Journal of Pedagogy and Education Science
Vol.05, No.03, pp. 930-945
journal.iistr.org/index.php/JPES
DOI: 10.56741/IISTR.jpes.002075



Evaluating the Implementation of Inclusive Education Using the Index for Inclusion

Evidence from Primary Schools in Samarinda, Indonesia

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ARTICLE INFO

Article history
Received 10 February 2026
Revised 12 June 2026
Accepted 15 June 2026

Keywords
Discrepancy Evaluation Model
Inclusive Education
Index for Inclusion
Program Evaluation
Primary Schools

ABSTRACT

This study evaluates inclusive education implementation in primary schools in Samarinda using the Index for Inclusion dimensions of practice, culture, and policy. A program-evaluation design guided by the Discrepancy Evaluation Model (DEM) combined structured observations, school self-assessments, interviews, and document analysis. Observed scores were categorized as "Good" for practice (60%), culture (69%), and policy (64.76%), but important gaps remained. Curriculum alignment was not consistently translated into differentiated instruction or individualized learning programs. Reported social acceptance coexisted with discrimination, limited parent-support programs, and weak qualification standards for special assistant teachers. Policy implementation showed formal compliance but gaps in school-level operational guidance, complaint mechanisms, shadow-teacher support, and specialist services. Self-assessment scores were consistently higher than direct-observation scores, indicating a perception–implementation gap. The findings suggest that inclusive education is institutionally established but unevenly enacted, requiring closer alignment among inclusive values, pedagogical practice, operational policy, and institutional support.

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Introduction

The implementation of inclusive education in Indonesia is constitutionally grounded in Article 28H, paragraph (2) of the 1945 Constitution, which affirms every citizen's right to facilities and special treatment that provide equal opportunities and benefits in the pursuit of equality and justice [1]. This constitutional mandate has been operationalized through the Regulation of the Minister of National Education Number 70 of 2009 concerning Inclusive Education for Students with Disabilities and Those with Potential Intelligence and/or Special Talents [2]. More recently, the East Kalimantan Provincial Government issued regulations in 2023 concerning the standardization of inclusive education at the secondary level [3]. Together, these policies demonstrate the government's commitment to promoting equitable access to education for learners with disabilities and diverse learning needs.

The expansion of inclusive education in Indonesia has been substantial. In 2023, Indonesia recorded 44,477 inclusive schools, while Samarinda had 175 inclusive schools across primary and secondary levels, including both public and private institutions [4], [5]. Despite this quantitative growth, the quality and consistency of inclusive education implementation remain significant concerns. Previous studies have highlighted that effective implementation depends on several interrelated factors, including supportive government policies, teacher self-efficacy, and parental involvement [6]–[8]. School principals also play a pivotal role in fostering inclusive practices through their beliefs and values, professional competence, and instructional leadership [9].

However, preliminary observations in several inclusive schools in Samarinda indicate that implementation has not yet been supported by clear and standardized operational guidance, particularly at the primary-school level. Analysis of policy documents also indicates a lack of formal regulations or implementation standards specifically governing inclusive education in primary schools, whether through education-authority regulations or standardized school-level guidelines. This policy gap may contribute to inconsistent implementation across schools and create challenges in ensuring educational equity for students with special educational needs (SEN).

Previous literature has documented persistent barriers to inclusive education. Nilholm (2021) identified major challenges including limited teacher knowledge about developing genuinely inclusive classrooms, the continued use of segregated educational arrangements, and differing views among teachers and parents regarding inclusion [10]. In addition, debates over the governance of inclusive education—whether through centralized regulation or school-based policy approaches—continue in Indonesia and several European contexts [11]. These findings suggest that inclusive education is context-dependent and requires evaluation frameworks that are responsive to local conditions.

To address this gap, the present study uses the Index for Inclusion developed by Booth and Ainscow as the substantive framework for evaluating inclusive education implementation. The framework organizes inclusion into three interrelated dimensions: practice, culture, and policy [12]. Instruments based on inclusion frameworks have been developed for use with schools, parents, and communities [13], but the barriers to implementation vary across national and local contexts. Accordingly, evaluation criteria may require contextual adaptation while retaining the core dimensions of the Index for Inclusion.

Accordingly, this study aims to evaluate the implementation of inclusive education in primary schools in Samarinda. Specifically, it addresses three research questions: (1) To what extent is the practice dimension of inclusive education implemented in participating primary schools? (2) To what extent is an inclusive school culture established? and (3) To what extent are inclusive policies established and enacted at the school level?

Material and Methods

This study adopted a program-evaluation design guided by the Discrepancy Evaluation Model (DEM), which comprises four stages: design, installation, process, and product. DEM was used to identify gaps between predetermined standards and observed implementation in primary schools in Sungai Kunjang District, Samarinda, East Kalimantan, and to inform recommendations for improving inclusive education policy and practice [14], [15].

A. Research Design and Participants

The study focused on inclusive education implementation in Sekolah Penggerak primary schools using the three dimensions proposed by Booth and Ainscow. Eight schools were selected according to two criteria: (1) designation as Sekolah Penggerak and (2) at least four years of experience implementing inclusive education. The selected schools were SDN 004 Sungai Kunjang, SDN 009 Sungai Kunjang, SDN 012 Sungai Kunjang, SDN 016 Sungai Kunjang, SDN 019 Sungai Kunjang, SDN 026 Sungai Kunjang, SD Islam Al Fatih, and SD Muhammadiyah 5. Participants were selected purposively because they had direct experience and relevant knowledge of inclusive education implementation. Evidence was obtained from six special assistant teachers (SATs) and one school principal, with the Index for Inclusion serving as the analytical lens.

B. Data Collection Procedures

Data collection relied primarily on structured observation using a checklist that compared predetermined evaluation standards with observed implementation. Interviews were used to corroborate and contextualize the observation findings. Document analysis was also conducted using legal documents, school policies, and standard operating procedures related to inclusive education. To operationalize the evaluation, criteria were mapped across the stages of DEM and the three dimensions of the Index for Inclusion, as shown in Table 1.

Table 1. Evaluation Criteria by DEM Stage and Index for Inclusion Dimension

No	Evaluation Stage	Index for Inclusion Dimension	Indicator	Items
1	Design	Practice	Objectives of the inclusive education program; learning assessment.	2
		Culture	Community and parental support; building an inclusive community.	2
		Policy	Regulations; requirements related to students with SEN; access and facilities.	3
2	Installation	Practice	Classroom management; instructional methods; teacher readiness; curriculum.	4
		Culture	Acceptance/rejection of students with SEN; teacher attitudes and readiness; curriculum-related support.	4
		Policy	Effectiveness of facilities and accessibility; lesson planning and operational provisions.	7
3	Process	Practice	Student learning activities; teaching activities; learning processes; assessment standards.	4
		Culture	Student interactions and behavior; collaboration between parents and schools.	2
		Policy	Facilities and institutional support.	3
4	Product		Outcomes, impacts, benefits, and alumni.	3

Inclusive education implementation was assessed through direct observation by the research team. Participating schools also completed self-assessments, allowing perceived implementation to be compared with observed practice.

C. Data Analysis Techniques

Observation-checklist items were scored using predetermined criteria: each "Yes" response received a score of 1 and each "No" response a score of 0. The number of "Yes" responses was then converted into a percentage to describe the level of implementation. These descriptive scores were used to identify discrepancies and to support interpretation within the DEM framework; they were not used for inferential statistical analysis. The decision criteria are presented in Table 2.

Table 2. Decision Criteria for Implementation Scores

Scoring	Category
76% - 100%	Very Good
51% - 75%	Good
26% - 50%	Fair
<26%	Poor

Interviews and document analysis were used to corroborate the observation results. Interview questions were developed from the same evaluation criteria used in the observation checklist. Observational findings were then compared with school self-assessment results to identify discrepancies between perceived and observed implementation. Conclusions were based primarily on direct observation and were interpreted alongside interview and documentary evidence.

D. Validation and Trustworthiness of Data

To strengthen the credibility and trustworthiness of the findings, the study used source and method triangulation. Source triangulation involved comparing accounts from special assistant teachers and the school principal across participating schools to identify recurring patterns and reduce dependence on any single informant. Method triangulation involved cross-checking evidence from observations, interviews, and document analysis. Together, these strategies supported a more consistent and comprehensive interpretation of inclusive education implementation.

Results and Discussion

The findings indicate that inclusive education implementation in Samarinda generally aligns with the Index for Inclusion criteria, although substantial variation remains across schools and specific indicators. Overall, the evidence suggests that inclusive education has been established institutionally but is implemented unevenly in day-to-day practice. The following subsections evaluate the practice, culture, and policy dimensions of the Index for Inclusion.

A. Practice Dimension of Inclusive Education Implementation

The practice dimension was evaluated using indicators related to non-discrimination, curriculum adaptation, instructional methods, assessment, student participation, teacher preparedness, opportunities for achievement, and specialized support and facilities. As shown in Table 3, the observed implementation score was 60%, which falls within the "Good" category, although substantial differences were evident across individual indicators.

Table 3. Results of the Practice Dimension Assessment

Evaluation Stage	Standard	Implementation	Percentage
Design	Students with SEN experience no discrimination.	Only 3 of the 7 participating schools reported no discrimination against students with SEN.	43
	Assessment procedures are adapted for students with SEN rather than applied identically to other students.	Four of the seven participating primary schools did not differentiate assessment procedures between students with and without SEN.	57
Installation	The curriculum is aligned with the stated inclusive education standards.	Only 1 of the 7 participating schools had not yet aligned its curriculum with the stated standards.	86
	Instructional methods are adapted to students' individual needs.	None of the participating schools had developed instructional methods specifically adapted to the needs of students with SEN.	0
	Teachers involved in inclusive education	Only 3 of the 7 SATs in the participating schools had attended	100

Evaluation Stage	Standard	Implementation	Percentage
	receive relevant training.	training specifically related to their role.	
	A dedicated classroom or support room is available for students with SEN.	Only 1 of the 7 participating schools had a dedicated classroom or support room for students with SEN.	14
Process	Students with SEN are given opportunities to express their views.	All participating primary schools reported providing students with SEN with opportunities to express their views.	100
	Students without SEN are encouraged to respect and support peers with SEN.	All participating primary schools reported encouraging students to respect and support peers with SEN.	100
	Students with SEN can participate in competitions and pursue achievement without discrimination.	Students with SEN in participating schools were allowed to take part in competitions such as the National Olympiad, the National Student Sports Olympiad, and competitions at other levels.	86
	Students with SEN have access to a special assistant teacher (SAT).	Five of the seven participating schools reported providing SAT support for students with SEN. SD Muhammadiyah 5 was reported as not having an SAT.	71
	Average		60

One of the clearest discrepancies concerns the relationship between curriculum adaptation and classroom instruction. Although most schools (86%) reportedly used curricula aligned with inclusive education standards, none had developed instructional methods specifically adapted to the needs of students with SEN. One SAT explained, "The learning system uses an individualized learning program (PPI), with content designed according to each student's specific needs." The findings therefore suggest that curriculum adaptation may remain stronger at the administrative level than in pedagogical enactment.

From the perspective of the Index for Inclusion, inclusion involves more than placing students in mainstream classrooms or modifying formal documents; it requires coordinated transformation across culture, policy, and practice. Booth and Ainscow emphasize that inclusive practice requires responsive teaching strategies capable of addressing learner diversity [12]. It also requires reconsideration of assessment practices and the criteria used to evaluate student success [16]. This interpretation is consistent with inclusive pedagogy, which emphasizes extending meaningful learning opportunities to all students rather than creating separate educational experiences [17]. Previous studies likewise indicate that teacher capacity and systematic institutional support are central to effective curriculum implementation in inclusive settings [18].

The findings also reveal a tension between opportunities for student achievement and the institutional resources available to support those opportunities. Students with SEN were reportedly given opportunities to participate in competitions (86%), yet only a small proportion of schools provided dedicated classrooms or support rooms (14%), while 71% reported the availability of SAT support. Fullan's theory of educational change emphasizes the need for coherence between policy ambition and institutional capacity [19]. In this context, schools appear committed to promoting achievement among students with SEN, but limited infrastructure and specialist support may constrain sustained implementation. Students with SEN require safe and inclusive environments, positive social relationships, and supportive school communities that promote academic, social, and emotional development [20].

A further discrepancy emerged between school self-assessment and direct observation. Direct observation produced a practice-dimension score of 60%, categorized as "Good," whereas school self-assessment produced a substantially higher score of 82.85%, categorized as "Very Good." This difference indicates a perception–implementation gap: schools evaluated their inclusive practices more positively than was reflected in the observed classroom evidenc



Fig. 1. Dedicated Classroom/Support Room for Students with SEN

A. Culture Dimension of Inclusive Education Implementation

The culture dimension reached an observed implementation score of 69%, categorized as "Good." However, closer examination revealed inconsistencies between reported social acceptance, institutional preparedness, and collaborative support. Table 4 presents the evaluation results for this dimension.

Table 4. Results of Cultural Dimension Assessment

Evaluation Stages	Standard	Implementation	Percentage
Design	All members of the school community	Teachers, staff, and parents or guardians were reported to accept all students, including students with SEN.	100

Evaluation Stages	Standard	Implementation	Percentage
	accept the presence of all students.		
	The school has defined qualification requirements for SATs.	Six of the seven participating schools did not have defined qualification requirements for SATs.	14
	Members of the school community accept students with SEN.	Not all members of the school community were reported to accept students with SEN.	71
Installation	The school provides parent-support or parenting sessions.	Five of the seven participating schools did not provide parenting or parent-support sessions related to inclusive education.	29
	Members of the school community demonstrate respectful and supportive attitudes toward students with SEN.	Three of the seven participating schools reported that not all members of the school community consistently demonstrated supportive attitudes toward students with SEN.	43
	Teachers and students collaborate to support students with SEN.	Teachers and students in all participating primary schools were reported to work together to support students with SEN.	100
	Students are encouraged to alert teachers when a peer with SEN needs assistance.	Students in all seven participating primary schools were allowed to alert teachers when peers with SEN experienced difficulties.	100
	Students with SEN are free from discriminatory treatment.	Four of the seven participating schools reported that students with SEN still experienced discrimination.	43
Process	The surrounding community accepts and supports students with SEN.	The communities surrounding the participating schools were reported to accept students with SEN.	100
	Teachers collaborate with parents of students with SEN.	Participating primary schools reported working with parents of students with SEN to support their children.	86
	Average		69

The findings reveal a notable discrepancy between broad statements of acceptance and evidence of continuing exclusionary experiences. All schools reported that teachers, staff, and parents or guardians accepted the presence of all students, including students with SEN (100%), and the surrounding community was also reported to be accepting (100%). However, only 71% of the relevant school-community indicator was met, and only 43% of schools reported that students with SEN were free from discriminatory treatment. These results suggest that general endorsement of inclusion does not necessarily translate into consistently inclusive interpersonal practices.

This discrepancy suggests that schools may demonstrate a normative commitment to inclusive education without yet possessing sufficient professional capacity to sustain it consistently. Teachers and other members of the school community may endorse inclusive values while still lacking specialized competencies for responding to diverse learner needs. One SAT explained, "There are currently no specific qualification requirements for SATs at this school. We follow the appointment decree issued by the Education Office through the principal, and SATs are required to participate in orientation or awareness-raising activities related to inclusive education." This account suggests that SAT appointments may rely more on administrative designation than on formal professional qualification in inclusive education.

Previous research by Hamid indicates that SAT support can contribute to students' literacy development [21]. SATs also need to coordinate closely with classroom teachers and parents to support inclusive education effectively [22], [23]. Classroom teachers, in turn, require the capacity to adapt instruction and modify curricula for students with SEN [24]. Because SAT responsibilities differ from those of classroom teachers, their role is important in providing individualized support. Schools should therefore ensure sufficient SAT capacity to provide continuous support according to student needs and caseload.

Several positive findings were also evident in the culture dimension. Teachers and students across the participating schools reportedly collaborated to support students with SEN (100%). Most schools reported collaboration with parents of students with SEN (86%), and other students were encouraged to alert teachers when peers with SEN experienced difficulties (100%). These findings indicate the presence of supportive interpersonal relationships and a shared commitment to inclusion within the school community.

At the same time, important programmatic and institutional gaps remained. Only 29% of schools implemented parent-support or parenting programs related to inclusive education, while 57% reported that students with SEN continued to experience discriminatory treatment. In addition, only 14% of SATs were reported to meet the stated professional qualification requirements. Thus, positive attitudes and collaborative practices coexist with limited structural and professional support. Strengthening SAT qualifications, parental-engagement programs, and anti-discrimination measures is therefore necessary to develop a more consistently inclusive school culture.

Schools should address these gaps through sustained collaboration, awareness-raising, and training. Where parental hesitation or rejection occurs, schools need structured engagement to strengthen understanding of children with special educational needs [25]. Teachers can also work collaboratively with parents to provide continuous support during school activities [26]. In addition, teachers require specialized guidance and professional

development to improve their ability to identify and respond to the needs of students with SEN in inclusive classrooms [27].

Schools should also foster environments in which students with SEN are protected from both verbal and non-verbal discrimination. Physical and social environments should support accessibility, participation, safety, and well-being [28]. At the institutional level, anti-discrimination efforts should be supported by clear governance arrangements, resource systems, capacity development, school-level interventions, and monitoring and evaluation mechanisms so that inclusive education policies are translated consistently into practice [29].

School self-assessment again produced a more positive picture than direct observation. The self-assessment score for the culture dimension was 85.71% ("Very Good"), compared with an observation score of 69% ("Good"). This difference reinforces the perception–implementation gap identified in the practice dimension and suggests that schools may rate inclusive culture more positively than is evident in observed interactions and institutional arrangements.

B. Policy Dimension of Inclusive Education Implementation

The policy dimension covers school regulations, operational procedures, access arrangements, support mechanisms, and institutional provisions related to inclusive education. As shown in Table 5, the observed implementation score was 64.76%, placing this dimension in the "Good" category, although substantial variation remained across individual indicators.

Table 5. Policy Dimension Assessment Results

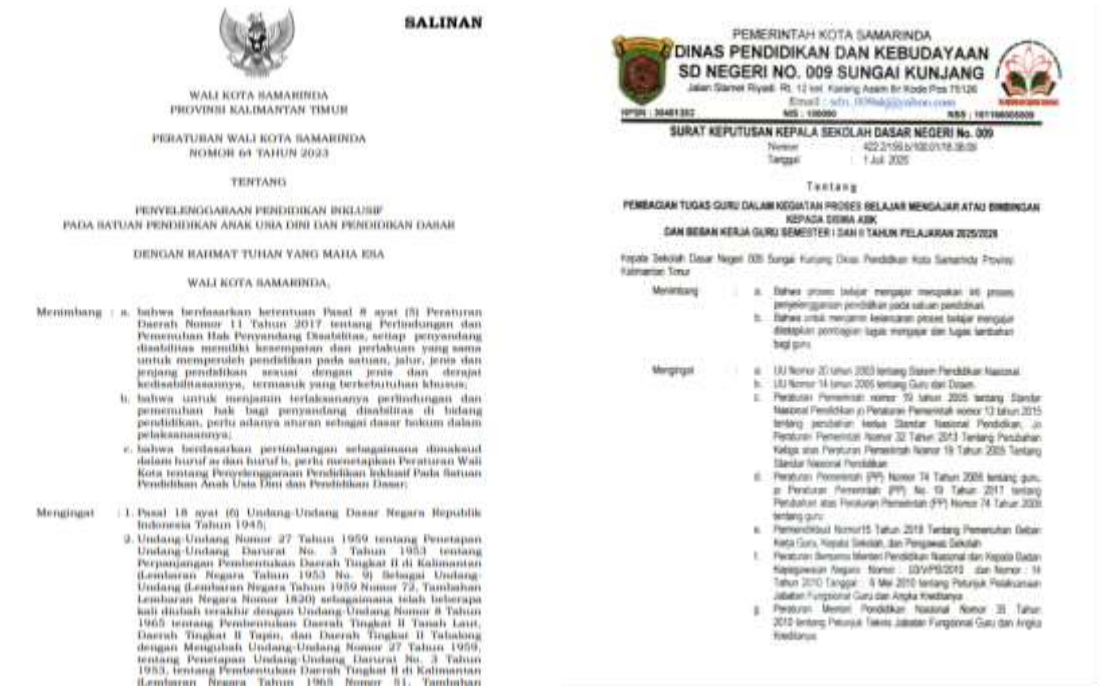
Evaluation Stage	Standard	Implementation	Percentage
Design	The school has written regulations governing inclusive education implementation.	All participating schools were recorded as having written regulations addressing inclusive education.	100
	The school has documented admission criteria or procedures for students with SEN.	Six of the seven participating schools had documented requirements related to the admission of students with SEN.	86
	The school has a school-level policy specifically addressing support for students with SEN.	Only 4 of the 7 participating schools had policies specifically addressing students with SEN.	57
Installation	Classroom teachers, in addition to SATs, are authorized to teach students with SEN.	All participating schools allowed classroom teachers to teach students with SEN.	100
	The school provides shadow-teacher support.	Only 1 of the 7 participating schools provided shadow-teacher support.	14
	The school admits students across categories of SEN.	Only 4 of the 7 participating schools reported accepting students across all SEN categories.	57

Evaluation Stage	Standard	Implementation	Percentage
	Students with SEN are allowed to participate in all school activities.	All participating schools reported providing students with SEN opportunities to participate in all school activities.	100
	Students with SEN are given opportunities to participate in competitions.	Six of the seven participating schools reported involving students with SEN in competitions.	86
	The school has a complaint mechanism for students with SEN who experience discrimination.	Only 3 of the 7 participating schools had a specific complaint mechanism for students with SEN who experienced discrimination.	43
	A multidisciplinary support team (e.g., psychologist or physician) is available.	Only 1 of the 7 participating schools had access to a specialized support team for students with SEN.	14
Process	A dedicated classroom or support room is available for students with SEN.	Only 1 of the 7 participating schools had a dedicated classroom or support room for students with SEN.	14
	A reading corner is available.	All participating schools had provided reading corners.	100
	Clean and appropriate toilet facilities are available for students with SEN.	All participating schools provided clean and appropriate toilet facilities for students with SEN.	100
	A dedicated consultation room is available for students with and without SEN.	Five of the seven participating schools had dedicated consultation rooms.	71
	A clean and appropriate school canteen is available.	Six of the seven participating schools had clean and appropriate canteen facilities.	86
	Average		64.76

A notable discrepancy appears in the design-stage evidence concerning written regulations. The checklist records full compliance (100%) with the criterion that schools have written regulations on inclusive education, while only 57% have school-level policies specifically addressing students with SEN. In addition, one SAT reported, “The school does not have written regulations regarding the implementation of inclusive education. Since being designated as an inclusive school, it has relied solely on regional regulations established by the local government.” The conflicting evidence indicates that the distinction between school-specific regulations and external regulations adopted by schools should be made explicit when interpreting this indicator.

The policy findings therefore suggest that formal compliance with inclusive education mandates does not necessarily ensure the presence of sufficiently specific operational guidance. Previous studies similarly show that inclusive education may be interpreted primarily as student placement rather than as systemic transformation [30]. More recent work emphasizes that the existence of policy documents alone does not guarantee meaningful

inclusion unless policies are translated into clear operational standards, teacher guidance, and accountability mechanisms [31].



BALINAN

WALI KOTA SAMARINDA
PROVINSI KALIMANTAN TIMUR

PERATURAN WALI KOTA SAMARINDA
NOMOR 64 TAHUN 2023

TENTANG

PENYELENGGARAAN PENDIDIKAN INKLUSIF
PADA SATUAN PENDIDIKAN ANAK USIA DINI DAN PENDIDIKAN DASAR

DENGAN RAHMAT TUHAN YANG MAHA ESA

WALI KOTA SAMARINDA,

Menimbang : a. bahwa berdasarkan ketentuan Pasal 8 ayat (5) Peraturan Daerah Nomor 11 Tahun 2017 tentang Perlindungan dan Pemenuhan Hak Penyandang Disabilitas, setiap penyandang disabilitas memiliki kesempatan dan perlakuan yang sama untuk memperoleh pendidikan pada satuan, jalur, jenis dan jenjang pendidikan sesuai dengan jenis dan derajat kedisabilitasannya, termasuk yang berkebutuhan khusus;
b. bahwa untuk menjamin terlaksananya perlindungan dan pemenuhan hak bagi penyandang disabilitas di bidang pendidikan, perlu adanya aturan sebagai dasar hukum dalam pelaksanaannya;
c. bahwa berdasarkan pertimbangan sebagaimana dimaksud dalam huruf a dan huruf b, perlu menetapkan Peraturan Wali Kota tentang Penyelenggaraan Pendidikan Inklusif Pada Satuan Pendidikan Anak Usia Dini dan Pendidikan Dasar;

Mengingat : 1. Pasal 18 ayat (6) Undang-Undang Dasar Negara Republik Indonesia Tahun 1945;
2. Undang-Undang Nomor 27 Tahun 1959 tentang Penetapan Undang-Undang Darurat No. 3 Tahun 1953 tentang Perpanjangan Pembentukan Daerah Tingkat II di Kalimantan (Lembaran Negara Tahun 1953 No. 9) Sebagai Undang-Undang (Lembaran Negara Tahun 1959 Nomor 72, Tambahan Lembaran Negara Nomor 1820) sebagaimana telah beberapa kali diubah terakhir dengan Undang-Undang Nomor 8 Tahun 1965 tentang Pembentukan Daerah Tingkat II Tanah Laut, Daerah Tingkat II Tapin, dan Daerah Tingkat II Tabalong dengan Mengubah Undang-Undang Nomor 27 Tahun 1959, tentang Penetapan Undang-Undang Darurat No. 3 Tahun 1953, tentang Pembentukan Daerah Tingkat II di Kalimantan (Lembaran Negara Tahun 1965 Nomor 81, Tambahan

PEMERINTAH KOTA SAMARINDA
DINAS PENDIDIKAN DAN KEBUDAYAAN
SD NEGERI NO. 009 SUNGAI KUNJANG

SURAT KEPUTUSAN KEPALA SEKOLAH DASAR NEGERI No. 009

Tentang

PEMBAGIAN TUGAS GURU DALAM KEGIATAN PROSES BELAJAR MENGAJAR ATAU BIMBINGAN KEPADA SISWA ASK
DAN BEBAN KERJA GURU SEMESTER I DAN II TAHUN PELAJARAN 2025/2026

(a) Local Government Regulation (b) SAT assignment letter

Fig. 2. Policy Documents Supporting Inclusive Education in Samarinda

A second policy-related gap concerns institutional support for teachers and students. Although all schools (100%) allow classroom teachers to teach students with SEN, only 14% provide shadow-teacher support and 14% have access to specialized support teams such as psychologists or medical professionals. From the perspective of teacher efficacy, successful inclusion depends on adequate training, collaborative assistance, and institutional support [32], [26]. Where specialized support is limited, implementation becomes highly dependent on the commitment and capacity of individual teachers rather than on a systematic school-level support structure.

The discrepancy between school self-assessment and direct observation was also evident in the policy dimension. Direct observation produced a score of 64.76% (“Good”), whereas school self-assessment produced a score of 82.85% (“Very Good”). This perception–implementation gap suggests that administrative compliance may be interpreted by schools as evidence of effective policy implementation even when monitoring, resource allocation, operational guidance, and translation into everyday school practice remain uneven.

Implications and Recommendations

The findings have practical implications for inclusive education in primary schools, particularly where formal policy adoption has advanced further than pedagogical and operational implementation. Across the practice, culture, and policy dimensions, the study

identified recurring discrepancies between institutional commitments and day-to-day enactment. Inclusive education in Samarinda has therefore progressed institutionally, but implementation remains uneven across classrooms, school communities, and support systems.

Several recommendations follow from these findings. First, schools should strengthen inclusive classroom practice through individualized learning programs (PPI), differentiated instruction, and adaptive assessment aligned with the needs of students with SEN. They should also establish structured anti-discrimination initiatives, parent-support programs, and regular collaboration forums involving teachers, parents, and students. Second, local government and education authorities should establish clearer operational standards for inclusive education at the primary-school level. Policy implementation should move beyond school designation and administrative compliance by defining minimum standards for SAT qualifications, teacher training, complaint mechanisms, and access to specialized services such as psychologists, therapists, and shadow teachers. Third, teacher education institutions should strengthen competencies related to curriculum modification, differentiated instruction, classroom management for diverse learners, and collaboration with parents and specialists.

Overall, the findings indicate that effective inclusive education depends not only on policy adoption but also on alignment among inclusive values, pedagogical practice, and institutional capacity. Reducing discrepancies across these dimensions is essential for achieving meaningful and sustainable inclusion in schools.

Conclusion

This study evaluated inclusive education implementation in primary schools in Sungai Kunjang District, Samarinda, using the Index for Inclusion as the substantive framework and the Discrepancy Evaluation Model (DEM) as the evaluation model. The findings show that observed implementation in the practice, culture, and policy dimensions fell within the "Good" category, while substantial gaps remained between formal commitments and day-to-day enactment.

In the practice dimension, schools generally demonstrated curriculum alignment and promoted student participation. However, important pedagogical gaps remained, particularly in the limited use of differentiated instructional methods and individualized learning programs for students with SEN. The findings suggest that curriculum adaptation was more evident administratively than pedagogically.

In the culture dimension, schools showed relatively strong endorsement of inclusive values and collaboration among teachers, students, and parents. Nevertheless, continuing discriminatory experiences, limited parent-support programs, and insufficiently defined professional qualifications for SATs revealed a gap between inclusive attitudes and

institutional readiness. Positive perceptions of inclusion alone were therefore insufficient to establish a consistently inclusive school culture.

In the policy dimension, schools demonstrated formal compliance through regulations and broad participation provisions, but institutional support remained uneven. Limited access to shadow teachers, specialized professional services, complaint mechanisms, and school-specific operational guidance indicates that policy adoption does not automatically translate into effective implementation.

Limitations and Suggestions for Future Research

Several limitations should be acknowledged. First, school self-assessment scores were consistently higher than direct-observation scores, producing a perception–implementation gap across the evaluated dimensions. This discrepancy may reflect positive self-perceptions among program implementers, differences in how evaluation criteria were interpreted, or limitations in the researcher-developed assessment instrument.

Future studies should incorporate additional validation procedures, such as focus group discussions after data collection, to clarify divergent interpretations and strengthen triangulation. Such procedures may help explain why perceived implementation differs from observed implementation and may improve the precision of future evaluation instruments.

Second, the study focused on implementation against predefined standards and indicators and did not examine several contextual factors that may shape implementation, including school leadership, program funding, social conditions, and teacher motivation. Future research should therefore integrate organizational, contextual, and motivational factors to explain variation in inclusive education implementation more comprehensively.

Acknowledgment

The authors would like to express their sincere gratitude to all parties involved in this research from beginning to completion, especially the principals, teachers, and staff of inclusive schools in Sungai Kunjang District. Special thanks are also extended to all students who contributed as part of the research team.

Conflict of Interest

The authors declare no conflict of interest.

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