

Assessing Inclusive Education in Elementary Schools: Insight from the Merdeka Curriculum

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ABSTRACT

The implementation of inclusive education in Indonesian elementary schools, as mandated by Ministry of Education Regulation No. 48 of 2023, presents several critical challenges. This study aims to evaluate how inclusive education is being implemented within the *Merdeka Curriculum*, focusing on the effectiveness of accommodation services provided to students with special needs. A mixed-methods design was employed, utilizing the Context, Input, Process, and Product (CIPP) evaluation model. The research involved 43 inclusive elementary schools, with participants including 45 teachers, 24 principals, and a Disability Services Unit coordinator. Data collection methods included observations, documentation, in-depth interviews, questionnaires, and focus group discussions (FGDs). Findings reveal that the input aspect is the most suboptimal area of implementation. Only 7% of schools had teachers trained in inclusive education, 9% had accessible infrastructure, 9% employed Special Mentor Teachers, 19% received special funding allocations, 37% had modified teaching materials, and 58% implemented an adaptive curriculum. In contrast, the process component showed strong implementation, evidenced by the successful practice of differentiated learning and a supportive peer environment. The context and product dimensions were also considered satisfactory, particularly with noted improvements in the social-emotional development of students with special needs. The study highlights the urgent need for systemic improvements in the foundational resources required for inclusive education under the *Merdeka Curriculum*, particularly in training, infrastructure, and funding. Enhancing these inputs is essential to ensuring the long-term success and equity of inclusive educational practices.

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1. INTRODUCTION

Inclusive education is intensively socialized by the government to equalize quality education for all (Fieka, 2024). Flexible approaches and systems in inclusive education provide many benefits for Students with Special Needs, such as reducing stigma, promoting social inclusion, and enriching the diversity of the learning environment (Dovzhenko, 2022; Perdana et al., 2023; Triviño-Amigo et al., 2022). The Convention on the Rights of Persons with Disabilities (CRPD) explains that the principle of inclusive education is to create a safe and supportive learning environment where all learners feel valued, respected, and encouraged to thrive (Johnstone et al., 2023).

Education for all, the Merdeka Curriculum emphasizes that each educational unit is open to its obligations as an inclusive school (Fauzia & Ramadan, 2023). Inclusive education is mandated in the Decree of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia (Permendikbud) Number 262/M/2022. The regulation explains that education units are required to provide special needs program services to the conditions of students. The Merdeka Curriculum emphasizes the importance of inclusive education, encouraging every school to implement it with full attention (Yunus et al., 2023).

The *Merdeka* Curriculum is flexible focused on developing learner character competencies and essential material (Lestari et al., 2023). Its flexibility allows schools to adjust services and learning processes based on students' needs and characteristics. A flexible curriculum is key for inclusive schools to develop diverse services according to the learning needs of Students with Special Needs.

In line with the spirit of inclusiveness in the Merdeka Curriculum, the government issued regulations governing reasonable accommodation for children with disabilities in inclusive schools. As stated in the Minister of Education and Culture Regulation (Permendikbud) No. 48 of 2023, the facilitation of accommodation provision includes budget support, the availability of infrastructure, the readiness of educators, and the provision of an adaptive curriculum.

The implementation of inclusive education is challenging and shows some crucial problems (Amalia et al., 2024; Jury et al., 2023). According to Junanto & Kusna (2018:180-181), inclusive education optimizes services by adjusting various curriculum components to support learning oriented to the individual needs of Students with Special Needs. Adaptive curricula and customized services have not been fully developed in schools implementing inclusive education (Ni'mah et al., 2022).

The readiness of inclusive schools is also inadequate, which hinders the development of an optimal curriculum for Students with Special Needs (Muazza et al., 2018). The openness of primary schools to accept students with special needs is the first step for education units to realize inclusive education that is not discriminatory and respects the diversity of learner needs. However, Students with Special Needs who do not receive education services that meet their needs will fall behind regular students (Budiyanto, 2009). This can lead to educational disparities and social injustice.

Appropriate accommodations/services for inclusive education in the Merdeka Curriculum are provided and supported by local education offices and education units. Semarang City Education Office, based on the Mayor's Regulation No 83 of 2023, established the Disability Service Unit (DSU). The institution functions as a provider of services and facilities for people with disabilities. The establishment of the unit is the Semarang City Government's concrete support for the implementation of inclusive education in the Merdeka Curriculum.

Assessment data of Special Needs Learners by DSU Semarang City shows that Special Needs Learners are spread across 71 inclusive primary schools. Based on preliminary research, 3 inclusive elementary schools have not provided proper accommodation as mandated by the Merdeka Curriculum. Based on this, further analysis is needed regarding the proper accommodation for inclusive education in the Merdeka Curriculum in elementary schools that provide inclusive education in Semarang City. Based on this, further analysis is needed on the appropriate accommodation for inclusive education in elementary schools that provide inclusive education in Semarang City in the Merdeka Curriculum.

Analyzing this requires a thorough evaluation of the components supporting the implementation of inclusive education. The CIPP model is appropriate for evaluating inclusive education implementation programs because inclusive education has elements that can be grouped, as required by the program evaluation model (Basaran et al., 2021; Esgaiar & Foster, 2019; Finney, 2019; Juhri, 2022). This study was conducted to determine the implementation of inclusive education at the elementary school level in the Merdeka Curriculum in Semarang City. Further research is to find out, analyze, and describe the implementation of inclusive education in the Merdeka Curriculum based on the context, input, process, and product evaluation models.

The research examines 1.) How is the context (background and admission) evaluation of inclusive education implementation? 2.) How is the input evaluation (infrastructure, financing, curriculum, human resources) of inclusive education implementation? 3.) How is the process (learning and service) evaluation of inclusive education implementation? 4.) How is the product evaluation (program impact for Students with Special Needs and follow-up) of the implementation of inclusive education?

2. METHODS

The research used a mixed-method approach. The mixed-method model used in this research is a convergent model (parallel or concurrent). The convergent type used in the research is a concurrent transformative strategy. The concurrent transformative strategy model was used in the research because two data collection methods were carried out at the same time/phase, with data analysis by combining. The validity of the data in this study was verified by triangulating data and resources.

The research used the Context, Input, Process, and Product evaluation model to review program implementation from each aspect. Data sources were selected with certain considerations or purposive sampling. Data collection methods were questionnaires, observation, documentation, in-depth interviews, and Focus Group Discussions (FGDs). The research informants consist of 45 teachers, 24 school principals, and the Disability Service Unit (DSU) Coordinator.

Quantitative and qualitative data were obtained in several ways. Quantitative and qualitative data were obtained in several ways. Quantitative data was obtained from 43 (61%) inclusive primary schools in Semarang City that completed the questionnaire, out of 71 primary schools that currently have students with special needs. Qualitative data was obtained through FGDs with schools with predetermined criteria. Representative inclusive primary schools were selected for in-depth interviews and FGDs with the following criteria: 1.) had been a reference school for inclusive education implementation in Semarang City, and 2.) had just implemented inclusive education with the Merdeka Curriculum. 3.) schools with the largest number of students with special needs in Semarang City, and 4.) schools with the smallest number of students with special needs. In addition to the designated schools, the FGD was also attended by the DSU.

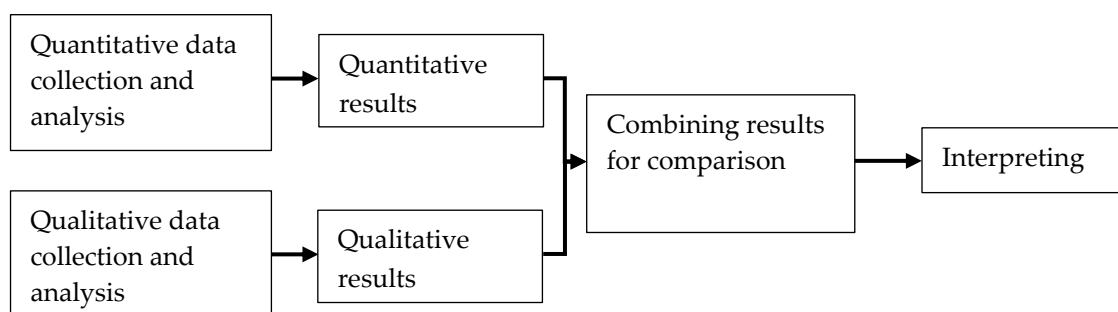


Figure 1. Data analysis and interpretation

Table 1. School representatives in FGD activities

No.	Elementary school	Number of Students with Special Needs	Assessment results by DSU
1.	SD IBJ	20	Moderate intellectual disability Hearing impaired Hyperactivity Learning difficulties Autism
2.	SDN SB 02	10	Slow learner Mild intellectual disability
3.	SDN S 01	8	Weak borderline Slow learner
4.	SDN SK 02	7	Weak borderline Lower average Mentally weak Slow learner
5.	SDN GM 02	2	Slow learner Mild intellectual disability
6.	SDN M 03	2	Weak borderline Slow learner
7.	SDN PL 01	1	Moderate intellectual disability
8.	SD M 07	1	Moderate intellectual disability

3. FINDINGS AND DISCUSSION

3.1 Context Aspect of Inclusive Education Implementation

The results from the context aspect showed that every elementary school in Semarang City is willing to implement inclusive education. These findings are based on interviews and confirmation during FGDs with research participants.

Table 2. Data results on context aspect in research school

Context aspect	Implementation in research schools	
	Quantitative data	Qualitative data
School background	43/43 (100%)	"Based on regulations, currently each elementary school is required to be an implementer of inclusive education. And Students with Special Needs have the right to go to school anywhere based on placement suggestions from the Education Office based on assessments by DSU."
Admission of Students with Special Needs	43/43 (100%)	"The school has never rejected children who want to attend our place. With the new regulations, the school also cannot reject the results of special registration through the office. Although sometimes there is more than one student with special needs in the classroom."

Based on Permendikbud No.48 Th 2023, elementary schools in Semarang City have reached a critical stage in supporting the implementation of inclusive education. Interviews and FGDs revealed that schools in the area support the government's policy of implementing inclusive education in the Merdeka Curriculum. Ministry policies can be implemented to make schools more inclusive and reduce disparities in education provision for learners (Meijer & Watkins, 2019; Shaeffer, 2019). The school's attitude shows that the theory of inclusive education has been successfully translated into practice in

an inclusive elementary school in Semarang. The school's support for the policy was emphasized in the FGDs that they do not reject every student who will enter the elementary school.

Based on the in-depth discussions, although the schools support the inclusive education practice policy, they complain about problems related to admitting Students with Special Needs. They expressed issues associated with the absence of further policies on admission limits and the types of special needs of learners in inclusive schools. Ferreira & Reis-Jorge (2022) state that classrooms that include Students with Special Needs often have problems that stem from ineffective responses to their needs. Inclusive education is not a reform movement to accommodate every student with special needs, but rather a gradual journey (evolution) of adaptation of the school system to the needs of its learners (Francisco et al., 2020; Yell et al., 1998). In fact, without considering the capacity and ability of school management, accepting each type of student with special needs with their needs is a must for schools in the Merdeka Curriculum. Recognizing the right of Students with Special Needs to be educated inclusively, international and national inclusive education policy ideas are challenging consequences for the education system amid the uneven development of inclusive practices (Florian, 2019).

Classes with more than one Student with Special Needs require more complex teaching strategies. Specialized support services are also needed in inclusive classrooms. Creating a supportive learning environment and emphasizing equitable teaching are practices of inclusive pedagogy (Deppeler et al., 2015; Óskarsdóttir et al., 2020). If the needs of Students with Special Needs are not met, it is not enough for an inclusive classroom to have diverse learners (Stripe et al., 2021). The practical implication is that there is a risk of reducing the quality of education services. Inclusive schools must be prepared to divide their limited attention, time, and resources to address the diverse needs of the inclusive classroom.

3.2 Input Aspects of Inclusive Education Implementation

Based on the data collection results, implementing the four components of the input aspect encountered several challenges. These components include financing, infrastructure, curriculum, and human resources.

Table 3. Data results on input aspect in research school

Input aspects	Implementation in research schools	
	Quantitative data	Qualitative data
Financing	8/43 (19%)	"There is a school aid fund from the government. However, we have not allocated special funds to develop inclusive education."
Infrastructure	4/43 (9%)	"Infrastructure facilities are like schools in general, not yet adequate for special needs."
Curriculum preparation	25/43 (58%)	"We have adjusted the curriculum and learning outcomes for Students with Special Needs, but we have not yet realized the individual learning documents."
Customized teaching tools	16/43 (37%)	"The special assistant teacher used to customize teaching modules for learners with special needs. However, after the special assistant teacher moved, the administration was hampered."
Teachers trained in inclusive education	43/43 (100%)	"Each time there is training from the education office, the school sends especially homeroom teachers of Students with Special Needs to participate in these activities. Moreover, other teachers are usually sent on other occasions." "Teachers can attend workshops on inclusive education through Platform Merdeka Mengajar (PMM)."
Availability of special assistant teacher	4/43 (9%)	"Our school used to have a special mentor teacher, but he has been transferred to a class teacher as of March 2023."
Involvement of learners' parents	43/43 (100%)	"Coordination with the parents of students is always an effort, although sometimes the parents' voices are not what we expect."

The input aspect of implementing inclusive education poses several challenges due to the obligation of elementary schools to always be open to accepting Students with Special Needs. First, more funding should be allocated to the development of inclusive education. Special funding allocations are needed to ensure the implementation of inclusive education (Susilahati, 2023). The availability of special and adequate funding sources is important in supporting learning activities' needs and smooth running in inclusive schools (Handayani et al., 2013; Jury et al., 2023; Meijer & Watkins, 2019). Based on the data from the questionnaire, the achievement of inclusive schools with special funding allocations is only 19% of the total 43 elementary schools. An interview with one of the schools revealed that there are funds from the government for schools. However, the school has not allocated funds specifically for the development of inclusive education implementation. The non-specific budget allocation has implications for the limited resources needed to meet the unique needs of Students with Special Needs.

Second, in the aspect of infrastructure. The learning process for Students with Special Needs can run more optimally with adequate infrastructure/ accessibility (Ariastuti & Herawati, 2016). In the context of inclusive education, adequate physical facilities (room accessibility, learning aids, and disability-friendly infrastructure) are crucial elements in creating an environment that supports the cognitive, social, and physical development of Students with Special Needs (Crea et al., 2022; IASC, 2019). Based on Permendikbud no 48 of 2023, the availability of infrastructure, such as adaptations to the physical environment, is one of the accommodations for implementing inclusive programs. Schools that do not have adequate facilities often have to improvise with what is available. Educational facilities in schools can be utilized to organize inclusive education; adjustments are needed to facilitate accessibility for Students with Special Needs and provide learning media that suits their needs (Yuwono & Utomo, 2021). However, teachers who teach Students with Special Needs in research schools convey that the improvisational approach is less effective because the facilities are not explicitly designed for Students with Special Needs. Thus, it continues to slow down or hinder their learning process.

The next issue is the third component of adaptive curriculum and the fourth component of human resources. Focusing on supportive learning facilitation is as essential as categorising Students with Special Needs (Ferreira & Reis-Jorge, 2022). The presence of an adapted curriculum is inseparable from the ability of human resources in the school. Data in Table 3 shows that 25 inclusive elementary schools have adapted the curriculum to meet the needs of Students with Special Needs. However, the schools that participated in the FGD activities stated that as part of inclusive education implementation, differentiated treatment and curriculum modifications—such as simplification or omission of specific components—are applied when required to Students with Special Needs. However, formal documentation of the modified curriculum has not yet been completed for administrative purposes.

Based on direct observation and FGD results, adaptive curriculum documents were successfully realized and developed, especially in schools with special mentor teachers. It is known that based on a questionnaire distributed to 43 elementary schools, only 9% (4) of elementary schools have special mentor teachers. Teachers with specialized professional qualities are needed to ensure their ability to assist Students with Special Needs learning in schools (Aldabas, 2020). Special mentor teachers are very important in helping schools and class teachers develop a curriculum tailored to the individual needs of Students with Special Needs (Hartadi et al., 2019). Implementing the adaptive curriculum in inclusive schools is not spontaneous but is supported and refers to official school documentation. The existence of the adaptive curriculum document shows that schools with special supervising teachers can design a curriculum that suits the needs of Students with Special Needs so that the learning process can run more structured and directed.

Referring to research by Hodkinso (2006) and Suryobroto et al. (2022), educators' background knowledge and skills are an important foundation for successful inclusive teaching. Based on in-depth interviews and FGDs with school officials, it is known that teachers with educational backgrounds outside the field of special schools (SLB) face difficulties in providing maximum services and attention to Students with Special Needs. Without the help of special mentor teachers, it is a big challenge for

regular teachers unfamiliar with the services of Students with Special Needs to adjust their understanding to learn the inclusive education approach independently.

If providing inclusive education services is an intermediate responsibility of teachers, then it is important that initial training for teachers enables the development of their competencies in inclusive education (Crețu, 2023). However, the survey results show that out of 43 inclusive schools, teacher participation in inclusive education training is minimal. The data shows that only 7% (3 schools) have teachers who have all attended training/workshops on inclusive education. 12% (5 schools) had no teachers who had received training or attended workshops on inclusive education. The remaining schools had at least one teacher who had attended training on inclusive education. Teachers' lack of training in inclusive teaching means that they have to master these skills during the learning process (Aldabas, 2020).

It is important to ensure that teachers are supported through specialized training to manage the curriculum and utilize teaching approaches suitable for all learners in the classroom (Ferreira & Reis-Jorge, 2022). Thus, it is important for Teachers who have received training to disseminate their knowledge to other Teachers. Most Students with Special Needs in primary schools implementing inclusive education in Semarang City do not have access to instructors trained in inclusive learning principles.

Fifth, the problem in the input aspect is the lack of understanding of children with special needs by parents of Students with Special Needs. The role of parents is important in accompanying teachers in seeking concrete support for Students with Special Needs; both parents and teachers can determine the fate of the development of the abilities of Students with Special Needs (Chen et al., 2022). It is known from the teacher's statement in the FGD that the teacher's coordination with the guardians of Students with Special Needs does not always result in one voice for the progress and self-development of Students with Special Needs. Differences in perceptions and goals regarding developing the potential of Students with Special Needs often make collaboration efforts less than optimal. Not a few parents of students in the research school needed much time to agree to have their children assessed through the DSU. The issue of parental consent is similar to research by Slowik et al. (2023) in that parents with children with special needs from marginalized communities usually have their confirmations/perceptions to agree to collaborative support for education services.

Faced with these input barriers, the school continues to make efforts to provide an understanding of the concept and practice of inclusive education to teachers and parents/guardians of learners. Strategies implemented by the school include involving teachers in training or workshops that focus on inclusive education. Then, the school also provides children's rights education to the guardians of learners. Seminars for parents are important as they support families at risk of social exclusion, raise awareness, and cope with the difficult life of raising their children (Slowik et al., 2023).

Educational or socialization efforts for parents of students, based on in-depth interviews, are challenging to do in public and private elementary schools. Constraints do not have a special fund allocation that impacts the limited educational activities planned. Based on in-depth interviews with one of the schools as a resource person, it was concluded that schools are often hindered by costs when they have plans to invite expert speakers. As a result, efforts to increase capacity and understanding of inclusive education for parents of students become hampered and inconsistent. So, in practice, only schools provide them with an understanding of inclusive education. In other words, it causes the school to have activities with limited resources. A good understanding of the parents of the learners is fundamental so that they can support the inclusive education process at home and understand their children's special needs.

3.3 Process Aspects of Inclusive Education Implementation

In implementing inclusive elementary schools, the research schools have made genuine efforts to realise the inclusive principle. They have implemented the learning process with adjustments to the needs of learners and increased peer support for the social-emotional development of learners with

special needs. Based on interviews and observations related to learning implementation, it is known that teachers from 43 research schools have provided adjustments to learning objectives and processes for Students with Special Needs.

Table 4. Data results on process aspect in the research school

Process aspects	Implementation in research schools	
	Quantitative data	Qualitative data
Implementation of learning stages that support the needs of diverse students	43/43 (100%)	"We have tried to adjust the learning process from goal determination and assessment to the abilities of Students with Special Needs."
Active participation of Students with Special Needs in integration activities	43/43 (100%)	"In the learning process, with the support of teachers and peers, Students with Special Needs dare to join and actively participate."
Active participation of Students with Special Needs in extracurricular activities	36/43 (84%)	"The school provides leeway for Students with Special Needs to participate in extracurricular activities, but Students with Special Needs participate in scouting and other extracurricular activities."
A friendly environment that supports the development of Students with Special Needs at school	42/43 (98%)	"Our school has one student with special needs who, according to him, has a different concept of play, so his friends do not feel comfortable around the child."

In implementing inclusive classrooms and environments, elementary schools have made a real effort to realize the inclusive principle. They implement the learning process with adjustments to the needs of learners and integrate peer support to help the social-emotional development of Students with Special Needs. Based on the results of interviews and observations on learning implementation, it is known that the teacher tries to provide adjustments to learning objectives and processes for Students with Special Needs. These adjustments are given based on the results of the initial assessment by the teacher and the diagnostic assessment from the DSU.

Services that suit the needs of Students with Special Needs have been presented by applying the concept of learning differentiation in inclusive classes. A flexible approach, not imposing 'one size fits all,' by designing and structuring activities so all learners can participate (Tjernberg & Forsling, 2023). Teachers stated in the in-depth interviews and observations that differentiating content, process, and product is not a significant barrier to teaching. Ensuring they have access to materials and learning experiences that suit individual abilities and needs.

Learning has been given in a differentiated manner, but in 63% of inclusive elementary schools, learning is carried out without an individual teaching module/learning program document. It is imperative for teachers to, in writing or administratively, design such documents that contain approaches to special assessments for Students with Special Needs. However, it is only developed in 37% of schools. Designing teaching modules is a significant challenge in the context of inclusive learning. However, regular teachers still try to provide the necessary support for Students with Special Needs. Although with a limited understanding of the service needs of Students with Special Needs by regular teachers.

Furthermore, in the process aspect, teachers do not only focus on the learning process to create an inclusive learning environment. The teacher's efforts extend to the social-emotional realm through the creation of an inclusive learning environment. Teachers strive to provide a safe and comfortable environment and atmosphere for Students with Special Needs. Respectful and exemplary behavior is shown by teachers as role models in inspiring children to grow up absorbing moral and social values (Stripe & Ntonia, 2023). Submission of the teacher: They are responsible for mediating the interaction between regular learners and Students with Special Needs. It aims to create a harmonious and equal relationship between them.

The provision of mediation or direction in making friends by teachers to students, based on observations, has a good impact on Students with Special Needs and regular students. The reality on the ground shows that most regular learners support the development of Students with Special Needs and have good intentions to interact. However, sometimes, they have difficulties communicating with Students with Special Needs, mainly due to differences in understanding and communication styles.

3.4 Product Aspects of Inclusive Education Implementation

The implementation of an inclusive environment and classroom in elementary schools, based on data collection, has a positive impact on the social and cognitive abilities of Students with Special Needs.

Table 5. Data results on output aspect in research school

Output aspect	Implementation in research schools	
	Quantitative data	Qualitative data
Improvement of competence and social-emotional of Students with Special Needs	43/43 (100%)	"Previously, Students with Special Needs in my class lacked confidence and were left behind in their basic mathematical understanding/concepts. Then, I tried to give Him specific assignments and individual approaches. So, his understanding of basic concepts and confidence are increasing."
Monitoring and evaluation of follow-up implementation of inclusive policies in schools	43/43 (100%)	"Evaluation is carried out by the principal through supervision, then usually at the end of the semester activities." "One of the problems faced by schools is the e-report card of the education office."

Data from interviews and group discussions show that inclusive education positively impact the academic and social-emotional competence of Students with Special Needs. By the statement of Hamre, (2014) daily interactions in schools provide opportunities for Students with Special Needs to develop academic and social competencies. The implementation of inclusive education appears to provide Students with Special Needs the opportunity to learn within the school's social environment and engage in tailored learning. The cognitive improvement of Students with Special Needs is reflected in their ability to understand teaching materials according to the level determined by the teacher. The social-emotional progress of Students with Special Needs can be seen from the development of social interaction skills and their ability to adapt to peers.

The research findings show that 81% (35 schools) have Students with Special Needs who are active in extracurricular activities. Based on observations, scouting extracurricular activities at the primary school level is mandatory. Other extracurricular activities include reading and writing the Quran, soccer, dancing, and pencak silat. However, the research school makes allowances for Students with Special Needs who have limitations in participating in mandatory extracurricular activities. The teacher explained that Students with Special Needs feel happy and connected to their peers through activities outside the classroom. Participation in these group activities helps Students with Special Needs develop social-emotional empathy and practical communication skills, overcome social barriers, and strengthen self-confidence (Dell'Anna et al., 2022; Downes, 2020; Shaeffer, 2019). The cognitive and social-emotional development of Students with Special Needs reflects the success of inclusive education in creating a learning environment that facilitates their needs (Schwab et al., 2022)-both academic development and aspects of their social life. Learning outside by joining extracurricular activities can be a means for teachers and schools to actively monitor the progress of Students with Special Needs, provide constructive feedback, and provide customized learning approaches.

Then, monitoring was carried out in every elementary school, implementing inclusive education in the study areas. This includes curriculum evaluation, educator resource development, and support

for learners with special needs. The results of school monitoring revealed that some challenges remain in implementing inclusive learning. These problems are related to learning targets for Students with Special Needs that are not achieved optimally. This was expressed by one of the resource persons at the discussion forum:

"We have adjusted the learning objectives or achievement targets for them (Students with Special Needs). However, the assessment results still show that the learning targets have not been achieved optimally."

The mismatch between the expected learning outcome targets and the actual achievements of Students with Special Needs is one of the problems identified from the FGD activities. The leading cause of this problem is closely related to teachers' limited ability to develop evaluation instruments that suit the unique needs of Students with Special Needs. Given the significant differences in their cognitive, social, and emotional skills, the evaluation of learning for Students with Special Needs cannot be equated with regular learners. However, many teachers need to be fully prepared and skilled in designing evaluation instruments that reflect the overall learning achievements of Students with Special Needs.

Furthermore, the results of school monitoring revealed in the FGDs that teachers complained about how to write report cards for Students with Special Needs. Teachers' confusion about this is caused by the lack of guidance regarding assessing Students with Special Needs. Teachers' dilemma is felt by the demand to report learning outcomes formally. Teachers need to provide objective assessments according to the achievements of Students with Special Needs. Still, they are trapped in a system that does not support documenting diverse learning outcomes. This points to the need to develop a policy on writing progress reports for Students with Special Needs, which can provide clear guidance for teachers on effectively documenting the learning progress of Students with Special Needs.

In its application, the follow-up of learning outcomes of students with diverse special needs gets much jealousy from parents of other regular learners towards the assessment of Students with Special Needs. Accommodations or special treatment targeted at Students with Special Needs can appear unfair to regular learners and parents/guardians (Margas, 2023). The research school stated that many guardians of regular learners felt that the assessment given to Students with Special Needs seemed more flexible and favorable, leading to the perception that their children were mistreated in the evaluation system. This perception stems from the regular learners' guardians' need to understand the purpose of inclusive education and the importance of adjusting assessments to meet the needs of individual learners.

Following up on this, the school sought to provide parenting class activities to increase the understanding of students' guardians about inclusive education. In this activity, the school tries to explain the basic principles of inclusive education, including the purpose of the assessment adjustments applied to Students with Special Needs. Through parenting classes, parents of regular learners can learn about the importance of every child, including Students with Special Needs, receiving support appropriate to their needs and potential to develop optimally.

Through these sessions, the school hopes to build better cooperation between families and schools. Hopefully, misunderstandings and jealousy can be minimized, and mutual understanding and support can be created among all parents. The parents and the school's flexible attitude toward Students with Special Needs can inspire regular learners to appreciate diversity in the classroom, be more tolerant, and develop better social skills.

4. CONCLUSION

The findings indicate that the most significant challenges in implementing the Merdeka Curriculum for inclusive education primarily lie within the input aspect. The availability of Special Mentor Teachers and accessible infrastructure is notably low at 9% each, special funding allocation at 19%, modified teaching tools at 37%, and the adaptive curriculum at 58%. Conversely, strengths were

identified in the context and product aspects: elementary schools generally display robust acceptance and support for Students with Special Needs, and these students demonstrate improved competence and socio-emotional growth. The process aspect is also fairly optimized, with differentiated learning practices, a supportive school environment (98%), and high extracurricular participation rates (81%) for students with special needs. However, this study's limitation arises from data collection, which included only 61% of inclusive elementary schools in Semarang City, potentially limiting the representativeness of the findings. Future studies should involve all-inclusive schools and include a broader range of respondents such as parents, Students with Special Needs, and Special Mentor Teachers to provide more comprehensive insights.

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