

Examining Inclusive Education Implementation in Indonesian Kindergartens: Between Philosophy and Practice

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Abstract

Inclusive education implementation in kindergartens faces complex challenges between philosophical commitments and practical capacities. This study examined inclusive education implementation in kindergartens in North Sangatta District, East Kutai Regency, encompassing conceptual, policy, structural, and practical implementation dimensions. Qualitative study with in-depth interviews of four school principals from TK Negeri Pembina, TK Negeri 1, TK Starkidz, and TK Al Muhajirin. Data were analyzed using Miles and Huberman's interactive model through data reduction, data display, and conclusion drawing. All institutions demonstrated accessibility commitments and non-discriminatory practices in student admission. Implementation of differentiated curricula and innovative pedagogical approaches showed positive potential, yet significant gaps emerged in specialized teacher competencies, systematic support structures, and formal policy frameworks. Supporting factors included inclusive classroom atmospheres and parental involvement, while primary barriers were human resource limitations, infrastructure constraints, and teacher knowledge gaps regarding children with special needs. Contradictions exist between philosophical commitments and practical implementation capacities, indicating need for systematic coordination across dimensions for effective inclusive education.

INTRODUCTION

Inclusive education has emerged as a fundamental paradigm in contemporary educational discourse, representing a transformative approach that ensures all children, regardless of their abilities, backgrounds, or special needs, receive quality education within mainstream settings. The philosophy of inclusive education encompasses an approach whereby all students with differences in ability, culture, gender, language, class, and ethnicity are nurtured and educated within regular classrooms (Kozleski, Artiles, Fletcher, & Engelbrecht, 2009). This educational framework has evolved from its initial focus on integrating students with special needs into a broader concept that encompasses all potentially excluded children and youth (UNESCO, 2009).

The global movement toward inclusive education has been significantly influenced by international human rights frameworks, particularly the UN Convention on the Rights of Persons with Disabilities, which emphasizes equal access to mainstream educational settings for all learners (Paseka & Schwab, 2019). Countries worldwide have increasingly recognized the importance of inclusive education, with various regions implementing diverse approaches to accommodate students with special educational needs (SEN) within regular school systems. However, the implementation of inclusive education varies considerably across different contexts, often facing substantial barriers despite policy commitments (de Beco, 2014).

In early childhood education settings, the implementation of inclusive education presents unique challenges and opportunities. Research indicates that high-quality early childhood inclusive education serves as an important indicator of educational excellence, with young children with special

educational needs receiving increased attention in their formative years (Lai & Gill, 2014). Studies from various contexts demonstrate that inclusive practices in kindergarten settings can yield significant benefits for all children, including enhanced social development, improved academic outcomes, and greater acceptance of diversity (Zhang & Advisor, 2013). However, the practical implementation of inclusive education in early childhood settings often encounters substantial obstacles, including insufficient teacher training, limited resources, and inadequate support systems.

Recent empirical investigations have revealed mixed outcomes regarding the implementation of inclusive education at the kindergarten level. Adeani, Husna, and Hijriati (2025) demonstrated successful implementation strategies for children with autism in inclusive settings, while Fhatri (2022) identified significant variations in program implementation across different kindergarten contexts. Gafur and Salsabila (2022) emphasized the importance of tailored learning strategies for children with special needs, and Hartati (2017) highlighted service delivery challenges in inclusive kindergarten environments. These studies collectively underscore the complexity of implementing inclusive education effectively while revealing gaps in comprehensive understanding of implementation processes.

The attitudes and preparedness of educational stakeholders significantly influence the success of inclusive education programs. Research consistently demonstrates that teachers' positive attitudes toward inclusion serve as crucial determinants of program effectiveness (Cheuk & Hatch, 2007; Lai & Gill, 2014). However, practical difficulties including high teacher-student ratios, insufficient professional development, and limited governmental support often create stress and resistance among educators. Similarly, parental perspectives play critical roles in implementation success, with families of children with special needs generally supporting inclusive models while some parents of typically developing children express concerns about potential impacts on academic learning (Lai & Gill, 2014).

Despite growing recognition of inclusive education's importance, significant implementation gaps persist, particularly in developing countries and regions with limited educational resources. Gusti (2021) identified substantial challenges in secondary school contexts, while Insiatun, Karya, Ediyanto, and Sunandar (2021) emphasized persistent barriers in early childhood settings. Nuraidah, Rusmayadi, Musi, and Halik (2025) documented ongoing implementation difficulties, and Putri (2025) highlighted specific challenges faced by teachers in inclusive kindergarten environments. These findings indicate that while policy frameworks for inclusive education exist, practical implementation remains problematic across various educational contexts.

The Indonesian context presents particular complexities for inclusive education implementation, with diverse regional variations in policy interpretation and resource allocation. Nopianti identified significant gaps in kindergarten readiness for implementing inclusive education services, while Rohmah, Adawiah, and Widayanti (2023) demonstrated successful service delivery models for children with ADHD in integrated early childhood settings. Riennova, Halidjah, and Asrori (2025) explored both challenges and opportunities in elementary school contexts, and Yulianti and Khairiah (2023) applied systematic evaluation approaches to assess inclusive education service provision in kindergarten settings.

This study addresses the critical need for comprehensive understanding of inclusive education implementation in kindergarten settings within the Indonesian context, specifically focusing on North Sangatta District, East Kutai Regency. The research aims to examine the conceptual understanding, policy implementation, structural and systematic approaches, and practical implementation of inclusive education across diverse kindergarten institutions. By investigating these multiple dimensions, the study seeks to identify supporting factors and barriers that influence inclusive education effectiveness, thereby contributing to evidence-based strategies for improving educational access and quality for all children, including those with special needs.

The significance of this research lies in its potential to inform policy development, enhance teacher preparation programs, and improve service delivery mechanisms for inclusive education in early childhood settings. Understanding the complexities of implementation processes will enable

educational stakeholders to develop more effective strategies for creating truly inclusive learning environments that benefit all children while respecting individual differences and promoting educational equity.

METHODS

This study employed a qualitative research approach to examine the implementation of inclusive education in kindergarten settings within North Sangatta District, East Kutai Regency. The qualitative methodology was selected to provide in-depth understanding of participants' perspectives and experiences regarding inclusive education practices, allowing for comprehensive exploration of complex social phenomena within their natural contexts. This approach enabled the researcher to capture rich, descriptive data about how inclusive education concepts are understood, policies are implemented, structural systems are organized, and practical applications are conducted across diverse kindergarten institutions.

The research was conducted from March to June 2025 across four purposively selected kindergarten institutions: TK Negeri Pembina East Kutai Regency, TK Negeri 1 North Sangatta District, TK Starkidz North Sangatta District, and TK Al Muhajirin North Sangatta District. These institutions were chosen to represent diversity in kindergarten types within the district, including both public and private establishments with varying organizational structures and educational approaches. The selection aimed to capture comprehensive perspectives on inclusive education implementation rather than achieving statistical representativeness.

Participants comprised four school principals from the selected kindergarten institutions, each serving as key informants due to their central roles in institutional management, policy implementation, and educational program oversight. These participants possessed direct knowledge and experience regarding inclusive education practices within their respective institutions, making them optimal sources for understanding implementation processes, challenges, and supporting factors.

Data collection utilized multiple techniques to ensure comprehensive information gathering and triangulation. Primary data were collected through in-depth semi-structured interviews with school principals, employing open-ended questions organized around five main themes: conceptual understanding of inclusive education, policy implementation processes, structural and systematic approaches, practical implementation strategies, and supporting and hindering factors. Interview protocols were developed based on theoretical frameworks and previous research findings, covering indicators such as perspectives on inclusive education, learning strategies and methods, policy knowledge and development approaches, curriculum understanding, planning and organizational processes, evaluation mechanisms, resource development, parental involvement, and institutional support systems. Secondary data were gathered through document analysis, including institutional profiles, organizational structures, educational policies, assessment procedures, and photographic evidence of facilities and activities.

Data validity was ensured through multiple verification strategies. Triangulation was employed using diverse data sources, including interviews and documentation, to cross-verify information accuracy. Data re-examination procedures were implemented to confirm consistency and completeness of collected information. Multiple data sources and collection techniques were utilized to enhance reliability and comprehensiveness of findings. Initial data verification ensured accuracy and completeness, followed by consistency checks and external verification by independent reviewers to confirm data credibility.

Data analysis followed Miles and Huberman's interactive model, comprising three interconnected stages: data reduction, data display, and conclusion drawing with verification. During data reduction, interview transcripts were systematically organized, categorized, and simplified to identify key themes and patterns related to inclusive education implementation. Irrelevant information was eliminated while significant findings were highlighted and grouped according to research focus.

areas. Data display involved organizing processed information into coherent formats that facilitated pattern recognition and relationship identification across different institutions and implementation aspects. Conclusion drawing and verification required analyzing presented data to generate initial generalizations, subsequently testing these with additional evidence to either support theoretical development or necessitate revision based on contradictory findings. This analytical process was conducted continuously throughout data collection and continued until research completion, ensuring iterative refinement of understanding and interpretation. The analysis aimed to identify trends, patterns, and meanings within inclusive education implementation processes while maintaining systematic reference to relevant theoretical frameworks throughout the interpretive process.

RESULTS AND DISCUSSION

Results

This study investigated the implementation of inclusive education across four kindergarten institutions in North Sangatta District, East Kutai Regency, through in-depth interviews with school principals. The analysis revealed four primary dimensions of inclusive education implementation: conceptual understanding, policy implementation, structural and systematic approaches, and practical implementation.

Conceptual Dimension of Inclusive Education

The conceptual understanding of inclusive education among participating institutions revealed three primary themes that shaped their approach to implementation.

Accessibility Theme

All four participating schools demonstrated strong commitment to educational accessibility, ensuring non-discriminatory practices in student admission and educational service delivery. School principals consistently emphasized their institutions' policies of accepting all children regardless of background or abilities. As articulated by the school principals: *"All school principals conveyed that they do not discriminate against any children; all are served very well, starting with the admission of new students, where everyone is accepted without regard to their background and abilities. All educators and educational staff are very friendly and treat all students with love."*

This commitment to accessibility extended beyond mere admission policies to encompass the creation of welcoming environments where all children, including those with special needs, could feel comfortable and supported throughout their educational journey.

Inclusive Learning Theme

The schools demonstrated sophisticated understanding of differentiated curriculum approaches tailored to meet diverse learning needs. Principals articulated various curriculum modification strategies including omission, substitution, and modification of learning objectives. One principal explained: *"Regarding curriculum for inclusive education, it is very fundamental... because curriculum is the heart of the learning process. In the context of inclusive education, curriculum is not a rigid standard that must be imposed on all students, but rather a flexible and adaptive framework designed to meet the diverse learning needs of every child, including students with special needs."*

The schools implemented curricula based on principles of flexibility, inclusivity, relevance, and participation, incorporating differentiated learning objectives, materials, methods, and assessments to accommodate individual student needs.

Participation and Engagement Theme

Institutional leaders emphasized active student participation through innovative teaching methodologies and student-centered approaches. Schools provided educators with autonomy to develop appropriate learning plans, employ creative teaching methods, and utilize technology-enhanced learning approaches. One principal noted: *"Educators are given freedom to choose learning methods and innovate in designing and providing learning to students, especially children with special*

needs. Educators also provide choices of learning activities to students, which are more interesting and enjoyable for children."

Policy Dimension of Inclusive Education

The policy implementation dimension encompassed three critical themes that supported inclusive education delivery.

Educator Training and Development Policy Theme

All participating institutions prioritized continuous professional development for their educational staff. Three schools had enrolled educators in postgraduate inclusive education programs at Yogyakarta State University through government scholarship initiatives. As expressed by school principals: *"Educators must be trained in inclusive education, including teaching strategies, classroom management, and the use of technology to support inclusive education. They must be able to learn independently at educational institutions, activate learning communities, and can also practice directly with therapists so that their knowledge increases and they can provide their best services in teaching and mentoring children with special needs."*

This emphasis on professional development reflected institutional recognition that effective inclusive education requires specialized knowledge and skills that must be continuously updated and refined.

Partnership Policy with Parents and Community Theme

Schools demonstrated strong commitment to collaborative relationships with families and community stakeholders. Parental involvement was characterized as essential for successful inclusive education implementation, with parents serving as primary sources of information about their children's needs and developmental histories. One principal emphasized: *"Parental involvement of students with special needs with educational institutions in implementing inclusive education is very active, because inclusive education is not only the responsibility of educational institutions, but also becomes a comprehensive support ecosystem for children with special needs, enabling them to develop optimally in all aspects of life."*

Government support through the East Kutai Regency Education Office included scholarship programs, educational equipment provision, and infrastructure development, though formal designation policies remained pending.

Equity and Justice Policy Theme

Institutions implemented comprehensive equity policies ensuring equal educational opportunities regardless of student backgrounds or abilities. Schools employed informal assessment procedures during student admission, focusing on understanding individual needs rather than exclusionary criteria. As one principal described: *"The way to determine the admission of students with special needs is through registration and initial interviews. Parents register their children at inclusive educational institutions. Educational institutions conduct initial interviews with parents to obtain basic information about the child, developmental history, health conditions, and parents' expectations for their child's education."*

Structural and Systematic Dimension

The structural and systematic implementation revealed three key organizational themes.

Resource Readiness Theme

Regarding human resources, all schools acknowledged significant gaps in specialized inclusive education expertise among their teaching staff. Principals consistently reported: *"Educators do not yet have knowledge about how to handle students with special needs. We only provide teaching to them with very minimal knowledge, which we obtained from several training sessions organized by the East Kutai Regency Education and Culture Office and results from self-learning by searching for materials on YouTube or Google."*

Physical infrastructure varied considerably across institutions, with three schools reporting adequate facilities while one institution faced significant structural challenges requiring complete facility renovation.

Inclusive Organization Theme

Schools developed organizational structures designed to create equitable and supportive environments for all stakeholders. Institutions successfully facilitated positive interactions between typical students and those with special needs, though initial acceptance challenges required educator intervention. Principals noted: *"Children without special needs initially could not accept them; they sometimes did not want to be friends, but after educators provided understanding, they finally became accustomed to being together in the classroom, even willing to learn and play together."*

Evaluation System Theme

Schools implemented holistic assessment approaches encompassing academic, social, emotional, and creative development dimensions. Evaluation methods included varied assessment tools such as checklists, anecdotal records, photo documentation, and student work portfolios. One principal explained: *"Observing student interactions, teacher teaching strategies, and participation of students with special needs in class. Conducting interviews with school principals, teachers, students (including those with special needs), and parents to obtain input and perceptions."*

Practical Implementation Dimension

The practical implementation encompassed four essential themes in daily educational delivery.

Inclusive Learning Environment Theme

Schools prioritized creating safe, comfortable, and supportive learning environments through flexible classroom arrangements, inclusive teaching materials, and discrimination-free spaces. Principals emphasized student choice and autonomy in learning activities, with one stating: *"We never provide learning that burdens students, providing several activities that allow children to choose activities they are interested in."*

Technology Integration Theme

All institutions incorporated digital technologies to enhance learning quality and accessibility. Schools utilized multimedia presentations, educational videos, and interactive digital tools to support diverse learning styles. One principal noted: *"Every day students learn through learning themes. And to provide deeper understanding, we always ask children to watch on YouTube. YouTube enables children to learn more deeply and attractively because it is accompanied by sound and moving pictures."*

Extracurricular Activities Theme

Schools offered diverse extracurricular programs targeting motor skill development, creativity enhancement, social relationship building, and emotional intelligence cultivation. These programs included music ensembles, dance, drama, and sports activities that accommodated students with varying abilities and interests.

Guidance and Counseling Theme

While recognizing the critical importance of professional counseling services, all schools reported lacking qualified counseling personnel. Principals acknowledged: *"Actually guidance and counseling is very important, especially in educational institutions that are required to accept all students regardless of their abilities and backgrounds, but we are often troubled because none of us have educational staff who have the ability to serve as counseling and guidance personnel."*

Supporting and Hindering Factors

Table 1 presents the primary supporting factors identified across participating institutions:

Table 1. Supporting Factors for Inclusive Education Implementation

Institution	Supporting Factors
A	Creating inclusive classroom atmospheres where all students feel accepted, valued, and safe to learn and interact
B	Having all S1-qualified teachers with adequate educational background; active parental involvement and care for children with special needs
C	Support from school principals, teachers, and staff; parental involvement; availability of facilities and infrastructure
D	Audio-visual support including speakers, smart boards, and mobile devices

Table 2 illustrates the primary challenges encountered in implementation:

Table 2. Hindering Factors for Inclusive Education Implementation

Institution	Hindering Factors
A	Lack of understanding and awareness; limited educator competencies; shortage of special education teachers; inadequate facilities; rigid curriculum; budget constraints; insufficient inter-stakeholder cooperation; stigma and discrimination; excessive teacher workload; inflexible assessment systems
B	Lack of educational aids for inclusive children; limited school environment requiring careful supervision during play activities
C	Resource shortages: facilities, technology, trained educational personnel; curriculum limitations: inflexible curriculum unable to accommodate child needs; limited support for children with special needs such as counseling or therapy
D	Limited teacher knowledge about children with special needs; absence of specialized curriculum for children with special needs

Discussion

This study revealed significant insights into inclusive education implementation across kindergarten settings in East Kutai Regency, demonstrating both promising practices and persistent challenges that align with contemporary research in early childhood inclusive education. The findings reveal complex interactions between policy intentions and practical implementation that warrant critical examination through multiple theoretical and empirical lenses.

The strong commitment to accessibility demonstrated by participating schools reflects fundamental inclusive education principles identified in recent Indonesian research contexts. The non-discriminatory admission practices and emphasis on creating welcoming environments correspond with Insiatun, Karya, Ediyanto, and Sunandar's (2021) findings that effective early childhood inclusive education requires comprehensive accessibility approaches that welcome all children regardless of their developmental needs. However, this apparent commitment raises critical questions about the depth of conceptual understanding versus superficial policy compliance.

The gap between conceptual understanding and specialized implementation knowledge identified in this study aligns with challenges documented by Nuraidah, Rusmayadi, Musi, and Halik (2025), who emphasized that early childhood educators require enhanced professional development to effectively implement inclusive practices. This finding is particularly concerning when considered alongside international evidence from Lai and Gill (2014) and Lee et al. (2015), who documented that teachers' positive attitudes toward inclusion, while necessary, are insufficient without corresponding competencies and self-efficacy beliefs.

The differentiated curriculum approaches employed by participating institutions demonstrate practical application of inclusive pedagogical principles, yet reveal significant implementation variations. Gafur and Salsabila (2022) emphasize that effective inclusive education strategies for children with special needs in kindergarten settings require flexible curriculum adaptations and individualized learning approaches. However, the schools' implementation of omission, substitution, and modification strategies, while reflecting best practice intentions, appears to lack systematic evaluation mechanisms. This aligns with Fhatri's (2022) documentation of significant variation in

program implementation quality across different kindergarten contexts, suggesting that without standardized frameworks and monitoring systems, curriculum adaptations may become arbitrary rather than evidence-based.

The emphasis on student participation and engagement through innovative pedagogical approaches reflects contemporary understanding of inclusive education as requiring fundamental shifts in teaching methodologies. Rohmah, Adawiah, and Widayanti (2023) demonstrated successful implementation of participatory approaches for children with ADHD in integrated early childhood settings, supporting the study's findings regarding the importance of active student engagement. However, the reliance on teacher autonomy and creativity, while philosophically appealing, may inadvertently create inconsistencies in service delivery quality. Research from Hong Kong contexts by Zhang (2011) and Poon (2013) suggests that without systematic training and support structures, teacher autonomy can lead to wide variations in inclusive practice effectiveness.

The prioritization of educator professional development through formal qualification programs represents a critical investment in inclusive education capacity building, yet reveals fundamental policy implementation challenges. The partnership with Yogyakarta State University for postgraduate inclusive education training demonstrates institutional recognition that effective inclusion requires specialized knowledge and skills. This approach aligns with Adeani, Husna, and Hijriati's (2025) emphasis on comprehensive teacher preparation for implementing inclusive education for children with autism. However, the fact that only three of four schools had accessed this training opportunity highlights equity issues in professional development access and suggests inadequate policy coordination at the district level.

The strong emphasis on parental partnership and community engagement reflects research highlighting family involvement as crucial for inclusive education effectiveness. Hartati (2017) documented successful service delivery models that emphasized collaborative relationships between families and educational institutions, with parents serving as essential partners in educational planning and implementation. This finding gains additional significance when viewed through the lens of international research by Turnbull et al. (2015) and De Boer et al. (2010), who emphasize that meaningful family engagement requires structured approaches rather than ad hoc collaboration. However, the study's findings suggest that while schools recognize parental importance, the collaboration mechanisms remain largely informal and potentially inconsistent.

The government support through the East Kutai Regency Education Office, including scholarship programs and equipment provision, demonstrates positive policy intentions. However, the absence of formal designation policies creates an interesting paradox where schools implement inclusive practices without official recognition or systematic support structures. This situation reflects broader challenges documented in international contexts by García-Cedillo et al. (2015) and Anthony (2014), where policy rhetoric exceeds implementation support, creating gaps between expectations and capacity.

The informal assessment procedures employed during student admission, while reflecting inclusive philosophical commitments, present both opportunities and risks. Yulianti and Khairiah (2023) applied systematic evaluation approaches to assess inclusive education service provision, suggesting that more structured assessment frameworks could enhance identification and support planning processes while maintaining non-discriminatory admission practices. However, the current informal approaches, while avoiding exclusionary practices, may fail to identify specific support needs early enough to ensure appropriate service provision.

The significant gaps in specialized inclusive education expertise among teaching staff represent a critical challenge that extends beyond individual institutional limitations to systemic policy failures. While schools demonstrated commitment to professional development, the current knowledge deficit limits effective implementation of evidence-based inclusive practices. Nopianti's research on kindergarten readiness for implementing inclusive education services identified insufficient teacher preparation as a primary barrier, supporting the study's findings regarding human resource development needs. This challenge becomes more critical when considered alongside research by

Putri (2025), who documented specific problems teachers face in inclusive kindergarten environments, including insufficient training, limited resources, and inadequate support systems.

The variation in physical infrastructure adequacy across participating institutions highlights systemic inequities in resource allocation and planning. Gusti (2021) examined implementation challenges in secondary school contexts and identified similar infrastructure constraints, suggesting that physical environment limitations represent systemic challenges across educational levels rather than issues specific to early childhood settings. This finding aligns with international research by Pivik et al. (2002) and Runswick-Cole (2008), who identified pedagogical barriers including limited resources and insufficient infrastructure as significant obstacles to inclusive education effectiveness.

The development of inclusive organizational cultures, while showing promising progress in student acceptance and peer relationships, requires critical examination of sustainability and depth. Rienнова, Halidjah, and Asrori (2025) explored both challenges and opportunities in inclusive education implementation, emphasizing that organizational culture development requires sustained institutional commitment and systematic attention to attitude and practice transformation. However, the study's findings suggest that positive peer interactions may be fragile and dependent on continuous adult mediation, raising questions about the sustainability of inclusive practices without systematic support structures.

The holistic assessment approaches employed by participating schools reflect contemporary understanding of inclusive education as requiring multidimensional evaluation strategies. Yulianti and Khairiah (2023) applied comprehensive evaluation models to assess inclusive education service provision, demonstrating that effective assessment must encompass academic, social, emotional, and developmental dimensions. However, the implementation of varied assessment tools, while philosophically sound, appears to lack systematic validation and standardization, potentially limiting the reliability and comparability of evaluation outcomes.

The integration of digital technologies in learning delivery demonstrates recognition of technology's potential to enhance accessibility and engagement for diverse learners. While the study findings show promising technology integration efforts, Putri (2025) identified ongoing challenges teachers face in effectively utilizing technology to support children with special needs, suggesting need for more comprehensive technology training and support systems. International research by Bates (2015) and Siemens (2015) emphasizes that technology integration requires not only equipment provision but also pedagogical training and ongoing technical support, elements that appear limited in the current context.

The acknowledgment of counseling and guidance service gaps represents a significant limitation that reflects broader systemic challenges in specialized service provision. Adeani, Husna, and Hijriati (2025) emphasized that effective inclusive education for children with autism requires comprehensive support services, including specialized counseling that addresses the social, emotional, and behavioral needs of all students. This aligns with international research by Leyser and Kirk (2004) and Stevens and Wurf (2018), who documented parental concerns about untrained teachers and inadequate support services as significant barriers to inclusive education effectiveness.

The variation in supporting and hindering factors across participating institutions reflects broader patterns identified in Indonesian inclusive education research that suggest implementation success depends heavily on local contextual factors rather than systematic policy support. Fhatri (2022) documented significant differences in inclusive education program implementation between different kindergarten institutions, with variations in resource availability, staff preparation, and institutional commitment affecting implementation quality. This finding gains additional significance when viewed alongside international research by Cruz-Ortiz et al. (2016) and de Beco (2014), who documented similar implementation variations across different national and regional contexts.

The teacher preparation challenges identified across all participating schools align with Putri's (2025) documentation of problems teachers face in inclusive kindergarten environments. However, the study also identified promising practices such as scholarship programs and collaborative

partnerships that could serve as models for other institutions. This finding reflects broader patterns documented by Al-Natour et al. (2015) and Bhatnagar (2013) in international contexts, where policy commitments to inclusive education exist alongside inadequate teacher preparation and support systems.

The resource constraints and infrastructure limitations identified across institutions reflect systemic challenges that extend beyond individual school capacity to address. García-Cedillo et al. (2015) documented similar challenges in Mexican contexts, where private schools lacked government support for inclusive education implementation, creating equity issues in access and quality. The East Kutai context presents similar challenges, where schools attempting inclusive practices operate without systematic support or formal recognition.

The findings suggest fundamental contradictions between policy rhetoric supporting inclusive education and the practical support systems necessary for effective implementation. Paseka and Schwab (2019) emphasize that inclusive education implementation requires systematic changes in organizational structures, pedagogical approaches, and support systems rather than superficial policy declarations. The East Kutai context demonstrates these challenges clearly, where schools demonstrate commitment to inclusive principles while lacking systematic support for effective implementation.

The study's findings align with Schwab's (2019) observation that inclusive education implementation varies widely even within the same policy context, depending on local factors including leadership, resources, and community support. However, the variations documented in this study suggest that without systematic policy frameworks and support structures, implementation quality depends heavily on individual institutional initiative rather than systematic educational reform.

The teacher preparation challenges identified in this study reflect broader patterns documented internationally by Loreman (2017) and Watkins (2017), who emphasize that effective inclusive education requires fundamental changes in teacher education programs rather than superficial awareness training. The current reliance on individual initiative and limited training opportunities appears insufficient to address the complex competency requirements for effective inclusive education implementation.

While this study provides valuable insights into inclusive education implementation in East Kutai kindergarten contexts, several critical limitations warrant acknowledgment. The focus on principal perspectives, while providing institutional insights, may not capture the full complexity of classroom-level implementation challenges. Gavish and Shimoni (2011) emphasize that inclusive education implementation involves multiple stakeholders with potentially different perspectives and experiences.

The study's findings suggest need for more comprehensive research that examines implementation from multiple stakeholder perspectives, including teachers, parents, and children themselves. Francis et al. (2016) and Haines et al. (2017) emphasize that successful inclusive education requires coordination across multiple stakeholder groups, with poor collaboration resulting in negative outcomes for all participants.

Future research should also examine the long-term sustainability of current inclusive practices and their effectiveness in promoting meaningful outcomes for children with special needs. Carter (2011) and Kurth and Mastergeorge (2012) documented academic and social benefits of inclusive education, but emphasized that these benefits depend on implementation quality rather than simple placement in inclusive settings.

CONCLUSION

This study revealed significant contradictions between philosophical commitments to inclusive education and practical implementation capacities across kindergarten institutions in East Kutai Regency. While all participating schools demonstrated strong accessibility principles and non-discriminatory admission practices, critical gaps emerged in specialized teacher competencies, systematic support structures, and formal policy frameworks. The implementation of differentiated

curricula and innovative pedagogical approaches showed promise, yet lacked standardized evaluation mechanisms and sustained professional development support.

The research contributes to inclusive education scholarship by documenting implementation variations within similar policy contexts and highlighting the insufficiency of philosophical commitment without corresponding systemic support. The findings demonstrate that successful inclusive education requires comprehensive coordination across multiple dimensions—human resources, infrastructure, organizational culture, and policy frameworks—rather than isolated interventions. The study provides empirical evidence of the gap between policy rhetoric and implementation reality in Indonesian early childhood contexts.

Practical implications suggest urgent need for systematic teacher preparation programs, formal policy designation procedures, and comprehensive support systems that address identified resource and competency gaps. The variation in implementation quality across institutions indicates that current approaches dependent on individual initiative create inequitable access to quality inclusive education services.

Research limitations include focus on principal perspectives only, limited geographical scope, and cross-sectional design that cannot capture long-term implementation sustainability. Future investigations should employ multi-stakeholder approaches examining teacher, parent, and child perspectives across extended timeframes. Longitudinal studies examining implementation effectiveness and child outcome measures would provide critical insights into sustainable inclusive education models. Additionally, comparative research across different Indonesian regional contexts could inform policy development and resource allocation strategies for more effective inclusive education implementation nationwide.

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