 of Ministry of Education, Culture, Research, and Technology Regulation No. 48 of 2023 grants the public the right to report violations regarding reasonable accommodations or Disability Service Units to central and local governments. Although this participatory oversight mechanism establishes that inclusive education policies are more than merely normative, empirical findings reveal that these complaint channels remain underutilized due to low public awareness of reporting rights and procedures. In line with educational administration research, which highlights policy literacy and active public monitoring as key drivers of successful implementation, addressing this gap requires intensified outreach and a stronger culture of accountability within educational environments.

Ministry of Education, Culture, Research, and Technology Regulation No. 48 of 2023 also establishes administrative sanctions in Chapter VIII, Article 28 as a form of enforcement against violations of inclusive education policies. These sanctions include written warnings, temporary suspension of educational activities, suspension of educational operating permits, and revocation of permits. The existence of these provisions underscores that the implementation of inclusive education is an obligation that must be fulfilled by every educational institution. Thus, administrative sanctions serve as a control mechanism to ensure compliance and promote improvements in the quality of inclusive, equitable, and non-discriminatory educational services.

Administrative sanctions are further explained in Chapter 8; the administrative sanctions referred to in Article 28 include written warnings, suspension of educational activities, and suspension of the license to conduct educational activities.

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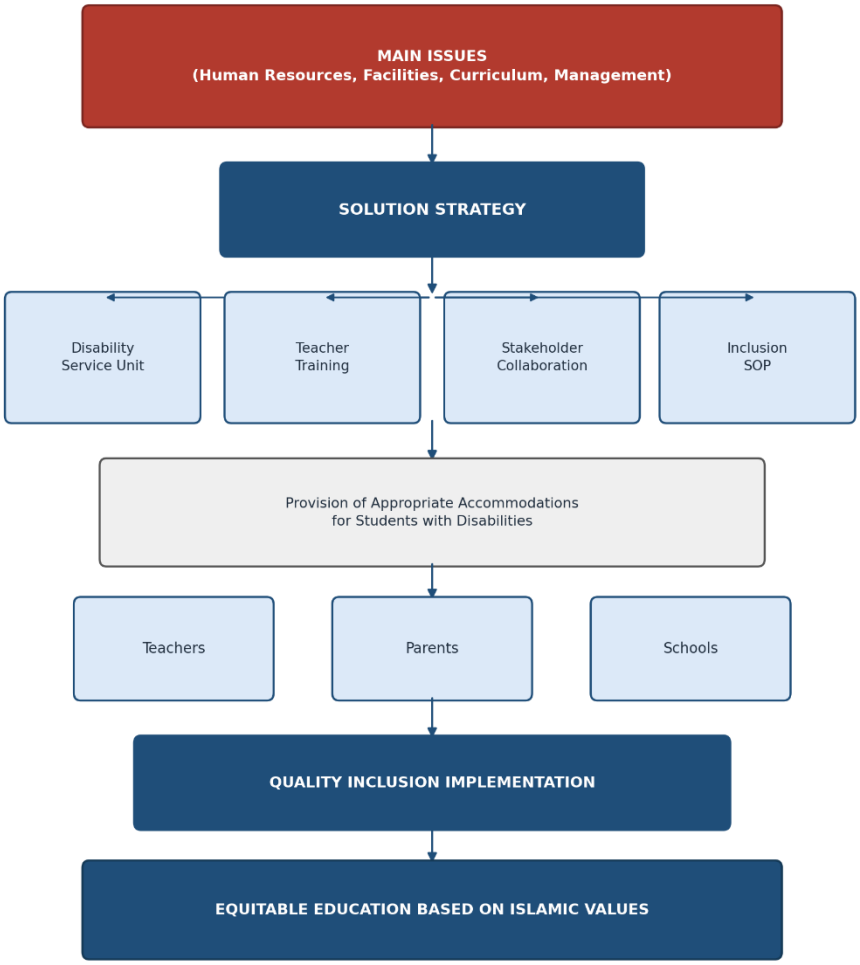


Figure 3. Model of Strategies for Strengthening the Implementation of Inclusive Education.

Based on the research findings, a strategy to strengthen the implementation of inclusive education is needed, one that is carried out systematically and sustainably. This strategy encompasses four main aspects: the establishment of a Disability Services Unit; enhancing teacher competencies through training and internships; strengthening collaboration with parents and the community; and developing standard operating procedures (SOPs) for inclusive education at the school level. The implementation of these strategies is expected to improve the overall quality of inclusive education services, thereby realizing a more adaptive, participatory, and equitable education system, while remaining grounded in Islamic values.

5. CONCLUSION

This study shows that the implementation of inclusive education in elementary schools in Aceh Besar still faces a significant gap between regulations and on-the-ground practices. Limited human resources, facilities, and infrastructure, as well as an institutional system that is not yet fully optimized, are the main factors hindering its implementation. Nevertheless, schools' commitment to accepting students with special needs constitutes an important social capital. The integration of Islamic values has also proven relevant as an ethical foundation for strengthening inclusive practices. Therefore, structured interventions are needed through the strengthening of the Disability Services Unit, the enhancement of teacher competencies, and

the development of operational policies grounded in Islamic values to realize an education system that is just and humane.

Differences in implementation also highlight the need for more systematic steps to bridge the gap between normative regulations and on-the-ground implementation. Ensuring appropriate accommodations through the development of standard operating procedures (SOPs), the provision of facilities, and ongoing teacher training, mentoring, and professional development programs is crucial so that all schools have competent educators capable of delivering inclusive education. Additionally, the implementation of inclusive education must be supported by a participatory approach involving various stakeholders. School principals, teachers, parents, and the community need to be actively involved through ongoing outreach and education, so that a shared awareness and commitment can be fostered to achieve optimal inclusive education in public schools.

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