Modification Curriculum in Inclusive Setting: A Systematic Literature Review

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Abstract: This article aims to explore the implementation of modification curriculum adapted in schools in Yogyakarta. The curriculum plays a crucial role in education and serves as a fundamental guide for effective instructional practices. Ensuring the proper implementation of the curriculum in inclusive education is crucial to ensure that children with special needs receive an educational curriculum that aligns with their abilities. This study aims to systematically review articles discussing the implementation of curriculum for students with special needs in inclusive schools within the Province of D.I Yogyakarta, Indonesia. The researchers employed a systematic literature review (SLR) method by analyzing 13 relevant articles. The writing process followed the guidelines outlined by the Preferred Reporting Items for Systematic Reviews and Meta-Analysis (PRISMA). The findings indicated that not all-inclusive schools in Yogyakarta have implemented curriculum modifications for students with special needs. However, several research mentioned that certain schools have undertaken curriculum modification processes. The discussion section highlighted various obstacles hindering the implementation of curriculum modifications in schools providing inclusive education.

Keywords: inclusive education; curriculum modification; accessible learning; diverse learning environment; children with special needs.

Modifikasi Kurikulum dalam Lingkungan Inklusif: Tinjauan Literatur Sistematis

Abstrak: Artikel ini membahas penerapan kurikulum di sekolah insklusif di berbagai sekolah di Yogyakarta. Kurikulum memainkan peran penting dalam pendidikan dan berfungsi sebagai panduan mendasar untuk praktik pengajaran yang efektif. Memastikan penerapan kurikulum yang tepat dalam pendidikan inklusif sangat penting untuk memastikan bahwa anak berkebutuhan khusus menerima kurikulum pendidikan yang sesuai dengan kemampuannya. Penelitian ini bertujuan untuk mengkaji secara sistematis artikel-artikel yang membahas tentang implementasi kurikulum bagi siswa berkebutuhan khusus di sekolah inklusi di Provinsi D.I Yogyakarta, Indonesia. Peneliti menggunakan metode tinjauan literatur sistematik (SLR) dengan menganalisis 13 artikel relevan. Proses penulisan mengikuti pedoman the Preferred Reporting Items for Systematic Reviews and Meta-Analysis (PRISMA). Temuan menunjukkan bahwa belum semua sekolah inklusif di Yogyakarta menerapkan modifikasi kurikulum bagi siswa berkebutuhan khusus. Namun beberapa penelitian menyebutkan bahwa sekolah tertentu telah melakukan proses modifikasi kurikulum. Bagian pembahasan menyoroti berbagai kendala yang menghambat implementasi modifikasi kurikulum di sekolah penyelenggara pendidikan inklusif.

Kata Kunci: 1 atau lebih kata atau frase yang penting, spesifik, atau representatif bagi artikel ini

INTRODUCTION

Inclusive Education has emerged as a globally recognized types of education and has undergone continuous development to better cater to students with special needs (Miles and Singal, 2010). Over the span of 25 years, inclusive education has evolved and become an integral part of the educational discourse (Spandagou, 2021; Amor et al. 2019; McKenzie, 2021). Its primary objective is to provide optimal learning access for students with special needs (Stepaniuk, 2019; Miles and Singal 2010). However, implementing inclusive education poses various challenges for countries, potentially hindering their progress (Begum et al. 2019; Sharma et al. 2012). To prepare for the implementation of

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inclusive education, government need to undertake thorough preparations, including the establishment of state regulations governing its applications. This is crucial as inclusive education is intricately linked to international and national policies (Spandagou, 2021).

Since Indonesia has implemented inclusive education, the government must consider several important aspects, such as the readiness of teachers in teaching (Adams et al. 2021; Nketsia and Saloviita 2013). Undoubtedly, the preparedness of teachers to instruct students with special needs in an inclusive school setting significantly influences their teaching approach and classroom management (Ginja and Chen 2021; Tiwari 2023). Additionally, the government must address crucial matters stipulated in the enacted laws and regulations. These include the specific types of students with special needs catered in inclusive schools, the quota for students with special needs, the availability of Guru Pembimbing Khusus (Educational Assistant or Co-teachers), the provision of learning facilities and infrastructure, assistance for financial organization, and the curriculum adopted by schools offering inclusive education.

Since its initiation in 2001 in Yogyakarta, inclusive education has undergone around 21 years of implementation. However, at present, numerous challenges persist within the realm of inclusive education, including factors like the scarcity of Guru Pembimbing Khusus (Educational Assistant or Coteachers) in schools, the insufficient understanding of regular class teachers regarding the needs of students with special needs, overcrowded classes with numerous special needs students, and negative peer acceptance. Moreover, the curriculum has not been adapted, and inadequate infrastructure coupled with a lack of collaboration with external entities like relevant governmental bodies and supporting institutions further obstruct the progress of inclusive education implementation (Agustin, 2019).

Given these pressing issues, a recurring common concern in inclusive education pertains to the educational curriculum (Stentiford and Koutsouris, 2022). In addition, the curriculum is an aspect that receives attention in organizing inclusive education (Nasri, Mohamad Nasri, and Abd Talib, 2023). The development of the curriculum in Indonesia traces back to 1947, marked by the introduction of the Indonesian first curriculum after gaining independence, known as the Lesson Plan (Rencana Pembelajaran). Initially, this curriculum emphasized character and behaviour rather than cognitive aspects (Asri,, 2017). Subsequently, the curriculum in Indonesia has continued to revise, with the most recent curriculum Merdeka Curriculum (Emancipated Curriculum), which is currently being implemented in schools (Alimuddin, 2023).

Currently, the development of the inclusive education curriculum continues to rely on the curriculum designed for regular students (Saputra, 2018). The government has not yet formally established a specific curriculum for students with special needs within inclusive schools. According to the Decree of the Minister of Education, Culture, Research, and Technology Number 56/M/2022, which provides guidelines for curriculum implementation in the context of learning recovery. Educational institutions are required to develop diversified curricula that consider the unique circumstances of each institution, regional potentials, and the needs of students. Consequently, the education curriculum utilized for students with special needs in inclusive schools remains the same as that used for general students. However, modifications to the curriculum are still necessary to cater to the individual abilities of students with special needs (Wahyuno, Ruminiati, and Sutrisno 2014; Rasmitadila, Rachmadtullah, et al. 2023).

The curriculum plays a crucial role in education and serves as a fundamental guide for effective educational practices (Martin and Simanjorang 2022; Englund 2015). It is of utmost importance to prioritize the implementation of an appropriate curriculum in inclusive educational institutions to ensure that children with special needs receive an educational curriculum that aligns with their abilities. Previous studies have indicated that numerous inclusive schools have yet to adopt altered curricula to accommodate students with special needs (Lubis, 2016). This lack of adaptation in the curriculum can have a negative impact on the learning process, hindering optimal outcomes. Currently, there is a lack of articles that provide a review of the implementation of curriculum modifications in Indonesia, particularly in the province of Yogyakarta. Hence, this research strives to assess the extent of curriculum modification implementation in schools, while identifying the obstacles associated with curriculum implementation. This research possesses the potential to contribute as a consideration for the assessment of schools and government, aiding in the formulation of policies that contribute to the advancement of inclusive education. Therefore, the objective of this study is to systematically review articles discussing the implementation of the curriculum for students with special needs in inclusive schools within Yogyakarta Province by utilizing articles published within the past 10 years. Therefore, this study is

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going to address the following research questions: 1) How has the curriculum been implemented for students with special needs in inclusive schools in Yogyakarta Province over the past 10 years?. 2) What are the obstacles encountered in implementing curriculum modifications?

Inclusive Education in Indonesia

Presently, inclusive education stands as one of the latest globally recognized educational systems for children with special needs. This model comprehends that each child deserves equal educational opportunities (Terzi,, 2014). Through the framework of inclusive education, it's feasible to enhance the educational system's efficacy in reaching all students (Merrigan & Senior,, 2021). To achieve this, the implementation of inclusive education should align with its core ideals and objectives.

Although nearly 25 to 30 years have elapsed since the inception of inclusive education (Amor et al., 2018; McKenzie, 2021; Spandagou, 2021), the reality is that current progress falls short of expectations. Resistance to embracing inclusive education remains widespread (Moberg et al., 2020). Therefore, no country has been able to establish a school system that fully realizes the initial aspirations of inclusive education (Haug., 2017). The situation in Indonesia mirrors that of other nations, with inclusive education not yet aligning with its envisioned ideals (Kurniawati., 2021). Several factors contribute to the inadequate implementation of inclusive education in Indonesia. The approach to inclusive education still receives various critiques due to misalignment with guidelines covering students, infrastructure, teacher qualifications, curriculum suitability, and community and parental support (Darma and Rusyidi 2003; Tarnoto 2016; Kurniawati, 2021).

Nevertheless, the Indonesian government remains hopeful and committed to advancing inclusive education. Despite the evaluations and challenges, the government continually emphasizes the importance of inclusive education through regulations and laws to ensure proper integration of students with special needs into mainstream schools. Encouragingly, progress is gradually unfolding, starting with the introduction of special education programs at tertiary education level especially for education majors, along with increased discussions and collaboration between universities and schools offering inclusive education (Rasmitadila, Humaira, et al., 2023). Community awareness and acceptance of inclusive education are progressively improving (Yusuf., 2016). Reflecting on the evaluations of inclusive education's implementation, several strategies emerge for enhancing its execution based on existing research. These include providing comprehensive teacher training to enhance knowledge and foster positive attitudes, especially in refining teaching strategies for inclusive classrooms (Ediyanto & Kawai, 2023; Kurniawati, 2021; Priyanti, 2022; Sheehy & Budiyanto, 2015). There's also a need to align and adapt the curriculum to accommodate diverse student abilities (Rasmitadila, Rachmadtullah, et al., 2023; Zuhdi & Dobson, 2022), as well as fostering partnerships between schools offering inclusive education and various stakeholders (Rasmitadila, Humaira, et al. 2023).

The Urgency of Modification Curriculum for Inclusive Education

The effective adaptation of the curriculum to align with the specific requirements of students remains a formidable challenge within contemporary educational institutions (Kalenga et al., 2014). The absence of curriculum modifications poses significant impediments to educators in traditional classroom settings (Fitri,, 2022). Hence, there is an imperative to customize the curriculum to render it more malleable and responsive, both to evolving educational standards and the distinct aptitudes of the student body (Rasmitadila, Rachmadtullah, et al., 2023).

The implementation of curriculum modifications yields manifold advantages. It instills within students a heightened sense of responsibility and professionalism in their pursuit of knowledge (Mihajlovic,, 2019). Furthermore, it has a salutary impact on instructors laboring in inclusive educational settings, fostering a surge in their self-assurance as they bear witness to their students' enhanced learning experiences (Essex,, 2020). Moreover, educators may tailor various facets of the curriculum, encompassing learning objectives, instructional materials, and session durations. For example, they may choose to extend class durations from the conventional 30 minutes (typical students) to 30 minutes (students with special needs) (Efendi et al., 2022).

It is pivotal to acknowledge that curriculum modification transcends mere administrative protocol; it stands as an embodiment of the endeavor to safeguard students' rights within inclusive educational institutions (Wang et al., 2015). Consequently, the meticulous execution of curriculum modifications is of paramount importance. Achieving this end entails robust collaboration with the

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education department, educators, and parents, thereby engendering a cohesive and supportive educational milieu (Kalenga et al., 2014).

METHOD

This study employs systematic literature review (SLR) method that aims to connect and synthesize existing research with current knowledge. The systematic literature review is a vital component of academic research that can be applied across various disciplines. In this method, researchers undertake a critical assessment of relevant studies, gathering and analysing data from these sources (Liberati et al. 2009). Through incorporating findings and perspectives from multiple empirical studies, the systematic literature review offers increased robustness in addressing research questions. To ensure the appropriateness and reliability of the systematic literature review as a research methodology, researchers must adhere to proper steps and take necessary measures to ensure accuracy and reliability. In this study, the process followed the guidelines outlined by the Preferred Reporting Items for Systematic Reviews and Meta-Analysis (PRISMA) (Moher et al. 2009; Liberati et al. 2009).

Eligibility Criteria

In this study, the initial criterion is to exclusively include articles that have been published within the past 10 years, specifically from 2013 to 2022. Articles published prior to 2013 will not be excluded. The second requirement involves conducting searches on Google Scholar to identify articles that specifically concentrate on the implementation of the education curriculum in inclusive schools within the Yogyakarta region.

Criteria	Included	Excluded
Year of publications	2014-2023	Under 2014
Publication status	Journal Article and Proceeding	Thesis and Dissertation
Location	D.I Yogyakarta Province	Outside D.I Yogyakarta province
Topic	Implementation of curriculum in inclusive education for all school	Implementation of curriculum in inclusive education for all
	levels in D.I Yogyakarta	school level out of D.I
	Province	Yogyakarta Province

Table 1: Inclusion and Exclusion criteria

Searching Literature

The literature search commences by identifying appropriate keywords and eligibility criteria for the articles. Once the keywords and eligibility criteria are established, researchers will proceed to screen the data based on the predetermined criteria. During the process of gathering articles from Google Scholar, the literature search incorporates Indonesian language terms such as: *penerapan* (implementation) AND 'modifikasi kurikulum (curriculum modication)' AND 'Pendidikan Inklusif (inclusive education)' AND Yogyakarta.

Table 2. Relevance keywords

Penerapan (implementation) AND modifikasi kurikulum (curriculum modification) AND Pendidikan Inklusif (inclusive education) AND Yogyakarta

Data Collection Process

Upon downloading the articles, pertinent details of each piece of data are documented in a Microsoft Excel. This table includes information such as the first author, publication year, research sample, research design, and research findings. Descriptive analysis is employed to collate and synthesize the relevant findings from the collected data.

Screening

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To conduct a search for the articles using predetermined keywords. The screening process consists of two stages: first, title and abstract selection, followed by overall text selection. The articles that do not meet the predefined eligibility criteria will be disregarded by the author. Once the screening process is completed and the articles meet the eligibility criteria will be included in the data analysis phase.

Records identified through Google Scholar [dentification database searching. Records excluded with title. All data have been collected (371) (290)Records excluded based on title Records screened (1) and full text. (80)(37)Eligibility Records screened (2) Record excluded for eligibility. (43)(30)Studies included in the study. (13)

Table 3: Screening

RESULT AND DISCUSSION

Result

As mentioned earlier, it is crucial to assess the progress of curriculum implementation in inclusive education to ensure that schools can effectively adapt to inclusive education programs and fulfill the educational rights of students with special needs. Considering this, the following section will present relevant articles that aim to address this issue. These articles will offer comprehensive responses to the research question, providing detailed insights into the implementation of the curriculum for students with special needs in inclusive schools in Yogyakarta. The analysis of each article will be presented, offering current information, and highlighting the latest findings from previous studies.

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Table 4. Article findings

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Author, Year	Sample	Research Design	Finding
Winda Andriyani (2017)	School principal, Coordinator of Inclusive program, and 1 Teacher	Qualitative (Descriptive Analysis)	SD Taman Muda Ibu Pawiyatan utilizes the 2013 curriculum. However, the implementation and utilization of the curriculum for students with special needs in this school are the same as those for regular students, with no adjustments made.
Muhammad Khanafi Jazuli (2020)	6 teachers (Grade I – VI) and 1 guru pembimbing khusus (Educational Assistant) of SDN Gejayan	Descriptive Qualitative	Gejayan Public Elementary School follows the 2013 curriculum. In this school, a Personalized Education Program (PPI) has been implemented specifically for students with special needs under the guidance of special assistance teachers. The PPI is developed based on the assessment results conducted at the beginning of the academic year. In terms of learning, there is no differentiation in content. However, the minimum passing scores (KKM) are adjusted to accommodate the abilities of students with special needs.
Harum Annisatul Imamah (2016)	School principal, 6 Teachers, and 99 Students	Qualitative Case Study	The curriculum employed is based on the 2013 Curriculum. In inclusive schools, modifications are implemented to cater to the needs of students, including adjustments in time allocation for services, content/activity materials, and mentoring services. However, an adaptive curriculum has not been implemented in the school.
Nuniek Rahmatika (2020)	Vice Principal of curriculum section, coordinator of inclusive program, 1 teacher and guru pembimbing khusus (Educational Assistant).	Qualitative (Descriptive Qualitative)	SD INTIS implements the 2013 curriculum. In the context of inclusive schools, based on documentation studies, no significant distinctions have been observed between students with special needs and regular students. Ideally, interviews and studies should identify differences in learning objectives, methods, and indicators. However, INTIS Elementary School has not made modifications or adaptations to the curriculum for students with special needs.
Isnaini Mukarromah (2016)	School principal, guru pembimbing khusus (Educational Assistant), and 1 Teacher	Descriptive Qualitative	SD Negeri Giwangan implements two curricula: the 2013 curriculum for students in grades 1 and 4, and the KTSP curriculum for students in grades 2, 3, 5, and 6. The school has taken steps to adapt the curriculum for students with special needs, tailoring it to their specific requirements. The adaptive curriculum at the school is in the form of a Personalized Education Program (PPI), employing a substitution model. This means that the same curriculum as that of regular students is used, but with modifications and adjustments made within the PPI to meet the needs of students with special needs.
Reny Prastyowati, (2017)	School principal, 1 Teacher, and 1 guru pembimbing khusus	Descriptive Qualitative	The school maintains the utilization of two curricula: the 2013 curriculum for students in grades I-V of elementary school and the 2006 curriculum for grade VI students. In their implementation of inclusive education, the school engages in planning and execution by means of

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	(Educational Assistant).		curriculum modifications. These modifications involve adjusting the syllabus and lesson plans (RPP) to cater to the abilities of students with special needs. The modifications encompass adaptations of learning materials, adjustments to the teaching and learning process, modifications of the learning environment, and alterations in classroom management.
Virgine Evita Puspardani (2019)	School principal, 2 teachers, and 1 guru pembimbing khusus (Educational Assistant).	Qualitative Case Study	The schools included in this study were SD a, b, c, and d. SD a, b, and d implemented the 2013 curriculum, while SD C employed a combination of the KTSP curriculum (grades 3 and 6) and the 2013 curriculum (grades 1, 2, 4, and 5). All four schools have undertaken curriculum modifications specifically tailored to Students with special needs. These modifications primarily involve adjusting the learning indicators to align with the abilities of Students with special needs. Additionally, modifications have been made to learning materials, instructional media, procedures, assessments, and teaching strategies.
Ni'matul Fauziah (2021)	School principal, 1 Teacher, 1 guru pembimbing khusus (Educational Assistant), Student with special need (Visual Impairment)	Qualitative (evaluative study)	The findings indicated that the school implemented the 2006 KTSP curriculum. However, the curriculum underwent initial modifications to cater to the specific needs of Students with special needs, particularly those who were visual impairment. These modifications encompassed adjustments in the learning process, learning strategies, and teaching methods.
Ana Eka Suryati (2016)	School principal, Coordinator of Inclusive program, 1 GPK, 1 teacher, and students with special needs (Visual Impairment)	Qualitative (Evaluative model CIPP)	The school utilizes the 2006 KTSP curriculum. Currently, MAN Maguwoharjo has not implemented any modifications or adjustments to the curriculum for Students with special needs. The school adheres to the same curriculum without evident distinctions.
Mayasari (2016)	School principle, Teachers, guru pembimbing khusus (Educational Assistant), and students.	Qualitative (phenomenolog y)	The gradual implementation of the 2013 curriculum at SD Muhammadiyah Sapen is tailored to the varying levels of capability among students. Within the learning process, Students with special needs are given the autonomy to choose the theme or topic they wish to learn on a particular day. As a result, the school has successfully incorporated the principle of curriculum modification.
Dani Utari (2021)	School principle, Teachers, guru pembimbing khusus (Educational Assistant), and	Descriptive Qualitative	While the exact curriculum in use is not explicitly detailed, SD Juara has undertaken efforts to establish an inclusive curriculum. This endeavor involves the adaptation of assessment criteria and minimum graduation benchmarks, which are derived from the standards applied to regular students.

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	school committee.		
Titik Mulat Widyastuti (2023)	School principle and Teachers	Descriptive Qualitative	Srawung Bocah Inclusive Kindergarten employs the 2013 curriculum alongside a tailored curriculum model to accommodate the diverse capabilities of students with special needs. After thorough observations conducted by educators, therapists, psychologists, parents, and shadow teachers, individualized learning plans are developed for each student. Furthermore, the school offers access to both regular classroom amenities and a specialized class, utilizing the Pull-Out model. Notably, the school has also implemented curriculum adjustments in the assessment domain.
Tauri Deti Aniska (2016)	School principle, Teachers, guru pembimbing khusus (Educational Assistant), and Teacher's subject	Qualitative (phenomenolog y)	SD Negeri Need and SD Ngentakrejo continue to adhere to the KTPS curriculum, with no discernible curriculum adaptations in place. The curriculum remains uniformly applied to all students, without tailored adjustments in materials, instructional strategies, or assessment criteria.

As depicted in Table 4 above, it presents the analysis of 13 articles, providing various information to address the previously posed research questions. The analysis results are categorized into two main topics:

Implementation of curriculum for Students with special needs in inclusive schools in Yogyakarta

The analysis reveals that several schools have not made modifications to the curriculum for students with special needs. The articles mentioned SD Taman Muda Ibu Pawiyatan (Andriyani, 2017), SD Negeri Gejayan (Jazuli, 2020), SD International Islamic School (INTIS) (Rahmatika et al., 2020), Madrasah Aliyah Negeri Maguwoharjo (Suryati & Haryanto, 2016), and SD Negeri Butuh and SD Ngentakrejo (Tauri Deti Aniska, 2016) as examples. These schools utilize the 2006 KTSP curriculum and the 2013 Curriculum without any modifications, neither in terms of learning materials nor other aspects. The articles do not provide detailed explanations as to why these schools have not implemented curriculum modifications for students with special needs. However, the previous articles highlight that, despite the lack of administrative modifications, teachers in these schools make efforts to deliver learning experiences tailored to the needs and abilities of their students, and it is carried out by other research as well (Strogilos et al., 2020).

Implementing curriculum modifications is not just administrative fulfilment; it serves as a crucial step in realizing support class for an ideal inclusive education system (Wang et al., 2015). Effective implementation of inclusive education relies on the successful execution of all supporting elements, including curriculum modifications (Salim, 2010). Apart from the six schools mentioned earlier that have yet to implement curriculum modifications, the analysis of this article reveals that other inclusive schools have made these modifications, including TK Islam Pelangi Anak Negeri Umbulharjo (Imamah, 2016), SD Negeri Giwangan (Mukarromah, 2016), Baciro Kota Yogyakarta (Prastyowati, 2017), Madrasah Aliyah Negeri 2 Sleman (Fauziah et al., 2021), SD Muhammadiyah Sapen (Mayasari, 2016), SD Juara (Utari, 2021), TK Inklusi Srawung (Widyastuti & Wilujeng, 2023) and some other schools that were not specifically mentioned in one particular study (Evita Puspawardani, 2019).

Utilizing an appropriate curriculum is crucial in optimizing the educational experience for students with special needs with their diverse needs within inclusive schools, thereby emphasizing the necessity of curriculum modification (Saputra, 2018). Several schools depicted previously have successfully implemented curriculum modifications. These modifications include adjustments to learning content/materials, modifications to learning schedules, modifications to learning methods or

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strategies, modifications to learning evaluation/assessment, and other relevant adaptations. With the support of these curriculum modifications, each school takes a significant stride towards implementing inclusive education and enhancing the abilities and learning outcomes of students with special needs (Mukarromah, 2016). Furthermore, the modification of the curriculum also leads to an enhancement in the character development of students with special needs within schools (Evita Puspawardani, 2019).

Challenges in Implementing Curriculum Modification

Despite not the whole articles explicitly state the reasons behind the obstacles to curriculum modification, some other articles shed light on these challenges. It's crucial to comprehend that the challenges encountered by schools also influence the implementation of inclusive education practices within inclusive schools (Paulsrud, 2022). One significant obstacle is the lack of teacher competence in developing modified learning materials, often due to a lack of training aimed at enhancing the abilities of teachers in curriculum modification and teaching (Andriyani, 2017; Jazuli, 2020). Insufficient teacher competence hampers the creation of lesson plans and other supportive learning tools (Puspardani, 2019).

The availability of inadequate learning resources also contributes to hindering the process of curriculum modification (Jazuli, 2020). Furthermore, the lack of infrastructure facilities, insufficiently accommodating the large number of Students with special needs in inclusive schools, poses additional challenges (Jazuli, 2020; Mayasari, 2016). Additionally, the substantial workload faced by teachers becomes an obstacle in modifying the curriculum for students with special needs (Rahmatika et al., 2020). It is crucial not to overlook the importance of parental involvement, as many providers of inclusive education fail to adequately include parents in supporting the learning success of students with special needs in schools (Andriyani, 2017; Jazuli, 2020; Mayasari, 2016).

Discussion

The utilization of a curriculum is fundamental in any educational institution, whether it is a government-appointed school or an independent institution undertaking the implementation of inclusive education. When a school decides to offer inclusive education, it assumes the responsibility of providing access to education and appropriate educational services for Students with special needs including the implementation of a curriculum to provide the best quality education (Bayat, 2014). The inclusive education curriculum has welcoming characteristics and is easily accessible to students with special needs (Smucker, 2022). The government has mandated that schools providing inclusive education should adopt the regular curriculum (Saputra, 2018), which is the same curriculum used for general students. However, these schools are expected to modify the curriculum according to the specific needs of students within their institution (Salim, 2010).

However, after analysing several articles, it reveals that not whole schools have implemented a curriculum modification process for students with special needs within their regular curriculum (Andriyani, 2017). Some schools continue to use the same curriculum without any modifications, including indicators, content, learning materials, and other elements (Suryati & Haryanto, 2016). However, among the ten articles have been analyzed, the majority highlight that numerous inclusive schools in Yogyakarta have successfully modified their curriculum to cater to the specific needs of students with special needs. It indicates that most inclusive schools, from kindergarten to secondary school levels, have made significant efforts to implement an inclusive education curriculum to the best of their ability. Despite facing various obstacles in the implementation of inclusive education, beyond curriculum-related challenges, curriculum modifications for Students with special needs have provided significant support to their learning process within inclusive schools (Bunbury, 2020). Additionally, these curriculum modifications align with the regulations stated in Permendiknas number 70 of 2009, which address curriculum modifications in educational settings.

The absence of curriculum modification in certain schools can be attributed to various reasons. Teachers possess numerous challenges to implement the application of modifying curriculum (Kalenga et al., 2014). Although not all articles explicitly state these reasons, a comprehensive analysis of the available literature provides insights into the hindrances faced by schools in implementing curriculum modifications for inclusive education. One primary reason is the lack of teacher competence (Kurniawati, 2021). Undoubtedly, sufficient teacher competence, including the ability to modify the curriculum, is a critical factor in the successful implementation of inclusive education (Ediyanto & Kawai, 2023; Wiedebusch et al., 2023). Therefore, it is imperative to prioritize activities that enhance

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teacher competencies within the realm of inclusive education (Ediyanto & Kawai, 2023; Priyanti, 2022; Tangen *, 2005). However, the demanding administrative tasks faced by teachers often become an obstacle in implementing curriculum modifications. The heavy administrative workload limits the time available to adjust lesson plans and handle other administrative aspects related to curriculum modifications (Chow et al., 2023). Another significant reason is the limited availability of learning resources and adequate school infrastructure. Insufficient learning resources make it challenging for teachers to provide effective instruction to Students with special needs. Consequently, even if teachers have met administrative requirements for curriculum modifications, they may struggle to implement them due to resource limitations. Lastly, the collaboration between schools and parents plays a crucial role. Schools need to persuade parents not to impose unrealistic expectations on their children to match the abilities of regular students, thus compelling the adoption of the same unmodified curriculum.

Aside from examining the implementation of curriculum modifications for Students with special needs in inclusive schools, this study sheds light on new insights, including research gaps. Upon analysing the ten articles, it becomes apparent that most studies were conducted in 2020 or earlier, with a notable dominance of research conducted in 2016. These studies predominantly focused on the utilization of the 2006 curriculum, known as the KTSP curriculum, followed by the 2013 curriculum. This observation indicates that research specifically investigating the progress of curriculum implementation for Students with special needs in inclusive schools has been ongoing for a considerable period, considering that the government has since transitioned to Merdeka Curriculum. Based on this data, future research endeavours are expected to further examine whether the implementation of the curriculum for students with special needs in inclusive schools in Yogyakarta is advancing or encountering challenges. Additionally, opportunities exist for investigating the broader spectrum, encompassing the execution of curriculum modifications in inclusive education not only within Indonesia but also in other countries.

CONCLUSION

Implementing an appropriate curriculum is a crucial step in achieving an ideal inclusive education system within schools. One aspect of this implementation involves modifying the educational curriculum specifically for Students with special needs in inclusive schools. This research indicates that not all-inclusive schools in Yogyakarta have successfully implemented curriculum modifications for students with special needs. However, most studies demonstrate that many schools have indeed undergone curriculum modification processes. The previous discussion section has elucidated various reasons that pose obstacles to implementing curriculum modifications in schools providing inclusive education. Furthermore, forthcoming studies could oversee the progression of curriculum integration for students with special needs in inclusive schools across various provinces or urban centres, aiming to enhance the calibre of inclusive school in Indonesia.

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PROFIL SINGKAT

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