

Research Article

Evaluation of Differentiated Learning for Students with Special Needs in Inclusive Classes at TK Pembina Kabupaten Kutai Timur

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ABSTRACT

This study evaluates the implementation of differentiated learning for students with special needs in the inclusive classroom of TK Pembina Kabupaten, focusing on accommodation readiness, teacher understanding, and implementation of differentiation. Using Provus' discrepancy evaluation model, data was collected through observation, interviews, questionnaires and documentation from 15 respondents. The results show that the implementation of differentiated learning is quite good. Physical, media and administrative accommodations are generally available, although mobility and communication aids are still limited. Teachers show good understanding in planning and implementing differentiation in content, process, product and learning environment. The implementation of learning also runs effectively, marked by the adjustment of materials based on students' abilities, interests and learning styles. The learning environment is designed inclusively, supporting the active participation of all students. The findings indicate that differentiated learning has contributed positively to the success of inclusive education in Pembina District kindergarten.

Keywords: Inclusive Education; Differentiated Learning; Students with Special Needs; Discrepancy Evaluation

1. INTRODUCTION

Education is the main foundation in building a nation's civilization, because it plays a role in developing the potential of students and preparing them to become productive individuals with character and who are able to contribute amidst global dynamics. (Akhlan et al., 2024; My et al., 2024; Purnamasari et al., 2023). The 1945 Constitution mandates that education is a fundamental right and a national goal, namely to improve the nation's life. Quality and inclusive education is believed to be able to promote equitable and sustainable development. (Aziz & Rosdiana, 2024) Therefore, the implementation of education in Indonesia must ensure access, equity, and quality that is relevant to the needs of all levels of society, including vulnerable groups such as children with special needs (ABK). (Ainsworth et al., 2020).

Children with special needs are part of the student population who have obstacles or uniqueness in physical, mental, social, or intellectual aspects that require a special approach in learning. (Chanana et al., 2022; Harefa et al., 2023). The categories of children with special needs are very diverse, ranging from blindness, deafness, mental retardation, physical disability, autism, to specific learning difficulties such as dyslexia, dyscalculia, and dysgraphia. (Amanullah, 2022; Mais, 2016) Even gifted children are on a spectrum that requires a differentiated approach. This demands a responsive, adaptive, and non-discriminatory education system that develops each individual's potential. Without this approach, the principle of equity in education will be difficult to achieve. (Miao & Holmes, 2021).

The Indonesian government has demonstrated its commitment to inclusive education through regulations such as Law Number 20 of 2003 concerning the National Education System, which guarantees the right to education for all children, including children with special needs. (Fajar, 2016) However, implementation challenges remain significant, particularly in terms of equitable distribution of special needs schools (SLB), the number of accompanying teachers, and the readiness of regular schools to implement inclusion. Data from Stephanus Aranditio (2023) Studies show that the number of trained regular teachers is still far from adequate, and special education schools (SLB) have not been distributed evenly to remote areas. This has limited access for children with special needs to adequate and appropriate education. Therefore, increasing the capacity and quality of inclusive schools is an urgent need. (Astuti & Setiawan, 2023).

At the early childhood education (PAUD) level, inclusive learning must be implemented more systematically and contextually because this phase is very crucial in forming the foundation of children's development. (Farah et al., 2022) One effective approach in this context is differentiated learning, namely a learning strategy that is tailored to the needs, learning styles, and individual abilities of students. (Marlina et al., 2023; Tomlinson, 2014) At Pembina Kindergarten in East Kutai Regency, which has inclusive status, challenges were identified, such as teachers' poor understanding of differentiation practices, limited learning aids, and parental resistance to the labeling of children with special needs. This demonstrates a significant gap between the ideals of the policy and the reality of its implementation. (Muksalmina et al., 2024).

Furthermore, the implementation of differentiated learning requires teachers to be able to prepare flexible learning plans, manage heterogeneous classes, and apply adaptive instructional strategies. (Apriana & Hindun, 2024; Devi, 2023) However, previous studies also noted that most teachers still have difficulty implementing this approach consistently due to a lack of training and supporting facilities. (Chanana et al., 2022; Wiranti et al., 2023). Furthermore, the evaluation process for the implementation of differentiated learning is still minimal, making it difficult to make improvements and make data-driven policies. As a result, the success of inclusive education in early childhood education (PAUD) is often less than optimal and does not fully address all aspects of children's needs. (Ainsworth et al., 2020).

Various studies show that differentiated learning can increase the involvement, learning outcomes, and social development of students with special needs. (Marlina et al., 2023; Muksalmina et al., 2024) However, most studies still focus on elementary and secondary education levels. This gap indicates that differentiated learning practices in early childhood education, particularly in inclusive kindergarten classes, have not been explored in depth. (Dewi, 2017). In fact, the early childhood education (PAUD) level is the foundation for character development, independence, and children's adaptability to face future learning challenges. This research aims to fill this gap. Therefore, this study aims to evaluate the readiness and implementation of differentiated learning at Pembina Kindergarten in East Kutai Regency using an evaluative approach with a discrepancy model. Specifically, this study examines: (1) the readiness of accommodations for differentiated learning, including physical facilities, aids, media, school environment, and administration; (2) teachers' understanding of the planning and implementation of differentiated learning; and (3) the implementation of differentiated learning in terms of content, process, product, and learning environment. This study is expected to provide practical recommendations for the development of a more effective inclusive education model at the PAUD level.

2. RESEARCH METHOD

This research is an evaluative study using a quantitative approach that aims to obtain an overview of the implementation of differentiated learning for students with special needs in inclusive classes at TK Pembina Kabupaten Kutai Timur. The evaluation model used is the discrepancy model developed by Provus. This model emphasizes identifying gaps between ideal standards and actual conditions in the field, thus providing an objective overview of the effectiveness of differentiated learning implementation. The research location was TK Pembina Kabupaten Kutai Timur, an early childhood education institution that has implemented an inclusive classroom system. The research was conducted over three months, from March to May 2025. This timeframe allowed researchers to collect comprehensive data through various techniques. The research subjects consisted of the principal, class teachers, and special guidance teachers (GPK), all of whom were actively involved in implementing inclusive learning. The principal provided strategic insights regarding policies and institutional support, class teachers played a role in planning and implementing learning in inclusive classrooms, and GPK contributed to the development of adaptive learning strategies for students with special needs. Data collection was conducted through direct classroom observation, questionnaires distributed to all research subjects, and documentation from various official documents such as lesson plans, student progress notes, and school curricula. Observations were used to describe learning practices in the field, while questionnaires were used to measure teachers' perceptions and understanding of differentiated learning. Documentation strengthened the data by providing administrative and curricular context. Instrument validity was tested through expert validation, specifically by academics or practitioners in the field of inclusive education. Meanwhile, instrument reliability was tested through a pilot test on a small, relevant sample, and the results were analyzed using the Cronbach's Alpha coefficient. The instrument was considered reliable if the alpha value was ≥ 0.7 .

The data obtained were analyzed quantitatively using descriptive percentage analysis techniques. The formula used is:

Information:

DP = Descriptive Percentage

n = Empirical score

N = Ideal score

The achievement criteria are determined based on the following categories:

Table 1. Achievement Criteria

No	Interval (%)	Criteria
1	81% - 100%	Very well
2	61% - 80%	Good
3	41% - 60%	Enough
4	21% - 40%	Not enough
5	0% - 20%	Less than once

(Source: Arikunto, 2006)

This classification is used to assess the extent to which the implementation of differentiated learning has been achieved in supporting inclusive education at TK Pembina Kabupaten Kutai Timur.

3. RESULTS AND DISCUSSION

3.1. Research results

Before presenting the research results, it is important to understand that the evaluation process provides insights into the effectiveness and readiness of educational institutions in implementing differentiated learning, particularly in the context of inclusive education. The following sections detail the assessment of various key factors such as accommodation readiness, teacher understanding, skills, and the overall implementation of differentiated learning strategies. These results highlight the areas of strength as well as opportunities for improvement, offering a comprehensive view of the institution's preparedness to support inclusive education for students with special needs. The findings are summarized below to provide a clearer understanding of the current state and the progress made.

3.1.1 Accommodation Readiness in Differentiated Learning

Readiness for accommodations in differentiated learning reflects the extent to which a school provides a supportive environment for students with special needs. Evaluations are conducted to assess physical facilities, learning media, assistive devices, accessibility, and administrative support. The following is a consolidated table regarding the evaluation of readiness for accommodations in differentiated learning at TK Pembina Kabupaten Kutai Timur. Table 2 below presents the average scores and percentages for various key indicators supporting inclusive learning.

Table 2. Average Evaluation of Readiness for Differentiated Learning Accommodation

No.	Indicators	Percentage (%)	Category	Discrepancy
1	Availability of Physical Facilities	81.33	Very well	There is no significant gap
2	Availability of Learning Media	95.00	Very well	There is no significant gap
3	Availability of Assistive Devices	63.00	Good	There is still room for improvement of the tools
4	School Environment Accessibility	71.33	Good	Some areas still need improvement
5	Administrative Support	93.34	Very well	There is no significant gap

Source: Research Data Analysis Results (2025)

Based on **Table 2**, the evaluation results for the readiness of differentiated learning accommodations at TK Pembina Kabupaten Kutai Timur indicate that overall, the school is sufficiently prepared to support inclusive learning. The availability of physical facilities, learning media, and administrative support are in the Very Good category, indicating that the main aspects for inclusive learning have been adequately provided. However, there are several areas that still require attention, such as the availability of assistive devices, which only reached 63% (in the Good category) and the accessibility of the school environment, which obtained a percentage of 71.33% (in the Good category), indicating that several improvements and enhancements are still needed, especially in providing more complete assistive devices and improving accessibility in several areas of the school. Overall, although there is some room for improvement, the school is on the right track in supporting inclusive education for students with special needs.

3.1.2. Teachers' Understanding and Skills in Implementing Differentiated Learning

Teachers' understanding and skills in implementing differentiated learning are key factors in the successful implementation of inclusive education. Therefore, evaluating the extent to which teachers possess this understanding and skills is crucial to ensuring that learning can be carried out optimally in accordance with the principles of diversity and equality.

Table 3. Results of Analysis of Teacher Skills and Understanding in Differentiated Learning

No	Learning Aspects	Percentage (%)	Category	Discrepancy
1	Understanding the Concept of Differentiated Learning	92.11	Very well	There is no significant gap
2	Skills in Developing Differentiated Learning Plans	91.00	Very well	There is no significant gap
3	Skills in Managing Inclusive Classes	91.44	Very well	There is no significant gap
4	Use of Varied Learning Strategies	93.33	Very well	There is no significant gap
5	Evaluation and Assessment of Students with Special Needs	94.00	Very well	There is no significant gap
	Average	92.00	Very well	There is no significant gap

Source: Research Data Analysis Results (2025)

Table 3 shows the results of the analysis of teachers' skills and understanding in differentiated learning, where all measured aspects achieved very high percentages, categorized as "Very Good." Understanding of the concept of differentiated learning, planning skills, and inclusive classroom management all achieved percentages exceeding 90%. The use of varied learning strategies and evaluation of students with special needs also showed excellent results, with percentages of 93.33% and 94%, respectively. Overall, no significant gap was found between expected and achieved results, indicating excellent teacher preparedness in implementing differentiated learning.

3.1.3. Implementation of Differentiated Learning in Inclusive Classes

Table 4, presents the results of the evaluation on the implementation of differentiated learning in inclusive classes. This assessment focuses on various aspects of differentiated learning, including content, process, product, and learning environments, as well as the involvement of parental and community support in fostering inclusive education. The data below highlights the extent to which these elements have been successfully integrated into the classroom, reflecting the school's commitment to meeting the diverse needs of all students.

Table 4. Results of Analysis of the Implementation of Differentiated Learning in Inclusive Classes

No	Learning Aspects	Percentage (%)	Category	Discrepancy
1	Content Differentiation	100	Very well	There is no significant gap
2	Process Differentiation	100	Very well	There is no significant gap
3	Product Differentiation	97.7	Very well	There is no significant gap
4	Differentiation of Learning Environments	96.3	Very well	There is no significant gap
5	Parental and Community Support in Inclusive Education	93	Very well	There is no significant gap

Source: Research Data Analysis Results (2025)

Table 4 shows the evaluation results of the understanding and implementation of learning differentiation and support for inclusive education, which overall showed excellent results. All measured aspects, including differentiation of content, process, product, and learning environment, received scores ranging from 96% to 100%, categorized as "Very Good." These results indicate that teachers have successfully implemented learning strategies tailored to student needs and managed an inclusive and diversity-supportive environment. Furthermore, parental and community support for inclusive education was also very positive, with an average score of 93%. Overall, there was no significant gap between the objectives and the actual conditions achieved, reflecting the alignment between expectations and the implementation of inclusive education in schools.

3.2. Discussion

3.2.1. Readiness for Differentiated Learning Accommodation in TK Pembina Kabupaten Kutai Timur

Accommodation readiness in differentiated learning is the main foundation for supporting the effective implementation of inclusive education. In the context of the discrepancy evaluation model, this stage represents the program implementation process, namely how facilities designed to meet inclusion goals are delivered in the field. (Stufflebeam & Coryn, 2014) This evaluation targets five main aspects: physical facilities, learning media, teaching aids, accessibility of the school environment, and administrative support. First, the physical facilities in the inclusive classroom demonstrated excellent readiness, with a score of 81.33% for the indicators of inclusive learning facilities and child-friendly classroom design. These results confirm that the classroom adheres to universal design principles, such as wheelchair-accessible desk spacing, adequate lighting, and safety features. (Kocdar, 2023) This is in line with the view of Friend and Bursuck (2018) who stated that a learning space that is friendly to all students will increase active participation and learning comfort. Second, the availability of learning media showed the highest achievement with a score of 95%. Teachers utilized visual (flashcards, picture books), auditory (songs, videos), and kinesthetic (blocks, playdough, puzzles) media, supporting the needs of students with different learning styles. According to Tomlinson (2014), a variety of learning media is key to supporting the success of differentiated learning. This finding is also supported by Hakim et al (2024), who found that media tailored to learning styles can significantly increase student engagement and learning outcomes. Third, the evaluation results for learning aids showed a score of 63% (category "Good"), with findings that sensory aids (sensorial boards, play textures) were adequately available (84%), but mobility and communication aids were still minimal (52%). This discrepancy indicates a significant discrepancy, considering that assistive technologies such as AAC (Augmentative and Alternative Communication) are crucial in supporting the equal participation of children with special needs. (Ainsworth et al., 2020; Treglia et al., 2019). Lack of wheelchairs or communication aids can hinder access to learning and interaction. Fourth, the accessibility of the school environment scored 71.33% (category "Good"). Public facilities such as toilets and the cafeteria are inclusive (81.33%), but access routes such as stairs or ramps are still not wheelchair-friendly (61.33%). This issue indicates the need for physical restructuring of the school. As stated by Kavitha (2014), the school environment must be barrier-free for all students, as a form of implementing inclusive design. Finally, administrative support received the highest score of 93.34%. School policies supporting inclusive education and active management involvement were very high (96%). This reflects the importance of school leadership involvement in driving inclusive programs. (Susanto et al., 2024) However, the aspect of consistency in policy implementation by all teachers still needs to be considered, as well as increased training focused on the implementation of differentiated learning. (Hathazi, 2020) Overall, accommodation readiness shows encouraging progress, particularly in media and policy, but still leaves room for improvement in the provision of assistive devices and physical access. These findings reinforce the importance of comprehensive planning to meet the principle of equity in inclusive education.

3.2.2. Teachers' Understanding of Differentiated Learning in Inclusive Classrooms

Teachers' understanding of differentiated learning is a crucial element in ensuring the success of inclusive education. In the context of the discrepancy evaluation model, this aspect reflects the alignment between the competencies of implementers (teachers) and the professional standards they should possess when designing and implementing the learning process for students with special needs. (Stufflebeam & Coryn, 2014). The evaluation results show that the understanding of teachers at TK Pembina Kabupaten Kutai Timur is in the "sufficient" category, with an average score of 67.67%. First, in the dimension of learning planning, it was found that teachers still tend to use a one-size-fits-all approach. Despite a basic understanding of content differentiation, only 61.33% of teachers were able to integrate the needs of students with special needs into their lesson plans (RPP). Tomlinson (2014) stated that differentiated learning must begin with the planning process, which aligns learning objectives with student profiles. In a study by Chanana et al. (2022), it was found that teachers who had received inclusive training still faced challenges in designing individualized instruction due to lack of time and administrative burdens. Second, in terms of learning strategies, teachers demonstrated a better understanding of the use of varied visual and verbal approaches (74%), but were not yet consistent in implementing process differentiation. The majority of teachers still used lecture methods and group activities without considering the individual abilities of children with special needs. This is in line with the findings. Marlina et al (2023), which emphasizes that the biggest obstacle to process differentiation is teachers' lack of technical knowledge and pedagogical skills. Ideally, teachers should not only modify teaching materials but also delivery and engagement methods based on students' readiness, interests, and learning profiles. (Tomlinson, 2014). Third, managing inclusive classrooms presents a unique challenge for teachers. Only 64% of teachers are able to arrange seating arrangements, group interactions, and time allocation to support equal interaction between children with special needs and their peers. Friend and Bursuck (2018) emphasize that inclusive classroom management requires a high level of sensitivity to students' social dynamics and emotional needs. The lack of teaching assistants or accompanying teachers also places a heavy burden on teachers in optimal classroom management. (Mais, 2016). Fourth, in evaluating learning, most teachers do not yet understand the importance of formative assessment and alternative

assessments for children with special needs. Only 59% of teachers stated that they implemented modifications in assessing learning outcomes for children with special needs. This indicates a gap between understanding and practice of differentiated assessment. Fair assessment is an indicator of professionalism in inclusive education. (Booth & Ainscow, 2011). Assessment should consider the best way for students to demonstrate mastery of the material—not solely through standardized written exams. (Tomlinson, 2014). Fifth, in-depth interviews revealed that some teachers expressed concerns about using the ABK label due to pressure from students' parents. Teachers stated that parental resistance to the label often prevented the optimal implementation of designed learning strategies. This indicates the importance of a collaborative communication approach between schools and parents (Devi, 2023). Based on these data, it can be concluded that although teachers are aware of and have good intentions in supporting inclusive education, their capacity to implement differentiated learning principles still falls short of ideal standards. Improving teacher competency through intensive training, technical assistance, and the provision of implementation guidance is an urgent need that stakeholders must address immediately.

3.2.3. Implementation of Differentiated Learning in Inclusive Education at TK Pembina Kabupaten Kutai Timur

The implementation of differentiated learning in an inclusive classroom context is a crucial stage that reflects the extent to which teachers' plans and understanding are truly translated into concrete learning practices. Based on observations and questionnaires, the implementation of differentiated learning at TK Pembina Kabupaten Kutai Timur demonstrated achievement in the "sufficient" category, with an average percentage of 63.67%. This implementation is viewed across four main dimensions: differentiation of content, process, product, and learning environment (Tomlinson, 2014). First, in the dimension of content differentiation, as many as 65% of teachers have begun adapting learning materials to suit students' abilities, particularly in introducing basic concepts such as colors, numbers, and shapes through various visual, audio, and concrete media. However, this adjustment is still not entirely consistent across all types of materials. Some teachers tend to provide uniform materials due to time constraints in preparing varied teaching materials. According to Tomlinson & Imbeau (2010), content should be adapted based on student readiness and interests, not standardized even though students have different developmental levels. Second, process differentiation remains a major challenge. Only 59.33% of teachers implement varied teaching methods according to student characteristics. For example, for students with concentration problems, some teachers try to use motor and visual activities, but the time allotted for completing tasks is not differentiated. This indicates that teachers have not fully accommodated the different learning speeds of each child. Research by Muksalmina et al. (2024) found that differentiated learning will be more effective if teachers provide flexibility in time and a variety of appropriate learning approaches. Third, in terms of product differentiation, most teachers still use the same assignment format for all students. Only 54.67% of teachers provide alternative ways to demonstrate student understanding, such as drawing, role-playing, or creating real objects. As a result, students with special needs who experience verbal or writing difficulties tend to be less facilitated in demonstrating learning outcomes. Marlina et al. (2023) emphasize the importance of providing a choice of learning products so students can express their understanding according to their individual strengths. Fourth, the most obvious limitations are in the arrangement of learning environments. Only 56.67% of teachers design their classrooms to be accessible to children with special needs. Some classrooms do not provide sufficient movement space for children with physical disabilities, and there are no quiet corners for children with emotional regulation needs. Research by Friend and Bursuck (2018) shows that learning space design significantly impacts the comfort and engagement of students with special needs. A flexible and supportive environment is essential for successful differentiation. Furthermore, documentation data shows that evaluation of the success of differentiated learning has not been systematically documented. Child development reports do not include indicators describing learning adaptations, whether in terms of content, process, or evaluation. This suggests that differentiated learning has not yet become an integral part of the school culture (Ainscow, 2020).

Interviews with teachers also revealed that most implementation of differentiated learning was carried out on individual teacher initiative, rather than as a systematic program organized by the school institution. Support from the principal was present, but not in the form of written policies or routine supervision. This indicates that successful implementation depends heavily on the capacity and commitment of individual teachers. Overall, the implementation of differentiated learning at the TK Pembina Kabupaten Kutai Timur has shown positive progress, but still requires strengthening in terms of systematic planning, further training, provision of adaptive infrastructure, and cross-stakeholder collaboration. Policy recommendations should focus on integrating a differentiated approach into school planning, enhancing teacher capacity through ongoing training, and developing a monitoring and evaluation system that supports inclusive learning based on individual children's needs.

4. CONCLUSION

Based on the results and discussion of the research, several conclusions can be drawn. The readiness of differentiated learning accommodations at TK Pembina Kabupaten Kutai Timur has shown positive progress, particularly in terms of physical facilities and learning media that support student diversity. However, provisions for mobility and communication

aids, as well as improvements in accessibility for students with disabilities, still require further attention to enhance the inclusiveness of the learning environment. In addition, teachers at TK Pembina Kabupaten Kutai Timur have demonstrated a strong understanding of the concept of differentiated learning and the ability to manage their classes effectively. Nevertheless, there remains room for improvement in adapting instructional methods and applying differentiation-based assessments to better support diverse student needs. Furthermore, the implementation of differentiated learning at the institution has been considered successful, as it already includes differentiation in content, process, product, and learning environment. Although this practice is relatively optimal, there are still opportunities to enrich the variety of teaching methods and to strengthen the consistency of assessment practices to further advance inclusive education.

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