Proceeding International Conference on Islamic Education "Strengthening Educational Institutions in Advancing The Moderate, Inclusive, and Disability-Friendly Islamic Education"

Faculty of Tarbiyah and Teaching Training
Universitas Islam Negeri (UIN) Maulana Malik Ibrahim Malang
November 10th, 2023
P-ISSN 2477-3638 / E-ISSN 2613-9804
Volume: 8 Year 2023

THE IMPLEMENTATION OF AN INDIVIDUALIZED EDUCATION PROGRAM FOR STUDENTS WITH SPECIAL NEEDS IN ISLAMIC ELEMENTARY SCHOOLS

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Abstract. Many students with special needs have difficulty participating in classroom learning because the school has not properly accommodated them. This research explores how MIT (Madrasah Ibtidaiyah Terpadu) Ar-Roihan accommodates special student needs by implementing an individual learning model. This research uses a qualitative approach by employing case studies. The data collection process uses non-participant observation, semi-structured interviews, and documentation. Researchers use an interactive analysis model, including data collection, condensation, presentation, and conclusion to analyze the data. To ensure the validity of the data, researchers applied source and method triangulation techniques. The research results show that the preparation and implementation of the Individualized Education Program (IEP) at MIT Ar-Roihan has fulfilled the rules for preparing an IEP; this can be seen when the IEP is compared with the sample IEP recommended by the National Council for Special Education (NCSE). However, several aspects require more attention from MIT Ar-Roihan, especially in identifying resources and strategies needed for learning and regular IEP review mechanisms to improve the quality of learning for students with special needs that researchers have not found explicitly in the steps -steps in preparing an IEP. Apart from that, the learning indicators included in the IEP still look the same as those for regular students.

Keywords. *Inclusive Education; Learning; Shadow Teacher*

A. INTRODUCTION

Based on data from the Central Statistics Agency (BPS) in 2017, the number of children with special needs in Indonesia is 1.6 million. Eighteen percent of them have received inclusive education with details of 115,000 children with special needs receiving education in special schools (SLB) both public and private, and 299,000 children with special needs joining other children attending regular schools. Special needs or disabilities according to the World Health Organization (WHO) are limitations on the ability to perform activities that are by normal limits, impairment is an abnormality in the function of anatomical structures, and handicap is an individual limitation resulting from impairment or disability that limits or inhibits the fulfillment of normal roles in individuals (Simorangkir & Lumbantoruan, 2021). According to Law No. 20/2003 on the National Education System article 5 paragraph 2, the state is obliged to guarantee that citizens who have physical, emotional, mental, intellectual, and/or social abnormalities receive special education. Article 32

paragraph 1 explains that special education is education for students who have difficulties in following the learning process due to physical, emotional, mental, and social disorders, or have special intelligence and talent potential (Undang-Undang Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional, 2003).

So far, education services provided for children with special needs are in the form of segregated education such as TKLB, SDLB, SMPLB, and SMALB both public and private, and inclusive education where students with special needs receive education services together with regular children. Through the implementation of inclusive education, children with special needs receive a wide range of opportunities to get quality education tailored to their needs without feeling alienated or set aside (Bahri, 2022; Herawati, 2016). The existence of inclusive schools is a manifestation of efforts to equalize access to quality education in Indonesia. Therefore, its implementation must be supported by all parties and organized with the main orientation to the characteristics and needs of students with special needs. Families with children with disabilities often face stressors not experienced by other families, including fatigue from managing medical and related appointments; financial strain due to costs associated with the child's disability; reduced income due to not working; social isolation due to the large amount of time spent caring for the child; and increased incidence of depression in both parents, with a greater impact on mothers (Feinberg et al., 2014).

The importance of inclusive education has become an international concern and continues to be encouraged by various international organizations. Various countries around the world have legislative policies to address inclusive education based on international human rights treaties such as the Salamanca Statement and Framework for Action (UNESCO, 1994) and the UN Convention on the Rights of Persons with Disabilities (Purbasari et al., 2022). Some international treaties that strengthen the foundation of inclusive education are the 1989 UN declaration on the right for children to receive education without discrimination or the Convention on the Rights of the Children, United Nations Resolution No.48/96 on opportunities for people with disabilities in 1993, and the 1990 International Conference in Jomtien, Thailand (Hartadi et al., 2019).

The implementation of inclusive education in Indonesia is elaborated through Minister of National Education Regulation No. 70/2009 on inclusive education and Law No. 8/2016 on Persons with Disabilities. These regulations mandate that every child with special needs has the right to receive educational opportunities in regular schools. In addition, based on this regulation, the responsibility for organizing inclusive education also lies with local governments, not just the central government. It requires that district/city governments appoint at least one primary school and one junior secondary school in each sub-district to organize inclusive education that must accept students with special needs (Pengelola Siaran Pers, 2019).

In addition to government support, as stipulated in the regulations above, the implementation of quality inclusive education is also determined by school support. This support can take the form of improved teacher competence, availability of resources in the form of facilities and infrastructure, cooperation with related parties, and social and community support, including developing collaborative relationships among staff and with parents and organizations involved in community relations (Kantavong, 2017). Also included among the factors supporting the implementation of quality inclusive education is the quality of the learning process provided to children with special needs. The implementation of an Individual Education Program (IEP) is one form of effort to provide quality learning services for children with special needs. Individualized education programs (IEP) are special education programs, developed in writing, by an educational institution specifically for a student with disabilities, intending to meet the special needs and requirements of the students, teachers, and parents

Individualized education programs (IEP) are special education programs, developed in writing, by an educational institution specifically for a student with disabilities, intending to meet the special needs and requirements of the students, teachers, and parents (Akçin, 2022). The implementation of IEP aims to ensure that learning can be carried out by the characteristics and special needs of students. According to UNESCO in Dwimarta (2016), IEPs are for learners who find it difficult or impossible to follow the curriculum for regular students. In the management of inclusive schools, curriculum development is carried out in two forms, namely the regular curriculum and the modified curriculum according to the special needs of students. This modified curriculum is called the Individual Education Program (IEP). The availability of the IEP shows the school's readiness to organize inclusive education (Hartadi et al., 2019). Most of the teachers have enough knowledge about the organization of the teaching environment for the individualized education program (Karaca, 2022). Teachers have an important role in the IEP development process. IEPs are designed and developed by a team that is specifically prepared to meet the special needs of children. Therefore, IEPs must be understood and developed by teachers, both special assistant teachers (GPK) and general teachers who work in regular schools in inclusive education and other professionals (Khoeriah, 2017).

The importance of the existence of quality IEP documents encourages academics to conduct research on the development process and its implementation in inclusive primary schools (Dwimarta, 2016; Khoeriah, 2017; Rudiyati, 2010). Some of these studies show that there are various approaches used by inclusive primary schools in developing IEPs. This research was conducted to complement and enrich previous studies with a focus on exploring more deeply the development and implementation of IEPs in Islamic primary schools (Madrasah Ibtidaiyah).

B. METHODS

This research uses a qualitative approach with a case study type. According to Yin (2018), a case study is an empirical method that investigates contemporary phenomena ("cases") in depth and in a real-world context, especially when the boundaries between phenomena and context are not visible. The choice of this approach and type is based on the core of the research which wants to comprehensively reveal the implementation process of the individualized learning model applied by MIT Ar-Roihan to students with special needs. The researcher's presence at the research location as a full observer. The researcher follows how the research subject runs the activity program, the interaction of fellow members, and various other aspects that support the collection of the expected data.

The data in this study are classified into two categories, primary data and secondary data. Primary data is in the form of words, actions, and activities of informants that are directly related to the implementation of individualized learning models for students with special needs. The secondary data is in the form of field notes and documents that support the implementation of the individualized learning model applied by MIT Ar-Roihan to students with special needs. By the type of data, the data sources in this study are also grouped into two categories, namely key informants and non-key informants. Key informants include the head of the madrasah, the deputy head of the madrasah for curriculum, class teachers, shadow teachers, and student guardians. Non-key informants consisted of education staff and regular students.

The data in this study were collected using interviews, observation, and documentation. Interviews were first conducted with key informants and then continued with non-key informants. The data collected during the interview process was analyzed using the reduction technique and then triangulated for validity by comparing the results of interviews between one informant and another. Triangulation was also done across methods; observation and documentation. Thus, the analysis

method used is the interactive analysis model Miles et al. (2014) which includes data collection, data condensation, data display, and conclusion To check the validity of the data, triangulation techniques were used, including triangulation of data sources triangulation of data collection methods, and extended observation.

C. RESULT & DISCUSSION

1. Result

a. Inclusive education at MIT Ar-Roihan

MIT Ar-Roihan is the only madrasah ibtidaiyah that organizes an inclusive education model in the Lawang sub-district. This madrasah is located on Jalan Monginsidi number 2, established in 2008 under the auspices of YLPI Ar-Roihan. MIT Ar-Roihan was founded by Lailil Qomariyah who currently also serves as the head of the madrasah. The number of teachers in this madrasah is 90 people consisting of class teachers, subject teachers, and shadow teachers. Since its establishment, MIT Ar-Roihan has accepted students with special needs. Although it does not yet have supporting facilities and experienced educators to handle students with special needs. However, Lailil Qomariyah is still determined to provide the best service for anyone regardless of the condition of the students who enroll in her institution. Although MIT Ar-Roihan has established itself as an inclusive madrasah, it does not yet have legal standing.

Faced with this condition, Lailil Qomariyah then investigated the background of learners with special needs. She asks their parents about their birth history and handling habits at home. This is done so that the teachers who assist in the classroom can condition the learners so that they are ready to participate in teaching and learning activities. In addition, Lailil also emphasizes to teachers to give other learners an understanding of their classmates' conditions. To support her efforts, Lailil Qomariyah socializes with her teachers, parents, and the community about the importance of providing quality education services to students with special needs.

After socializing, Lailil Qomariyah's next step is to determine the special treatment needed for them. For example, if they cannot learn in a crowded classroom, then the teacher must condition the class. If they cannot learn classically, then the teacher must provide individualized learning. Meanwhile, if the learning material is too difficult to understand, the teacher must lower the indicators to suit their abilities.

Since its establishment in 2008 until now, MIT Ar-Roihan has faced various obstacles and challenges. These constraints can be sorted into two categories; internal and external. Internal constraints relate to the number and competence of shadow teachers. According to Lailil Qomariyah and Miftachul Khotimah (Deputy Head of Madrasah for Curriculum), so far there are no graduates of special education who are willing to become shadow teachers. Meanwhile, the number of students with special needs who enter from year to year continues to grow. To deal with this problem, MIT Ar-Roihan is forced to recruit shadow teachers with inadequate educational qualifications. On average, they are high school graduates.

There are several obstacles faced by MIT Ar-Roihan in organizing inclusive education. Internal constraints include the completeness of facilities and infrastructure. This has an impact on the quality and scope of education services provided. MIT Ar-Roihan has not been able to accept students with visual disabilities due to the absence of supporting facilities and infrastructure. Other obstacles include the lack of a learning resource room that is used to handle students with special needs who are experiencing tantrums. Lack of teachers with a background in inclusive education.

The external obstacles faced include; (1) there are still regular (normal) students who have a negative attitude towards students with special needs. (2) apathy from parents of normal students who object if their children have to study in the same class as children with special needs. (3) the

demands of parents of learners with special needs for their children to be like other children. This attitude burdens students with special needs.

Despite facing various obstacles, MIT Ar Roihan tries to accommodate the needs of students with special needs, implementing several supporting services, including (1) The use of special learning aids, which are tailored to the types of obstacles students have, (2) KBM assistance together with special assistant teachers, (3) Training active social interaction with "regular" students, with the assistance of special assistant teachers, and (4) The use of different and special teaching resources and materials, which have been adapted to the obstacles students have. (Li et al., 2022).

b. Implementation of Individualized Education Program (IEP)

The preparation of the IEP at MIT Ar Roihan is carried out by the shadow teacher or Special Assistance Teacher (GPK). The draft IEP is shown to the student's parents for approval. If there are objections or discrepancies, the GPK will make improvements. The draft IEP that has been approved by the parents is then consulted by the Head of the Madrasah (Figure 1). The following are the stages of IEP preparation and implementation at MIT Ar Roihan:

- 1) Analysis of students' specific needs. This stage is conducted when students enroll in the school. MIT Ar Roihan administers diagnostic tests and checks students' health records to determine the type of students' special needs.
- 2) Analysis of Core Competencies (KI) and Basic Competencies (KD). The first step taken by the GPK is to analyze the KI and KD that can be taught to students with special needs. If there are KI and KD that cannot be understood by students with special needs, then the KI and KD are not included in the IEP. Some aspects that are taken into consideration in this stage are characteristics, special needs, time, and the level of difficulty of the material. The reference documents are curriculum documents, student textbooks, and teacher textbooks.
- 3) Indicator Derivation. The KD that has been selected in the first stage is then reduced to indicators. The formulation of indicators for students with special needs is not equalized with the formulation of indicators for regular students. GPK lowers the level of operational verbs according to the characteristics and special needs of students.
- 4) Indicators that have been formulated by GPK, then become a reference for GPK in developing lesson plans and teaching materials. The documents that GPK refers to in developing teaching materials are curriculum documents, student textbooks, and teacher textbooks.
- 5) IEP approval. The final stage of IEP development at MIT Ar Roihan is to obtain approval from the inclusion coordinator, student guardian, and principal. The GPK submits the IEP draft to the inclusion coordinator, then the inclusion coordinator sends the draft to the student's guardian for correction. The final correction of the draft IEP is made by the school principal. The draft IEP that has been approved by the principal can be used by the GPK to implement learning for students with special needs.

The IEP is then used by GPK as a guideline in implementing learning for students with special needs. Learning for students with special needs at MIT Ar Roihan is carried out in the classroom together with regular students. During the learning process, students are accompanied by GPK. The GPK's job is to explain the material delivered by the class teacher in simpler language so that it is easy to understand. This is done by the GPK if the material explained by the class teacher is by the IEP. However, if the student is unable to follow the material in class, the GPK will provide separate material while still referring to the IEP.

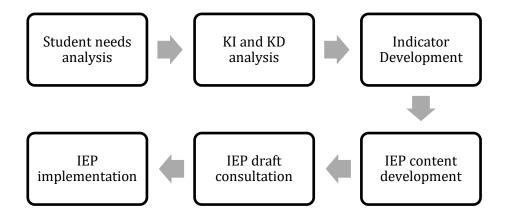


Figure 1. The Steps of IEP Development at MIT Ar-Roihan

Students with special needs at MIT Ar Roihan are not specifically prepared to take part in classroom learning with regular students because they can follow the rules of classroom learning and can get along with other students. Classroom teachers involve students with special needs in the learning process. They are asked questions about the learning material. Classroom teachers also involve students with special needs in group activities with regular students. If students with special needs behave negatively and disturb their classmates, the class teacher also gives a warning.

Evaluation of students with special needs is carried out in three forms, namely diagnostic evaluation, formative evaluation, and summative evaluation. Diagnostic evaluation aims to determine the special needs of students so that learning can be carried out appropriately. In addition, this evaluation is also used to determine the level of student development and determine whether students with special needs still need GPK assistance or not. The Deputy Head of MIT Ar Roihan stated that under the implementation of diagnostic evaluation through observation of student development. GPK can also use students' daily grades in conducting this evaluation.

Formative evaluation is carried out to determine the development of three domains in students with special needs, namely attitudes, knowledge, and skills. Formative evaluation is carried out at the end of each discussion of a topic or learning material. Attitude assessment is carried out by the teacher when students take part in learning. Teachers observe students' attitudes and behavior and record them to be included in the report card. The cognitive domain is evaluated using questions that have been adjusted to the level of difficulty and language used with the characteristics and special needs of students. As for the psychomotor domain, the assessment is carried out by giving project assignments to students that are modified and simplified. During the task completion process, GPK assists, especially if students have difficulty understanding the task instructions. Finally, summative evaluation. This evaluation is in the form of Midterm Examinations (UTS) and Final Semester Examinations (UAS). Summative evaluations for students with special needs are carried out together with regular students.

There are several obstacles experienced by GPK at MIT Ar Roihan in implementing learning for students with special needs. These obstacles are interrelated with one another. First, difficulty communicating with students. Especially if the GPK is dealing with students who experience speech delay, concentration disorder/attention deficit hyperactivity disorder (ADHD), and autism. Second, unstable psychological conditions. If students with special needs are angry, sad, and lose control or have tantrums, GPKs cannot force students to participate in learningangryr. Thus, the learning objectives that should have been achieved that day must be transferred to another time. Third, the a lack of active parental involvement. According to one of the GPKs in Class V, not all parents are aware of their children's limitations. Some parents give their children learning targets without considering

their children's limitations. Some parents also rarely monitor their children's learning process at home. The fourth obstacle is the limited facilities and infrastructure to facilitate students' special needs. The head of MIT Ar Roihan admitted that his institution has not been able to accept students with severe special needs. Some of the inadequate facilities include a resource room/inclusion room and a small library. At the time of this research, there was no special pathway for children with disabilities.

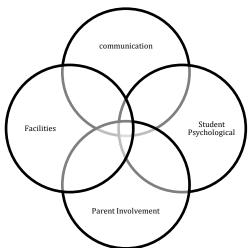


Figure 2. Implementation Constraints of IEP at MIT Ar Roihan

2. Discussion

The Universal Declaration of Human Rights (UDHR) of 1948 article 26 states that "Everyone has the right to education". This article has become the foundation of the UN's "Education for All" policy The UN's "Education for All" policy is one of the 17 goals of the Sustainability Development Goals (SDGs). The fourth goal of the SDGs states "Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all". Education for all has always been an integral part of the sustainable development agenda. The World Summit on Sustainable Development (WSSD) in 2002 adopted the Johannesburg Plan of Implementation (JPOI) which in its Part X reaffirmed Millennium Development Goal 2 of achieving universal primary education by 2015 and the goals of the Dakar Framework of Action for Sustainable Development. Education for all to eliminate gender disparities in primary and secondary education by 2005 and at all levels of education by 2015. JPOI addresses the need to integrate sustainable development into formal education at all levels, as well as through informal and non-formal education opportunities (Department of Economic and Social Affairs, n.d.).

Inclusive education is one form of implementation of "Education for All". Conceptually, inclusive education is not only for people with disabilities but also for the poor, conflict-prone communities and other emergencies to make sure that children receive equal and accessible education rose as a global concern (Maphie, 2023) . In West Asia and North Africa, ongoing armed conflicts have led to an increase in the number of children dropping out of school. This is a worrying trend. Although Sub-Saharan Africa has made the greatest progress in primary school enrollment among all developing regions - from 52 percent in 1990 to 78 percent in 2012 - large gaps remain. Children from the poorest households are four times more likely to drop out of school than children from the richest households. The gap between rural and urban areas also remains high. Realizing inclusive and quality education for all reaffirms the belief that education is one of the most powerful and proven tools for sustainable development (United Nations Development Programme, n.d.).

This study aims to explore the implementation of inclusive education at MIT Ar Roihan. It is an integrated madrasah that serves as a pilot for an inclusive madrasah in the Malang district. The main focus of the research is to investigate the development of IEPs and their implementation in learning. IEP implementation is a crucial step in improving the education of children with special needs. It is important to involve all parties involved in the child's education, including teachers, support staff, parents, and the child himself. IEP implementation requires a collaborative approach that involves all parties in planning and implementing the child's education program. It is important to ensure that each individual involved understands their roles and responsibilities in carrying out the IEP.

In addition, regular monitoring and evaluation are also required in IEP implementation. Evaluation can be done through observation, assessment, and discussion between the team involved. The results of the evaluation will influence the improvement of the child's education program to suit their needs and development. In IEP implementation, communication between all parties is also an important factor. Effective collaboration and communication will ensure that all needs and changes that occur in children can be properly accommodated in their education program.

According to Lynch, an Individualized Education Program (IEP) is a curriculum or a learning program that is based on a child's particular learning style, strengths, and needs (Priatmoko, 2017). Different from daily lesson plans, IEP goals cover an extended period (such as an entire quarter or semester) and do not specify methods or activities. The IEP includes information about the child's current level of performance, long-term and short-term goals, and the procedures used to document the child's progress toward his or her annual goals. Each of these components is designed to ensure that the educational program is tailored to meet the child's individual needs(Christine A. Espin, Stanley L. Deno, 1998).

Implementing an IEP requires gathering relevant information to identify learners' learning needs, and abilities, and formulating learning objectives. This is followed by the provision of appropriate interventions or treatment during the learning period. (National Council for Special Education, 2006). At the end of the learning period, teachers review learners' progress. Collaboration between the shadow teacher, class teacher, agencies, professionals, and parents is fundamental to the success of IEP implementation. IEP implementation is in line with the current educational approach, which is student-centered. This approach requires that the entire learning process should position the learner as the center point. Thus, the learning experience will be more meaningful (Davis et al., 2019).

If we look at the steps for preparing the IEP at MIT Ar Roihan and compare it with the steps from the National Council for Special Education (NCSE), we can see that there are similarities and differences in Table 1. The format of the IEP at MIT Ar Roihan is not much different from the Learning Implementation Plan (Table 2). The main difference lies in the level of learning indicators that have been derived. The learning achievement indicators in the IEP are modified by the GPK according to the characteristics and special needs of students. This is done to ensure the achievement of these indicators. However, as shown in Table 2, the indicators listed are still the same as the learning indicators for regular students.

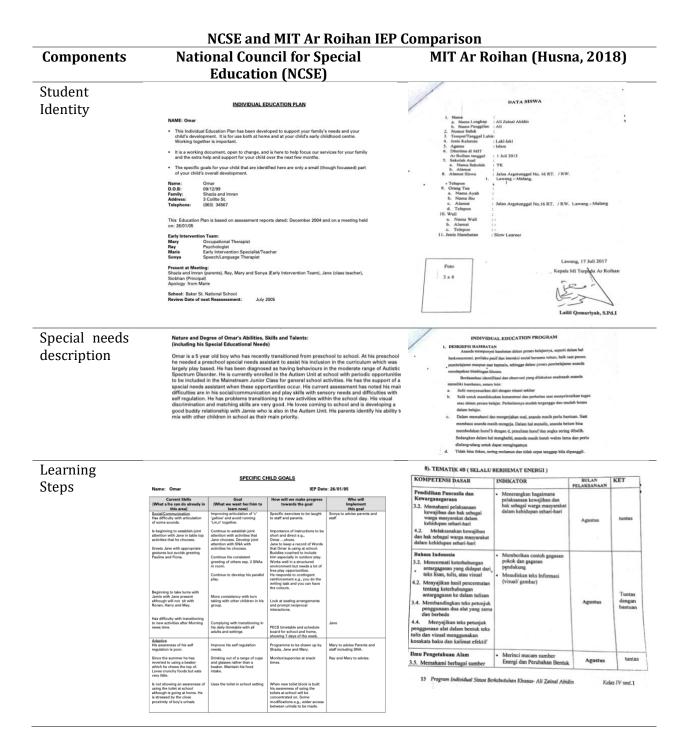
Table 1. Stages of IEP Development

National Council for Special Education (NCSE)	MIT Ar Roihan
Information collection	Student needs analysis
Statement of performance levels including strengths, needs, and impact on learning	KI and KD analysis
Identification of Learning Needs	Indicator Development
Prioritization and timeframe for target achievement	
Setting targets for each prioritized learning	IEP content development
need	
Identify strategies and resources required	IEP draft consultation
Setting an IEP review date	IEP implementation

Based on the table above, the first step of IEP development at MIT Ar Roihan has similarities with NCSE, which is the collection of information regarding students' special needs. The information gathered provides the basis for the development of a comprehensive student profile. This profile is the basis from which the IEP is developed. Therefore, a key task in developing an IEP is to collect relevant information about the child. NCSE recommends that this information be collected and made available to those involved in the development of the plan before the IEP Planning Meeting. This information, drawn from a variety of sources, may be based on a combination of formal and informal measures, including teacher observations and portfolios. It should be noted that written parental consent is required before the collection or distribution of information about the child between the school and external agencies and vice versa. Only relevant information should be collected (National Council for Special Education, 2006).

MIT Ar Roihan does the same thing. At the time of enrolment, the school administers diagnostic tests and checks students' health records to determine their special needs profile. In addition, MIT Ar Roihan also provides socialization to student guardians at the beginning of the school year about the inclusive education services they apply. The information-gathering stage is crucial as it forms the basis for the GPK to develop the IEP. The information obtained at this stage can also be a reference for learner variability. Learner variability is the recognition that each student has a unique set of strengths and challenges across the child's framework that are interconnected and vary according to context. A whole-child strengths-based teaching and learning approach relies on a shared understanding of student strengths and is situated in the student's context. This approach allows stakeholders to work together to create coherence for classroom support and the IEP process. ("The IEP Project," 2023).

Another similarity in IEP development between NCSE and MIT Ar Roihan is the involvement of relevant parties, such as parents, the inclusion team, and the principal in the information-gathering process. Parents are key members of their child's IEP team. No one else on the IEP team knows the child in the same way as the parents. When parents' viewpoints differ regarding their child's educational needs or share conflicting information about their child with the IEP team, team members will be in a dangerous position. They have to figure out what to do about these opposing viewpoints and different perspectives while continuing the process of developing the student's education plan. (Feinberg et al., 2014; Hammond & Ingalls, 2017).



Although parents play an important role, their active role is still lacking at MIT Ar Roihan. As described in the previous section, some parents do not care about their children's learning process. Cartledge & Milburn (1995) in Mangunsong & Wahyuni (2018) stated that parental involvement can help students with special needs learn and demonstrate appropriate social skills needed in interacting with others in certain environments, including the school environment. Parents can teach social skills by providing examples of appropriate behavior when interacting with other people and with students with special needs themselves. Research conducted by Özbalci et al. (2021) reinforces that using parents as role models can help students with special needs develop communication and social skills.

An important step that is missing at MIT Ar Roihan is setting a review date for the IEP. Continuous reflection and review of the IEP is necessary so that the child's needs remain the main

focus. Keep in mind that neither targets nor strategies are written in stone. Any education plan may require sensitive modifications and adaptations. Sometimes a strategy that works for many students will not work for a particular student and the school mustn't continue with an approach that has proved ineffective. Other times, student progress may exceed expectations and again, changes must be made to the plan to accommodate this progress. In consultation with others, the IEP coordinator should make modifications as needed. Parents should always be notified of substantive changes. In addition to reviewing the plan on an ongoing basis, it is important to formally review the IEP at the times specified in the IEP (National Council for Special Education, 2006).

D. CONCLUSION

An Individualized Education Program (IEP) is a specially tailored education program for children with special education needs. An IEP involves developing goals, teaching plans, and support strategies that are appropriate to the child's needs and potential. IEP implementation is done through team collaboration and regular monitoring. It is important to ensure that every child gets an education that suits their needs so that they can reach their full potential in their learning process. Overall, the preparation and implementation of the IEP at MIT Ar-Roihan has fulfilled the rules for preparing the IEP. This can be seen when the IEP is compared with the sample IEP recommended by NCSE. However, some aspects require more attention from MIT Ar-Roihan, especially in the aspect of identifying resources and strategies needed in learning and periodic IEP review mechanisms to improve the quality of learning for students with special needs that researchers have not found explicitly in the steps of preparing IEPs. In addition, the learning indicators included in the IEP still look the same as the learning indicators for regular students. This research is still limited to exploring the preparation and implementation of IEPs, so the data and findings are more descriptive. Further research is needed to investigate the various factors involved in IEP preparation.

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