
Evaluating Indonesia's 2022 inclusive education implementation guidelines through UNESCO's Inclusion and Equity Framework: A qualitative document analysis

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Abstract: This study examines the extent to which Indonesia's 2022 *Guidelines for the Implementation of Inclusive Education* align with UNESCO's *A Guide for Ensuring Inclusion and Equity in Education* (2017) and identifies conceptual, structural, and practical gaps that may limit the policy's capacity to support inclusive education. The study employed qualitative document analysis using UNESCO's Inclusion and Equity Framework as the analytical framework. The findings indicate that the Guidelines are only partially aligned with UNESCO's principles of inclusion and equity. Although the policy demonstrates strong regulatory foundations and support mechanisms, it continues to emphasize disability-based accommodations rather than adopting a broader systemic approach that addresses the diversity of all learners. Major gaps were identified in cross-sectoral coordination, monitoring learners' social participation and sense of belonging, pre-service teacher education, and school-based collaborative professional development. By systematically evaluating Indonesia's inclusive education policy using UNESCO's framework, this study contributes empirical evidence to support the development of more comprehensive and equitable inclusive education policies. The study concludes that Indonesia has made important progress in expanding educational rights and support services; however, the policy has not yet fully integrated the principles of inclusion and equity into educational governance and educational practice. Strengthening governance, teacher education, monitoring systems, and collaborative support structures is essential for advancing a more sustainable and equitable model of inclusive education in Indonesia.

Keywords: Inclusive Education; UNESCO Framework; Indonesian Education Policy; Educational Equity

How to Cite: Akmalia, D. N, Susetyo, B., & Tarsidi, I. (2026). Evaluating Indonesia's 2022 inclusive education implementation guidelines through UNESCO's Inclusion and Equity Framework: A qualitative document analysis. *Al-Fikru: Jurnal Pendidikan dan Sains*, 7 (1), 73-91. <https://doi.org/10.55210/al-fikru.v7i1.2569>

Introduction

Inclusive education has become one of the central priorities in educational reform worldwide over the past three decades, leading to the development of increasingly comprehensive policies. However, the relationship between policy commitments and actual practice remains one of the most widely debated issues in educational research (Ainscow, 2020b; Hardy & Woodcock, 2015). The Salamanca Statement of 1994 marked a historic milestone, with 92 countries and 25 international organizations agreeing that inclusive schools are the most effective means of combating discrimination and building more equitable societies (Winzer & Mazurek, 2020). Subsequently, a series of international agreements, particularly the 2030 Agenda for Sustainable Development and Sustainable Development Goal 4 (SDG 4), positioned inclusion and equity as key objectives for education systems worldwide. These commitments were further articulated through the UNESCO Education 2030 Framework for Action (Ainscow, 2020a). UNESCO (2017) views inclusion not as a service intended solely for specific groups

of learners, but as a process of identifying and removing barriers that limit the presence, participation, and achievement of all learners within the education system.

Indonesia offers an important case for examining how global commitments to inclusion and equity are operationalized within in national education policy within a decentralized governance system that grants substantial authority to local governments. Indonesia has established a comprehensive regulatory framework to support inclusive education. The framework includes constitutional guarantees of educational equity under Articles 28H and 31 of the 1945 Constitution, Law No. 20 of 2003 on the National Education System, and Law No. 8 of 2016 concerning Persons with Disabilities. It is further strengthened by technical regulations, including Minister of National Education Regulation No. 70 of 2009 and Ministerial Decree No. 56 of 2022.

Following the ratification of the United Nations Convention on the Rights of Persons with Disabilities in 2011, Indonesia further strengthened the legal foundation of inclusive education. By 2025, more than 40,000 schools had been registered as providers of inclusive education (Direktorat Jenderal Pendidikan Vokasi, 2025). This development reflects ongoing efforts to expand access to inclusive education through policies and regulations implemented at the national level.

Although the number of inclusive schools continues to increase, expanded access has not always been accompanied by improvements in the quality of inclusive provision. Numerous studies indicate that gaps between policy and practice remain evident in the experiences of learners within schools. (Andriana & Evans, 2020) found that students with intellectual disabilities in inclusive schools in Yogyakarta continued to experience segregation and stigmatization. Through a systematic review, (Rini & Azizah, 2024) similarly reported that students with disabilities frequently experienced social exclusion, bullying, and physical separation despite being enrolled in the same school environment. Kurniawati (2021) found that primary school teachers in rural areas made limited use of differentiated learning strategies in inclusive classrooms due to large class sizes and insufficient specialized knowledge. At a broader level, a survey of 156 schools conducted by Yunita, (2025) revealed that inadequate infrastructure, limited human resource capacity, and insufficient financial support were the main barriers to the effective implementation of inclusive education.

Internationally, the gap between policy and practice is not unique to Indonesia. Comparative studies have shown that ideological inconsistencies, discontinuities in implementation, and weaknesses within policy frameworks continue to undermine inclusive education in different contexts (Donohue & Bornman, 2014; Hardy & Woodcock, 2015). These findings indicate that implementation challenges may originate from the design of policy itself rather than from practice alone.

Awareness of these structural dimensions has encouraged the emergence of studies that focus specifically on the quality of policy documents rather than solely on implementation outcomes. Awareness of these structural dimensions has encouraged greater attention to policy quality rather than implementation outcomes alone. Previous studies have highlighted persistent challenges related to policy implementation, resource limitations, educational governance, teacher preparation, and curriculum adaptation in inclusive education (Anwar et al., 2025; Masyithoh et al., 2025; Setiawan & Tohari, 2025). More recently, Deocareza & Soriano (2025) demonstrated that the UNESCO Inclusion and Equity Framework provides a useful instrument for evaluating inclusive education policies.

Nevertheless, the use of the UNESCO Inclusion and Equity Framework to systematically analyse national inclusive education policy documents in Indonesia remains very limited. This limitation is significant because, without a systematic policy evaluation based on internationally recognized standards, it is difficult to determine whether the conceptual foundations, governance arrangements, and implementation strategies embedded in national policy are sufficiently aligned to support inclusive education. As a result, policy reforms may continue to address implementation problems without resolving weaknesses rooted in policy design itself.

Bibliometric analyses conducted by Munir (2025) and Anisa Eka Wulandari et al (2025) indicate that inclusive education research in Indonesia continues to be dominated by issues related to implementation, school practices, teacher competencies, and educational policy. Yet, as Vlachou, (2004) argued, the success of inclusive education depends on its integration into educational governance and policy as a whole. Without such integration, implementation at the school level is unlikely to generate sustainable change. While previous studies have primarily focused on implementation challenges, teacher competencies, school practices, and governance issues, they provide limited insight into whether these challenges originate from the design of the policy itself. Consequently, there remains insufficient evidence regarding the extent to which Indonesia's inclusive education policy reflects internationally recognized principles of inclusion and equity.

In 2022, the Center for Educational Standards, Curriculum, and Assessment under the Ministry of Education, Culture, Research, and Technology of the Republic of Indonesia published the Guidelines for the Implementation of Inclusive Education as an operational reference for local governments and educational institutions in implementing inclusive education (BSKAP, 2022). The document was introduced as an effort to bridge the gap between policy and practice. However, to date, it has not been systematically analysed using the UNESCO Inclusion and Equity Framework.

This article has three interrelated objectives. Accordingly, this study examines the extent to which Indonesia's 2022 Guidelines for the Implementation of Inclusive Education align with UNESCO's Inclusion and Equity Framework, identifies the conceptual, structural, and pedagogical gaps within the policy, and proposes evidence-based recommendations for strengthening inclusive education policy.

The novelty of this study lies in its systematic evaluation of Indonesia's 2022 Guidelines for the Implementation of Inclusive Education using UNESCO's Inclusion and Equity Framework as the primary analytical framework. Unlike previous studies that mainly focused on implementation challenges, teacher competencies, or school practices, this study investigates whether the policy itself embodies internationally recognized principles of inclusion and equity. By identifying conceptual, structural, governance, and pedagogical gaps embedded within the policy document, this study demonstrates that many implementation challenges reported in previous research may originate from limitations in policy design rather than implementation alone. In addition to offering this novel analytical perspective, the study contributes theoretically by extending the UNESCO 2017 framework from a self-review instrument into a policy analysis tool and provides evidence-based recommendations for strengthening inclusive education policy in Indonesia. Based on these considerations, the main research question is: To what extent is the 2022 Guidelines for the Implementation of Inclusive Education aligned with the conceptual, policy, structural, and pedagogical standards of the UNESCO 2017 Inclusion and Equity framework, and what are the implications of the identified gaps for the implementation of inclusive education in schools?

Method

This study employed a qualitative policy document analysis using a descriptive qualitative approach to examine the extent to which Indonesia's inclusive education policy aligns with UNESCO's international standards. Document analysis was adopted as the primary research strategy because the unit of analysis consisted of policy documents rather than educational practices or participants. The units of analysis consisted of two official policy documents: Indonesia's 2022 Guidelines for the Implementation of Inclusive Education and UNESCO's A Guide for Ensuring Inclusion and Equity in Education (UNESCO, 2017). These documents were selected because they represent the national policy under review and the international reference framework used for comparison.

Bowen (2009) defines document analysis as a systematic procedure for reviewing or evaluating printed and electronic documents in order to generate understanding and empirical knowledge. This approach was selected because the unit of analysis was the policy document itself rather than its

implementation in schools or classrooms. Document analysis enables researchers to examine conceptual coherence, internal consistency, and the degree of alignment between policy documents and international standards. These aspects are difficult to capture through observation or survey methods, which tend to focus on educational practices in the field.

Data Sources

The primary data for this study consisted of two key documents. The first was the *Guidelines for the Implementation of Inclusive Education*, published in 2022 by the Center for Educational Standards, Curriculum, and Assessment under the Ministry of Education, Culture, Research, and Technology of the Republic of Indonesia (BSKAP, 2022). This document serves as an official guideline for local governments and educational institutions in implementing inclusive education in Indonesia. The second document was UNESCO's *A Guide for Ensuring Inclusion and Equity in Education* (UNESCO, 2017). This document was used as both the analytical framework and the reference standard for assessing the alignment of Indonesia's inclusive education policy with international principles of inclusion and equity. In addition to the primary data, the study utilized secondary data in the form of scholarly articles and policy studies related to inclusive education. These sources were used to strengthen the interpretation of findings and provide empirical support for the analysis.

The documents were collected through official public sources. The Indonesian Guidelines for the Implementation of Inclusive Education were obtained from the official website of the Ministry of Education, Culture, Research, and Technology, while UNESCO's *A Guide for Ensuring Inclusion and Equity in Education* (UNESCO, 2017) was retrieved from UNESCO's official digital repository. Document selection followed purposive criteria, including official publication status, direct relevance to inclusive education policy, and availability in full-text form. Both documents were screened to ensure authenticity, completeness, and relevance before the analysis commenced.

Secondary literature was included when it focused on inclusive education policy, policy implementation, or the UNESCO Inclusion and Equity Framework and was published in peer-reviewed journals or official reports. Studies that were not directly related to policy analysis, did not correspond to the analytical framework, or were unavailable in full-text form were excluded from the analysis.

Analytical Framework

This study employed the UNESCO framework presented in *A Guide for Ensuring Inclusion and Equity in Education*. The framework consists of four dimensions that are used to assess the extent to which educational policies align with the principles of inclusion and equity.

The UNESCO Inclusion and Equity Framework comprises four main dimensions. The first dimension, Concepts, examines the extent to which inclusion and equity are understood as fundamental principles of education, including how learner diversity is reflected in curriculum, assessment, and monitoring systems. The second dimension, Policy Statements, focuses on the existence and consistency of regulations, policies, and leadership arrangements that support inclusive and equitable education. The third dimension, Structures and Systems, addresses support systems for learners, coordination among services, resource allocation, and the roles of different institutions in supporting inclusive education. The fourth dimension, Practices, concerns teaching strategies, support for learners at risk of underachievement, marginalization, or exclusion, teacher education and training, and continuing professional development to support inclusive educational practices.

These four dimensions are further elaborated into sixteen Areas to be Examined, which served as the basis for assessing the alignment of the 2022 *Guidelines for the Implementation of Inclusive Education* with international standards of inclusion and equity in education.

Data Analysis Procedures

The document analysis followed the stages recommended by Bowen (2009), namely skimming, reading, and interpretation. Operationally, the analysis was conducted through the following steps: (1) Data selection and identification, involving the selection of official documents relevant to Indonesia's

inclusive education policy and the UNESCO framework, as well as the extraction of content related to concepts, policies, structures, and practices. (2) Close reading, involving a thorough reading of the documents to gain a comprehensive understanding of their content. (3) Coding, involving the identification and organization of data according to the four UNESCO dimensions and their sixteen Areas to be Examined. (4) Classification of the level of alignment, based on the UNESCO progression framework, which was adapted in this study into four categories: (a) Not Yet Covered, when no explicit policy statement or provision corresponding to a UNESCO indicator was identified in the document. (b) Initially Discussed, when the document acknowledged a UNESCO indicator but did not provide clear operational guidance, implementation mechanisms, or measurable indicators. (c) Planning Undertaken, when planned actions, institutional arrangements, or implementation procedures were described, although evaluation mechanisms or comprehensive implementation strategies remained limited. (d) Fully Covered, when the policy comprehensively addressed the UNESCO indicator through explicit objectives, implementation procedures, responsible institutions, monitoring mechanisms, and supporting provisions. (5) Gap identification, involving the identification of discrepancies between the Indonesian policy document and UNESCO standards. (6) Synthesis of findings, involving the integration of results to identify patterns of alignment and gaps across the different policy dimensions. (7) Use of secondary literature, involving the use of relevant research to support, validate, or critically interpret the findings generated through the previous stages of analysis.

To enhance coding reliability, the coding process was initially conducted by the first researcher and subsequently reviewed by the co-authors. Any differences in coding or interpretation were discussed until consensus was reached. This procedure helped ensure consistency in assigning evidence to the four UNESCO dimensions and the sixteen Areas to be Examined.

Trustworthiness

The trustworthiness of the study was ensured through three strategies. Credibility was strengthened through the use of supporting empirical literature to contextualize and critically interpret the findings derived from the primary policy documents. Confirmability was maintained by ensuring that all analytical judgments were grounded in textual evidence from the primary documents rather than assumptions about implementation in practice. Transferability was inherently limited because the analysis focused on a single policy document. Nevertheless, the analytical procedures employed in this study may be applied to the examination of inclusive education policy documents in other countries with similar characteristics.

Results and Discussion

Dimension 1: Concepts

The analysis indicates that Area 1.1 demonstrates only partial alignment with UNESCO's concept of inclusion and equity. Although the Guidelines for the Implementation of Inclusive Education (2022) define inclusion as a mindset and belief system rather than merely an administrative arrangement, much of the policy remains focused on learners with formally identified special educational needs. This finding suggests a gap between the philosophical commitment to inclusion and the operational design of the policy. The Guidelines state that all learners can learn and that diversity should be viewed as a strength, reflecting UNESCO's (2017) understanding of learner diversity as a resource for educational improvement. In Area 1.1, which concerns inclusion and equity as overarching principles guiding the entire education system, policy coverage remains incomplete because much of the guideline focuses on students with special educational needs who have formally identified disabilities. The continued existence of a separate Special Education School system, which is primarily positioned as a provider of specialist expertise and transitional support, indicates that the policy remains oriented toward specific categories of learners rather than broader educational transformation aimed at responding to learner diversity across the education system. Learners who may be vulnerable due to poverty, linguistic

minority status, geographical isolation, or other social factors receive limited attention within the policy framework.

Area 1.2 demonstrates partial alignment with UNESCO's expectations for inclusive curriculum and assessment. Although the Guidelines provide comprehensive curriculum adaptation and assessment strategies, these provisions remain largely accommodation-oriented rather than being designed proactively to address learner diversity from the outset. The Guidelines state that curriculum adaptation may be carried out through "duplication, modification (simplification), substitution, and escalation (acceleration)" (Guidelines for the Implementation of Inclusive Education, 2022, p. 5). In addition, assessment modifications may involve adjustments to content, task format, tools, time, setting, and implementation procedures (BSKAP, 2022). Differentiated Instruction within the Merdeka Curriculum represents the approach most closely aligned with UNESCO's expectation of a curriculum that responds effectively to all learners. However, the approach still begins with a standard curriculum that is subsequently modified for identified students with special educational needs. This differs from the principle of Universal Design for Learning, which treats learner diversity as the starting point for curriculum and instructional design. emphasize that inclusive curricula should proactively remove barriers to participation for all learners instead of providing accommodations only after specific needs have been identified. These interpretations reinforce the findings of Setiawan & Tohari (2025), who argue that inclusive education in Indonesia continues to face structural barriers and remains focused on providing accommodations rather than promoting broader educational transformation that responds to learner diversity.

Area 1.3, concerning professional commitment, reveals a gap between expectations and implementation mechanisms. The guidelines emphasize the importance of teachers maintaining positive attitudes toward inclusive education. However, no clear mechanism exists to ensure that all members of the school community share a common understanding and commitment to inclusion. This finding is consistent with Woodcock & Woolfson (2019), who found that teachers rarely identified their own attitudes as a barrier to inclusion and instead attributed the problem to the attitudes of other colleagues. They argue that addressing this pattern requires systemic, high-leverage support from school leadership and administration rather than relying solely on individual attitude change. Woodcock & Woolfson (2019) regards inclusion as an ethical and professional responsibility of all educational personnel. Similarly, Booth & Ainscow (2011) argue that inclusive education requires the development of shared inclusive values and a collaborative school culture, in which inclusion becomes a collective responsibility rather than the responsibility of individual staff members. Within the guidelines, however, responsibility appears to remain concentrated on shadow teachers and teachers who directly support students with special educational needs. A related dynamic was observed by Sheehy & Budiyo (2015) in Indonesian inclusive classrooms, where the two-teacher model was not always implemented as a shared responsibility. In some classrooms, roles remained fixed, with the support or shadow teacher assuming sole responsibility for students with special educational needs, while the classroom teacher retained no role in their instruction. This distribution of responsibilities was associated with reduced role flexibility and a less inclusive classroom practices.

Area 1.4, concerning monitoring systems, presents the largest gap within the Concepts dimension. The guidelines establish monitoring procedures through assessment processes, Individual Education Programs, and Student Learning Profiles. However, the data collected remain largely administrative in nature, focusing on attendance, academic performance, and documentation requirements. No systematic mechanism is provided for collecting information about learners' social experiences, sense of belonging, or experiences within inclusive educational settings. A monitoring system that relies primarily on administrative indicators may create the impression that inclusion has been achieved while learners continue to experience exclusion in their everyday school lives. Ainscow (2020b) emphasizes that monitoring inclusive education should simultaneously address presence, participation, and achievement.

Taken together, the findings across the four Areas to be Examined indicate that the conceptual foundation of Indonesia's inclusive education policy is broadly consistent with international principles of inclusion. However, this philosophical commitment has not yet been translated consistently into curriculum design, professional responsibility, and monitoring systems. As a result, the Concepts dimension reflects a pattern in which inclusive values are formally recognized but remain only partially operationalized within policy provisions.

Dimension 2: Policy Statements

UNESCO states that major national education policy documents should strongly emphasize inclusion and equity as central priorities rather than supplementary values and should influence policy priorities in resource allocation, target setting, and program development.

Area 2.1, concerning major national policy documents, represents one of the strongest aspects of inclusive education policy in Indonesia. The country has established a comprehensive and interconnected regulatory framework, ranging from Article 28H paragraph (2) of the 1945 Constitution, UU No. 20 of 2003, UU No. 8 of 2016, Ministerial Regulation No. 70 of 2009, and Ministerial Decree No. 56 of 2022. This strong legal foundation is consistent with UNESCO's (2017) emphasis on the importance of legislation in guaranteeing the right to inclusive education and removing barriers to educational access. However, strong regulation also presents challenges. Previous studies have shown that when policy success is measured primarily through compliance with regulations rather than changes in school culture and values, the proliferation of regulations may substitute for genuine transformation (Anwar et al., 2025; Juntak et al., 2023). UNESCO (2017) argues that successful inclusive education depends not on the number of regulations in place but on the extent to which inclusion and equity underpin all educational policies. Within the guidelines, limited attention is given to aligning inclusive education policy with other policy domains, such as national assessment systems and school accountability mechanisms that continue to prioritize academic achievement as the primary measure of success.

In Area 2.2, concerning leadership, the guidelines provide relatively detailed descriptions of the role of principals in developing inclusive school cultures, managing change, and collaborating with Special Education Schools and other specialists. This finding is consistent with Safari & Hermanto (2026), who demonstrate that participatory, open, and responsive school leadership contributes significantly to the development of inclusive school environments. However, the roles of Department of Education officials and school supervisors are not clearly specified, particularly regarding competencies, accountability mechanisms, and professional development requirements related to inclusive education. This suggests that leadership responsibilities remain concentrated at the school level rather than being distributed across the education system. Fernandes (2018) emphasizes that successful inclusive education requires coordinated leadership across multiple levels of educational governance.

Area 2.3 indicates that the Guidelines articulate inclusive education as a shared responsibility among the central government, local governments, and educational institutions, reflecting the policy objective of developing inclusive and equitable educational practices across different levels of governance. This arrangement is consistent with Indonesia's decentralized education system. Nevertheless, the Guidelines do not clearly define performance indicators, monitoring mechanisms, or accountability measures to ensure that these policy objectives are implemented consistently across regions. Consequently, differences in local capacity and commitment may lead to variations in policy implementation.

Area 2.4 concerns leadership efforts to challenge discriminatory and inequitable educational practices. Although the Guidelines emphasize equal educational opportunities and reasonable accommodation for learners with disabilities, they provide limited guidance on how discriminatory practices should be identified, monitored, and addressed at the local level. As a result, mechanisms for preventing exclusion and ensuring equitable educational practices remain insufficiently developed.

This arrangement is consistent with Indonesia's decentralized education system. Furthermore, regulations such as UU No. 23 of 2014 concerning Local Government and Government Regulation No. 13 of 2020 concerning Reasonable Accommodation for Students with Disabilities establish responsibilities, funding arrangements, and support services for inclusive education. Nevertheless, the 2022 guidelines do not clearly define performance indicators, monitoring mechanisms, or accountability measures that can be used to evaluate progress at the local level. Consequently, implementation may vary considerably across regions and remain highly dependent on the capacity and commitment of local governments. This finding is supported by Ginting et al (2025), who report substantial regional variation in the quality of inclusive education provision due to differences in policy support, resources, and local commitment.

Taken together, these findings suggest that although Indonesia's inclusive education policy establishes shared governance responsibilities, the absence of explicit accountability mechanisms and anti-discrimination measures may limit the consistent implementation of inclusive education across regions.

Dimension 3: Structures and Systems

Area 3.1 demonstrates one of the strongest levels of alignment with the UNESCO framework, particularly in establishing multidisciplinary support systems for vulnerable learners. The guidelines establish procedures for identification, assessment, the development of Student Learning Profiles, and Individual Education Programs involving a range of professionals, including classroom teachers, shadow teachers, school counselors, psychologists, medical practitioners, therapists, and specialists from resource centers and Disability Service Units. Parents are also directly involved as members of the Individual Education Program team. These provisions are consistent with UNESCO's (2017) emphasis on flexible support systems that engage multiple stakeholders in addressing learners' needs.

This collaborative approach has the potential to strengthen learner-centred educational planning by integrating professional expertise with parents' knowledge of learners' individual needs and development. Meaningful collaboration among educators, specialists, and families can improve the continuity, responsiveness, and effectiveness of educational support, thereby creating more inclusive learning environments. Nevertheless, the effectiveness of the support system outlined in the guidelines depends heavily on the capacity of the personnel responsible for its implementation. Zakiah et al (2020) found that both general classroom teachers and shadow teachers demonstrated only moderate readiness for inclusive education and continued to face difficulties in supporting students with special educational needs in classroom settings. This suggests that the existence of identification procedures, assessment mechanisms, and Individual Education Programs does not necessarily guarantee effective support unless accompanied by adequate professional capacity and institutional support. From UNESCO's (2017) perspective, an inclusive support system requires not only clear procedures but also human resources capable of translating policy into responsive educational practice.

Area 3.2, concerning cross sectoral coordination, reveals the most substantial gap within the Structures and Systems dimension. Although the guidelines acknowledge the involvement of schools, teachers, parents, community organizations, health professionals, and the business sector, they do not establish clear and structured mechanisms for collaboration among the education, health, child protection, and social service sectors. UNESCO (2017) emphasizes that educational services cannot operate independently of other sectors that contribute to learner well being. Consequently, weak cross sectoral coordination may result in fragmented support, particularly for learners experiencing multiple forms of vulnerability, such as learning difficulties combined with poverty, health related challenges, or family neglect. As a result, their needs may not be addressed comprehensively.

Areas 3.3 and 3.4 also indicate that policy coverage remains incomplete. In Area 3.3, resource allocation is addressed through regulations concerning the number of students with special educational needs within a classroom and the provision of shadow teachers. However, no indicators are provided to

determine whether resources are distributed equitably and effectively across schools and regions. UNESCO (2017) argues that the availability of resources alone is insufficient. Resources must also be managed and utilized effectively to support diverse learner needs.

In Area 3.4, the role of Special Education Schools is recognized primarily as a provider of shadow teachers and as a partner in student transition processes. However, the guidelines do not position Special Education Schools as resource centers that actively support and strengthen the capacity of mainstream schools. UNESCO (2017) advocates the use of the expertise, experience, and resources available within Special Education Schools to enhance the capacity of mainstream schools to implement inclusive education. Without a clearly articulated role in this regard, the potential of Special Education Schools as sources of knowledge, mentoring, and professional support remains underutilized.

Taken together, the findings across the Structures and Systems dimension indicate that Indonesia's inclusive education policy has established important institutional and procedural foundations for supporting vulnerable learners. However, weaknesses in cross-sectoral coordination, equitable resource allocation, and the strategic role of Special Education Schools suggest that these structural arrangements have not yet fully evolved into an integrated support system capable of responding comprehensively to learner diversity.

Dimension 4: Practices

UNESCO (2017) argues that inclusion based primarily on practices borrowed from special education may unintentionally create more subtle forms of segregation within mainstream settings. Strong evidence highlights the value of approaches that encourage cooperation among learners, creating classroom conditions that maximize participation while maintaining high learning standards for all. Education systems should also create opportunities for teachers to develop a shared professional language concerning the details of their practice and ways of making those practices more inclusive and equitable.

Area 4.1, concerning classroom teaching and learning strategies, is one of the most detailed sections within the *Guidelines for the Implementation of Inclusive Education*. The document provides specific guidance regarding classroom organization, including seating arrangements for learners with visual impairments near the board, learners with hearing impairments at the front of the classroom, and learners with physical disabilities in accessible locations. The guidelines also describe various forms of instructional modification involving content, task formats, assistive tools, time allocation, learning environments, and modes of instruction. These provisions demonstrate an effort to improve learners' access to educational opportunities. However, the approach remains focused primarily on accommodations for particular individuals rather than transforming teaching practices to respond proactively to learner diversity. UNESCO (2017) emphasizes that inclusive education cannot be achieved solely through additional support for specific groups within mainstream classrooms. Rather, it requires the transformation of teaching practices so that all learners can participate meaningfully and achieve success. This suggests that learner diversity is still viewed as something that must be accommodated after instructional planning has occurred rather than as a starting point for planning learning experiences. Consequently, this area was classified as Planning Undertaken because the Guidelines provide detailed procedures for curriculum adaptation and instructional modification, yet these measures remain primarily reactive and are implemented after learners have been identified as having specific educational needs, rather than embedding learner diversity into the initial design of teaching and learning. Thus, the focus of inclusive education extends beyond providing accommodations for specific learners and includes transforming learning processes so that diversity becomes an integral part of learning for all students.

Area 4.2, concerning support for learners at risk of underachievement, marginalization, or exclusion, demonstrates a relatively comprehensive support system through assessment procedures, Student Learning Profiles, and Individual Education Programs. The involvement of multiple

professionals and parents represents a significant strength of this support framework. Furthermore, modifications to both formative and summative assessment reflect an awareness that learners require different opportunities to demonstrate their learning. Despite these strengths, the support framework continues to focus primarily on learners' difficulties and barriers. Cultural identity, personal interests, and educational aspirations are not explicitly incorporated into support planning. UNESCO (2017) emphasizes that learners themselves should be considered key partners in assessment and support processes. However, research by Andriana & Evans (2021) suggests that student voice does not always receive adequate attention in inclusive education practices. Similar findings were reported by Bonati & Andriana (2021), who highlighted the importance of involving students with disabilities in the development of more inclusive educational practices. In addition to student participation, partnerships with families represent another important component of inclusive support systems. Manullang et al (2025) argue that parents are key contributors to the effectiveness of inclusive education because they possess in depth knowledge of learners' needs, characteristics, and development. Consequently, parental involvement in planning and implementing educational support, as outlined in the guidelines, is one aspect that aligns closely with inclusive education principles.

Area 4.3, concerning initial teacher preparation, represents one of the most significant gaps identified in this analysis. The guidelines are directed toward classroom teachers, subject teachers, school counselors, shadow teachers, principals, and education administrators. They also emphasize the responsibility of central and local governments to improve teacher competence through inclusive education training. However, there is no discussion of how inclusive education values, knowledge, and competencies are integrated into pre service teacher education programs within Teacher Education Institutions. UNESCO (2017) emphasizes that inclusive education competencies should be developed during pre service teacher education because this stage shapes the professional knowledge, values, and competencies that influence future teaching practice. Yet attention to initial teacher preparation is largely absent from the guidelines. This omission is particularly important given that Istiqomah (2020) and (Ajizah et al., 2021) found that inclusive education coursework contributes significantly to improving pre service teachers' understanding of students with special educational needs and the principles of inclusive education. Recent developments nevertheless indicate potential progress in this area. During a national webinar organized by the Ministry of Primary and Secondary Education in 2025, plans were announced to integrate learner diversity and differentiated instruction content into Professional Teacher Education programs through collaboration with Teacher Education Institutions and international partners. If implemented systematically, this initiative could strengthen pre service teacher preparation and directly address one of the key gaps identified in this study.

Area 4.4, concerning continuing professional development, positions teacher training as a government responsibility delivered at sub district, district, municipal, and provincial levels. This arrangement demonstrates a commitment to strengthening teacher competence in inclusive education. However, the approach remains largely characterized by top down training models. UNESCO (2017) argues that effective professional development should be continuous and closely connected to everyday classroom practice. Teachers should have opportunities to learn collaboratively, reflect on teaching practices, share experiences, and develop a shared understanding of inclusive education. However, the guidelines continue to emphasize training and general capacity building without clearly describing collaborative school based professional learning mechanisms. Professional learning communities, peer observation, collaborative learning, and lesson study could provide practical approaches for translating inclusive principles into everyday educational practice. This finding is consistent with Ginting et al (2025) and Firdausyi (2024), who report that teachers in inclusive schools continue to face substantial challenges in responding to diverse learner needs. These findings suggest that improving teacher competence cannot rely solely on periodic government training but also requires sustained professional support within school environments.

Based on the analysis of all 16 Areas to be Examined across the four dimensions, the level of alignment between the 2022 Guidelines for the Implementation of Inclusive Education and the UNESCO Inclusion and Equity Framework can be summarized in Table 1.

Table 1. Alignment of Indonesia's 2022 Guidelines for the Implementation of Inclusive Education with UNESCO's Inclusion and Equity Framework

Areas to be Examined	Level of Progress
Dimension 1: Concepts	
1.1 Inclusion and equity are overarching principles that guide all educational policies, plans and practices	Initially discussed. Inclusion is recognized philosophically; however, implementation remains focused on learners with identified special educational needs, while other vulnerable groups receive limited attention.
1.2 The national curriculum and its associated assessment systems are designed to respond effectively to all learners	Planning undertaken. The Guide provides examples of curriculum adaptations and modifications as well as differentiated learning approaches. However, these adjustments are primarily implemented after learners are identified as having specific needs, rather than being designed proactively to accommodate learner diversity from the outset.
1.3 All partners who work with learners and their families understand and support the national policy goals for promoting inclusion and equity in education	Initially discussed. The Guide emphasizes the importance of positive attitudes toward inclusive education. However, it does not establish mechanisms to ensure that all education personnel share the same responsibility and commitment to implementing inclusion.
1.4 Systems are in place to monitor the presence, participation and achievement of all learners within the education system	Initially discussed. Monitoring systems include assessments, Student Profiles, and Individualized Education Programs (IEPs). Nevertheless, monitoring remains focused on administrative and academic outcomes, while students' social participation and school experiences are not systematically tracked.
Dimension 2: Policy Statements	
2.1 The important national education policy documents strongly emphasize inclusion and equity	Planning undertaken. Indonesia has a relatively strong legal framework to support inclusive education. However, clearer alignment is still needed between inclusive education policies and other national policies, particularly those related to accountability systems.
2.2 Senior staff at the national, district and school levels provide leadership on inclusion and equity in education	Planning undertaken. The role of school principals in supporting inclusive education is clearly described. However, the competencies, responsibilities, and accountability mechanisms of education officials and school supervisors have not been clearly specified.
2.3 Leaders at all levels articulate consistent policy goals to develop inclusive and equitable educational practices	Initially discussed. Government responsibilities in supporting inclusive education have been acknowledged. However, performance indicators, monitoring mechanisms, and accountability measures for tracking progress in inclusive education remain unclear.
2.4 Leaders at all levels challenge non-inclusive, discriminatory and inequitable educational practices	Initially discussed. The Guide acknowledges the importance of leadership in implementing inclusive education. However, it does not provide clear guidance on monitoring and evaluating implementation at the local level, which may contribute to disparities in educational quality across regions.
Dimension 3: Structures and Systems	
3.1 There is high-quality support for vulnerable learners	Planning undertaken. The Guide regulates identification processes, assessments, student profiles, and Individualized Education Programs (IEPs) involving multiple professionals. However, the sustainability of these support services still depends on the availability of human resources in the field.
3.2 All services and institutions involved with learners and their families work together in	Initially discussed. Various stakeholders involved in inclusive education are identified in the Guide. However, there is no clear

Areas to be Examined	Level of Progress
coordinating inclusive and equitable educational policies and practices	and structured mechanism for collaboration among the education, health, child protection, and social service sectors.
3.3 Resources, both human and financial, are distributed in ways that benefit potentially vulnerable learners	Initially discussed. The Guide acknowledges the need for Teachers with Special Expertise (GPK) and a maximum class size of one GPK per class group. However, the Guide does not provide indicators to evaluate whether resource allocation is implemented effectively and equitably.
3.4 There is a clear role for special provision, such as special schools and units, in promoting inclusion and equity in education	Initially discussed. Special Schools (SLB) are recognized as providers of expert support and as partners in student transition processes. However, their role as resource centers that support and strengthen the capacity of regular schools is not clearly defined.
Dimension 4: Practices	
4.1 Schools and other learning centres have strategies for encouraging the presence, participation and achievement of all learners from their local community	Planning undertaken. The Guide provides detailed guidance on classroom management and instructional modifications. However, strategies that focus on fostering individual learner participation and a sense of belonging have not fully addressed the diversity of all learners.
4.2 Schools and other learning centres provide support for learners who are at risk of underachievement, marginalization or exclusion	Planning undertaken. Support systems such as assessments, student profiles, Individualized Education Programs (IEPs), and stakeholder involvement have been established. However, students' aspirations, identities, cultural backgrounds, and voices have not yet been systematically integrated into support planning.
4.3 Teachers and support staff are prepared to respond to learner diversity during their initial training	Not yet covered. The Guide does not address the integration of inclusive education values, knowledge, and competencies into pre-service teacher education programs and educational leadership preparation programs.
4.4 Teachers and support staff have opportunities to take part in continuing professional development regarding inclusive and equitable practices	Initially discussed. Professional development is acknowledged, but collaborative school-based learning mechanisms remain insufficiently specified.

Overall, the findings reveal varying degrees of alignment across the sixteen Areas to be Examined, with no area achieving full alignment with UNESCO standards. Alignment was strongest within the Policy Statements dimension, reflecting the existence of a comprehensive regulatory framework and clearly articulated responsibilities among educational stakeholders. Nevertheless, important gaps remain evident across all four dimensions. A consistent pattern emerged throughout the analysis: inclusive education continues to be understood primarily as the provision of accommodations and support for learners who have been identified as having special educational needs, rather than as an approach aimed at enabling the education system to respond to the diversity of all learners. Consequently, the strengths of the policy lie mainly in its regulatory and procedural provisions, whereas its limitations are most apparent in areas related to educational governance, teacher preparation, monitoring systems, and inclusive pedagogical practices. These findings suggest that inclusive education policy in Indonesia has progressed from the recognition of educational rights toward the provision of support services. However, the policy has not yet fully integrated the principles of inclusion and equity into educational governance, teaching and learning processes, and support systems as advocated by UNESCO 2017.

To provide a clearer overview of the patterns of alignment and gaps identified across the four dimensions, Table 2 summarizes the main strengths and key gaps identified in the 2022 Guidelines for the Implementation of Inclusive Education based on the UNESCO Inclusion and Equity Framework.

Table 2. Summary of strengths and gaps identified across the four dimensions of UNESCO's Inclusion and Equity Framework

Dimension	Key Strength	Main Gaps
Concepts	The guideline positions inclusive education as a philosophy and mindset that values learner diversity. It also provides various curriculum and assessment adaptations to support diverse learning needs.	Inclusion continues to be understood primarily through disability and special educational needs categories, while other forms of learner diversity receive limited attention.
Policy Statements	Indonesia has a strong and relatively comprehensive regulatory framework to support inclusive education. The role of school principals in promoting an inclusive school culture is also clearly described.	Performance indicators, monitoring mechanisms, and accountability measures at the local government level are not clearly defined. Connections between inclusive education and other education policies also remain limited.
Structures and Systems	The guideline provides mechanisms for identification, assessment, Student Learning Profiles, and Individualized Education Programs (IEPs), involving various professionals and parents.	Cross-sector coordination has not been systematically established. Resource allocation lacks clear equity indicators, and the role of special schools (SLB) as resource centers has not been fully developed.
Practices	The guideline provides various strategies for instructional adaptation, assessment modification, and individualized support for learners who need accommodations.	Teaching practices remain largely focused on individual adaptations after needs are identified, rather than on designing learning environments that accommodate learner diversity from the outset. Inclusive education in pre-service teacher preparation and collaborative professional development also receives limited attention.

Table 2 shows that the strengths and gaps identified in the analysis do not exist independently but form interconnected patterns. The main strengths of the guidelines lie in their regulatory framework, support systems, and service procedures for learners requiring educational accommodations. In contrast, most of the identified gaps relate to the limited transformation of the education system to respond comprehensively to learner diversity. This pattern is reflected in the continued dominance of disability oriented understandings of inclusion, weak cross sectoral coordination, limited attention to pre service teacher preparation, and teaching practices that remain largely focused on individual adaptation. Based on these patterns, the discussion focuses on five major issues that emerged consistently across the findings: regulatory strengths and the risk of policy formalization, the mismatch between the philosophy of inclusion and policy design, the dominance of individual accommodations over inclusive changes in teaching and learning, limitations in accountability within inclusive education governance, and structural gaps that continue to constrain the development of inclusive education in Indonesia.

Regulatory Strengths and the Risk of Formalization

One of the major strengths of the *Guidelines for the Implementation of Inclusive Education* is the existence of a clear and hierarchical regulatory framework, ranging from Article 28H paragraph (2) of the 1945 Constitution to Ministerial Decree No. 56 of 2022. The presence of these regulations demonstrates the government's commitment to ensuring the right of all learners to access inclusive education. This finding is consistent with UNESCO (2017), which emphasizes the importance of regulatory frameworks in removing barriers to educational access.

This regulatory strength provides an important foundation for safeguarding the educational rights of learners with special educational needs. A. Priamsari (2019) argues that justice for persons with disabilities depends not only on formal legal recognition but also on the ability of systems to provide access and accommodations that enable those rights to be realized in practice. The existence of various inclusive education regulations in Indonesia is therefore an important prerequisite, but it is not sufficient

to ensure the realization of inclusive education unless it is accompanied by changes in practice, school culture, and effective support mechanisms. The findings of this study indicate that although Indonesia has established a relatively strong legal foundation, significant gaps remain in cross sectoral coordination, teacher professional development, and the transformation of classroom practices. These findings are consistent with Juntak et al (2023), who identified challenges related to teacher competence, resource availability, and institutional support. Similarly, Anwar et al (2025) found that inclusive education policies that are transformational in principle are often implemented primarily as administrative requirements and have not yet been fully integrated into educational practice. These findings suggest that the success of inclusive education depends not only on the existence of regulations but also on the ability of the education system to translate inclusive principles into everyday school culture and practice.

In addition, the guidelines demonstrate limited alignment between inclusive education and other education policies, particularly assessment systems that continue to prioritize academic achievement as the primary indicator of success. This situation may create contradictory expectations. On the one hand, teachers are encouraged to value learner diversity, while on the other hand they remain subject to pressures associated with standardized academic outcomes. UNESCO (2017) emphasizes that the success of inclusive education is determined not by the number of regulations in place but by the extent to which inclusion and equity underpin all educational policies.

The Mismatch Between the Philosophy of Inclusion and Policy Design

The *Guidelines for the Implementation of Inclusive Education* begin with the view that inclusion is a mindset and belief system that values learner diversity. However, most policy provisions continue to focus on learners with formally identified disability categories. Learners who may be vulnerable because of poverty, linguistic minority status, or geographical isolation receive limited attention within the document.

Furthermore, Special Education Schools continue to be positioned primarily as providers of specialist expertise and transitional support rather than as part of a broader effort to strengthen the capacity of mainstream schools. This finding suggests that the broad understanding of inclusion articulated at the philosophical level has not yet been fully reflected in the design of the policy.

This pattern is consistent with Hardy & Woodcock (2015), who found that inclusive education policies frequently experience a disconnect between stated principles and implementation mechanisms. In Indonesia, inclusive education continues to be understood primarily as the provision of services for students with special educational needs rather than as an effort to develop an education system capable of responding to the diversity of all learners. This finding is also consistent with Setiawan & Tohari, (2025), who argue that inclusive education in Indonesia remains focused on providing accommodations for specific groups rather than promoting broader systemic change. The findings suggest that the broad philosophical commitment to inclusion articulated in the guidelines has not yet been fully translated into policy mechanisms capable of addressing multiple dimensions of learner diversity. As a result, inclusion is framed primarily through disability categories rather than through a broader understanding of educational equity and participation for all learners.

This mismatch reflects a broader tension frequently identified in international inclusive education research. While inclusion is increasingly framed as a principle applicable to all learners, policy responses often remain focused on specific categories of disability. This tendency is consistent with arguments within disability studies that educational responses often remain focused on individual deficits rather than on restructuring educational environments to accommodate learner diversity. Consequently, policy commitments to inclusion may coexist with practices that continue to categorize, separate, and individualize educational support.

The Dominance of Individual Accommodations Over Systemic Changes in Teaching and Learning

A consistent finding across all four dimensions is the strong emphasis on individual accommodations. Within the Concepts dimension, curriculum and assessment are modified after students with special educational needs have been identified. Similarly, within the Practices dimension, most instructional adjustments are directed toward specific individuals rather than being designed from the outset to accommodate learner diversity.

The same pattern can be observed within learner support systems, which continue to focus primarily on learners' barriers and difficulties. Learners' interests, strengths, experiences, and aspirations are not yet central components of support planning.

This orientation risks reinforcing the perception that learners themselves are the source of educational challenges and therefore require adaptation to existing educational structures. Such an approach contrasts with UNESCO's (2017) view that barriers to participation are often embedded within curriculum design, assessment systems, school organization, and broader educational arrangements. From this perspective, education systems should adapt to learner diversity rather than expecting learners to adapt to existing institutional structures. Andriana & Evans (2021) found that students with disabilities continue to experience segregation and stigmatization in inclusive schools. Meanwhile, Messiou et al (2016) demonstrated that effective inclusive practices emerge when learner diversity is used as a resource for improving learning opportunities for the entire class. In addition, student voice has not yet become a structured component of assessment and instructional planning. Bonati & Andriana (2021) emphasize that meaningful learner participation is a critical element in the development of more authentic inclusive education practices.

These findings indicate that the policy remains strongly influenced by an accommodation-oriented approach to inclusion. While accommodations are important for removing barriers experienced by individual learners, an overreliance on individualized responses may limit broader efforts to redesign curriculum, assessment, and teaching practices in ways that proactively address learner diversity. Consequently, the policy may position inclusion more as a process of adapting individual learners to existing educational arrangements than as an effort to make educational environments more responsive and equitable.

School Leadership Is More Clearly Defined Than System Accountability

The findings indicate that the guidelines provide relatively detailed descriptions of the role of principals in developing inclusive school cultures and managing change within schools. In contrast, the roles of local governments, Departments of Education, and school supervisors in supporting and overseeing inclusive education are not described in comparable detail.

The guidelines also do not clearly specify performance indicators, monitoring mechanisms, or accountability measures that can be used to evaluate progress in inclusive education at the local level. As a result, the quality of implementation may depend heavily on the commitment of individual schools and local governments.

Fernandes (2018) argues that successful inclusive education requires leadership across multiple levels of educational governance. Similarly Ginting et al (2025) found that the quality of inclusive education varies considerably across regions due to differences in policy support, resources, and local government commitment. These findings reinforce Vlachou's (2004) argument that inclusion must be embedded within the broader governance structure of education if school level changes are to be sustained over time.

The findings therefore suggest that inclusive education governance in Indonesia remains stronger at the school leadership level than at the system accountability level. Without clearly defined performance indicators, monitoring mechanisms, and accountability arrangements, implementation is likely to remain uneven across regions and dependent on variations in local commitment and institutional capacity.

Three Critical Structural Gaps

The analysis identified three structural gaps with significant implications for the future development of inclusive education in Indonesia.

First, inclusive education has not yet been clearly integrated into the curricula of Teacher Education Institutions. UNESCO (2017) emphasizes that understanding of inclusion should be developed during pre service teacher education. Findings from Istiqomah (2020) and (Ajizah et al., 2021) indicate that inclusive education courses play an important role in shaping pre service teachers' understanding of learner diversity and inclusive education principles.

Nevertheless, recent developments suggest potential progress. During a national webinar organized by the Ministry of Primary and Secondary Education in 2025, plans were announced to integrate learner diversity and differentiated instruction content into Professional Teacher Education programs through collaboration with Teacher Education Institutions and international partners. If implemented systematically, this initiative could strengthen pre service teacher preparation and address one of the key gaps identified in this study.

Second, coordination among the education, health, child protection, and social service sectors remains insufficiently developed. This limitation may hinder the provision of comprehensive support for learners facing multiple and interconnected challenges. UNESCO (2017) emphasizes that inclusive education requires collaboration across sectors because learners' needs extend beyond education alone.

Third, monitoring systems continue to rely primarily on administrative indicators such as attendance, academic achievement, and documentation. Social participation, sense of belonging, and learners' experiences within inclusive settings are not systematically monitored. Rini & Azizah (2024) found that students with disabilities continue to experience social exclusion and bullying even within schools that identify themselves as inclusive. Therefore, monitoring systems should address presence, participation, and achievement simultaneously, as recommended by Ainscow (2020b).

Taken together, these three structural gaps highlight limitations that extend beyond classroom practice. They point to weaknesses in teacher preparation, intersectoral governance, and monitoring systems that may constrain the long-term development of inclusive education. Addressing these gaps is therefore essential if inclusive education is to move beyond the provision of support services and become more fully embedded within educational governance and institutional practice.

Implications for School Practice

The gaps identified through this policy analysis have direct implications for the implementation of inclusive education in schools. When inclusion is understood primarily through formal disability categories, other vulnerable groups may not receive adequate support. Likewise, when monitoring systems focus mainly on attendance and academic outcomes, the quality of learners' participation in school life may be overlooked.

Similarly, when teacher professional development is delivered primarily through periodic training programs, opportunities for collaborative and sustained professional learning remain limited. Firdausyi, (2024) and Ginting et al (2025) found that teachers continue to face significant challenges in responding to diverse learner needs.

Therefore, teacher professional development should be strengthened through approaches that are closely connected to everyday school practice, including professional learning communities, peer observation, collaborative learning, and lesson study. Such approaches can help bridge the gap between written policy and the inclusive educational experiences of learners in classrooms. More broadly, the findings suggest that improvements in school practice require not only additional resources and training but also stronger policy coherence, accountability mechanisms, and collaborative support systems capable of sustaining inclusive educational change over time.

Conclusion

This study aimed to analyze the extent to which the 2022 Guidelines for the Implementation of Inclusive Education align with UNESCO's *A Guide for Ensuring Inclusion and Equity in Education* (2017). The analysis demonstrates that the 2022 Guidelines for the Implementation of Inclusive Education are partially aligned with UNESCO's Inclusion and Equity Framework. None of the sixteen Areas to be Examined achieved full alignment with UNESCO standards, although several areas reached the level of Planning Undertaken and Initially Discussed.. The most significant gaps were identified within the Concepts, Structures and Systems, and Practices dimensions. Overall, inclusive education within the guidelines continues to be understood primarily as the provision of accommodations and support for learners who have been identified as having special educational needs, rather than as a strategy for enabling the education system to respond proactively to the diversity of all learners.

These findings indicate that although Indonesia has strengthened the legal and institutional foundation of inclusive education, important gaps remain in integrating inclusion and equity into educational governance, curriculum design, teacher preparation, monitoring systems, and cross-sectoral collaboration.

Practically, the findings highlight the need to strengthen policy coherence and ensure that inclusive education is supported by integrated governance, teacher preparation, and sustainable support systems capable of responding to learner diversity.

This study has several limitations. The analysis focused on a single policy document and did not examine its implementation in schools. Consequently, future research could combine policy analysis with implementation studies across different levels of educational governance to provide a more comprehensive understanding of the relationship between policy design and inclusive education practice in Indonesia. Despite these limitations, this study contributes to the growing body of inclusive education research by providing one of the first systematic policy evaluations of Indonesia's 2022 Guidelines for the Implementation of Inclusive Education using UNESCO's Inclusion and Equity Framework. The findings offer evidence that may support policymakers and researchers in strengthening inclusive education policies that are more responsive to the diversity of all learners.

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