

Research Article

# Case Study Implementation of Reasonable Accommodations for Students with Special Needs at SMPN 32 Kota Tangerang

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**Abstract:** This study investigates the implementation of reasonable accommodations for students with special needs at SMP Negeri 32 Kota Tangerang. The research focuses on how inclusive education is operationalized within a public junior high school context to ensure equal educational opportunities for all learners, regardless of their physical, intellectual, or emotional differences. The central problem addressed concerns the extent to which inclusive policies and practices are effectively translated into tangible support systems for students with special needs. Accordingly, the primary objective of this study is to analyze the implementation process, challenges, and outcomes of reasonable accommodations in promoting inclusive learning environments. A qualitative research design was employed, utilizing data collection techniques such as observation, in-depth interviews with the principal, special education teachers, homeroom and subject teachers, as well as students with special needs, complemented by documentation analysis. The validity of the data was established through triangulation, encompassing processes of data reduction, data display, and conclusion drawing. The findings demonstrate that SMP Negeri 32 Kota Tangerang has successfully implemented reasonable accommodations supported by the BOSDA Inklusi program. This funding facilitates the provision of accessibility features—including ramps, guiding blocks, accessible toilets, and wheelchairs—alongside adaptive learning materials and teacher remuneration. Furthermore, systematic identification and assessment procedures are conducted regularly, and the curriculum is continuously adapted to meet individual learning needs. The school also organizes regular capacity-building programs for educators and staff. In addition, strong collaboration with the Tangerang City Government, the Difabel Mandiri Indonesia Foundation, and USAID Madani provides sustained technical assistance and monitoring.

**Keywords:** Accommodations; Inclusive Education; Junior High School; Qualitative Research; Special Needs Students.

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## 1. Introduction

Education journals play a strategic role in shaping high-quality human resources as a key asset for national development. UNESCO, through the philosophy of “Education for All”, emphasizes that education must accommodate the diverse needs of learners without barriers, including children with special needs (Al Kahar, 2019). Inclusive education is an approach that ensures all students both regular and those with special needs receive equal educational services within the same environment. This approach aims to eliminate discrimination and create a learning atmosphere that embraces diversity (UNESCO, 2009).

The Indonesian government has demonstrated its commitment to inclusive education through various policies, including Ministry of National Education Regulation No. 70 of 2009 on Inclusive Education for Students with Potential Intelligence and/or Special Talents. This policy is reinforced by Ministry of Education, Culture, Research, and Technology Regulation

No. 48 of 2023, which highlights the importance of providing reasonable accommodations for students with disabilities. These accommodations include funding support, accessible facilities, qualified educators, and curriculum adjustments. Reasonable accommodation refers to necessary modifications that enable students to enjoy their right to education equally.

Tangerang City is one of the regions actively supporting inclusive education policies. Since 2021, the city government has designated 13 public junior high schools as inclusive schools, including SMP Negeri 32 Kota Tangerang. In the 2023/2024 academic year, the local government allocated a 2.5% quota for students with special needs in public schools, with 48 students admitted through the inclusive pathway (Tangerang City Government, 2023). As an inclusive school, SMP Negeri 32 has made efforts to provide inclusive classrooms, assign two special education support teachers, and adjust learning schedules based on student needs. The school has also begun installing physical facilities such as guiding blocks and conducting outreach to teachers, regular students, and parents.

Despite these efforts, the implementation of inclusive education at the school still faces challenges. The limited number of support teachers makes it difficult to optimally serve 32 students with diverse needs. Additionally, some teachers lack a deep understanding of differentiated learning strategies, and supplementary services remain focused on academics without systematic therapeutic or counseling support. These conditions indicate that the implementation of reasonable accommodations has not yet fully met the standards outlined in Regulation No. 48 of 2023.

Reasonable accommodation should not only involve physical facilities or teaching staff but also address individual learning needs through curriculum modifications, adaptive teaching methods, and psychosocial support. Therefore, an in-depth study is needed to understand how reasonable accommodations are implemented, how schools optimize their efforts, and the impact on the social development, participation, and academic achievement of students with special needs.

Based on these considerations, this study aims to examine the implementation of reasonable accommodations for children with special needs at SMP Negeri 32 Kota Tangerang, analyze the school's efforts in carrying out these accommodations, and identify their impact on student development. The findings are expected to contribute theoretically to the development of inclusive education studies and serve as practical evaluation material for schools, teachers, and local governments in improving equitable inclusive education delivery.

## 2. Literature Review

### Reasonable Accommodation in Inclusive Education

Reasonable accommodation refers to adjustments provided to students with disabilities to enable their full participation in the educational process without discrimination. Artiles, Kozleski, and Waitoller (2011) state that accommodations include physical adjustments, curriculum modifications, and teaching methods tailored to individual needs. Booth and Ainscow (2016) emphasize that accommodation is an integral part of inclusive education, aimed at removing barriers to learning and participation.

According to Ministry of Education, Culture, Research, and Technology Regulation No. 48 of 2023, reasonable accommodation includes budgetary support, accessible infrastructure, qualified educators and staff, and adaptive curricula. These needs can be met through BOS and BOPDA funding, as well as cross-sector collaboration (Ayibah & Andari, 2022). Additionally, Cortiella and Horowitz (2014) highlight that accommodations may also involve flexible scheduling, adapted assessments, and appropriate learning aids based on student needs.

Thus, reasonable accommodation is not limited to physical facilities but also involves changes in attitudes, policies, and inclusive teaching practices. The involvement of all stakeholders such as teachers, principals, parents, and the community is essential to ensure effective implementation (Booth & Ainscow, 2016).

### Children with Special Needs

Hallahan and Kauffman (2006) define children with special needs as individuals who exhibit significant differences in physical, intellectual, social, emotional, or behavioral functioning, requiring special education services to achieve optimal development. This group includes various categories such as visual impairment, hearing impairment, intellectual

disability, physical disability, autism, ADHD, slow learners, and emotional or mental disorders (Garnida, 2015; Hallahan et al., 2012).

Children with special needs possess unique characteristics that require differentiated learning approaches. According to Piaget (1952), children with cognitive delays tend to operate at the concrete thinking stage, necessitating simpler and more contextual instruction. Therefore, inclusive schools should implement Individualized Education Programs (IEPs) to adapt the curriculum to each child's specific needs (Salim, 2010).

### **School Efforts to Optimize the Implementation of Reasonable Accommodation**

Booth and Ainscow (2011) emphasize that the success of inclusive education depends on collaboration among schools, government, families, and disability communities. Schools play a key role in creating a supportive environment through three main aspects: providing facilities, enhancing teacher competence, and fostering multi-stakeholder partnerships.

Partnerships with the government are essential for establishing regulations, securing funding, and training special education support teachers (Suryani & Santoso, 2018). Collaboration with disability communities also strengthens teachers' understanding and helps develop learning strategies that better meet students' needs (Sharma, Forlin, & Loreman, 2019).

Effective inclusive education practices require cultivating a school culture that values diversity and upholds equity (Florian & Black-Hawkins, 2011). Therefore, the implementation of reasonable accommodation can be achieved through synergy between policy support, human resource readiness, and paradigm shifts within the school environment.

### **Impact of Reasonable Accommodation Implementation on Children with Special Needs**

Properly implemented accommodations have a positive impact on the social development, participation, and academic achievement of children with special needs. Salend (2011) explains that a supportive learning environment enhances students' self-confidence and social interaction. Lindsay (2007) adds that inclusive social interaction fosters acceptance and reduces stigma toward children with disabilities. Smith and Tyler (2011: 85) contend that tailoring instructional materials and pedagogical strategies to the specific learning profiles of students substantially augments their ability to internalize academic concepts, fulfill instructional demands, and demonstrate higher levels of academic attainment.

In terms of participation, research by Florian and Black-Hawkins (2011) shows that comprehensive accommodations increase the involvement of students with special needs in both academic and non-academic activities. From an academic perspective, Cortiella and Horowitz (2014) as well as Rahmah and Supriyanto (2022) found that adapting teaching methods and utilizing assistive technologies can significantly improve student learning outcomes.

### **Rationale for This Study**

Based on theoretical reviews and previous studies, reasonable accommodation for students with disabilities is a strategic effort that must be implemented systematically, contextually, and sustainably. As one of the public institutions providing inclusive education services, SMP Negeri 32 Kota Tangerang requires an in-depth study to understand the implementation of reasonable accommodations for students with disabilities, including the challenges faced, strategies employed, and outcomes achieved.

This research is based on the assumption that the success of reasonable accommodation depends on the availability of inclusive facilities, the competence of educators, the application of adaptive learning strategies tailored to student needs, and comprehensive evaluation practices. Therefore, the findings of this study are expected to serve as practical guidance for other educational institutions in developing innovative and inclusive policies and teaching practices for students with disabilities.

### **3. Materials and Method**

This study employs a qualitative approach with a case study design. The qualitative method was chosen to gain an in-depth understanding of the process and meaning behind the implementation of reasonable accommodations for children with special needs (CSN) at SMP Negeri 32 Kota Tangerang. According to Creswell (2014), qualitative research aims to

explore and understand meanings derived from social or human issues. Meanwhile, the case study design allows for a contextual and comprehensive examination of a phenomenon within a specific setting (Yin, 2014).

The research was conducted at SMP Negeri 32 Kota Tangerang, an inclusive public school under the supervision of the Tangerang City Education Office. The study spanned two months and included preparation, data collection, analysis, and validation stages.

Data sources consisted of both primary and secondary data. Primary data were obtained through in-depth interviews, observations, and documentation involving purposively selected informants: the principal, special education support teachers (GPK), subject teachers, homeroom teachers, and two students with special needs. Secondary data were drawn from school documents such as curricula, student progress records, activity reports, and official regulations relevant to the implementation of reasonable accommodations.

Data collection techniques included non-participant observation, semi-structured interviews, and document analysis. Observations aimed to capture real conditions related to physical infrastructure, learning processes, and interactions between teachers and students with special needs. Semi-structured interviews provided deeper insights into stakeholders' experiences.

In qualitative research, the researcher serves as the primary instrument, directly designing the focus, collecting data, and interpreting findings (Sugiyono, 2018). Supporting instruments such as interview guides, observation sheets, and documentation templates were developed based on indicators of reasonable accommodation outlined in Regulation No. 48 of 2023 and the inclusion framework by Booth and Ainscow (2002).

Data analysis followed the Miles and Huberman (1994) model, which includes data reduction, data display, and conclusion drawing. Reduction involved filtering relevant information, display was presented in descriptive narratives to reveal patterns, and conclusions were drawn iteratively until data saturation was reached. Data validity was tested through source and technique triangulation, as well as member checks with informants to ensure findings aligned with their actual experiences.

## 4. Results and Discussion

### Forms of Reasonable Accommodation Implementation for Children with Special Needs at SMP Negeri 32 Kota Tangerang

Research findings indicate that the implementation of reasonable accommodations at SMP Negeri 32 Kota Tangerang is carried out through adjustments in three key areas: curriculum, instruction, and the physical school environment. These aspects are tailored to the individual characteristics and needs of students with special needs (CSN), including those with physical disabilities, autism, slow learning, ADHD, and emotional disorders.

In terms of curriculum, special education support teachers (GPK) collaborate with subject teachers to modify the curriculum according to students' abilities. Adjustments include simplifying competency indicators, adapting learning duration, and providing more concrete and repetitive instructions. Observations show that teachers apply differentiated instruction, where each student receives tasks and assessments aligned with their capacity. This finding aligns with Hallahan et al. (2019), who emphasize that differentiated learning is essential for supporting the success of students with special needs in inclusive settings.

In instructional practices, teachers adopt a collaborative approach by involving GPKs in planning and delivering lessons. GPKs assist subject teachers in understanding the characteristics of CSN and offer individualized support strategies such as visual aids, nonverbal cues, and positive reinforcement. Interview results reveal that this collaboration not only helps CSN grasp the material but also fosters empathy and cooperation between regular students and CSN. This reflects the co-teaching principle proposed by Friend and Cook (2017), which suggests that teacher collaboration enhances the effectiveness of inclusive education.

Regarding the physical environment, the school provides disability-friendly facilities such as ramps, ground-floor classrooms, and adjusted desks and chairs for students with physical disabilities. Although the infrastructure is not yet fully ideal, the school's efforts demonstrate a commitment to fulfilling the principles of reasonable accommodation as outlined in Article 5 of Regulation No. 48 of 2023, which mandates necessary adjustments without imposing disproportionate burdens to ensure full participation of CSN in education.

### **School Efforts to Optimize Reasonable Accommodation for Children with Special Needs at SMP Negeri 32 Kota Tangerang**

The school has undertaken various strategic efforts to optimize the implementation of reasonable accommodations. First, teacher capacity is strengthened through inclusive education training organized by the Tangerang City Education Office and local disability communities. Second, a special service team comprising the principal, special education support teachers (GPK), subject teachers, and home visit teachers is formed to conduct initial assessments, plan Individualized Education Programs (IEPs), and evaluate the progress of students with special needs.

The school also collaborates with external parties such as psychologists, therapists, and social institutions to support students' specific needs. The Difabel Mandiri Indonesia Foundation (YDMI) and the United States Agency for International Development (USAID), in collaboration with the local government, have actively engaged in advocacy and capacity-building initiatives to enhance the implementation of inclusive education at SMP Negeri 32 Kota Tangerang. Through this partnership, both organizations contribute to strengthening institutional readiness, improving teacher competence, and promoting sustainable practices that support equitable access to quality education for students with disabilities. This cross-sector collaboration reflects the principle of a multidisciplinary team in inclusive education, which Florian and Black-Hawkins (2011) identify as essential for creating a school ecosystem that adapts to student diversity.

Interview findings also reveal challenges, including a limited number of GPKs and the absence of dedicated funding for learning facility adjustments. These issues represent common obstacles in inclusive schools, as noted by Sunardi et al. (2011), who explain that inclusive education in Indonesia continues to face constraints in human resources and infrastructure.

### **Impact of Reasonable Accommodation Implementation for Children with Special Needs at SMP Negeri 32 Kota Tangerang**

The implementation of reasonable accommodations has shown positive effects on the social, participatory, and academic aspects of students with special needs. Socially, observations indicate that interactions between students with special needs and their classmates have become more inclusive. Regular students demonstrate empathy and willingness to assist, especially during group activities. This reflects the development of an inclusive school culture, as described by Booth and Ainscow (2002) in the Index for Inclusion, where true inclusion is marked by values of togetherness, acceptance, and mutual respect.

In terms of participation, students with special needs show increased attendance and involvement in school activities. For example, one student with autism has begun actively participating in art and sports programs, supported by a more open and accommodating environment. This reinforces the idea that reasonable accommodation encompasses not only physical adjustments but also social and pedagogical support (Ainscow, 2020).

Academically, although the achievements of students with special needs may not yet match those of their peers, there is noticeable improvement in consistency in attending classes and completing assignments. Teachers emphasize that success is measured by individual progress rather than comparison among students. This approach aligns with the principle of assessment for learning in inclusive education, which focuses on the learning process as a means to develop each child's potential (Tomlinson, 2017).

Overall, the study shows that reasonable accommodation at SMP Negeri 32 Kota Tangerang has been effectively implemented despite limited resources. The school has successfully applied core principles of inclusive education through curriculum adjustments, strengthened teacher collaboration, and the creation of a supportive learning environment.

These findings reinforce Booth and Ainscow's (2002) theory that inclusion is not merely a policy but an ongoing process to eliminate learning barriers and enhance participation for all students. Furthermore, the results align with Regulation No. 48 of 2023, which emphasizes the importance of reasonable accommodation as a tool for educational equity.

Thus, the implementation of reasonable accommodations not only improves the quality of educational services for students with special needs but also fosters a more humane and equitable school culture. Moving forward, more comprehensive policy support is needed, particularly in the provision of special education support teachers and inclusive infrastructure, to ensure the sustainability of inclusive education practices.

## 5. Conclusion

Based on the findings of this study on the implementation of reasonable accommodations for children with special needs (CSN) at SMP Negeri 32 Kota Tangerang, it can be concluded that the school has consistently and sustainably implemented an inclusive education program. Reasonable accommodations have been carried out through: 1) Utilization of BOSDA Inklusi funds to provide accessible infrastructure such as ramps, disability-friendly toilets, guiding blocks, wheelchairs, and adaptive learning medi, 2) Provision of special education support teachers and vocational instructors funded by the same source. 3) Regular assessment and identification of students' learning needs, 4) Curriculum and instructional module modifications tailored to individual student needs.

The implementation is further strengthened by teacher training and workshops conducted in collaboration with the Tangerang City Education Office and the Difabel Mandiri Indonesia Foundation (YDMI), in partnership with USAID Madani. This multi-stakeholder support has enhanced teachers' understanding of inclusive education and positively impacted the social development, participation, and academic achievement of students with special needs.

Overall, the implementation of reasonable accommodations at SMP Negeri 32 Kota Tangerang demonstrates that government support, collaboration with the disability community, and strong school commitment are key factors in the successful delivery of inclusive education at the junior secondary level.

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