
CONCEPTUAL-PRACTICAL GAP IN INCLUSIVE EDUCATION: AN ANALYSIS OF PRINCIPAL AND TEACHER COMPETENCIES IN INDONESIA

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ABSTRACT

This study aims to analyze the gap between conceptual understanding and practice of inclusive education at the managerial and pedagogical levels. The study used a mixed-methods approach with a sequential explanatory design. Quantitative data were collected via questionnaires from 56 school principals and supervisors in Tuban Regency and from 99 special education teachers across various regions in Indonesia. Data were analyzed using descriptive statistics, while open-ended responses were analyzed through thematic analysis. The results indicate that school principals and supervisors have a relatively high understanding of the basic values of inclusive education, particularly regarding children's rights to an adequate education and the importance of school support. However, this understanding has not been fully translated into institutional practice, particularly in facilities, adaptive learning resources, the use of assistive devices, and technical capabilities for identifying specific learning difficulties. At the teacher level, key challenges include limited ongoing training, school infrastructure, learning resources, and support for the educational ecosystem. These findings confirm that the gap in inclusive education is not only individual but also systemic. The implications of this study indicate the need to strengthen professional competencies, provide realistic institutional support, and collaborate across stakeholders to bridge the gap between the concept and practice of inclusive education in Indonesia.

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INTRODUCTION

Inclusive education is an educational paradigm that affirms the right of every child, including students with special educational needs (SEN), to receive a quality education in the same learning environment as their peers. This paradigm is based on the principles

of equality, non-discrimination, participation, and respect for student diversity. Internationally, this principle is affirmed in the Salamanca statement and framework for action on special needs education, which positions regular schools as a crucial space for serving all children without discrimination (UNESCO, 1994). A similar principle is also reinforced in the convention on the rights of persons with disabilities, particularly article 24, which affirms the right of persons with disabilities to receive inclusive education at all levels of education (United Nations, 2006). Thus, inclusive education is not only about students with special needs' access to regular schools, but also requires changes in educational culture, policies, and practices to be more responsive to student diversity.

The commitment to inclusive education in Indonesia has been institutionalized through the Minister of National Education Regulation No. 70 of 2009 on Inclusive Education for Students with Disabilities and Potential Intelligence and/or Special Talents. This regulation emphasizes that students with disabilities, potential intelligence, and/or special talents have the right to receive education or learning in the same educational environment as students in general (Ministry of National Education, 2009). In the latest policy development, this commitment is strengthened through the Regulation of the Minister of Education, Culture, Research, and Technology Number 48 of 2023 concerning Appropriate Accommodation for Students with Disabilities in Educational Units. This regulation emphasizes the importance of providing appropriate accommodations so that students with disabilities can access, participate in, and receive educational services on an equal basis (Ministry of Education, Culture, Research, and Technology, 2023). Thus, this regulatory framework demonstrates that inclusive education is not merely a normative discourse but has become an important part of the direction of national education policy.

However, the existence of regulations does not automatically guarantee the realization of inclusive practices at the school level. While regulations provide a normative basis, the success of inclusive education depends heavily on how school actors understand, interpret, and translate these policies into daily managerial and pedagogical practices. In practice, inclusive education is often understood as simply admitting students with special needs into regular schools, without fully incorporating adjustments to the curriculum, learning strategies, media, assessments, support services, and adequate institutional support. This situation demonstrates a gap between inclusive education policies and their implementation in schools.

Teachers, principals, and supervisors play a crucial role in bridging this gap. Teachers act as pedagogical actors who translate inclusive principles into daily learning, including through identifying student needs, adjusting learning strategies, using adaptive media, modifying assessments, and communicating with parents and professionals. Florian and Black-Hawkins (2011) emphasized that inclusive pedagogy requires teachers not only to support specific student groups but also to develop learning practices that broaden the participation of all students. Meanwhile, principals and supervisors act as managerial actors and policymakers, determining institutional support, teacher professional development, facility management, and strengthening a school culture that

is welcoming to diverse students. Ainscow (2020) emphasized that strengthening inclusion and equity in education requires changes to school culture, policies, and practices, not just administrative student admissions.

Several international studies have shown that the main challenges in inclusive education are closely related to professional preparedness, teacher beliefs, self-efficacy, and the ability to implement adaptive learning strategies. Avramidis and Norwich (2002) demonstrated that teachers' attitudes toward integration and inclusion are influenced by factors such as experience, training, and available support. Forlin (2010) also emphasized the importance of teacher education and training in preparing educators to face the complexities of inclusive classrooms. More recent findings from Dignath et al. (2022), a meta-analysis of 102 studies involving 40,898 teachers from 40 countries, indicate that teachers' belief systems regarding inclusive education help explain differences in acceptance and practice of inclusion. Similarly, Woodcock et al. (2023) found that teachers with stronger beliefs in inclusive education tend to have higher self-efficacy in implementing inclusive learning practices. These findings strengthen the argument that the issue of inclusive education has shifted from simply accepting the principles of inclusion to their operationalization in learning practices and school management.

In the Indonesian context, challenges to implementing inclusive education still relate to limited resources, teacher competency, institutional support, curriculum adjustments, and collaboration between stakeholders. Sari, Sarofah, and Fadli (2022) show that the implementation of inclusive education in Indonesia still faces structural and practical barriers, despite policy developments and increased awareness of the importance of inclusive services. Kriswanto, Suyatno, and Sukirman (2024) also note that curriculum management in inclusive schools remains a significant issue because learning practices do not always accommodate students' diverse needs. Furthermore, Bajuri (2025) found that administrative constraints, limited financial resources, professional capacity development, and equal distribution of teaching staff influence school compliance with inclusive education policies. These findings demonstrate that inclusive education in Indonesia still faces challenges at the implementation level, particularly in translating policy principles into school practices.

In line with these issues, several articles in the ASANKA Journal also show that education responsive to student diversity requires social support, adaptive learning strategies, teacher competence, and inclusive values in the educational process. Ainin and Tabrin (2024) found that a supportive environment, teacher attitudes, and peer support strongly influence children with learning difficulties' social acceptance in inclusive education. This finding confirms that inclusive education is not merely about accepting students with special needs in regular schools, but also requires social and pedagogical support so that they can participate meaningfully in learning. Meanwhile, Warsini (2023) emphasized that learning for children with special needs in regular classes requires adaptive strategies, such as the Reading, Questioning, and Work (BTK) strategy with a

portfolio model, so that the learning process does not stop at administrative acceptance but truly addresses students' learning needs.

In addition to two studies directly related to inclusive education and children with special needs, several other ASANKA articles provide conceptual support for strengthening educators' competencies, updating learning practices, and developing inclusive values in education. Purnama (2022) found that lesson study can support the development of teachers' pedagogical competencies across the planning, implementation, and reflection stages of learning. Suyatni, Sudarmiani, and Mallawi (2025) demonstrated that classroom observation can improve teachers' competency in developing ICT-based assessment instruments. On a broader level, Istianah and Komalasari (2023) emphasized the importance of citizenship education in preparing students who are tolerant, inclusive, and able to respond to global challenges. While these three studies do not specifically address inclusive education for children with special needs, they are relevant as supporting evidence that educational quality is influenced by teacher competency, learning strategies, assessment systems, and the values of tolerance and inclusivity in the educational process.

Although numerous studies have been conducted on inclusive education and strengthening the quality of learning, gaps remain that require attention. Previous research tends to address inclusive education from the perspective of implementation barriers, teacher attitudes, accessibility, curriculum management, social acceptance, learning strategies for children with special needs, or teacher pedagogical competence separately. Ainin and Tabrin (2024) emphasize social acceptance for children with learning difficulties, while Warsini (2023) focuses more on adaptive learning strategies for children with special needs in regular classes. Meanwhile, Purnama (2022), Suyatni et al. (2025), and Istianah and Komalasari (2023) emphasize teacher competence, learning reform, assessment, and inclusive values. Therefore, studies that comprehensively analyze the relationship between the competencies of principals, supervisors, and teachers and the gap between conceptual understanding and the practice of inclusive education at the school level remain underdeveloped.

In fact, the success of inclusive education is determined not only by teachers' ability to adapt learning, but also by the roles of principals and supervisors in developing school policies, providing support for facilities and training, fostering an inclusive culture, and facilitating cross-stakeholder collaboration. Therefore, research is needed that specifically explains how the competencies of managerial and pedagogical actors contribute to the gap between understood inclusion principles and actual inclusive practices in schools.

This research draws on two complementary data sources: principals and supervisors in Tuban Regency and special education teachers from various regions in Indonesia. Tuban Regency serves as a key local context for understanding how school management actors interpret and translate inclusive education policies into institutional support, school policies, and educational unit management practices. The involvement of special education teachers from various regions in Indonesia provides a broader perspective on

the diversity of experiences, challenges, and pedagogical practices in inclusive education. Thus, this research not only captures implementation issues in a single local context but also relates them to the broader dynamics of inclusive education practices in Indonesia.

The novelty of this research lies in its focus on analyzing the conceptual-practical gap in inclusive education by placing the competencies of principals, supervisors, and teachers as the primary factors. Unlike previous local studies that have focused more on implementation barriers, teacher attitudes, accessibility, curriculum management, social acceptance, adaptive learning strategies, or teacher pedagogical competencies separately, this research integrates two levels of educational actors: principals and supervisors as managerial actors and teachers as pedagogical actors. Through this focus, this research not only examines whether educational actors understand the principles of inclusive education but also examines the extent to which this understanding is realized in school policies, facility support, learning strategies, identification of student needs, learning adaptations, and collaboration with parents and related parties. Thus, this research offers empirical contributions from local and cross-regional contexts while strengthening theoretical discussions of the relationship between school actors' competencies and gaps in inclusive education implementation.

Based on this background, this study aims to analyze the gap between conceptual understanding and practice of inclusive education at the managerial and pedagogical levels. Specifically, this study aims to: (1) analyze the level of understanding of principals, supervisors, and teachers regarding the concept of inclusive education; (2) identify the implementation practices of inclusive education that have been carried out in schools; (3) examine the gap between understanding and practice at the managerial and pedagogical levels; and (4) formulate strategic recommendations to reduce this gap. The findings of this study are expected to provide theoretical contributions to the development of inclusive education studies grounded in local and cross-regional contexts, as well as practical contributions to strengthening more effective, adaptive, and equitable inclusive education policies and practices in Indonesia.

RESEARCH METHODS

This study employed a mixed-methods approach with a sequential explanatory design, a research design that integrates quantitative and qualitative data. In this design, quantitative data are collected and analyzed first to obtain a general overview of the phenomenon being studied, followed by the collection and analysis of qualitative data to explain, deepen, and provide contextual interpretation of the quantitative findings (Creswell & Plano Clark, 2018). This design was chosen in accordance with the research objectives, which not only sought to measure participant response tendencies but also to understand the contextual factors underlying the gap between understanding and implementation of inclusive education.

The research participants were two purposively selected groups based on their

involvement in the practice and management of inclusive education. Purposive sampling was used because it allows researchers to select participants with experience, knowledge, or direct involvement with the phenomenon under study (Palinkas et al., 2015). The first group consisted of 56 school principals and supervisors in Tuban Regency who participated in a technical training program on inclusive education organized by the local education office in collaboration with the center for disability inclusion at Surabaya State University. This group was selected because it represents actors at the managerial and policy levels of schools, particularly in decision-making, providing institutional support, and strengthening the inclusive school ecosystem at the regional level.

The second group consisted of 99 special education teachers affiliated with the Indonesian Special Education Teachers Association, representing various regions of Indonesia. The selection of special education teachers across regions was conducted to obtain a broader picture of the variety of experiences, challenges, and pedagogical practices in inclusive education. The diversity of respondents' regions is considered important because the implementation of inclusive education does not occur under uniform conditions, but is influenced by differences in school capacity, resource availability, regional policy support, teacher readiness, and student characteristics. Thus, the involvement of respondents across regions allows this study to capture the diversity of contexts for implementing inclusive education more comprehensively. However, the research findings remain descriptive-exploratory and do not constitute statistical generalizations for all educational units in Indonesia.

The main data collection instrument in this study was an online questionnaire systematically developed based on the competency framework for inclusive education. The instrument framework was compiled through a synthesis of literature reviews on inclusive education, educator competencies, and support practices for students with special needs. For school principals and supervisors, the instrument consisted of 38 items covering four main dimensions: (1) understanding of general learning difficulties, (2) management and support practices for students with special needs, (3) understanding and handling of specific learning difficulties, and (4) school policies that support the implementation of inclusive education. All items in this section use a five-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree.

For the teacher group, the questionnaire was designed to include both closed-ended and open-ended questions. Closed-ended questions were used to identify general trends in teachers' understanding and practices related to inclusive education. Meanwhile, open-ended questions were used to explore teachers' empirical experiences, challenges faced, strategies used, and professional needs in implementing inclusive education in the classroom. This combination of closed-ended and open-ended questions was chosen so that the research would not only produce descriptive quantitative data but also provide a richer and more contextual qualitative narrative.

The instrument's validity in this study focused on content validity, given the mixed-methods research design with an exploratory and descriptive orientation. Content validity is used to assess the extent to which the instrument items represent the constructs to be

measured and are relevant to the research objectives and context (Haynes et al., 1995; Polit & Beck, 2006). The instrument in this study was not positioned as a fully developed psychometric instrument, but rather as an exploratory tool to explore understanding, practices, and experiences related to inclusive education. Therefore, content validity was prioritized to ensure that each instrument item aligns with the theoretical construct, is relevant to the research objectives, measures the aspects under study, and has clear wording that respondents can easily understand.

The content validity process was conducted through a collaborative expert review involving four reviewers from various institutions and with diverse expertise. The reviewers included one Special Needs School (SLB) teacher as an inclusive education practitioner in the field, one academic from PGRI Adi Buana University Surabaya, and two academics from Surabaya State University. The involvement of reviewers from both practitioners and academics was intended to ensure that the instrument was conceptually appropriate and contextually relevant to inclusive education practices in the field.

The expert review process was conducted through discussion and peer review of the instrument's substance. The review focused on four main aspects: (1) the suitability of the instrument items to the theoretical constructs of the research, (2) the measurability of the aspects studied, (3) the relevance of the indicators to the research objectives, and (4) the clarity of the wording and readability of the instrument. All input, corrections, and recommendations from the reviewers were used as the basis for revising and refining the instrument items (item refinement). Throughout these stages, the instrument was assessed as meeting the criteria for conceptual and contextual content validity, making it suitable for use as a data collection tool in this exploratory-descriptive research.

Regarding instrument reliability, this study did not comprehensively calculate internal reliability, such as Cronbach's Alpha. Cronbach's Alpha is generally used to assess the internal consistency of items in quantitative, construct-based instruments (Tavakol & Dennick, 2011). The lack of comprehensive internal reliability testing in this study was based on two considerations. First, the instrument was still in its early stages of development and was used for exploratory-descriptive purposes, not for inferential psychometric testing. Second, some of the collected data were in the form of open-ended and narrative responses, so not all components of the instrument could be tested using an internal reliability approach. Therefore, the instrument's reliability in this study was strengthened through content validity, expert and peer review, item revision, data source triangulation, and consistency among constructs, indicators, research objectives, and the inclusive education context.

This study acknowledges that the lack of comprehensive statistical reliability testing is a methodological limitation. Therefore, the results are best understood as descriptive and exploratory findings, rather than broad statistical generalizations. Further research is recommended to conduct internal reliability testing and factor analysis to strengthen the instrument's psychometric quality.

Quantitative data were analyzed using descriptive statistics, including mean scores, frequencies, and percentages. This analysis was used to describe the distribution of participant responses across each measured dimension. Next, a gap analysis was conducted by comparing mean scores across dimensions and identifying response patterns that indicate inconsistencies between conceptual understanding and the practical implementation of inclusive education.

Qualitative data derived from open-ended responses were analyzed using thematic analysis. Thematic analysis is used to identify, analyze, and report patterns or themes that emerge from qualitative data (Braun & Clarke, 2006). The analysis process was carried out in several stages: reading all responses repeatedly to understand the context of the data, conducting initial coding of important statements, grouping codes with similar meanings, developing main themes, reviewing the appropriateness of the themes to the data, and interpreting the themes in relation to the quantitative findings. Coding was carried out with reference to the research focus, specifically regarding understanding inclusive education, implementation practices, implementation barriers, institutional support, and teacher competency development needs.

This study did not apply statistical intercoder reliability calculations. However, to maintain consistency in qualitative data interpretation, the code and theme review process was conducted through discussions between researchers/reviewers. Furthermore, this study employed source triangulation by comparing data from principals, supervisors, and special education teachers. Triangulation and traceability of the analysis process were used to enhance the validity and trustworthiness of qualitative findings (Lincoln & Guba, 1985). This procedure was used to ensure that the resulting themes did not originate solely from a single group of respondents but reflected patterns of findings emerging from multiple data sources. Thus, the validity of qualitative findings was strengthened through traceability of the analysis process, interpretive discussions, source triangulation, and the congruence between the resulting themes and the empirical data.

The integration of quantitative and qualitative data was carried out at the interpretation stage of the results. Quantitative findings were used to demonstrate general patterns of gaps between understanding and practice of inclusive education, while qualitative findings were used to explain the factors underlying these patterns. By integrating both types of data, this study sought to generate a more comprehensive understanding of the gap between conceptual knowledge and practical application in inclusive education, while also uncovering the contextual dynamics that influence the competency of principals, supervisors, and teachers in its implementation.

RESULTS AND DISCUSSION

A. Respondent Characteristics

This study involved two groups of respondents representing two important levels in the implementation of inclusive education: the managerial and pedagogical levels. The first group consisted of 56 school principals and supervisors in Tuban Regency who had participated in a technical training program on inclusive education. This

group represents actors with strategic roles in decision-making, school policy development, institutional support, and strengthening an inclusive culture within educational institutions.

The second group consisted of 99 special education teachers affiliated with the Indonesian Special Education Teachers Association (IGPKhI) and hailing from various regions in Indonesia. The majority of teacher respondents were female (73.7%), and most had more than ten years of professional experience (82.8%). Furthermore, 74.7% of teachers had received formal special education training, while 94.9% reported daily interaction with students with special needs. These data indicate that the teacher respondents in this study not only had extensive teaching experience but also direct involvement in inclusive education practices in the classroom.

However, extensive professional experience does not automatically guarantee pedagogical readiness in inclusive education. This finding is important because it demonstrates that inclusive education requires not only extensive teaching experience but also quality professional development specifically geared toward understanding student diversity, adapting learning, developing flexible assessments, and building collaborations with parents and professionals. In this context, teachers' empirical experience needs to be complemented by ongoing training and pedagogical reflection to transform into mature inclusive competencies.

These findings align with the international debate on inclusive education, which emphasizes that teacher readiness is determined not only by a positive attitude toward inclusion but also by self-efficacy, an understanding of diverse learning needs, and the ability to implement adaptive learning strategies. Avramidis and Norwich (2002) demonstrated that teachers' attitudes toward integration and inclusion are strongly influenced by the experience, training, and support they receive. Forlin (2010) also emphasized that a lack of teacher professional readiness is a major obstacle to the implementation of inclusive education. Therefore, the characteristics of the respondents in this study demonstrate that although teachers have direct experience and interaction with students with special needs, more systematic competency strengthening is still needed so that this experience can be translated into inclusive pedagogical practices. The data from teacher respondents from various regions is not intended to statistically represent the entire population of special education teachers in Indonesia, but is used to enrich understanding of the variations in experiences and challenges of implementing inclusive education in diverse contexts.

B. Principal's Understanding of Inclusive Education

The research findings indicate that principals and supervisors have a relatively high level of conceptual understanding of inclusive education. The highest score was found in the indicator of understanding that every child has the right to receive a decent education, with an average of 4.68. High scores were also observed in understanding the role of the principal in supporting students with special needs

(average 4.66) and in the importance of emotional support for students with special educational needs (average 4.57). These findings indicate that the basic principles of inclusive education have been strongly accepted at the level of values and normative awareness.

However, a strong understanding at the normative level was not fully accompanied by equally strong technical mastery. Lower scores were found for the ability to differentiate between general and specific learning difficulties (3.86) and for understanding learning difficulties across various disability settings (3.96). This difference in scores indicates a gap between acceptance of inclusion principles and the technical ability to identify students' learning needs more specifically.

Analytical findings suggest that principals tend to possess declarative knowledge of inclusive education, namely, knowledge of its principles, values, and importance. However, this knowledge has not yet fully developed into the procedural knowledge needed to make decisions based on student needs. In other words, principals understand the importance of inclusive education but face limitations in operationalizing this understanding into more specific mechanisms for identification, support, and intervention.

Within the framework of Pedagogical Content Knowledge (PCK), this situation indicates that understanding the characteristics of students with special needs has not been fully integrated with pedagogical strategies and school managerial policies. Although the concept of PCK was initially widely used to explain teacher competencies, in the context of inclusive education, it is also relevant for school principals, as their managerial decisions must be based on an adequate understanding of students' learning needs. Principals are not only tasked with embracing the principles of inclusion but also ensuring that these principles are translated into school policies, the provision of facilities, teacher training, and responsive support systems.

These findings align with Ainscow's (2020) view that inclusive education is not merely about accepting diverse learners into schools, but rather requires a comprehensive transformation of school culture, policies, and practices. Therefore, high principal understanding scores should be interpreted with caution. High acceptance of the value of inclusion is an important starting point. Still, it is not sufficient to guarantee successful implementation without adequate technical capacity, institutional support, and clear operational mechanisms.

C. Implementation Practices of Inclusive Education by School Principals

In the school practices and policies dimension, principals scored high on several key indicators, such as collaboration with parents and relevant stakeholders (average score of 4.64), belief in the importance of teacher training (average score of 4.59), and school policies supporting inclusion (average score of 4.36). These findings indicate that principals generally have a positive orientation toward developing an inclusive school ecosystem.

However, scores on more operational indicators tended to be lower. Adequate facilities and resources averaged 3.62, the use of visual-auditory-kinesthetic teaching

aids averaged 3.71, and adequate school support for students with special needs averaged 3.95. This difference indicates that support for inclusive education is stronger at the level of commitment and general policy, but not yet fully established at the level of resource provision, learning aids, and technical support in schools.

These findings demonstrate a gap between inclusive commitment and inclusive capacity. While principals are strongly committed to inclusion, the school's institutional capacity to implement this commitment remains limited. In this context, inadequate facilities cannot be understood solely as a technical issue, but as an indicator of systemic limitations in inclusive education planning, budgeting, and governance.

This situation reinforces the argument that implementing inclusive education cannot rely solely on principals' or teachers' positive attitudes. Inclusive education requires a supportive structure that enables consistent inclusive practices, such as accessible facilities, adaptive learning media, flexible assessment systems, teacher training, and collaboration with parents and professionals. Without such support, inclusive education risks remaining merely policy rhetoric and never becoming a reality in school practice.

In an international study, Florian and Black-Hawkins (2011) emphasized that inclusive pedagogy requires changes in how schools and teachers design learning to reach all students, rather than providing preferential treatment to certain groups. Therefore, the low availability of facilities and learning aids in this study indicates that adequate pedagogical and institutional tools do not fully support the principle of inclusion. This finding suggests that schools need to strengthen their organizational capacity to translate inclusion policies into concrete practices.

D. Challenges for Teachers in Inclusive Education

Data from teacher groups indicates that the challenges of implementing inclusive education are multidimensional. The most frequently reported challenge was limited teacher training in inclusive education, at 65.7%. The next challenges were inadequate school infrastructure (55.6%), difficulty in identifying students' special needs (30.3%), perceived inadequate government regulations (25.3%), and lack of local community support (20.2%).

These findings indicate that teachers face not only pedagogical challenges in the classroom but also structural and ecosystem-based issues. Limited training indicates that teacher professional development has not been sustainable. Limited infrastructure indicates that schools have not fully provided accessible learning environments. Meanwhile, difficulties in identifying students' special needs indicate that teachers need to strengthen their initial assessment competencies, observe learning behavior, and develop appropriate intervention strategies.

Analytically, the challenges faced by teachers in this study demonstrate that inclusive education requires a strong relationship between individual competencies

and systemic support. Teachers can have positive attitudes toward inclusive education, but without adequate training, resources, and institutional support, implementing inclusive practices optimally will be difficult. This suggests that the gap in inclusive education cannot be entirely blamed on teachers, as their practices are heavily influenced by the institutional conditions and policies that surround them.

These findings align with Forlin (2010), who emphasized that teacher education for inclusion requires a shift from simply providing general knowledge to strengthening practical competencies for addressing student diversity. Dignath et al. (2022) also demonstrated that teachers' beliefs about inclusion are related to how they understand and implement appropriate learning practices. Meanwhile, Woodcock et al. (2023) found that teachers with stronger beliefs in inclusive education tend to have higher self-efficacy in inclusive classroom contexts.

Compared with those studies, this study's findings show a similar pattern. Teachers not only need an understanding of the importance of inclusion but also need practice-based training, resource support, and self-efficacy enhancement to manage heterogeneous classrooms. Thus, the challenges teachers face in this study can be understood as part of a global problem in inclusive education: the gap between the acceptance of inclusion values and professional readiness to apply them in everyday learning practices.

E. The Gap between Understanding and Practice

A comparative analysis of the dimensions of understanding and practice reveals a systematic gap between what school actors understand and believe and what can be realized in practice. On the one hand, inclusive values and beliefs are ranked high to very high, such as children's rights to a decent education with an average score of 4.68, the role of the principal in supporting students with special needs with an average score of 4.66, and collaboration with parents and stakeholders with an average score of 4.64. On the other hand, more practical indicators show lower scores: adequate facilities and resources (3.62), the use of teaching aids (3.71), and the ability to differentiate between general and specific learning difficulties (3.86).

This gap indicates that inclusive education has been accepted as a normative value, but has not yet been fully institutionalized as a consistent pedagogical and managerial practice. In other words, the main problem lies not in the rejection of inclusion but rather in the weak bridge between conceptual understanding, professional capacity, and school system support. This finding is important because it demonstrates that the success of inclusive education is measured not only by the acceptance of inclusion principles but also by the extent to which schools can translate these principles into tangible services, facilities, learning strategies, and support systems.

Theoretically, these findings can be interpreted as a conceptual-practical gap in inclusive education. Principals and teachers understand the importance of inclusive education, but lack the necessary knowledge, resources, and support systems to implement it. Within the PCK framework, this situation indicates a weak integration

between knowledge about students, knowledge of learning content, and adaptive pedagogical strategies. As a result, conceptual understanding has not yet been translated into practical skills for identifying learning needs, adapting instruction, and providing appropriate interventions.

These findings can also be linked to broader debates in inclusive education. Ainscow (2020) emphasized that inclusive education must be understood as a process of transforming the education system to be more responsive to learners' diversity. From this perspective, inclusion goes beyond simply placing students with special needs in regular schools; it involves transforming how schools manage curriculum, learning, assessment, facilities, and collaboration. Therefore, the gaps identified in this study indicate that the implementation of inclusive education still faces challenges of systemic transformation.

These findings align with Florian and Black-Hawkins (2011), who emphasized the importance of inclusive pedagogy as an approach that does not separate students based on special needs but develops learning that is accessible to all. If schools still experience limitations in facilities, learning aids, and the ability to identify student needs, inclusive practices tend to be partial and do not address in-depth pedagogical change. Thus, the gap between understanding and practice in this study reflects a broader issue: the suboptimal translation of inclusive values into adaptive learning designs and school governance.

F. Need for Professional Development and Systemic Support

Findings from principals and teachers indicate that strengthening inclusive education requires interventions at two levels: professional development and systemic support. At the principal level, high scores on beliefs about the importance of teacher training and multi-stakeholder collaboration indicate an awareness that inclusive education cannot be implemented individually. At the teacher level, limited training, infrastructure, and resources indicate that inclusive practices require more structured and sustained support.

Professional development in inclusive education needs to go beyond normative training. Training should not only explain the principles of inclusion but also help teachers and principals develop practical competencies, such as identifying learning needs, developing learning adaptations, developing multisensory media, flexible assessment, managing heterogeneous classrooms, and collaborating with parents and professionals. Therefore, training should be designed around practice, reflection, and the solution of real-world problems faced by schools.

This need aligns with Purnama's (2022) findings, which show that lesson study contributes to changes in teacher readiness, habits, and teaching patterns. Suyatni et al.'s (2025) findings also show that classroom observations accompanied by feedback and follow-up can strengthen teachers' competency in developing assessment tools. In the context of inclusive education, such professional development mechanisms are

crucial because teachers need not only normative knowledge about inclusion but also space for reflection, mentoring, and continuous practice improvement.

Theoretically, this need relates to strengthening PCK in the context of inclusive education. Teachers and principals need to have an understanding that is not only conceptual but also operational. Teachers need the ability to translate student characteristics into appropriate learning strategies. Principals need the ability to translate inclusion principles into school policies, resource allocation, teacher mentoring systems, and collaboration mechanisms. Without strengthening these two levels, inclusive education will struggle to develop into a sustainable practice.

In addition to professional development, this study's findings also emphasize the importance of systemic support. Inclusive education requires an ecosystem involving schools, parents, local governments, professionals, communities, and professional organizations. The lack of parental and community support reported by teachers indicates that inclusive practices depend not only on schools but also on social acceptance and cross-stakeholder collaboration. Therefore, inclusive education policies need to be directed at strengthening service networks, not simply designating schools as providers of inclusion.

When compared with international studies, these findings demonstrate that the challenges of inclusive education in Indonesia are similar to global issues, namely the gap between inclusion policies and implementation capacity. Avramidis and Norwich (2002) demonstrated that teachers' attitudes are strongly influenced by the training and support they receive. Forlin (2010) emphasized the importance of reformulating teacher education to be more responsive to student diversity. Dignath et al. (2022) and Woodcock et al. (2023) also demonstrated that teachers' beliefs, self-efficacy, and professional preparedness are crucial factors in the success of inclusive practices.

Thus, the results of this study strengthen the argument that the conceptual-practical gap in inclusive education is not merely an individual issue, but a systemic one. School principals and teachers have demonstrated acceptance of the values of inclusion, but adequate professional capacity, facilities, resources, and governance do not fully support this acceptance. Therefore, efforts to bridge this gap require simultaneous strategies: strengthening the competency of educational actors, providing adequate resources, developing operational school policies, and establishing a collaborative ecosystem that supports the sustainability of inclusive education.

Overall, the findings of this study indicate that inclusive education in Indonesia requires not only policy legitimacy but also a transformation of practice. Inclusive education must move beyond simply accepting the principle of equality to realizing schools' real capacity to manage student diversity. Thus, the primary contribution of this study is to demonstrate that the gap between the understanding and practice of inclusive education arises from the lack of integration of inclusive values, professional competencies, and institutional support within a coherent implementation system.

Table 1. Characteristics of Teacher Respondents from the Indonesian Special Education Teachers Association (IGPKhI)

Characteristics	Category	Frequency	Percentage (%)
Gender	Woman	73	73.7%
	Man	26	26.3%
Years of Experience	Less than 1 year	3	3.0%
	1–5 years	8	8.1%
	6–10 years	6	6.1%
	More than 10 years	82	82.8%
Special Training	Yes, formal	74	74.7%
	Yes, informal	15	15.2%
	NO	7	7.1%
Number of Students with Special Needs per Class	Less than 5 students	27	27.3%
	5–10 students	58	58.6%
	More than 10 students	13	13.1%

Source: Questionnaire data from IGPKhI Indonesian Special Education Teachers Association, 2024

Table 2. Average Score of Principal Understanding Dimension

Understanding Dimensions	Average Score	Category
Children's right to proper education	4.68	Very high
The importance of emotional support for students with special educational needs (SEN).	4.57	Very high
The role of the principal in supporting students with special educational needs (SEN).	4.66	Very high
Understanding of learning difficulties in general	4.30	Tall
Ability to identify students with learning difficulties.	4.23	Tall
Classification of students with learning disabilities	4.21	Tall
Understanding the internal and external factors of learning difficulties.	4.05	Tall
Understanding learning difficulties in various disability conditions	3.96	Tall
Differentiate between general learning difficulties and specific learning difficulties.	3.86	High enough

Source: Questionnaire data from school principals in Tuban Regency, 2024.

Table 3. Average Scores of School Practice and Policy Dimensions

Practice/Policy Dimension	Average Score	Category
Belief in the importance of teacher training	4.59	Very high
Collaboration with parents and relevant stakeholders.	4.64	Very high
Belief in the effectiveness of multisensory methods	4.18	Tall
School policies that support inclusion	4.36	Tall
Programs/strategies to identify and manage students with special needs (SEN).	4.30	Tall
Guidelines for teachers to support students with special educational needs (SEN).	4.18	Tall
Parental involvement in educational planning	4.29	Tall
Teacher training and professional development	4.12	Tall
Periodic evaluation of inclusive policies	4.05	Tall
Adequate school support for pupils with special educational needs (SEN).	3.95	High enough
Use of visual-auditory-kinesthetic teaching aids	3.71	High enough
Adequate facilities and resources	3.62	High enough

Source: Questionnaire data from school principals in Tuban Regency, 2024.

Table 4. Main Challenges Faced by Teachers in Inclusive Education

Types of Challenges	Reported Frequency	Percentage (%)
Limited teacher training in inclusive education.	±65	65.7%
Inadequate school infrastructure	±55	55.6%
Difficulty in identifying students' special needs	±30	30.3%
Government regulations supporting inclusion are still inadequate.	±25	25.3%
Lack of support from local communities	±20	20.2%

Source: Indonesian Special Education Teachers Association (IGPKhI) questionnaire data, 2024 (calculated from all combined responses).

CONCLUSION

This research reveals a gap between conceptual understanding and practical implementation of inclusive education at the managerial and pedagogical levels. Principals and supervisors demonstrate a relatively strong understanding of the core values of inclusion, particularly regarding the right of every child to a decent education and the importance of school support for students with special needs. However, this

understanding has not yet been fully translated into adequate institutional practices, particularly in the provision of facilities, adaptive learning resources, and technical capabilities to identify and address specific learning difficulties. At the same time, special education teachers face challenges in the form of limited ongoing training, limited infrastructure, limited learning resources, and limited support from the educational ecosystem.

These findings indicate that inclusive education gaps are not only individual but also systemic. Acceptance of the principles of inclusion is insufficient without strengthening professional competencies, institutional support, and ongoing collaboration mechanisms. In this context, inclusive education needs to be understood not simply as the acceptance of students with special needs in schools, but as a transformation of culture, policies, and learning practices to be more responsive to student diversity (Ainscow, 2020; Florian & Black-Hawkins, 2011).

Based on these findings, strengthening inclusive education should focus on several strategies. First, professional development programs for principals, supervisors, and teachers should focus on practice-based training, particularly in identifying learning needs, adapting learning, using multisensory media, flexible assessment, and collaborative strategies with parents and professionals. Second, strengthening inclusive education needs to be tailored to school capacity, especially for schools with limited resources. Interventions can begin with realistic, gradual steps, such as developing early identification procedures, using simple, adaptive learning media, establishing small, inclusive support teams within schools, and collaborating with special needs schools, professional organizations, universities, and local communities.

Third, local governments and educational institutions need to develop support schemes that are more needs-based, rather than simply based on general policies. This support could include phased budget allocations for accessible facilities, the provision of adaptive learning media, technical assistance for teachers, and strengthening service networks with psychologists, therapists, special education personnel, and parents. Thus, recommendations for inclusive education are not only ideal but can also be implemented contextually, according to school capacity.

This study has several limitations. The data on principals and supervisors is still focused on Tuban Regency, while the data on special education teachers comes from various regions with diverse contextual characteristics. Therefore, the findings of this study are better understood as a descriptive-exploratory overview of the conceptual-practical gap in inclusive education, rather than as a statistical generalization to all educational units in Indonesia. Furthermore, the research instrument is still positioned as an exploratory-descriptive tool and has not undergone comprehensive psychometric testing. Further research is recommended to conduct comparative regional studies and to adopt a longitudinal approach to examine the implementation of inclusive education

across regions and to track changes in the competencies of principals, supervisors, and teachers over time.

Overall, the success of inclusive education depends not only on the existence of regulations but also on schools' ability to translate inclusive values into concrete practices. Strengthening the competency of educational actors, providing realistic institutional support, and cross-stakeholder collaboration are key to bridging the gap between the concept and practice of inclusive education in Indonesia.

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