

Differentiated Learning in Inclusive Early Childhood Education:

A Case Study at Budi Mulia Dua Sedayu Kindergarten

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Abstrak - Penelitian ini bertujuan mengkaji implementasi pembelajaran berdiferensiasi dalam pendidikan anak usia dini (PAUD) inklusif melalui studi kasus di TK Budi Mulia Dua Sedayu, Bantul, Yogyakarta. Empat responden dilibatkan, yaitu kepala sekolah, dua guru kelas, dan satu guru pendamping khusus (GPK). Data penelitian dikumpulkan melalui wawancara mendalam, observasi kelas, serta analisis dokumen rencana pembelajaran dan program pembelajaran individual (PPI). Analisis data dilakukan melalui proses reduksi, kategorisasi, dan triangulasi untuk memastikan validitas dan ketepatan interpretasi temuan. Hasil penelitian menunjukkan bahwa pembelajaran berdiferensiasi diawali dengan skrining dan asesmen perkembangan anak yang dilakukan secara sistematis, kemudian digunakan sebagai dasar penyusunan PPI yang dirancang sesuai kebutuhan, kekuatan, dan kondisi masing-masing individu. Kehadiran GPK serta pengelolaan kelas berbasis prinsip Montessori mendukung terbentuknya lingkungan belajar yang aman, fleksibel, dan ramah terhadap keberagaman peserta didik. Temuan juga mengungkap adanya tantangan seperti keterbatasan kompetensi guru dalam menerapkan strategi diferensiasi, kurangnya pelatihan komprehensif, serta resistensi sebagian orang tua dalam menerima hasil asesmen. Kebaruan penelitian ini terletak pada integrasi pembelajaran berdiferensiasi di konteks PAUD inklusif Indonesia yang masih jarang diteliti, terutama terkait penggunaan PPI sebagai instrumen utama. Secara signifikan, penelitian ini menawarkan model praktik yang dapat direplikasi untuk meningkatkan kualitas layanan PAUD inklusif, memperkuat dukungan bagi anak berkebutuhan khusus, serta berkontribusi pada pencapaian SDG 4 mengenai pendidikan bermutu bagi semua anak.

Kata kunci – Anak Berkebutuhan Khusus; Inklusi; Pembelajaran Berdiferensiasi; Pendidikan Anak Usia Dini; PAUD

Abstract - This study aims to examine the implementation of differentiated learning in inclusive early childhood education through a case study at TK Budi Mulia Dua Sedayu, Bantul, Yogyakarta. Four respondents were involved, consisting of the principal, two classroom teachers, and one special assistant teacher (GPK). Research data were collected through in-depth interviews, classroom observations, and analysis of lesson plans and Individualized Learning Program (PPI) documents. Data were analyzed through processes of reduction, categorization, and triangulation to ensure validity and accuracy of interpretation. The findings indicate that differentiated learning begins with systematic screening and developmental assessments, which then serve as the basis for designing PPIs tailored to the needs, strengths, and conditions of each individual child. The presence of GPKs and classroom management inspired by Montessori principles supports the creation of a safe, flexible, and inclusive learning environment that accommodates student diversity. The study also reveals challenges such as limited teacher competence in applying differentiation strategies, insufficient comprehensive training,

and parental resistance to accepting assessment results. The novelty of this research lies in its integration of differentiated learning within Indonesia's inclusive PAUD context—a topic that remains understudied—particularly in relation to the use of PPI as a primary instrument. Significantly, the study offers a replicable practical model to enhance the quality of inclusive PAUD services, strengthen support for children with special needs, and contribute to achieving SDG 4 on quality education for all children.

Keywords – *Special Needs; Inclusive; Differentiated Learning; Early Childhood Education; PAUD*

INTRODUCTION

Education is the right of all citizens. This is stated in the opening of the 1945 Constitution. Therefore, providing the right to learn for all Indonesian citizens is something that must be implemented by all parties, especially for educational institutions. This equal education applies to all levels of society, including students with special needs (Peserta Didik Berkebutuhan Khusus; PDBK). However, in reality, education in Indonesia is still not evenly distributed. There are still many educational institutions that implement inclusive (comprehensive) education for all students. This is due to several factors, one of which is the lack of understanding of teachers about education for PDBK (Kurniawati, 2023). Schools can be agents of change for society in general, that the implementation of inclusive education is not something 'strange'. There is awareness of special needs conditions that can be experienced by anyone for various reasons. We often hear the sentences "Every child is different and has their own characteristics", "Children are unique", and so on. These sentences must be understood well that every child is different, that is broad.

Students as humans have different characteristics from each other. No human being has the same characteristics. Many things make each individual different. Cultural background, religion, gender, race, parenting style, and needs make students diverse. This diversity does not necessarily limit children's rights. All children have the same rights: to be loved and cared for. One way to be loved is by providing proper education for students. This education must be adjusted to the diversity of the students themselves. Educators must be able to identify the strengths and weaknesses of students into things that can help them grow and develop into

responsible humans, both for themselves and for their social environment.

Not only their personality, but also their conditions and needs. It is not uncommon for us to find some people who still have negative views on children with special needs. Many people still think that special schools are schools for abnormal people. In fact, all of that is wrong and inappropriate. Schools facilitate education for all citizens with various conditions of their citizens' different needs.

Supportive learning environments for students is a must. This supportive environment consists of physically environmentally friendly. Besides, emotionally friendly environment will support the good development of children (Pendergast, 2021). This good supportive environmental will help the children to grow the best they can.

Inclusive learning is an approach that accommodates all students' conditions and needs. This type of learning is not only intended for children with special needs, but also for regular students (Aisyah & Setyaningsih, 2023). Inclusive learning ensures that every child receives equitable access to meaningful educational experiences through appropriate adjustments in instruction, environment, and assessment. It promotes a sense of belonging by enabling all learners to participate actively in classroom activities according to their abilities. Teachers play a crucial role in designing flexible teaching strategies that respond to the diverse characteristics of students. Inclusive learning also supports social development, as students learn to appreciate differences and collaborate with peers from various backgrounds. Ultimately, this approach strengthens the learning ecosystem by fostering empathy, respect, and shared responsibility among all members of the school community.

Inclusive learning is a way to support SDGs number 4 with quality education (Boeren, 2019). It ensures that every child, regardless of ability, background, or developmental variation, has equitable access to meaningful and developmentally appropriate learning opportunities. Through instructional practices that accommodate diverse learning needs, inclusive education promotes fairness, participation, and a supportive classroom environment where all learners can thrive. This approach aligns with international commitments to uphold educational equity and strengthens early childhood settings by encouraging teachers to implement responsive and flexible pedagogical strategies. By advancing inclusive learning, educational institutions contribute directly to achieving the broader goals of SDG 4, reducing disparities, and fostering holistic development from the earliest years of a child's life.

Although inclusive early childhood education has been promoted as a key strategy for achieving quality education under SDG 4, research that specifically investigates how differentiated instruction can be embedded within play-based learning remains scarce in Indonesian early childhood contexts. There are just a few research that focused on inclusive learning in early childhood. Nurizki (2025) found that scaffolding can be used to support differentiated learning in PAUD settings, but the study does not clearly explain the use of Individualized Learning Programs (PPI; *Perencanaan Pembelajaran Individu*) as structured instrument for differentiation (Nurizki et al., 2025). Maryani (2023) describes the use of a center learning model, including role play and demonstration methods, yet the emphasis remains on implementation factors rather than applications in inclusive settings or for children with special needs (Maryani et al., 2023). Therefore, the gap that this study addresses lies in the absence of research that integrates differentiated instruction with inclusive early childhood education using systematic screening, PPI development, and GPK support.

The researcher previously conducted a study with early childhood education (PAUD) teachers, and the results of this study have been disseminated at the International Research in

Early Childhood Education Conference (IRECE) 2025. At this international forum, the presentation highlighted findings on the limitations faced by teachers in implementing differentiated learning at the PAUD level. The results revealed that PAUD teachers are familiar with the definition and concept of differentiated learning and recognize that this approach is intended for all learners according to their conditions and needs, not solely for children with special needs (Şahan, 2021a). However, classroom practice continues to encounter significant obstacles. Teachers reported a lack of comprehensive training that covers the definition, types of differentiation, application in the learning process, assessment, and evaluation. The information they receive remains fragmented, making it difficult to operationalize differentiated learning in daily PAUD activities.

Early childhood education services have been regulated by the government in the National Education System Law. It contains information about the age groups of early childhood, general characteristics, and child development from 0 months to 6 years of age. The curriculum for the PAUD level contains learning information that can be used as a guideline for educational institutions in implementing the learning process.

The curriculum that is prepared contains information about the health of students. In the STTPA contained in the Government Regulation on the 2013 curriculum, it is explained about the child's ability to think logically. This is one of the references that teachers can implement to be able to detect the condition of students. If at a certain age range, the child's development or growth is not in accordance with that stated in the STTPA, then the teacher needs to be vigilant. The next thing to do is to investigate the reasons why the child's condition is different from the development reference.

At the beginning of the new school year, schools need to conduct initial screening for students. This is done to find out the child's condition and learning disabilities. This screening is carried out on all students by the school. In conducting initial screening, schools can collaborate with hospitals, growth and development clinics, or

local health centers. There are several learning developments that have been prepared for PDBK according to its conditions. The government has prepared inclusive learning guidelines at the PAUD level. There are 7 guidebooks published by the Directorate of Early Childhood Education Development, Directorate General of Early Childhood Education and Community Education, Ministry of Education and Culture. In the guidebook, learning guidelines for early childhood are written, consisting of screening, learning process, and evaluation of learning outcomes. However, it turns out that not all teachers have read or know these learning guidelines.

Researchers have conducted initial observations through interviews with kindergarten teachers in Sedayu District in the Special Region of Yogyakarta. Several of the teachers in Sedayu District revealed that they are still unfamiliar with children with special needs and their learning services. These teachers revealed that they do not fully understand the learning process for Students with Special Needs (PDBK). The absence of a curriculum that specifically regulates learning services for PDBK at the PAUD level is the reason.

One of the obstacles that schools encounter in the learning process for PDBK is that parents assume that their children have no problems when teachers invite them to discuss child development. In this case, teachers have conducted an initial screening of children's development and found learning obstacles. When they discussed this with parents, they said that there were no problems at home.

The next problem is when children have special needs. Schools feel confused about providing educational services for PDBK. Their questions include the division of learning materials for PDBK with regular students. As many as 52% of PAUD teachers in Sedayu sub-district still do not know exactly what learning materials they should provide.

The education system in Indonesia was initially influenced by the Dutch with a centralized system, which was then changed to decentralized after the issuance of Law no. 22/1999. (Mukminin et al., 2019). Meanwhile, preschool education services in Indonesia began

in 1922 by Ki Hadjar Dewantara. Ki Hadjar Dewantara founded the Taman Indira early childhood education institution. Ki Hadjar Dewantara's thoughts on kindergartens were influenced by Froebel's thoughts on individual freedom in learning. When it was first established, kindergartens were intended to prepare children for elementary school.

The rules regarding the learning process are arranged in the curriculum. The curriculum contains school information, information on students and educators and education personnel, the learning process, and learning evaluations. (Jiang, 2022). The curriculum can change to suit the latest conditions. This curriculum change or development is carried out to renew the education system in Indonesia. Before the Merdeka Curriculum was implemented, the government had socialized the emergency curriculum. This curriculum was designed to be used as a learning guideline during the COVID-19 pandemic (Saini & Gupta, 2022).

Teachers need to have pedagogical competence in implementing learning for early childhood. This pedagogical competence will be able to help teachers to be able to provide meaningful and directed learning, according to the characteristics of the child. Examples of this pedagogical competence include being able to understand the characteristics of students, being able to plan learning, and being able to develop the potential of students to the maximum (Soares & Galvão, 2021).

One of the figures who developed learning for students with special needs is Maria Montessori. For Montessori, all children have the right to receive a decent education, and they are free to develop themselves (Montessori et al., 2017). Montessori developed a learning method that can be implemented for children with special needs and children without special needs. The method she developed is child-centered, where children are given the freedom to choose the activities they want to do. Montessori developed her own learning media which is arranged in the classroom and divided into 5 areas: practical life, sensory, math, language, and history (Lillard, 2020).

The curriculum for children with special needs is based on the conditions of the early childhood

itself (Weldemariam et al., 2022). There is no standard form of learning process for PDBK at PAUD level. Teachers can adjust the learning material to the conditions and needs of the child. The core of learning for PDBK is to develop the child's independence so that they can take care of themselves (Algahtani, 2018). This is done through a learning process in the classroom that focuses on the child's ability to do something independently. When children can do something independently, then other skills will be able to develop well.

The first thing that schools must do is to conduct screening on students (Chen et al., 2022). Screening can be done by teachers observing children's behavior while at school. Teachers record the results of observations of children's behavior in observation notes that they have prepared. In the learning guidelines prepared by the Director General of PAUD, there is a checklist that teachers can use to detect children's behavior. When the screening results show special needs of children, then follow-up actions need to be taken by teachers and schools. The first follow-up is that schools invite parents to discuss the child's condition. In addition, schools also work with the Health Center to conduct DDTK at the beginning of each new semester. This is done so that learning can be carried out according to the child's condition and needs (Şahan, 2021b).

TK Budi Mulia Dua Sedayu, located in Bantul, Special Region of Yogyakarta, has consistently positioned itself as an inclusive kindergarten since its establishment in 1998. Under the Budi Mulia Dua Foundation, the school has always accepted children with special needs (PDBK) alongside regular students. Each academic year, the institution enrolls at least three children with diverse conditions, ranging from cognitive and behavioral challenges to language and developmental delays. This long-standing commitment reflects the school's philosophy that every child, regardless of ability, deserves equal access to education. By welcoming PDBK into its learning environment, TK Budi Mulia Dua Sedayu not only fulfills the constitutional right to education but also models inclusive practices that encourage empathy, cooperation, and respect for diversity among all students (TK Budi Mulia Dua Sedayu, n.d.).

Based on these conditions, this study aims to explore how differentiated learning is implemented in inclusive early childhood education (PAUD) settings. Specifically, the study aims to describe the forms of differentiated instruction practiced in PAUD classrooms, examine how teachers and schools adapt learning strategies and individual learning plans (PPI) to meet the unique needs of children with special needs (PDBK), and identify the challenges encountered in the process. By adopting a narrative and interpretive approach, this study seeks to provide a comprehensive picture of inclusive differentiated learning practices and how schools strategically adjust learning processes based on screening results, developmental assessments, and GPK (special assistant teacher) support.

RESEARCH METHODOLOGY

This study employed a qualitative descriptive approach to explore how differentiated learning is implemented in inclusive early childhood education. The research was conducted at Budi Mulia Dua Sedayu Kindergarten, located in Bantul, Special Region of Yogyakarta, which has long been recognized as an inclusive institution serving children with diverse learning needs. Data were collected through semi-structured interviews with the principal, 2 classroom teachers, and 1 special assistant teachers (GPK), as well as direct classroom observations and documentation of lesson plans, individualized learning programs (PPI), and assessment records. The respondents were selected for their significant involvement in implementing inclusive and differentiated learning at TK Budi Mulia Dua Sedayu, including the principal who oversees policy, classroom teachers who design and deliver instruction, and special assistant teachers (GPK) who provide individualized support for children with special needs. These multiple sources of evidence allowed the researcher to capture both the pedagogical practices and the contextual challenges faced by educators.

Some of the research questions are:

1. How does the school conduct the initial screening and assessment process before designing differentiated learning?

2. How does the school develop the Individualized Learning Program (PPI) based on the results of the screening and assessment?
3. How is differentiated learning implemented in the classroom, including the adjustments provided by the classroom teacher and the special assistant teacher (GPK)?
4. What challenges do teachers face in implementing differentiated learning, and how does the school address these challenges?

Role of Classroom Teacher & GPK (Special Assistant Teacher)	Each child with special needs is accompanied by a GPK.
	GPK provides one-on-one support without disrupting the class.
	Clear communication occurs between teacher and GPK regarding learning strategies.

The observation guidance given below:

Table 1. Observation guidance

Aspects	Indicators
Screening and Initial Assessment	The teacher conducts early developmental observations for all children.
	School performs developmental screening at the beginning of the academic year.
	Collaboration with health centers (puskesmas) or specialists is visible in the assessment process.
	Assessment results are used to adjust learning needs and groupings.
Individualized Learning Program (PPI)	A written PPI exists for every child with special needs (PDBK).
	PPI includes strengths, weaknesses, needs, and individualized goals.
	Teachers apply the goals and strategies stated in the PPI during classroom activities.
	PPI goals differ from those of regular students (e.g., ADHD, speech delay).

Implementation of Differentiated Instruction	Teacher adjusts learning objectives based on individual child needs.
	Activities are modified for difficulty, breadth, or type of engagement.
	Instructions are adapted so all children can participate.
Learning Environment & Classroom Management	Classroom safety adaptations are visible (no sharp/fragile objects).
	Classroom setup encourages active exploration and self-directed activities.
	Student placement (regular & PDBK) is adjusted according to need.
Social Interaction & Emotional Climate	Children with special needs interact with peers and model communication/social skills.
	Teacher encourages social inclusion and prevents bullying (Inclusive environment fosters positive social development for all students).
Observed Challenges During Learning	Teacher shows difficulty applying differentiation strategies.

Resistance or misunderstanding from parents affects implementation.

Teacher competence or fragmented training becomes visible.

The analysis process involved reducing and categorizing the data, followed by triangulation across interviews, observations, and documents to ensure validity and reliability (Creswell John W., 2018). The analysis process involved reducing and categorizing the data by condensing interview transcripts, classroom observation notes, and PPI documents into focused codes, organizing these codes into thematic clusters related to screening practices, individualized planning, and GPK support, and continuously comparing the emerging patterns to draw verified conclusions about how differentiated learning is implemented in inclusive PAUD settings (Ridder et al., 2014).

By adopting a narrative and interpretive approach, this study aims to provide a comprehensive understanding of how inclusive differentiated learning is practiced in PAUD settings, including how schools adapt their instructional strategies to meet the unique conditions and needs of children with special needs.

RESULT AND DISCUSSION

Children with special needs are children who have disabilities that result in limitations in their daily life processes (Nagase et al., 2021). Based on Law Number 8 of 2016, The categories of disability include sensory impairments, hearing impairments, mental and psychosocial conditions, intellectual disabilities, physical disabilities, as well as congenital deformities such as limb amputation (Guastaferrero & Lutzker, 2018). In this study, the discussion focuses on children with special needs enrolled at Budi Mulia Dua Sedayu Kindergarten, specifically those with ADHD and speech delay, as these conditions affect self-regulation, attention, and language development in daily learning activities.

Budi Mulia Dua Sedayu Kindergarten is one of the kindergartens located in Kapanewon Sedayu, Bantul, Special Region of Yogyakarta. This school was founded in 1998 and is under the auspices of the Budi Mulia Dua Foundation. Budi Mulia Dua Sedayu Kindergarten is an inclusive school that accepts Students with Special Needs (PDBK).

Every year, this school has at least 3 PDBK at each level. The needs of these students vary. Some of them are students with cognitive, behavioral, and language disabilities. The causal factors are also diverse (Ramsey et al., 2022). Some are caused by heredity, lack of nutrition during pregnancy, or post-natal conditions.

Initial Screening And Developmental Assessment Practices

The first finding relates to the process of screening and assessment carried out at the beginning of each academic year. TK Budi Mulia Dua Sedayu consistently conducts developmental screenings for all students, collaborating with local health centers (puskesmas) to ensure accuracy and comprehensiveness (Chen et al., 2022). Children identified with special needs are further assessed, and the results are discussed with parents to determine appropriate learning adjustments. This initial step is crucial because it provides the foundation for differentiated learning, ensuring that every child's condition and developmental needs are recognized before instructional planning begins. For students who have special needs, they will be asked to attach the assessment results from related experts. Furthermore, the class teacher will analyze the conditions of the children in each class to adjust learning (Efrina et al., 2019).

In addition to the developmental screenings, the school also conducts follow-up documentation processes that assist teachers in interpreting assessment results more systematically. Teachers use observation notes and developmental checklists provided in the national PAUD inclusive education guidelines to identify behavioral patterns, learning barriers, and developmental delays. These tools help standardize the screening process across classrooms and allow teachers to compare observed behaviors with developmental

benchmarks. The results of these observations are then consolidated and reviewed during internal meetings with the principal and GPK to ensure that decisions regarding learning adjustments are made collaboratively and based on evidence.

INSTRUMEN IDENTIFIKASI

1. Instrumen Screening PDBK

Sekolah :
Tgl. Screening :
Guru :

Tuliskan, nama peserta didik yang diduga membutuhkan layanan pendidikan berkebutuhan khusus. Dugaan dapat didasarkan pada laporan guru kelas, guru mata pelajaran, orang tua, hasil belajar atau hasil rapor peserta didik.

No	Nama Peserta didik	Kelas	Umur	Keterangan
1			7 tahun	Adanya diagnosa <i>Speech delay</i>
2			6 tahun	Tidak adanya kontak mata dengan orang lain; kesulitan berkemampuan
3			6 tahun	Adanya diagnosa ADHD
4			7 tahun	Adanya diagnosa

Catatan:
Kolom keterangan dapat diisi dengan alasan mengapa peserta didik tersebut, diduga akan membutuhkan layanan yang bersifat khusus.

2. Form Instrumen Identifikasi PDBK

a. Area hambatan peserta didik

Nama :
Sekolah :
Kelas :
Guru :

Berikanlah tanda ceklis (✓) pada salah satu kolom sesuai dengan tingkat hambatan yang dimiliki peserta didik, dibandingkan dengan perkembangan dan kemampuan peserta didik seusianya!

*Keterangan diisi dengan penjelasan tambahan yang memperjelas kondisi hambatan (karakteristik unik) yang dimiliki oleh peserta didik.

Picture 1. Identification Instrument

The school's commitment to ongoing monitoring is also reflected in its collaboration schedule with Puskesmas, which conducts DDTK (Deteksi Dini Tumbuh Kembang) sessions at the beginning of each semester. This routine partnership ensures that screening is not limited to a one-time procedure but becomes a continuous process throughout the school year. When inconsistencies or new developmental concerns emerge, teachers can request additional evaluations, enabling early detection and timely intervention. This dynamic system of repeated screening, expert consultation, and teacher follow-up strengthens the reliability of the assessment data and ensures that differentiated learning plans remain responsive to the evolving needs of each child.

Role Of Special Assistant Teachers (Gpk) In Supporting Inclusive Differentiated Learning

The finding highlights the role of special assistant teachers (GPK) in supporting inclusive learning. At TK Budi Mulia Dua Sedayu, each child with special needs is accompanied by a GPK who provides individualized guidance and ensures that learning objectives are met without

disrupting the classroom environment (Dalgaard et al., 2022). The presence of GPKs has proven effective in creating a conducive atmosphere for both regular students and those with special needs. Their responsibilities include assisting with classroom activities, offering one-on-one support, and bridging communication between the child, teacher, and parents. This arrangement reflects the school's commitment to inclusivity and its recognition that specialized support is essential for equitable learning outcomes.

According to the inclusive class learning guidelines by the Director General of PAUD, the ratio of classes and PDBK is 1:2. This means that in 1 study group there are a maximum of 2 PDBK. However, this ratio can change according to the number of class teachers or the availability of special PDBK assistant teachers.

Budi Mulia Dua Sedayu Kindergarten has 3 PDBK with each student having 1 special assistant. This is done so that the right to learn in the class can be fulfilled properly. The provision of special assistant teachers is carried out by agreement between the school and parents. The duties of this special assistant teacher include accompanying and providing private learning to students with special needs (Nagase et al., 2021).

The presence of this accompanying teacher is quite effective in achieving learning objectives for students with special needs. The learning carried out is conducive, both for regular students and students with special needs themselves. Learning materials can be adjusted in terms of difficulty and breadth based on the conditions and needs of students.

Learning Environment And Classroom Management In An Inclusive Based Setting

Inspired by Montessori principles, classrooms are arranged to encourage independence and free movement, while adaptations are made to ensure safety for children with special needs. Fragile or sharp objects are removed, and seating arrangements are adjusted to minimize risks. Placement models vary depending on the child's condition: some children with special needs are integrated into regular classes, while others are placed in separate classrooms when more intensive support is required. This flexible approach demonstrates the school's

responsiveness to individual needs and its effort to balance inclusivity with practicality (Pratiwi & Fitria, 2025).

In addition, the initial screening process carried out by the school will also determine whether students with special needs need a separate classroom or are combined with regular students. When the number of students with special needs is quite large and requires special attention, a separate class will be opened specifically for students with special needs. However, if it is considered that it can be handled in a regular class, then all students will be placed in the same class. This is the concept of inclusive learning implemented by Budi Mulia Dua Sedayu Kindergarten. Regular students and students with special needs are encouraged to be in the same class. This aims to enable students to understand and appreciate the diverse differences of their classmates (Şahan, 2021b).

Classroom Implementation Of Differentiated Learning

The classroom arrangement that combines regular students and students with special needs at Budi Mulia Dua Sedayu Kindergarten has a positive impact on the social development of students. For regular students, they will learn to understand that humans are diverse. Not only gender, skin color, or language but also conditions and needs. They learn to recognize differences and appreciate those differences. In the end, these regular students will help and guide their friends with special needs.

Meanwhile, for students with special needs, they will learn from their environment. Learn from things related to how they live in society, and how they must survive. For example, in the case of students with speech delay. By combining regular students and students with special needs, they will learn how to communicate and express what they want to express. At first, students with special needs will observe how their friends communicate. Then they will join in and try to communicate like their friends do. For regular students, they will learn to speak slowly and with hand gestures, so that their friends will understand (Bjorklund, 2012).

Handling PDBK with intellectual disabilities will be different from handling regular students.

In PDBK with intellectual disabilities, self-development that needs to be provided is the ability to care for oneself, take care of oneself, help oneself, communicate, socialize, life skills, and fill free time in the family, school, and community environments. The approach taken by the teacher is to guide the child to be able to carry out simple self-care activities (Maryani et al., 2023).

This strategy is carried out by providing real examples by the teacher to the child. Another effort is to provide encouragement to the child so that he can be confident in doing something. Small praise will mean a lot to the child so that he can develop his abilities. In providing development, the teacher does not immediately give many demands to the child. Development is carried out gradually from the simplest and easiest for the child to do. Of all these treatments, the teacher's affection and patience in helping the child's development are very important. One of the interviewed teachers stated: "*Rasa saling percaya harus ditanamkan di setiap situasi pembelajaran. anak yang diberi kepercayaan oleh guru akan merasa percaya diri melakukan sesuatu. Tindakan ini bukan berarti kami abai dengan hasil, justru rasa percaya dan pemberian kesempatan ini akan membantu mereka tumbuh*".

So, it can be concluded that the best PDBK placement model is placement based on the PDBK's conditions and needs. For example, for children with speech delay needs, they can be placed in the same class and mingle with their friends who do not have needs. This placement can help children to communicate with others so that it can be a speech therapy for the child. For children who really must be placed in a special class, it will be adjusted to their conditions and needs. All placement models are good placement models, as long as they pay attention to the child's conditions and needs and to support and provide optimal educational services for children. Class management is not only about the position of the child's desk and chair, and the number of play equipment available. Class management also includes teacher management in 'mastering' the class to create a conducive educational process (Dinara Kh. Shalbayeva et al., 2021; Wickenden, 2024).

The first thing to do is to determine whether the PDBK is able to be in the same class as other students. If it is not possible, then a separate class will be provided for the student. The classroom and school settings must also be adjusted to the conditions and needs of the students. For example, the edge of the table is not sharp, keeping children away from sharp objects, and so on. Learning activities that support children to develop are also an important aspect. Teachers should not prohibit or overly regulate children to do something they want/do not want to do. Schools must avoid things related to bullying, both teacher-child or between children (Moti et al., 2018).

The curriculum for children with special needs is based on the condition of the early childhood itself (Weldemariam et al., 2022). Teachers at each level will hold a forum and discuss to prepare a learning plan for each semester. When the learning plan is completed, it will be submitted to the principal as a quality guarantor to review the learning plan. This learning plan contains activities, objectives, and learning methods. For students with special needs, the learning plan is adjusted to their conditions and needs.

For example, in children with ADHD, learning objectives are focused on children understanding and knowing the rules that apply in class and school, such as being able to sit when praying. Children can also answer simply with the answers "Yes" and "No" if the teacher asks about the rules. (Gaastra et al., 2020). Meanwhile, in the social aspect, the learning objectives are focused on children being able to respond to communication with appropriate expressions and behavior.

One of the special needs students at Budi Mulia Dua Sedayu Kindergarten is a child with a speech delay. For children with this condition, learning objectives are focused on children being able to understand instructions and being able to express their opinions. For example, in the activity of making a headdress. The general learning objective for regular students is to be able to complete the task to completion. For special needs students with a speech delay, the learning objective is changed to children being able to understand instructions for making a headdress. The adjustment of this learning

objective will be different from other children who have different special needs (Gort, 2019).

Development And Use Of Individualized Learning Programs (PPI)

Teachers design PPI (Individualized Learning Programs) documents that outline specific learning objectives tailored to each child's strengths, weaknesses, and developmental challenges (Leifler et al., 2022). For example, children with speech delays are guided to follow instructions and express opinions, while children with ADHD are provided with activities that emphasize motor involvement. These individualized plans ensure that learning goals remain achievable and meaningful, while still aligning with the broader curriculum applied to regular students. The PPI thus becomes a central instrument in guaranteeing that differentiated learning is not only conceptual but also practically implemented.

Identification and assessment are stages for teachers to be able to identify students complete with information, conditions and needs, strengths, and weaknesses. Identification and assessment are also the initial steps for teachers to be able to compile a Self-Development Program (PPI) for students. PPI is based on individual needs so it will be different for one child and another. This is why identification and assessment are important for students, because PPI is individual and different.

Planning matrix is a tool to map assessment results from PDBK related to their learning needs. The planning matrix contains a description of the actual condition of PDBK based on academic aspects, development and specificity, the impact of these conditions on themselves and the environment, and the service strategies needed. The development of the planning matrix is carried out in several procedures:

1. Categorizing assessment data based on the assessed aspects. The school maintains assessment results for each student in the class. These assessments are obtained from observations conducted at the beginning of the new academic year. The teacher's assessment results are combined with the assessments conducted by the local

community health center (puskesmas). The teacher then compiles and analyzes the students' needs and conditions based on these assessment results.

2. Documenting the findings on the actual conditions of students with special needs (PDBK) into the available planning matrix. The existing planning matrix is supplemented with information derived from each student's assessment results.
3. Analyzing the impact of the findings regarding the actual conditions of PDBK in the available table. Subsequently, the outcomes of the interventions carried out for the students are recorded.
4. Analyzing the service strategies for each finding related to the actual conditions of PDBK in the available table. Based on the assessment results and the planning matrix, appropriate learning strategies are developed.
5. Analyzing the priority scale of services based on the severity of the identified impacts as stated in the available table. From the various learning strategies outlined, a priority scale is established to determine which strategies are expected to have the greatest impact on the students.

Budi Mulia Dua Sedayu Kindergarten implements PPI and the assessment. Budi Mulia Sedayu Kindergarten has a Special Assistant Teacher (GPK) who accommodates and coordinates the learning instruments at the school. The learning process for students with special needs is adjusted to the learning process for regular students by adjusting their learning objectives.

Before creating an individual learning program (PPI), the teacher prepares an assessment and identification of students to find out their conditions, strengths, weaknesses, and needs. Each student has different characteristics and conditions. This is why the learning program is intended for individuals. Some things that schools pay attention to in designing learning activities at schools that provide inclusive education include:

1. Setting goals. Establishing goals significantly influences the subsequent steps. These goals must be aligned with the institution's objectives, learning objectives, and the most important thing is the understanding that learning goals or habituation for children with special needs are aimed at fostering their independence (Taylor Jayne et al., 2013).
2. Planning class management, including organizing the physical and social environment. A supportive and child-friendly environment creates an enjoyable learning atmosphere, enabling children to feel happy and willing to participate in learning. The study reveals the social and academic impact of inclusive differentiated learning. For regular students, sharing classrooms with peers who have special needs fosters empathy, cooperation, and respect for diversity. They learn to appreciate differences and often assist their classmates, which strengthens social bonds. For children with special needs, the inclusive environment provides opportunities to model communication, social interaction, and independence from their peers. These experiences contribute not only to academic progress but also to socio-emotional development, reinforcing the idea that inclusive differentiated learning benefits all students. Despite challenges such as limited teacher understanding and parental resistance, the overall impact demonstrates that inclusive practices at TK Budi Mulia Dua Sedayu successfully uphold the right to education for every child.
3. Determining and organizing materials/subjects, including deciding which topics will be taught. The selection of materials must align with the day's learning activities and be adjusted to match the students' conditions and needs. Materials should not have strong odors, sharp or hazardous edges, or any other unsafe characteristics.
4. Planning strategies for facilitating learning activities, including determining the form of the activities and whether students are

given opportunities to play an active role in the learning process.

5. Planning the procedures for learning activities, including the form and sequence of the activities, ensuring their appropriateness for all students, and determining how students record, document, and present their learning outcomes.
6. Planning the use of learning resources and media, including identifying which resources will be used, and selecting media that are appropriate and do not pose risks to students.
7. Planning assessments, including determining how students complete their tasks during the learning process and what form of follow-up actions are expected.

learn and try to understand the material presented

2. Material that is adjusted to the conditions and needs of PDBK,
3. Delivery of material that attracts the attention of students by creating games or other fun activities,
4. Adjustment of learning time and assignments that are adjusted to PDBK conditions.

These aspects are considered by the school in implementing differentiated learning. This can be seen from the availability of accompanying teachers for all students with special needs and is indicated by the high interest of parents with children with special needs who register their children at the school. Budi Mulia Dua Sedayu Kindergarten continues to strive to improve the quality of their learning by paying attention to the interests, conditions, and needs of students.

PROGRAM PEMBELAJARAN INDIVIDUAL (PPI)

Nama :
 Tanggal Lahir :
 Kelas :
 Dugaan Jenis Hambatan : Speech delay
 Mata Pelajaran :
 Tanggal Asemen :
 Nama Asesor :

Aspek Akademik/Aspek Kekhususan/Aspek Perkembangan	Deskripsi (Kemampuan saat ini)	Tujuan		Materi	Strategi	Media
		Jangka Panjang	Jangka Pendek			
Aspek Bahasa (Kemampuan Bahasa reseptif dan ekspresif)	Anak memahami dan mengetahui aturan yang berlaku di kelas dan sekolah seperti, harus duduk ketika berdoa. Anak juga dapat menjawab dengan sederhana dengan "Ya" dan "Tidak" jika guru bertanya tentang aturan. Namun di beberapa	Anak dapat berperilaku sesuai dengan aturan/ instruksi, dan dapat berinisiatif dalam melakukan	Anak bisa melakukan hal sesuai dengan aturan/ sesuai dilakukan.	Sesuai dengan aktivitas yang sedang dilakukan.	Diberikan penekanan dan instruksi yang berulang-ulang.	Buku cerita Kartu gambar

Picture 2. Individualized Learning Programs

Learning accommodation is an effort by educators in learning so that students in their class can receive information provided by the teacher according to the abilities of the students. Learning accommodation is a way or effort made by educators in building knowledge for their students according to the needs of the child and their developmental stage. Including for students with special needs can learn in regular classes. To provide equal learning rights, Budi Mulia Dua Sedayu Kindergarten pays attention to several aspects such as:

1. A pleasant learning environment can increase PDBK's learning motivation, with high motivation PDBK will be happy to

Challenges In Implementing Differentiated Learning In Inclusive Paud Settings

Despite the school's commitment to inclusive practices, several challenges remain in the implementation of differentiated learning at the PAUD level. Teachers often struggle with limited knowledge and practical skills in applying differentiation strategies, particularly in designing learning objectives, materials, and assessments that accommodate diverse needs. Many educators acknowledge understanding the concept of differentiated learning but find it difficult to operationalize in daily classroom activities due to the absence of comprehensive training. Parents also present challenges, as some resist acknowledging developmental delays identified during screenings, which hinders collaboration between schools and families. In addition, the availability of resources, such as special assistant teachers (GPK) and adapted learning materials, is not always consistent across institutions, creating disparities in practice. These obstacles highlight the need for stronger teacher capacity-building programs, clearer operational guidelines, and more intensive parental engagement to ensure that differentiated learning can be implemented

effectively and sustainably in inclusive PAUD settings.

To overcome these obstacles, TK Budi Mulia Dua Sedayu has adopted several strategies that strengthen the implementation of differentiated learning. The school organizes regular internal workshops and peer discussions among teachers to share experiences and practical solutions, thereby compensating for the limited formal training available (As Satillah et al., 2024). Collaboration with local health centers (puskesmas) and external experts is also intensified to ensure accurate screenings and to provide guidance on individualized interventions. In addition, the school actively involves parents through routine meetings and counseling sessions, helping them to better understand their child's developmental needs and encouraging cooperative support at home. The provision of special assistant teachers (GPK) is maintained through agreements with parents, ensuring that children with special needs receive consistent one-on-one assistance. By combining teacher collaboration, external partnerships, and parental engagement, TK Budi Mulia Dua Sedayu demonstrates that inclusive differentiated learning can be sustained even in the face of systemic limitations.

CONCLUSION AND SUGGESTIONS

This study demonstrates that differentiated learning in an inclusive early childhood setting can be effectively implemented when schools adopt systematic, collaborative, and responsive practices. At TK Budi Mulia Dua Sedayu, the learning process begins with comprehensive screening and developmental assessments conducted at the start of each academic year in collaboration with the local health center (puskesmas). This step ensures early identification of children with special needs and provides accurate information for teachers to plan individualized learning adjustments. Children identified with specific needs are further evaluated, and teachers analyze these findings to ensure that learning activities are aligned with each child's developmental profile.

Based on the results of these assessments, teachers develop Individualized Learning Programs (PPI) that outline each child's strengths, challenges, and priority learning goals.

The PPI serves as a central tool to guide teachers in modifying instructional objectives, teaching strategies, and learning materials to ensure accessibility and meaningful participation. Through PPI-based planning, differentiated learning becomes structured and purposeful, enabling children with diverse conditions including those with ADHD or speech delay to engage in developmentally appropriate learning experiences.

The involvement of Special Assistant Teachers (GPK) greatly enhances the school's capacity to support inclusive differentiated learning. GPKs provide one-on-one guidance, assist with behavioral regulation, and help bridge communication between the child, the teacher, and parents. Their presence ensures that children with special needs receive the support required to meet their individualized goals while maintaining a conducive classroom environment for all learners. Furthermore, the school's classroom layout that adapted from Montessori principles to promotes independence, safety, and active exploration, allowing children to engage in learning according to their abilities and interests.

The inclusive practices implemented at TK Budi Mulia Dua Sedayu also positively influence social development. Regular students benefit from opportunities to learn empathy, cooperation, and respect for differences, while children with special needs learn communication, social interaction, and self-help skills by observing and interacting with peers. These reciprocal interactions reinforce the social and emotional benefits of inclusive differentiated learning for all students.

The study also identifies several challenges that impact the effectiveness of differentiated learning, including limited teacher competence in applying differentiated strategies, fragmented training opportunities, resistance from parents who may be reluctant to acknowledge developmental delays, and inconsistent availability of adaptive learning materials. To address these issues, the school implements internal workshops, strengthens partnerships with health professionals, promotes parent engagement through routine meetings, and maintains the provision of GPK support through agreements with families.

In summary, the findings indicate that differentiated learning can be successfully implemented in an inclusive PAUD environment when supported by systematic screening and assessment, individualized planning through PPI, strong collaboration between teachers and GPK, a thoughtfully designed learning environment, and active involvement of parents and external partners. TK Budi Mulia Dua Sedayu illustrates a sustainable model of inclusive early childhood education that upholds children's right to equitable, developmentally appropriate, and meaningful learning opportunities.

To strengthen the implementation of differentiated learning, schools should provide continuous, comprehensive professional development for teachers and enhance collaboration with health centers and specialists to ensure accurate and ongoing developmental monitoring. Strengthening parent engagement through regular communication and awareness programs is also essential to build shared understanding and support for children's learning needs. Additionally, maintaining adequate GPK support and ensuring access to adaptive learning materials will help sustain effective inclusive practices.

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