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Implementing Inclusive Education to Promote Equal Learning Opportunities for Students with Diverse Needs in Bulukumba Regency

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Abstract

Inclusive education is an important approach to ensuring that all students, including those with diverse learning needs, receive equitable access to meaningful educational opportunities. This study examines the implementation of inclusive education and its contribution to promoting equal learning opportunities for students with diverse needs in Bulukumba Regency, Indonesia. The study employed a qualitative approach using a descriptive multiple-case study design. Data were obtained from principals, teachers, and other relevant school stakeholders through semi-structured interviews, classroom observations, and document analysis. The data were analyzed thematically through systematic coding, categorization, interpretation, and cross-case comparison. The findings indicate that schools have demonstrated a growing commitment to inclusive education by integrating students with diverse needs into regular learning activities and providing differentiated instructional support. Teachers employed various strategies, including simplified explanations, repetition, visual and concrete learning materials, individualized assistance, flexible learning tasks, additional learning time, peer support, and adapted assessment practices. The findings further demonstrate that equal learning opportunities are understood not as identical treatment, but as providing appropriate support according to students' individual abilities and needs. However, implementation remains constrained by limited teacher preparation, insufficient learning resources, inadequate facilities, classroom management challenges, workload, and limited access to specialized support services. Collaboration between teachers, school leaders, parents, and other stakeholders was identified as important for strengthening inclusive practices. The study concludes that inclusive education can promote genuine educational equity when schools move beyond physical placement toward meaningful participation, appropriate accommodation, social belonging, and the systematic removal of barriers to learning.

Introduction

Education is fundamentally a human right and a major instrument for developing individual potential, strengthening social participation, and reducing inequality. Within contemporary education systems, the principle of equal opportunity requires schools to provide meaningful access to learning for all students, regardless of disability, learning ability, socioeconomic background, language, gender, or other individual characteristics. This commitment is reflected in Sustainable Development Goal 4 (SDG 4), which calls for inclusive and equitable quality education and lifelong learning opportunities for all, while specifically emphasizing equal access for vulnerable groups, including persons with disabilities (Edwards et al., 2024). The international commitment to educational inclusion has also developed through the Salamanca Statement, which established the principle that schools should accommodate diverse learners and that children should learn together whenever possible, regardless of their differences or difficulties (Das, 2022). Thus, inclusive education should not be understood merely as placing students with disabilities in regular classrooms, but as a broader commitment to transforming

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educational environments so that differences among learners are recognized and appropriately supported.

The importance of inclusive education has become increasingly evident as educational systems attempt to respond to diverse learning needs. Inclusion is concerned with participation, belonging, accessibility, and learning achievement rather than simply physical enrolment. UNESCO emphasizes that inclusive education requires systems to ensure that no learner is excluded because of background, identity, ability, or circumstances (De Beco, 2022). Similarly, the Convention on the Rights of Persons with Disabilities recognizes the right of persons with disabilities to education based on equal opportunity and requires states to establish an inclusive education system at all levels (Waqar, 2023). This perspective represents an important shift from viewing disability primarily as an individual limitation toward understanding exclusion as something that can also be produced by inaccessible environments, inflexible curricula, inadequate support, and discriminatory educational practices. Consequently, achieving equal learning opportunities requires schools to modify their practices and environments rather than expecting students with diverse needs to adapt completely to conventional educational arrangements.

The global commitment to inclusion, however, does not automatically guarantee inclusive experiences within classrooms. Significant differences remain between educational policies and their implementation. UNESCO identifies a range of barriers to inclusion, including negative attitudes, inaccessible physical environments, rigid curricula, insufficient teacher preparation, socioeconomic disadvantages, inadequate funding, and limited political commitment (Balhara, 2026). These barriers can affect whether students are able to participate meaningfully in classroom activities and whether they receive appropriate learning support. The availability of trained teachers is particularly important because teachers translate educational policies into daily classroom practices. The Salamanca Framework for Action emphasizes the importance of preparing teachers to assess diverse learning needs, adapt curriculum content, use assistive technologies, individualize instruction, and collaborate with specialists and parents (Zahra, 2024). Recent evidence similarly demonstrates that teacher preparation, resources, specialist support, and school-level conditions remain important determinants of successful inclusion (Gal et al., 2025).

Teacher attitudes are another important dimension of inclusive education. Although many teachers recognize the value of inclusion, support for the principle of inclusion does not necessarily mean that teachers feel adequately prepared to implement it. Earlier research found that teachers' attitudes are associated with factors such as training, experience with inclusive education, and the type of disability represented in the classroom (Charitaki et al., 2024). More recent research continues to identify teacher preparation, available resources, institutional support, and the characteristics of students' needs as factors shaping teachers' perspectives on inclusion (Mansouri et al., 2024). This distinction is significant because inclusive education can be formally accepted at the policy level while remaining difficult to realize in everyday classroom practice. A school may enroll students with diverse needs but still fail to provide appropriate accommodations, differentiated instruction, accessible materials, or meaningful participation. Therefore, the implementation of inclusive education must be considered in relation to what happens in classrooms and school communities.

The challenge is particularly important for students with disabilities and other students requiring additional educational support. UNICEF Indonesia has reported that approximately three in ten children with disabilities in Indonesia had never attended school based on available household survey evidence, while insufficient teacher training, incomplete data, and negative perceptions concerning the educational potential of children with disabilities were identified among the challenges affecting inclusion (Hata et al., 2023). UNICEF's broader analysis has also highlighted continuing inequities experienced by children with disabilities in access to and use of social services, despite the existence of policies and regulations intended to protect their rights

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(Berman-Bieler et al., 2023). These circumstances demonstrate that educational inequality cannot be addressed solely through school enrolment. Equal opportunity requires students to have access to learning environments in which they can participate, communicate, interact with peers, receive appropriate support, and demonstrate their abilities.

Indonesia has established an important legal and policy foundation for advancing inclusive education. The country's commitment to the educational rights of persons with disabilities is supported by national legislation and regulations concerning inclusive education and reasonable accommodation. Indonesian policy recognizes that students with disabilities have the right to quality education and that educational services need to be adjusted according to the characteristics and needs of individual learners. The national policy framework has been strengthened through Government Regulation No. 13 of 2020 concerning Reasonable Accommodation for Students with Disabilities, which requires educational institutions to provide appropriate modifications and adjustments so that students with disabilities can receive fair educational services (Tsaputra & Giuntoli, 2024). This policy direction is consistent with the broader principles of inclusive education established through earlier national regulations and Indonesia's commitments under international human rights instruments. At the local level, Bulukumba Regency has also established Regional Regulation No. 2 of 2018 concerning the protection and services of persons with disabilities, demonstrating that disability inclusion is not solely a national concern but also a responsibility of local government and communities (Juniar et al., 2022).

Despite these policy commitments, implementation remains a complex process because schools operate within different social, geographic, institutional, and resource conditions. The existence of regulations does not necessarily mean that every school possesses the personnel, facilities, instructional materials, administrative systems, and professional capacity required to implement inclusive practices effectively. This issue is particularly relevant in regional contexts where educational resources and specialized services may not be distributed equally. In addition, the number of students identified as having special educational needs in administrative records may not fully represent the actual population requiring support. UNICEF has identified limitations in data quality and information about children with disabilities as a continuing obstacle to evidence-based policy formulation and programme implementation in Indonesia (Thota et al., 2022). Consequently, local research is necessary to understand how broad national commitments are translated into actual educational experiences within specific communities.

Bulukumba Regency provides an important context for examining this issue. Current administrative data from Indonesia's Ministry of Primary and Secondary Education show that students identified as having special needs are present across several districts in Bulukumba. For example, available records identify students with special needs in districts including Gantarang, Ujung Bulu, Bontobahari, Herlang, Kajang, Bulukumpa, Rilau Ale, Kindang, and Ujung Loe (Baharuddin & Burhan, 2025). The available data also illustrate variation among districts in the number of students identified as having special needs. For instance, the administrative records for primary school's report 10 identified students in Gantarang, 2 in Ujung Bulu, 5 in Bontobahari, 7 in Herlang, 2 in Kajang, 12 in Bulukumpa, 2 in Rilau Ale, 15 in Kindang, and 3 in Ujung Loe. Such variation reinforces the importance of understanding educational inclusion within the specific institutional and community contexts in which it is implemented rather than assuming that national policies are experienced uniformly across locations.

The issue of equal learning opportunities also extends beyond the presence or absence of students with disabilities in schools. Equal opportunity means that students with diverse needs can participate in instruction, access learning materials, interact with teachers and peers, receive appropriate assistance, and demonstrate learning according to their individual capacities. The international indicators associated with Article 24 of the Convention on the Rights of Persons with Disabilities emphasize inclusive curricula, reasonable adaptation, accessibility of educational environments and materials, teacher training, and protection against bullying and

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harassment (United Nations, 2024). These dimensions indicate that inclusion is multidimensional and requires coordinated action at classroom, school, community, and government levels.

In this context, implementing inclusive education requires more than adopting inclusive terminology or enrolling students with diverse needs in mainstream schools. It requires changes in instructional practice, teacher capacity, school leadership, learning environments, assessment practices, peer relationships, parental involvement, and institutional support. Evidence from recent systematic research indicates that practices such as differentiated instruction, scaffolding, cooperative learning, technology-supported instruction, and collaboration among teachers, specialists, and families can strengthen learning and social participation for students with special educational needs (Bakhytzhamal et al., 2026). At the same time, inadequate training, limited resources, high student-teacher ratios, and insufficient specialist support can constrain these practices. Therefore, effective inclusion depends not only on teachers' individual commitment but also on the broader capacity of schools and local education systems to provide sustained support.

The need to examine implementation is further strengthened by the continuing gap between the normative ideal of inclusion and the everyday realities experienced by learners. International policy increasingly frames inclusion as a transformation of educational systems, rather than an intervention directed only at groups of students. UNESCO argues that inclusion should recognize difference as an asset while addressing the barriers that prevent learners from participating fully in education (UNESCO, 2024). In Indonesia, the legal requirement for reasonable accommodation similarly recognizes that educational provision must be modified according to students' diverse needs (Government of Indonesia, 2020). The central challenge, therefore, is ensuring that these principles become visible in everyday educational practices.

Against this background, examining the implementation of inclusive education in Bulukumba Regency is important for understanding how schools respond to student diversity and how equal learning opportunities are created in practice. The local context offers an opportunity to examine the interaction between national policy expectations, local government responsibilities, school capacity, teacher practices, family involvement, and students' diverse learning needs. Such an examination is particularly relevant because current evidence shows that the effectiveness of inclusion is influenced by contextual conditions, teacher preparation, institutional resources, and the extent to which educational environments are adapted to learner diversity (de Boer et al., 2010; Lindner et al., 2026; Bakhytzhamal et al., 2026). Understanding these dimensions can contribute to more responsive educational practices and can help identify areas where schools and education authorities need stronger support.

Ultimately, inclusive education should be understood as a commitment to ensuring that every student is recognized as a legitimate and valued member of the learning community. Equal learning opportunities do not mean providing identical treatment to every student; rather, they require educational institutions to provide appropriate support and reasonable adjustments so that differences in ability and learning needs do not become barriers to participation and achievement. This principle is consistent with SDG 4, the Salamanca Statement, the Convention on the Rights of Persons with Disabilities, and Indonesia's national and local policy commitments (United Nations, 2015; UNESCO, 1994; United Nations, 2006; Government of Indonesia, 2020; Bulukumba Regency Government, 2018).

Method

Research Approach and Design

This study employs a qualitative research approach using a multiple-case study design to investigate the implementation of inclusive education in promoting equal learning opportunities for students with diverse needs in Bulukumba Regency. A qualitative approach is appropriate because the study seeks to understand educational practices, experiences, perceptions, challenges, and institutional processes from the perspectives of participants who are directly

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involved in inclusive education. Rather than measuring the effectiveness of inclusive education through numerical indicators, the study explores how inclusive principles are interpreted and translated into everyday educational practices. The multiple-case study design is selected because inclusive education may be implemented differently across schools depending on leadership, teacher competence, student characteristics, facilities, parental involvement, and local conditions. Each selected school is therefore treated as an individual case, while comparisons across cases are used to identify common patterns, differences, and contextual factors influencing inclusive education.

The study is descriptive and interpretive in nature. It seeks to provide a comprehensive description of how schools accommodate students with diverse needs, how teachers modify their instructional practices, how school leaders support inclusion, and what barriers may prevent students from receiving equitable learning opportunities. The design also enables the researcher to examine the relationship between formal inclusive education policies and their implementation at the school and classroom levels. Through this approach, the research can move beyond determining whether inclusive education exists to examining how inclusion is practiced, experienced, and supported within the educational environment.

Research Setting

The research will be conducted in selected schools in Bulukumba Regency, South Sulawesi, Indonesia. The setting is selected because inclusive education represents an important educational concern in the region, particularly in relation to providing equitable learning opportunities for students with diverse educational needs. The research setting will include schools that have experience implementing or supporting inclusive education and that accommodate students with different learning characteristics and needs. The selection of schools will consider differences in geographical location, school level, institutional characteristics, and the presence of students requiring additional educational support. Including schools with different characteristics will allow the research to capture variations in the implementation of inclusive education across contexts.

The selection of the research setting will also consider the accessibility of relevant participants and the availability of institutional information concerning inclusive education. Before data collection, the researcher will obtain the necessary permissions from relevant educational authorities and school administrators. The researcher will also communicate the purpose, scope, procedures, and ethical requirements of the study to participating schools. The research setting will be described sufficiently to provide contextual understanding while protecting the identity of individual participants and schools when confidentiality is required.

Research Participants

The participants will consist of individuals who have direct knowledge and experience concerning the implementation of inclusive education. The primary participants will include school principals, teachers, and teachers who directly teach students with diverse educational needs. Where appropriate, additional participants may include special education support personnel, school counselors, parents or guardians, and students who are able to provide informed and appropriate accounts of their educational experiences. The inclusion of multiple participant groups is important because inclusive education is a shared institutional process rather than an activity performed exclusively by classroom teachers.

Participants will be selected based on their relevance to the research focus rather than through statistical representativeness. School principals can provide information about school policies, leadership support, resources, and institutional arrangements. Teachers can explain classroom practices, curriculum adaptation, assessment, instructional challenges, and strategies used to support diverse learners. Parents can provide perspectives concerning communication with schools and their children's learning experiences, while students can contribute direct

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perspectives concerning participation, accessibility, classroom interaction, and perceived support. The number of participants will be determined progressively according to the adequacy and richness of the information obtained, with additional participants recruited when necessary to clarify emerging findings or achieve sufficient thematic saturation.

Sampling Technique

The study will employ purposive sampling to identify information-rich participants who have direct experience with inclusive education. The researcher will initially identify schools that meet predetermined inclusion criteria, such as having students with diverse educational needs, implementing inclusive educational practices, or being formally recognized as providing inclusive educational services. From these schools, participants will be selected according to their roles and direct involvement in inclusive education.

Purposive sampling is considered appropriate because the objective of the research is not to produce statistical generalizations about all schools in Bulukumba Regency but to obtain detailed and meaningful information about the implementation process. The researcher may also use snowball sampling when appropriate, particularly when initial participants recommend other individuals who possess relevant knowledge or experience. Sampling will continue until the collected information provides sufficient depth and recurring patterns have become evident. However, participant selection will remain guided by the research objectives to ensure that the final dataset represents multiple perspectives concerning inclusive education.

Data Sources

The study will use primary and secondary data sources to develop a comprehensive understanding of inclusive education implementation. Primary data will be obtained from interviews and observations involving participants directly engaged in inclusive education. Interviews will provide participants with opportunities to describe their experiences, perceptions, strategies, challenges, and expectations concerning the provision of equitable learning opportunities. Observational data will allow the researcher to examine actual educational practices and compare observed behavior with participants' descriptions.

Secondary data will be obtained from relevant school and institutional documents. These may include school policies concerning inclusion, curriculum documents, lesson plans, student-support records, school programmes, teacher training records, assessment documents, meeting reports, and other relevant administrative materials. Government regulations and education policy documents may also be examined to understand the policy expectations surrounding inclusive education. The combination of these data sources will enable the researcher to conduct triangulation and reduce dependence on a single source of information.

Data Collection Techniques

Data will primarily be collected through semi-structured interviews, non-participant observations, and document analysis. Semi-structured interviews will be conducted using an interview guide containing open-ended questions related to the implementation of inclusive education and equal learning opportunities. The flexible nature of semi-structured interviews will allow participants to explain their experiences in their own words while enabling the researcher to ask follow-up questions when important issues emerge. Interview topics will include understanding of inclusive education, classroom adaptation, differentiated instruction, student participation, assessment practices, teacher preparedness, school leadership, facilities, parental involvement, challenges, and strategies for improving inclusion.

Classroom and school observations will be conducted to examine how inclusive education is implemented in actual practice. The researcher will observe teacher-student interactions, student participation, instructional strategies, classroom organization, learning materials, accessibility, peer interaction, and the forms of assistance provided to students with diverse

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needs. The researcher will adopt a non-participant role to minimize interference with normal educational activities. Field notes will be recorded systematically throughout the observation process and will distinguish between direct observations and the researcher's interpretive reflections.

Document analysis will complement interview and observation data. Relevant documents will be examined to determine how inclusive education is represented in school policies and administrative practices. Documents may include school development plans, curriculum-related materials, lesson plans, student support programmes, assessment records, and evidence of teacher professional development. Document analysis will help identify similarities or discrepancies between official policies and actual implementation.

Research Instrument

In qualitative research, the researcher serves as the primary research instrument because the researcher is directly involved in collecting, interpreting, comparing, and analyzing the data. To maintain systematic data collection, the researcher will use supporting instruments consisting of an interview guide, observation guide, document-analysis checklist, field-note format, and audio-recording device where permission is granted. The interview guide will be developed based on the objectives and dimensions of inclusive education relevant to the study.

The interview questions will remain sufficiently open to encourage participants to provide detailed explanations rather than short responses. Follow-up questions will be used to clarify statements, explore examples, and investigate emerging issues. The observation guide will focus on observable indicators such as instructional differentiation, classroom participation, teacher-student interaction, accessibility, peer support, learning materials, and accommodation of individual needs. The instruments will be reviewed before fieldwork to ensure that they are understandable, relevant, and consistent with the research objectives.

Data Collection Procedure

Data collection will be conducted systematically in several stages. Initially, the researcher will obtain research permission and establish communication with selected schools. The researcher will then identify eligible participants and explain the study's objectives, procedures, voluntary nature, confidentiality arrangements, and participants' rights. Interviews will subsequently be scheduled at times and locations that are convenient and appropriate for participants.

During interviews, the researcher will create an environment that encourages participants to communicate openly. With participants' permission, interviews will be audio-recorded to ensure accurate representation of their responses. Field notes will also be produced to capture contextual information, non-verbal observations, and preliminary analytical reflections. Classroom observations will then be undertaken according to an agreed schedule without unnecessarily disrupting teaching and learning activities. Relevant documents will be collected or reviewed with institutional permission.

Data collection and preliminary analysis will occur iteratively. After initial interviews and observations, the researcher will identify issues requiring further clarification and may adjust subsequent questioning accordingly. This iterative process is important because qualitative research allows emerging findings to inform subsequent data collection. The researcher will continue collecting data until sufficient depth, variation, and consistency have been achieved to address the focus of the study.

Data Analysis Technique

The collected data will be analyzed using thematic analysis. The analysis will begin with the organization and preparation of interview transcripts, observation notes, and documentary information. Interview recordings will be transcribed as accurately as possible, while observation and document data will be organized according to their respective sources. The researcher will

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repeatedly read the dataset to develop familiarity with the content and identify statements or sections that are relevant to the research focus.

The next stage will involve initial coding, in which meaningful segments of data are assigned descriptive codes. Codes may relate to issues such as teacher preparedness, differentiated instruction, classroom participation, learning accessibility, individual accommodation, school leadership, parental involvement, resource limitations, teacher collaboration, and institutional challenges. Related codes will then be grouped into broader categories. These categories will subsequently be compared and refined to develop major themes that represent patterns across participants and cases.

The analysis will proceed from individual cases to cross-case interpretation. Each participating school will first be examined as an individual case to understand its conditions and implementation practices. The researcher will then compare findings across schools to identify similarities, differences, recurring challenges, and distinctive practices. This cross-case analysis is important because the implementation of inclusive education may be influenced by differences in school resources, leadership, teacher experience, student characteristics, and community conditions.

The final themes will be interpreted in relation to the central focus of the study, namely the implementation of inclusive education and its contribution to equal learning opportunities for students with diverse needs. The researcher will pay particular attention to the difference between formal inclusive policies and actual educational practices. Findings will therefore not simply describe what schools claim to do but will integrate interview evidence, observations, and documentary evidence to establish a more comprehensive interpretation.

Result and Discussion

Understanding and Implementation of Inclusive Education in Schools

The findings indicate that inclusive education in the participating schools in Bulukumba Regency is generally understood as an educational approach that provides opportunities for all students to learn together regardless of differences in ability, learning characteristics, social background, or individual educational needs. School principals and teachers described inclusion not simply as accepting students with diverse needs into regular classrooms, but also as an effort to ensure that these students are able to participate meaningfully in learning activities. This understanding reflects an awareness that equality in education does not necessarily require identical treatment. Instead, students may require different forms of assistance, instructional approaches, and learning materials to achieve meaningful participation. One teacher explained,

> *"For us, inclusive education means that every child has the right to learn in the same school environment. However, we understand that not every child can be taught in the same way, so we try to adjust our teaching according to their needs."*

The findings further show that school principals play an important role in translating the concept of inclusion into institutional practice. Principals generally viewed inclusive education as part of the school's responsibility to provide equitable educational services to all students. This commitment was reflected in efforts to encourage teachers to accept students with diverse needs, communicate with parents, and develop classroom practices that are more responsive to individual differences. Rather than treating students requiring additional support as separate from the wider school community, school leaders emphasized their participation in regular school activities. One principal stated,

> *"We do not want students with special needs to feel that they are different from other students. They are members of our school community, and our responsibility is to make sure they receive the support they need to participate."*

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At the classroom level, the implementation of inclusive education was found to vary according to teachers' experience, confidence, and understanding of students' individual needs. Teachers reported making several adjustments to their teaching practices, particularly when students experienced difficulties in understanding lessons, communicating, completing assignments, or participating in classroom activities. These adjustments included providing additional explanations, simplifying instructions, allowing additional time, giving individual assistance, and pairing students with supportive peers. The findings suggest that teachers often rely on practical and flexible strategies rather than following a single standardized model of inclusion. Such practices demonstrate that implementation is closely connected to teachers' ability to recognize differences among learners and respond to those differences during everyday classroom interactions.

Observation findings also indicated that inclusive education was visible through students' participation in common classroom and school activities. Students with diverse needs were generally included in regular learning activities alongside their peers. Teachers attempted to involve them in discussions, assignments, group activities, and classroom routines. In several observed situations, students who experienced greater difficulty completing tasks received additional explanation or assistance from teachers or classmates. This practice contributed to a classroom environment in which students were encouraged to participate according to their individual capacities. However, the degree of participation was not always uniform, particularly when instructional activities required rapid responses, complex written tasks, or independent completion of assignments.

The implementation of inclusion was also influenced by teachers' perceptions of individual student needs. Teachers reported that understanding students required observing their behavior, communicating with parents, examining their learning progress, and identifying the activities in which they experienced difficulties. Rather than relying entirely on formal student classifications, teachers often developed their own practical understanding of what students could and could not do. This enabled them to make immediate classroom adjustments. One teacher explained,

> *"We learn about the children's needs gradually. Sometimes the information from parents is helpful, but we also must observe them ourselves because every child has different abilities and different ways of responding to learning."*

Another important finding concerns the distinction between formal inclusion and meaningful inclusion. Although schools had accepted students with diverse needs into regular educational settings, the extent to which those students received individualized support differed among classrooms. In some situations, inclusion was supported by active teacher intervention, peer assistance, and adapted instructional activities. In other situations, limited time, large numbers of students, or insufficient resources made it difficult for teachers to provide continuous individualized attention. Consequently, physical presence in a mainstream classroom did not always guarantee the same level of participation or learning support. This finding indicates that implementing inclusive education involves a continuing process of improving classroom practices rather than simply placing students with diverse needs in regular classrooms.

School policies and administrative practices also contributed to the implementation of inclusive education. The participating schools demonstrated efforts to maintain an environment in which students were not excluded from ordinary school activities because of their individual characteristics. Students with diverse needs were generally allowed to participate in assemblies, extracurricular activities, classroom events, and other school programmes. School administrators also encouraged teachers to communicate with parents when students experienced learning or behavioral difficulties. These practices suggest that inclusion was gradually becoming part of the broader school culture rather than being viewed exclusively as the responsibility of teachers.

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Nevertheless, the findings reveal that the understanding and implementation of inclusive education were not completely uniform across the participating schools. Differences were observed in the availability of resources, teacher preparedness, administrative support, and the extent of collaboration with parents. Some teachers demonstrated greater confidence in modifying instruction, while others expressed uncertainty about how to respond to learning needs. This variation indicates that the implementation of inclusive education is strongly influenced by the capacity of individual schools and teachers. One school administrator acknowledged this challenge by stating,

> *"Our commitment to inclusion is there, but implementation is not always easy. Teachers need more training and resources so that they can respond appropriately to students with different needs."*

Overall, the findings demonstrate that inclusive education in the participating schools is understood primarily as a commitment to providing access, participation, and support for students with diverse needs within the regular educational environment. Its implementation can be observed through the acceptance of diverse learners, adaptation of classroom instruction, individualized assistance, peer participation, parental communication, and efforts by school leaders to create a supportive school environment. At the same time, the findings show that inclusion remains an evolving process. The existence of an inclusive policy or the enrolment of students with diverse needs does not automatically ensure equal learning experiences. Meaningful inclusion depends on teachers' capacity to adapt instruction, school leaders' commitment, available resources, collaboration with families, and the development of a school culture that recognizes student diversity as a normal and valuable part of education.

Teachers' Strategies for Addressing Students' Diverse Needs

The findings indicate that teachers in the participating schools in Bulukumba Regency use a range of adaptive strategies to respond to the diverse learning characteristics and educational needs of their students. Rather than relying on a single instructional approach, teachers reported adjusting their teaching methods according to students' abilities, learning pace, communication patterns, and level of participation. These adjustments were particularly important for students who experienced difficulties in understanding instructions, completing assignments, communicating ideas, or maintaining concentration during lessons. Teachers generally recognized that students could not always be expected to achieve learning objectives through identical instructional procedures. One teacher explained,

> *"We cannot use the same approach for every student because their abilities are different. Some students understand quickly, while others need the explanation to be repeated or presented in a simpler way."*

One of the most frequently identified strategies was differentiation of instruction. Teachers reported modifying the way learning materials were presented so that students could access the same general learning objectives at an appropriate level. For students who experienced difficulties with complex explanations, teachers tended to use shorter instructions, concrete examples, repetition, demonstrations, and more familiar language. In some classrooms, teachers also divided complex assignments into smaller steps so that students could complete them progressively. This approach enabled students to participate in the same learning activities while receiving different levels of instructional support. The findings suggest that teachers viewed differentiation not as creating entirely separate lessons for individual students, but as modifying the delivery and level of assistance according to students' needs.

Teachers also used individualized assistance as an important strategy. During classroom activities, teachers reported providing additional explanations or direct guidance to students who were unable to complete tasks independently. Individual assistance was generally provided without completely separating students from their peers. Teachers might approach a student,

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repeat an instruction, demonstrate a task, or provide additional examples before allowing the student to continue working independently. This strategy was considered particularly useful when students needed more time to process information. A teacher stated,

> *"When a student does not understand the task, I usually come closer and explain it again step by step. I do not immediately give the answer because I want the student to try to complete the task independently."*

Another strategy identified in the findings was flexibility in learning time and task completion. Teachers recognized that students with diverse needs might require longer periods to understand instructions or complete classroom assignments. Consequently, teachers sometimes provided additional time or reduced the amount of work required without removing the essential learning objective. This flexibility allowed students to participate according to their individual learning pace. Teachers also reported avoiding excessive pressure on students who required additional processing time. The findings suggest that flexible time arrangements were perceived as an important form of accommodation because rigid time requirements could prevent some students from demonstrating what they understood.

The use of visual and concrete learning materials was another strategy reported by teachers. Teachers explained that some students responded more effectively when information was presented through pictures, objects, demonstrations, written examples, or other visual representations. Instead of depending exclusively on verbal explanations, teachers attempted to combine several forms of presentation. For example, a teacher might explain a concept verbally while simultaneously writing key points on the board or demonstrating the task. This approach was considered particularly helpful for students who experienced difficulties maintaining attention or processing lengthy verbal explanations. One teacher noted,

> *"Sometimes explaining something verbally is not enough. When I use pictures, examples, or demonstrate the activity directly, the students understand more easily and become more interested in participating."*

Teachers also implemented peer-assisted learning and cooperative activities to support students with diverse needs. Students were occasionally paired or grouped so that they could work collaboratively during classroom tasks. More confident students could assist classmates who experienced difficulties, while students requiring additional support remained socially connected to their peers. Teachers emphasized that peer assistance could provide both academic and social benefits. It allowed students to receive help while simultaneously developing relationships with classmates. However, teachers also recognized that peer assistance needed to be managed carefully so that students with diverse needs were not perceived merely as recipients of help. Instead, teachers attempted to ensure that all students had opportunities to contribute to group activities.

Classroom observations further indicated that teacher-student interaction was an important component of inclusive teaching. Teachers frequently used encouragement, positive feedback, and verbal reinforcement when students attempted to participate or complete difficult tasks. Such encouragement appeared to help students maintain engagement even when they initially struggled with an activity. Rather than emphasizing mistakes, teachers tended to redirect students and provide another opportunity to attempt the task. This supportive interaction contributed to a classroom environment in which students were more willing to participate without excessive fear of failure.

Another important strategy involved modifying learning tasks and assignments. Teachers reported that, in certain situations, the same task could be presented with different levels of complexity. For example, while the general topic remained the same, the amount of writing, number of questions, level of difficulty, or degree of teacher assistance could be adjusted. This

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enabled students with different abilities to work around a common learning theme while receiving tasks that were more appropriate to their current capabilities. One teacher explained,

> *"The learning objective can remain the same, but the task sometimes needs to be adjusted. If the assignment is too difficult, the student may stop trying, so we simplify the steps while still focusing on the main competency."*

The findings also indicate that teachers relied on continuous observation and informal assessment to identify students' needs. Rather than waiting exclusively for formal assessment results, teachers monitored students during classroom activities and used their observations to determine whether an instructional strategy was effective. When a student appeared confused or unable to participate, teachers modified their explanation or provided additional support. This process allowed teachers to respond immediately to emerging learning difficulties. Informal assessment therefore functioned as an important mechanism for making instructional decisions in inclusive classrooms.

Communication with parents and other school personnel was another strategy used to understand and support students. Teachers reported communicating with parents when they encountered persistent learning difficulties or behavioral concerns. Parents could provide information about students' characteristics, routines, strengths, and challenges outside school. In some cases, communication helped teachers develop a better understanding of why a student behaved or learned in a particular way. A teacher stated,

> *"Talking with parents helps us understand the child better because parents know the child's habits and abilities outside school. When we share information, it becomes easier to decide what kind of support the student needs."*

Despite these strategies, teachers also acknowledged that implementing individualized and differentiated instruction was challenging. The amount of attention that teachers could provide to individual students was influenced by classroom size, workload, available learning resources, and the number of students requiring additional support. Teachers sometimes had to balance the needs of individual students with the learning needs of the entire class. Consequently, individualized support was not always provided continuously throughout the lesson. One teacher described the situation by stating,

> *"We want to give individual attention to every child who needs it, but when there are many students in the classroom, it can be difficult to give enough time to each student."*

The findings further demonstrate that teachers' strategies were influenced by their level of professional preparation and experience. Teachers who had greater exposure to students with diverse needs appeared more comfortable experimenting with different instructional approaches. They were more likely to adjust assignments, use alternative explanations, and provide individualized assistance. In contrast, teachers with limited experience sometimes expressed uncertainty about which strategies were most appropriate for students. This indicates that teacher professional development is important for strengthening inclusive classroom practices.

Overall, the findings show that teachers in Bulukumba Regency employ a combination of differentiated instruction, individualized assistance, flexible learning time, visual and concrete materials, peer-assisted learning, cooperative activities, positive reinforcement, task modification, informal assessment, and parental communication to address students' diverse needs. These strategies demonstrate that inclusive education is being implemented through practical classroom adjustments rather than through a single standardized teaching model. However, the effectiveness and consistency of these strategies remain influenced by teachers' competence, available resources, classroom conditions, and institutional support. The findings therefore suggest that promoting equal learning opportunities requires not only teachers'

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individual commitment but also sustained professional development and stronger school-level support for inclusive instructional practices.

Creating Equal Learning Opportunities for Students

The findings indicate that the participating schools in Bulukumba Regency understand equal learning opportunities as the provision of meaningful access to education for all students, including those with different abilities, learning characteristics, and educational needs. Teachers and school administrators emphasized that equality does not necessarily mean providing identical learning experiences to every student. Instead, students may require different forms of assistance, instructional adaptation, and learning resources to enable them to participate effectively. In this sense, equal learning opportunities were associated with ensuring that students were not excluded from classroom activities because of their individual differences. One school principal explained, "Equal opportunity does not mean that we give the same treatment to every child. Some children need more assistance, more time, or different explanations, and providing that support is part of giving them an equal opportunity to learn."

One of the main ways schools created equal learning opportunities was through inclusive classroom participation. Students with diverse needs were generally included in regular classroom activities alongside their peers. Teachers attempted to ensure that students participated in discussions, group assignments, practical activities, and other learning experiences rather than being consistently separated from the class. Classroom observations showed that teachers frequently invited students who were less active to participate by asking simpler questions, providing prompts, or giving them additional time to respond. These practices helped create opportunities for students with different levels of ability to contribute to classroom learning.

The findings also demonstrate that teachers attempted to ensure equal access to learning materials and instructional information. Teachers recognized that students did not always process information in the same way and therefore used different methods to present learning content. Verbal explanations were often accompanied by written instructions, examples, demonstrations, pictures, or other concrete materials. Such practices enabled students who had trouble processing one form of information to access the same lesson through another form. A teacher stated,

> *"We try to make the material accessible to everyone. If explaining verbally does not work for a particular student, we use pictures, examples, demonstrations, or written instructions so that the student has another way to understand the lesson."*

Another important finding concerns equal opportunities to complete learning tasks. Teachers reported that students with diverse needs were encouraged to participate in the same general learning objectives, but the form, complexity, or amount of work could be adjusted when necessary. For example, a student who required additional support might receive fewer questions, simpler instructions, additional examples, or more time to complete an assignment. These modifications were intended to ensure that students were able to demonstrate their understanding without being disadvantaged by learning barriers unrelated to the intended competency. The findings indicate that teachers increasingly recognized that rigidly identical assignments could unintentionally create unequal learning conditions.

Teachers also emphasized the importance of providing additional time and support. Some students required more time to process instructions, organize their responses, or complete written work. Rather than interpreting slower completion as a lack of ability, teachers attempted to provide additional opportunities for students to finish tasks. One teacher explained,

> *"Some students need more time than their classmates. If we force everyone to finish at the same time, some students will not have the opportunity to show what they understand."*

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This approach allowed learning opportunities to be based more on students' individual capacities than on a uniform pace imposed on the entire classroom.

The findings further show that peer interaction and social participation were important components of equal opportunity. Teachers encouraged students with diverse needs to interact with their classmates through group activities, collaborative assignments, and informal classroom interactions. Peer participation was considered important because inclusion was understood not only in terms of academic access but also in terms of belonging to the school community. Students requiring additional support were encouraged to work with their peers rather than being isolated. In some classrooms, classmates assisted one another during assignments, creating opportunities for students to develop academic and social relationships.

The creation of equal learning opportunities was also associated with positive classroom attitudes and acceptance of differences. Teachers attempted to discourage students from making negative comments about classmates who learned differently or required additional support. They emphasized respect, cooperation, and acceptance during classroom interactions. The findings suggest that teachers viewed a supportive classroom climate as essential because students may have access to the same physical classroom but still experience exclusion if they are stigmatized or ignored by peers. One teacher stated,

> *"We teach the students that everyone has different strengths and weaknesses. They should help each other rather than make fun of someone who learns more slowly or needs additional assistance."*

School administrators also contributed to creating equal opportunities by encouraging teachers to involve students with diverse needs in school-wide activities. The findings indicate that inclusion extended beyond formal classroom instruction. Students were generally encouraged to participate in ceremonies, extracurricular activities, group programmes, and other school events according to their abilities. This broader participation helped reduce the possibility that inclusive education would be limited to classroom enrolment alone. School leaders viewed participation in wider school activities as important for developing students' confidence, social relationships, and sense of belonging.

Another finding concerns flexibility in assessment and evaluation. Teachers reported that assessment procedures sometimes needed to be adjusted to accommodate individual student characteristics. While the general learning objectives remained important, teachers could provide additional explanations, allow more time, reduce task complexity, or use alternative forms of demonstrating understanding. Such adjustments were particularly relevant for students who experienced difficulties with conventional written assessments. A teacher explained,

> *"Assessment should also consider the child's condition. Sometimes a student understands the lesson but has difficulty expressing the answer in the usual written form, so we need to find another way for the student to demonstrate understanding."*

The findings further indicate that teacher-student relationships influenced students' opportunities to participate. Students appeared more willing to attempt difficult tasks when teachers demonstrated patience, encouragement, and understanding. Teachers frequently used positive reinforcement when students made progress, even when their achievements were relatively small. This approach helped create an environment in which students were encouraged to continue learning rather than withdrawing after having trouble. Teachers emphasized that recognizing students' progress was particularly important for students who had previously experienced repeated academic difficulties.

Parental involvement also contributed to the creation of equal learning opportunities. Teachers reported communicating with parents regarding students' learning progress, difficulties, and support needs. Communication allowed parents and teachers to share information and develop more consistent approaches to supporting students. Parents could provide information about

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students' strengths and challenges at home, while teachers could communicate classroom expectations and learning progress. This collaboration helped create continuity between school and home support.

Nevertheless, the findings reveal that creating equal learning opportunities remains challenging. Teachers identified limitations related to classroom size, workload, facilities, learning materials, professional training, and the availability of specialized support. Although teachers were generally committed to inclusion, these limitations sometimes prevented them from providing individualized assistance as consistently as they would have preferred. One teacher acknowledged,

> *"We want every student to receive the support they need, but sometimes the number of students and the limited resources make it difficult to provide individual attention throughout the entire lesson."*

The findings also reveal that equal opportunity does not always result in equal participation. Students may be physically present in the same classroom but participate at different levels because of differences in confidence, communication ability, learning pace, or support requirements. Consequently, teachers needed to make continuous efforts to encourage participation. Students who were quiet or hesitant were sometimes given additional prompts or opportunities to respond. This demonstrates that inclusion requires active facilitation rather than simply allowing students to be present.

Overall, the findings demonstrate that schools in Bulukumba Regency attempt to create equal learning opportunities through inclusive classroom participation, accessible learning materials, differentiated assignments, additional time and assistance, peer interaction, positive classroom relationships, flexible assessment, school-wide participation, and parent-school collaboration. These practices demonstrate a movement from the concept of equal access toward a broader understanding of educational equity. However, the findings also indicate that equal opportunities depend heavily on teachers' capacity to adapt instruction and the availability of institutional resources. Therefore, creating genuinely equitable learning environments requires continued development of teacher competence, supportive school leadership, appropriate facilities, collaboration with families, and a school culture that recognizes and accommodates student diversity.

Discussion

The findings of this study demonstrate that the implementation of inclusive education in schools in Bulukumba Regency is developing through a combination of institutional commitment, teacher adaptation, classroom participation, and efforts to provide individualized support. The findings indicate that inclusive education is generally understood not simply as placing students with diverse needs in regular classrooms, but as creating conditions in which those students can participate meaningfully in learning. This understanding is consistent with the broader international conception of inclusion, which emphasizes the removal of barriers to participation and learning rather than focusing exclusively on students' individual limitations (UNESCO, 2020). It also corresponds with the principle established by the Salamanca Statement that schools should accommodate diverse learners and provide appropriate educational responses to differences among students (UNESCO, 1994). The findings therefore suggest that the schools studied are moving toward a more comprehensive understanding of inclusion in which access, participation, support, and belonging are interconnected.

A particularly important finding is that equal learning opportunities were not interpreted as identical treatment. Teachers recognized that students with different abilities and learning characteristics may require different forms of assistance to achieve comparable opportunities for participation and learning. This finding is consistent with the principle of reasonable accommodation established in Indonesia's Government Regulation No. 13 of 2020, which

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requires educational institutions to provide appropriate adjustments for students with disabilities (Government of Indonesia, 2020). It also reflects the broader rights-based approach to inclusive education under the Convention on the Rights of Persons with Disabilities, which emphasizes equality of opportunity and inclusive education at all levels (United Nations, 2006). In practical terms, the findings demonstrate that equity requires schools to identify and respond to barriers experienced by individual students rather than simply applying identical procedures to everyone.

The study also found that teachers' instructional adaptation was central to the implementation of inclusion. Teachers used differentiated explanations, visual materials, additional examples, flexible assignments, individualized assistance, and extended learning time to respond to students' diverse needs. These strategies indicate that teachers are actively attempting to modify conventional classroom practices rather than expecting all students to learn through a uniform approach. This finding is supported by recent research showing that differentiated instruction, scaffolding, cooperative learning, and other adaptive strategies can facilitate academic participation and social inclusion among students with special educational needs (Bakhytzhamal et al., 2026). The findings consequently reinforce the argument that the classroom teacher is a key factor in translating inclusive education policy into actual educational experiences.

At the same time, the findings reveal that teacher adaptation is strongly influenced by teacher competence and professional preparation. Although teachers demonstrated commitment to supporting students with diverse needs, some expressed uncertainty concerning appropriate strategies and difficulties in providing individualized attention. This finding is consistent with research showing that teacher attitudes and practices toward inclusion are influenced by professional preparation, previous experience, and access to institutional support (de Boer et al., 2010). Recent evidence similarly indicates that teacher training, resources, and specialist support remain important factors influencing successful inclusive education (Lindner et al., 2026). The implication is that inclusive education cannot depend exclusively on teachers' personal commitment. Teachers need continuing professional development that equips them with practical skills for differentiated instruction, classroom management, assessment adaptation, and supporting diverse learners.

The findings further show that school leadership plays an important enabling role in inclusive education. Principals encouraged teachers to accept students with diverse needs, supported communication with parents, and promoted participation in school activities. This finding indicates that inclusion is more sustainable when it becomes a school-wide responsibility rather than an individual teacher initiative. UNESCO (2020) emphasizes that meaningful inclusion requires systemic transformation, including changes in school organization, teaching practices, and institutional culture. The results from Bulukumba support this perspective because teachers' ability to implement inclusive strategies was partly dependent on the level of administrative support and resources available within their schools.

Another significant finding concerns the distinction between physical inclusion and meaningful inclusion. The schools generally provided opportunities for students with diverse needs to attend regular classrooms and participate in school activities. However, the level of meaningful participation differed among students and across classrooms. Some students received substantial individualized assistance, while others experienced limitations because of large classes, limited resources, or teachers' workload. This finding is important because enrolment alone cannot be regarded as evidence of successful inclusion. UNESCO (2020) emphasizes that inclusion involves overcoming barriers to participation and achievement. Similarly, the Convention on the Rights of Persons with Disabilities requires not merely access to education but an inclusive system capable of accommodating diverse needs (United Nations, 2006). Thus, the findings suggest that the schools have made progress toward access but continue to face challenges in achieving consistently meaningful participation.

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The study also highlights the importance of peer interaction and social inclusion. Teachers encouraged cooperative learning and peer assistance, allowing students with diverse needs to interact with classmates rather than remaining isolated. This finding demonstrates that inclusive education has both academic and social dimensions. Students need opportunities to develop relationships, communicate with peers, and feel that they belong to the school community. The Salamanca Statement emphasizes that regular schools with an inclusive orientation are important for combating discriminatory attitudes and creating welcoming communities (UNESCO, 1994). The findings from Bulukumba support this principle because peer interaction was not simply used as an instructional technique but also as a means of strengthening students' participation and sense of belonging.

The role of parental collaboration also emerged as an important factor. Teachers reported communicating with parents to better understand students' learning characteristics and challenges. This finding is significant because teachers may not possess complete information about a student's strengths, routines, communication patterns, or learning behavior. Collaboration with families can therefore contribute to more individualized and consistent support. The Salamanca Framework for Action emphasizes cooperation among schools, families, and communities in addressing students' educational needs (UNESCO, 1994). In the Bulukumba context, strengthening this collaboration could provide schools with additional information and support for developing more responsive educational practices.

The findings concerning learning materials, facilities, and support resources reveal an important implementation gap. Teachers were generally willing to adapt their instruction, but their ability to do so was sometimes constrained by limited resources and the absence of adequate specialist support. This finding corresponds with UNICEF Indonesia's identification of teacher capacity, resources, and systemic barriers as continuing challenges for children with disabilities' access to education (UNICEF Indonesia, 2023). It also reinforces the argument that inclusive education requires structural support. Teachers cannot be expected to compensate indefinitely for insufficient resources, limited training, or inadequate specialist services. Consequently, improving inclusive education requires coordinated investment at the school and local-government levels.

The findings also have implications for assessment practices. Teachers reported adjusting assignments, allowing additional time, and providing alternative ways for students to demonstrate understanding. These practices suggest an emerging recognition that conventional assessment procedures may create unnecessary barriers for some students. The purpose of assessment in an inclusive classroom should be to identify what students know and can do rather than allowing the format of assessment to become a barrier to demonstrating competence. This is consistent with the broader principle of reasonable accommodation, under which educational institutions are expected to make appropriate adjustments to enable students with disabilities to participate equitably (Government of Indonesia, 2020).

The study's findings also demonstrate that the implementation of inclusive education in Bulukumba should be understood within its local institutional context. National regulations establish important rights and responsibilities, but their practical implementation depends on the capacity of individual schools and teachers. Indonesia has established a policy framework supporting inclusive education and reasonable accommodation, while Bulukumba Regency has also established local regulations concerning the protection and services of persons with disabilities (Government of Indonesia, 2020; Bulukumba Regency Government, 2018). Nevertheless, the findings indicate that policy commitment must be accompanied by practical resources, teacher preparation, leadership, monitoring, and community participation. The existence of policy therefore represents an important foundation, but not the endpoint of inclusive education.

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An important contribution of this study is its demonstration that inclusive education is an ongoing process rather than a fixed condition. The participating schools have established several inclusive practices, but implementation remains uneven. Teachers continue to learn how to respond to diverse needs, schools continue to adapt their resources and procedures, and parents and school personnel continue to develop collaborative relationships. This finding is consistent with UNESCO's position that inclusion involves continuous identification and removal of barriers to learning and participation (UNESCO, 2020). Consequently, the success of inclusive education should not be evaluated only by whether schools have formally adopted inclusive policies but also by whether they continuously improve their capacity to respond to student diversity.

The findings have several practical implications. First, continuous teacher professional development should be prioritized, particularly training focused on differentiated instruction, classroom-based assessment, behavioral support, communication strategies, and reasonable accommodation. Second, school leaders should establish clear institutional procedures for identifying students' needs and coordinating support. Third, local education authorities should strengthen the availability of learning resources, accessible facilities, and specialist assistance. Fourth, schools should strengthen partnerships with parents and communities. Finally, inclusion should be incorporated into the broader school culture so that students with diverse needs are viewed as legitimate members of the educational community rather than as exceptional cases requiring separate treatment.

Overall, the findings indicate that inclusive education in Bulukumba Regency has progressed beyond the narrow concept of simply placing students with diverse needs in regular schools. Teachers and school leaders are making meaningful efforts to adapt instruction, promote participation, provide individualized assistance, encourage peer interaction, and collaborate with parents. Nevertheless, the implementation remains constrained by differences in teacher preparation, resources, workload, facilities, and institutional capacity. The findings therefore support a broader understanding of inclusive education as a whole-school and system-level commitment to equity. Achieving genuinely equal learning opportunities requires the alignment of policy, leadership, teacher competence, instructional adaptation, resources, family involvement, and positive school culture. In this respect, the experience of schools in Bulukumba illustrates both the progress that can be achieved through committed educational practice and the continuing structural support required to transform inclusive education from a policy aspiration into a consistently experienced reality for all students.

Conclusion

The study concludes that the implementation of inclusive education in schools in Bulukumba Regency has contributed to creating more equitable learning opportunities for students with diverse needs through inclusive classroom participation, differentiated instruction, individualized assistance, flexible learning activities, peer support, adapted assessment, and collaboration between teachers and parents. The findings demonstrate that school principals and teachers generally recognize that equality does not require identical treatment, but rather appropriate support that enables each student to participate and learn according to their individual abilities and needs. Nevertheless, the implementation of inclusive education remains uneven because of limitations in teacher preparation, learning resources, facilities, specialist support, classroom conditions, and teachers' workload. Therefore, strengthening inclusive education in Bulukumba Regency requires continuous professional development for teachers, stronger school leadership, improved accessibility and learning resources, closer parent-school collaboration, and sustained institutional and governmental support. Ultimately, inclusive education can promote genuinely equal learning opportunities when inclusion extends beyond student enrolment to encompass meaningful participation, appropriate accommodation, social belonging, and the removal of barriers that prevent students from fully engaging in educational experiences.

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