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Implementation of Individual Counseling for Inclusion-Based Teachers in Bulungan Regency, North Kalimantan

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ABSTRACT

This study aims to describe the implementation of individual counseling given to teachers in inclusive schools in dealing with learning problems with students with special needs (ABK) in Bulungan Regency, North Kalimantan. This study uses a qualitative approach with a case study method. The subjects of the study were teachers and school counselors from three inclusion primary and secondary schools. The results of the study showed that individual counseling services were carried out with a flexible and collaborative approach, including teacher needs assessment, emotional mentoring, learning strategies, and mediation in classroom problems. Counselors play an active role as professional companions in supporting teachers to understand the characteristics of ABK and adjust inclusive learning methods. Despite obstacles such as the limited number of counselors and the lack of inclusive education training, the implementation of individual counseling has been proven to have a positive impact on teachers' readiness and ability to create friendly and adaptive learning for all students. In conclusion, individual counseling for teachers is an integral part of the support system in inclusive education in this region.

Keywords: Teachers, Individuals, Inclusion, Counseling

INTRODUCTION

Inclusive education is an approach in the education system that aims to provide fair opportunities for all students, including children with special needs (ABK), to learn together in a regular school environment. This concept is not only limited to the physical placement of ABK students in public schools but also emphasises acceptance, diversity, and equal access to curriculum, facilities, and learning processes. Inclusive education reflects social values that uphold equality and the full participation of all individuals in the educational process without discrimination (Darma& Rusyidi, 2015; Nurfadhillah, 2021). This is an important basis for creating an education system that is friendly, fair, and respectful of differences.

At the global level, inclusive education has received support from various international declarations such as the Salamanca Statement UNESCO (1994) which affirms that regular schools with an inclusive orientation are the most effective way to overcome discrimination, create an inclusive community, and build a just society. Meanwhile, in the national context, the concept of inclusion is further strengthened through laws and regulations that provide protection for the educational rights of every citizen. Article 31 of the 1945 Constitution of the Republic of Indonesia affirms the right of every citizen to education, while Article 28H paragraph (2) states that everyone has the right to receive convenience and special treatment to obtain equal opportunities and benefits in achieving justice and welfare.

In line with the constitution, Law Number 20 of 2003 Concerning the National Education System in Article 5 paragraphs (2-4) it is emphasized that students who have physical,

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emotional, mental, intellectual, and/or social disorders are entitled to special education services in an inclusive manner. This is reinforced by (Law Number 8 of 2016 Concerning Persons with Disabilities, 2016) which states that every student with special needs has the same right to get quality and inclusive educational services at all levels and educational pathways. Moreover, Minister of National Education Regulation Number 70 of 2009 concerning Educational Units emphasised that educational units that provide inclusive education are obliged to adjust to the needs and potential of students. The implementation of inclusive education requires support from various parties, but the role of teachers remains a key actor in the success of its implementation. Teachers are not only responsible for delivering subject matter, but also as facilitators who understand individual student needs, create an inclusive learning environment, and are able to manage diversity in the classroom. According to Florian & Black-Hawkins (2011), Inclusive teachers are those who can adapt learning strategies, develop differentiated approaches, and treat all students fairly without showing bias against specific disability conditions. Therefore, strengthening the capacity of teachers in inclusive education is an urgent need.

In North Kalimantan, concrete steps towards inclusive education have been taken through the appointment of several schools as inclusion organizers by the local Education Office. Schools such as SD Negeri 003 Tanjung Palas (Bulungan), SD Negeri 004 West Sebatik (Nunukan), and Integrated Elementary Schools in Tana Merah (Tana Tidung) are early examples of the implementation of inclusion in the province, (Abu, 2019). Based on Dapodik data in 2023, 64 out of 131 elementary schools (48.85%) in Bulungan Regency have been designated as inclusive education providers, with a total of 255 students with special needs spread across the category of mild to severe difficulties. However, the facts on the ground show that the success of the implementation of inclusion is largely determined by the readiness of teachers. This readiness not only includes pedagogic aspects, but also the readiness of teachers' attitudes, emotions, and behaviors towards students with special needs, Bandura & Walters (1977) states that readiness includes three dimensions: cognitive readiness, attitude/emotional readiness, and behavioral readiness. These three dimensions are interrelated in shaping teachers' ability to adjust learning methods, design fair assessments, and create supportive social relationships with ABK students.

Emotionally prepared teachers generally show high empathy for students, understand their differences as a form of diversity, not an obstacle, and tend to have an inclusive attitude in managing the classroom. Cognitive readiness refers to the teacher's knowledge of the characteristics of ABK students, including an understanding of learning disabilities, autism spectrum disorders, or other intellectual disabilities. Meanwhile, behavioral readiness is related to teachers' ability to implement appropriate learning strategies, such as project-based learning, mapping individual learning needs, and curriculum modification, (Tomlinson, 2014). The main challenges in implementing inclusive education are often related to the lack of training for teachers, limited facilities and infrastructure, and lack of support from parents and the community. Many teachers feel that they have not received enough briefings on inclusive teaching techniques, heterogeneous classroom management, and how to handle complex behavior of ABK students. Therefore, continuous training and professional support from special assistant teachers (GPKs) or educational psychologists are crucial to increase teacher confidence and competence.

This research is motivated by the need to understand more deeply the extent of teachers' readiness to implement inclusive education, especially in Bulungan Regency. This region is part of the 3T (frontier, outermost, and disadvantaged) area, so it is important to see how inclusive education can be carried out during limited infrastructure and human resources. By understanding teachers' readiness, especially attitude and emotional readiness, it is hoped

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that the findings of this study can provide input for policymakers in designing strategies to improve the quality of inclusive education in remote areas.

METHOD

This study uses a qualitative approach with *Thematic Analysis* and *Systematic Review* methods as explained by Creswell & Clark (2017) which aims to understand the implementation of individual counseling for teachers in the context of inclusive education in Bulungan Regency, North Kalimantan. *Thematic Analysis* was chosen to identify and analyze themes that emerged from qualitative data in the form of interviews, observations, and documentation, while *Systematic Review* was used to synthesize various findings from previous literature and research to enrich conceptual and practical understanding in the implementation of inclusion-based counseling. This study aims to explore in depth the individual counseling practices by teachers, the challenges faced, and the solution strategies applied. The main data source in this study comes from teachers in inclusion schools in the Bulungan Regency area. Informants are selected purposively, namely teachers who have experience in assisting students with special needs (ABK) and are directly involved in the counseling process. Data collection techniques were carried out through semi-structured in-depth interviews, direct observations in the classroom, and documentation studies of the lesson plan and counseling notes. The data analysis technique is carried out by referring to the steps Braun & Clarke (2006) in *Thematic Analysis*, i.e. data familiarization, initial coding, theme search, theme review, theme definition and naming, and report preparation; while *Systematic Review* follows the procedure suggested by Petticrew & Roberts (2008), Namely the preparation of research questions, systematic literature search, study selection, data extraction, and synthesis of findings. With the combination of these two methods, the research is expected to be able to provide a holistic and evidence-based picture of inclusive counseling practices carried out by teachers, as well as encourage the development of teachers' professional capacity that is more responsive to the individual needs of students.

RESULT AND DISCUSSION

Inclusive education is one of the strategic approaches in realizing a fair and equitable education system for all children of the nation, including those with special needs. This concept emphasizes not only access to education, but also on the active participation and success of all learners in the same learning environment. Juridically, Indonesia has adopted the principle of inclusiveness in various regulations, such as Law Number 20 of 2003 concerning the National Education System and Regulation of the Minister of National Education Number 70 of 2009 concerning Inclusive Education for Students with Disabilities and Have the Potential for Intelligence and/or Special Talents. However, the challenges in its implementation in the field, especially in the rontier, outermost, and disadvantaged areas, are still quite complex.

Bulungan Regency in North Kalimantan Province is one of the regions that represents these geographical and social conditions. Limited access to special educational institutions such as Special Schools (SLBs) makes the initiative to implement inclusive education in regular schools very important. In this context, SDN 032 Tanjung Selor is one example of a school that has been running an inclusive education program since 2023, albeit with various limitations. The designation of this school by the local Education Office is part of an effort to bring educational services closer to children with special needs who have no other educational alternatives.

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This study aims to describe inclusive educational practices in SDN 032 Tanjung Selor and analyze the challenges and strategies taken by schools in implementing this approach. Through a descriptive qualitative approach, data was collected through in-depth interviews with principals, classroom teachers, and religious teachers, as well as observations and other supporting documentation. The results of this research are expected to make an empirical contribution to the discourse of inclusive education in the suburbs and become a material for evaluation and policy formulation that is more contextual and equitable.

Overview of Inculation Education in Bulungan North Kalimantan

Inclusive education in Bulungan Regency, North Kalimantan, especially at SDN 032 Tanjung Selor, is a tangible reflection of efforts to fulfill the educational rights of children with special needs in areas with limited access to Special Schools (SLB). Based on the results of interviews with principals and teachers, it is known that the appointment of this school as an inclusive education provider is not only due to the readiness of facilities and infrastructure, but also as a form of social responsibility and commitment to educational equality. The principal said that the appointment of SDN 032 was carried out by the Education Office since 2023 because the location of the nearest SLB is quite far, so not all parents can afford to send their children there. Although there was no official Decree that year, the school continued to carry out an inclusive function based on the needs of the surrounding community and had included its teachers in inclusive education training through the Teacher Working Group (KKG).

These findings suggest that the inclusion approach in these areas is more responsive to local needs than based on an established and structured system. A similar phenomenon was also found in the study Kurniawati (2021) which states that teachers in primary schools in rural Indonesia often run inclusive programs because of emergency needs and lack of access to special education services, so they develop inclusion strategies independently based on experience, limited training, and conventional pedagogical approaches. This reinforces that inclusive education in areas such as Bulungan is still highly dependent on local initiatives and practical policies on the ground, rather than on overall institutional readiness.

Information from classroom teachers and religious teachers at SDN 032 strengthens the narrative that inclusive education in this school is present as an answer to the geographical and economic limitations of the community. The teachers explained that students with special needs are identified through physical observation, behavior, and information from parents. The assessment is carried out simply, without the support of professional assessments such as psychologists or extraordinary educators. Religious teachers even said that children with severe special needs, such as severe deafness or severe cerebral palsy, could not be accepted due to the limited number of educators who had special competencies. This situation shows that inclusive education tends to target children with light to moderate needs. As stated by Amka (2019) The implementation of inclusive education in areas far from the center of government still faces major challenges, such as teacher limitations, absence of special learning aids, and lack of psychopedagogical assessments, which cause inclusion to reach only certain groups of students with special needs.

Schools have taken several steps to create an environment that supports inclusion, such as the implementation of anti-bullying programs, the creation of a safe atmosphere in schools, and a participatory approach by involving parents in the educational process. The principal emphasized that the principle is to provide equal access to all students regardless of their conditions. However, in practice, limited facilities and human resources remain the main obstacle. This is in line with the findings of the Sari et al (2022) which states that many schools

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in Indonesia run inclusive education without having full readiness, both in terms of legality, teacher capacity, and supporting infrastructure. As a result, the implementation of inclusive education is more influenced by the social and humanitarian values of teachers and principals than by integrated education policies.

In addition, support from local governments is also an important factor in strengthening the implementation of inclusive education. Although the education office has appointed schools and provided training, the absence of an official decree shows that this policy is still halfway through. The absence of a decree can affects the legitimacy and sustainability of the program, as well as be an obstacle to resource allocation and formal evaluation. In a study by Mansur et al (2023) It is stated that successful inclusive education in remote areas requires the active involvement of the government in the form of clear regulations, technical assistance, and periodic supervision so that implementation does not stop at the good intentions of schools.

Based on these findings, it can be concluded that inclusive education at SDN 032 Tanjung Selor reflects the local struggle in implementing the principle of educational equity in areas with geographical and resource limitations. The existence of this program has a positive impact, especially for children who previously did not have educational alternatives due to access to SLB. However, for inclusion to run more effectively and comprehensively, there needs to be a strengthening in terms of legality, teacher capacity, professional identification of student needs, and adequate adaptive infrastructure. The combination of local initiatives and systemic support from the government is key to building an inclusive education system that is sustainable and equitable for all children.

Facilities and Infrastructure

The condition of the availability of facilities and infrastructure at SDN 032 Tanjung Selor is a challenge in the implementation of an ideal inclusive education. Based on the results of interviews with school principals and teachers, it is known that learning support facilities for students with special needs are still very limited. The principal said that the school only received KIT learning media assistance from the Manpower and Transmigration Office, but the tool was general and used for all students, not specifically for inclusion students. The classroom teacher, initials ZK, added that there are no special tools such as letter cards or counting tools that are urgently needed by children with learning disabilities, and even the number of KIT available is not enough. A religious teacher, JP's mother, revealed that although there is assistance in the form of musical instruments and learning media from the government, all of them are intended for all students without differentiation for students with special needs.

The lack of this facility certainly has an impact on optimizing the inclusive learning process in schools. Children with special needs generally need concrete, visual, and multisensory learning media to support the understanding of concepts, especially when they experience obstacles in cognitive or motor aspects. The absence of relevant tools makes teachers must work independently with existing limitations, which can ultimately affect the quality of learning interactions in inclusive classrooms. This is exacerbated by the lack of a special fund allocation that supports the implementation of inclusive education in full, as revealed by the school.

This condition reflects the findings of a study conducted by (Mansur et al., 2023), which shows that the main challenge in the implementation of inclusive education in 3T areas in Indonesia is the limitations of physical infrastructure and adaptive learning media. Schools in these areas generally only have public learning facilities and are not able to provide learning

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facilities specifically designed for students with special needs, such as visual aids, auditory media, and other accessibility facilities. The absence of these tools not only hinders the teaching and learning process, but also has the potential to reduce the active participation and learning motivation of inclusion students. Education infrastructure is a determining factor for the success of the implementation of inclusive education, especially in rural areas, (Kurniawati, 2021; Nafisah, 2022; Sholeh, 2023). Teachers in areas that do not have tools often have difficulties in providing differential and adaptive learning. As a result, learners with special needs only receive material in the same form and manner as other regular students, without considering their individual characteristics and needs, (Kurniawati, 2021)

Support for facilities and infrastructure, including inclusive learning media, greatly affects the effectiveness of learning and the success of students in inclusion programs. When schools do not receive the support of special tools, the implementation of inclusive education tends to be only administrative without touching the essence of inclusion itself, namely the provision of equitable, equitable, and accessible learning for all students, (Liza et al., 2024; Nafisah, 2022; Sari et al., 2022). In the context of SDN 032 Tanjung Selor, the limitations of facilities and infrastructure confirm that the existence of inclusive education in this area is still in its early stages, with various obstacles that need to be addressed immediately by related parties, especially the local government and the education office. The provision of appropriate learning tools, the preparation of special budget allocations for inclusive education, and technical assistance for teachers are very urgent to ensure the sustainability and success of the inclusion program in the school.

Curriculum Used in Inclusion programs

Inclusive education is an approach that ensures that every child, without exception, has equal access to meaningful and quality learning. The implementation of inclusive education not only requires readiness in terms of physical facilities and human resources, but also from the aspect of the curriculum as a foundation in the learning process. An inclusive curriculum must be able to accommodate the learning needs of students with diverse backgrounds and abilities, including children with special needs. Therefore, understanding and implementing an adaptive and responsive curriculum is a key element in the successful implementation of inclusive education in primary schools.

The results of the research obtained from interviews with school principals and teachers show that the curriculum applied in schools is a mixture between the 2013 Curriculum (K13) and the Independent Curriculum. The principal said that: "The curriculum uses a mixed curriculum of K13 and the Independent Curriculum", and this is reinforced by the statement of the JP teacher: "The curriculum used is K13 but combined with the Independent Curriculum according to the ability of the children." This means that the approach used is flexible and considers the characteristics of students, especially those with special needs. Furthermore, the principal also said that the school had participated in general training on inclusive education but had not received special training on teaching methods for children with special needs. This affects the learning strategies applied, such as placing students with special needs in the front bench to facilitate assistance by classroom teachers. As conveyed by the teacher of grade V: "Students in grade V, the teacher of the class puts this child with special needs in front, so that the teacher of the class easily moves to sit next to the student with special needs to accompany his study."

These findings show that in principle schools have made efforts to accommodate students with special needs, although in practice they still need capacity building and deepening of the understanding of the inclusion curriculum. According to some literature, an inclusive

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curriculum should ideally have flexible characteristics, competency-based, relevant to students' lives, and easily adapted to individual needs, (Acedo et al., 2009; Graham, 2020). Curriculum flexibility is an important element because it allows teachers to adjust learning materials, methods, and evaluations based on students' abilities and learning styles.

In line with that, the successful implementation of an inclusive curriculum is highly dependent on teachers' understanding of the principles of differentiation of learning, (Akintayo et al., 2024; Hamzah et al., 2024; Veradegita et al., 2021). Likewise, research by Veradegita et al (2021) which emphasizes that professional training on differential learning contributes significantly to teachers' readiness in designing inclusive curriculums. Thus, the curriculum in inclusive education must not only contain flexibility in implementation but also require pedagogical understanding and adequate system support. Schools that combine the 2013 Curriculum and the Independent Curriculum show good adaptation potential, but still need to strengthen teacher capacity, develop appropriate teaching materials, and continue mentoring so that inclusive education runs optimally and fairly for all students.

Approach Strategies to ABK Used in Inclusive Education

In the context of inclusive education, the diversity of student characteristics, especially Children with Special Needs (ABK), is a challenge as well as an opportunity for teachers to develop an adaptive approach. The strategy used is not only based on the curriculum, but also on the individual needs of students. Teachers are required to understand the psychological, social, and academic conditions of students. Therefore, the approach strategy to ABK must be designed in a planned, flexible, and empathetic manner.

1. **Problem Analysis and Conveying Problems**

   Research on three regular classroom teachers in inclusive schools uncovered an individualized and emotionally sensitive approach strategy: teachers greet each child with special needs personally by name, provide motivation at the beginning of the day, and pay special attention as they work on assignments. Although professional assistance is not yet available, teachers actively convey the challenges faced by students to Special Education Teachers (GPK), discuss with school staff, and engage parents through liaison books or direct communication. This practice reflects professional collaboration that creates a network of academic and emotional support within the classroom.

   When faced with behaviors such as students who often change places in the classroom and interfere with the learning process, teachers apply a personal approach but feel that a more systematic behavioristic strategy is needed. This shows the need for a multi-level intervention system (RTI) and the existence of a formal referral mechanism from schools or counselors. In Skinner's theory, behavior modification through reinforcement is crucial in reinforcing positive behaviors, but effective interventions require adequate teacher capacity. Communication with parents emerges as another challenge. When parents deny any indication of their child's special needs, teachers face obstacles in building cooperation. An empathetic and persuasive approach to interpersonal communication is needed so that messages from schools are received and responded positively to in theory DeVito & DeVito (2019) and developmental ecology Bronfenbrenner (1979) which emphasizes the importance of the interaction of different environments (school, family) in child development.

   In the practice of analysis, teachers conduct informal observations, interviews, and analyze the assessment of psychologists from outside if available. They recorded students' academic, social, and emotional changes, while looking at behavioral trends.

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This method reflects a holistic assessment Corey (Corey, 2023) and Carl Rogers' humanistic approach (Orlov, 1992) which emphasizes empathy and understanding of the non-verbal experiences of autistic students. Cross-party collaboration (classroom teachers, GPK, parents, psychologists) shows the application of Bronfenbrenner's mesosystem theory. Teachers are also actively looking for professional references through counseling books, scientific journals, online ABK teacher communities, and discussions with psychologists or supervisors. This activity reflects Bandura's Social Learning theory of professional modeling, Vygotsky's constructivism on social interaction, Kolb's reflectivity, and the concept of lifelong learning.

Studies from Kurniawati (2021) emphasizing the dilemma of teachers in rural elementary schools in implementing inclusive strategies such as differentiation of learning and collaboration due to limitations in training and systemic support. Research from (Mansur et al., 2023) also found that the implementation of inclusive education in North Sumatra still needs supporting institutions to strengthen the coordination of teachers and parents. While, Setiawan et al (2020) found technical obstacles for teachers in Central Lombok in implementing inclusion that can be overcome through continuous training and administrative support. Moreover, (Ramadani et al., 2021) shows that the use of learning media and online applications helps improve the competence of SLB teachers in accompanying ABK. Overall, the teachers' approach reflects sensitive and adaptive inclusive practices, integrating key theories—Skinner, Rogers, Bronfenbrenner, Bandura, Vygotsky—in dealing with ABK. However, the success of this strategy still depends on formal teacher training on inclusive education, a strong referral system, and policy and infrastructure support from schools and the Education Office.

The synthesis of findings and theories is through the process of analyzing the problems of inclusion students through:

Table 1: Problem Analysis Process

Stages of Analysis	Techniques Used	Theoretical Relevance
Early identification	Observations, interviews, Teacher/GPK assessment	Corey (asesmen holistic), Bronfenbrenner
Behavioral analysis	Mapping of behavioural changes, Behavior Notes	Skinner (behavioristic), Functional Analysis
Emotional approach	Sensitive to expressions and Non-verbal communication	Carl Rogers (humanistics)
Cross-party collaboration	Teachers, GPK, parents, psychologists Out of School	Bronfenbrenner System Theories

Source: research results

It can be concluded that classroom teachers in an inclusive environment need to develop skills to analyze students' problems holistically and individually. They rely not only on formal assessments, but also on observational, empathic, and collaborative approaches. The application of theories such as Bronfenbrenner, Corey, Skinner, and Rogers shows that the handling of students with special needs (ABK) requires multidisciplinary understanding and solid teamwork between counselors, teachers, parents, and other professionals. Bronfenbrenner's ecological theory emphasizes the importance of networks between environments, such as schools and homes, in supporting children's development. Skinner's theory of behaviorism emphasizes the need for a systematic approach in modifying student behavior. Meanwhile, interpersonal communication

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theory explains various obstacles and solutions in conveying problems to other parties effectively and empathictically.

2. Teachers Look for Reference Sources That Are Suitable for Students' Problems

Teachers have a central role in dealing with student problems, including children with special needs (ABK), through strategies that continue to be developed professionally. Based on interviews with several teachers, it was found that when they faced complex student cases, especially those related to ABK or other psychosocial issues, they did not hesitate to seek references from various sources. A teacher said that she used to look for references from children's counseling books, educational journals, and ask psychologists directly who collaborated with schools. She is also active in the online community of ABK teachers, which is an important resource in obtaining relevant insights and handling strategies.

This phenomenon reflects the principle in Albert Bandura's Social Learning Theory, which states that learning occurs through observation and modeling of the behavior of others, especially in a professional context, (Bandura & Walters, 1977). Teachers as active learners exemplify how social interaction and professional discussion are the main means in enriching their knowledge and skills in handling students, (Bandura & Walters, 1977). Interaction in the teacher community, consultation with psychologists, and online training also reflect the principles of social constructivism, (Vygotsky & Cole, 1978) where knowledge is built through dialogue and reflection with other parties who have competence in their fields.

Furthermore, teachers also show practices that are in accordance with Evidence-Based Practice (EBP), which is an approach in counseling that bases each action on data, scientific literature, and practices that have been proven to be effective. In more specific cases, such as dating violence or bullying, some teachers stated that they referred to the PPK module from the Ministry or an article from the Ministry of Education and Culture's website. Teachers also use Albert Ellis' Rational-Emotive Counseling Model, making scientific information the primary source for shaping logical and cognitive interventions, as well as helping students understand and overcome irrational thinking, (Ellis, 2010).

However, this reference search doesn't always go smoothly. Teachers face challenges such as a lack of references that specifically answer students' problems or limited access to the latest scientific journals. Some teachers overcome this by looking for international journals, attending webinars, or contacting their supervisors during college first. This strategy demonstrates a reflective learning process as described in Kolb's Reflective Learning Theory in which individuals experience a learning cycle that includes concrete experiences, reflection, abstract conceptualization, and active experimentation, (Kolb, 2014). This process also reflects the spirit of lifelong learning in the professional development of teachers, as explained by (Super, 1980), that counselors and teachers must continue to adapt to the changing times and social dynamics of students. In addition, research by Lakadjo et al (2024) emphasized that the success of handling ABK students in public schools is greatly influenced by teachers' skills in accessing and interpreting the right sources of information as well as the ability to collaborate across professions such as psychologists and counselors.

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The following are the types of references that teachers use in dealing with student problems:

Table 2: Reference Type

Reference Type	Intended Use	Theoretical Relevance
Counselling books & modules	Theoretical and strategic basis common	Bandura (social), Ellis (rational-emotional)
Scientific journals & articles	Specific cases and Scientific Approach	Evidence-Based Practice (EBP)
Professional community	Change experience & Best practices	Vygotsky (social interaction), Kolb (reflection)
Expert resource persons (psychologist/lecturer)	Validation and feedback professional	Super (development professional)

Source: Research results

Thus, it can be concluded that teachers in dealing with student problems do not solely rely on practical experience, but actively seek and utilize various relevant reference sources, both from academic books, scientific journals, professional forums, and consultations with experts. This approach reflects the role of teachers as reflective and adaptive educators, who are able to integrate theory, empirical experience, and scientific evidence in the pedagogical decision-making process. The selection and use of appropriate reference sources allows teachers to formulate solutions that are more objective, contextual, and effective, and aligned with the individual needs of students in the context of inclusive education.

CONCLUSION

Based on the overall findings in this study, it can be concluded that the implementation of inclusive education in Bulungan Regency, North Kalimantan, has shown significant efforts in providing equal educational rights for all children, including children with special needs (ABK). This is in line with the mandate of Law Number 20 of 2003 concerning the National Education System and Permendiknas Number 70 of 2009 which regulates the implementation of inclusive education. In its implementation, inclusive education focuses not only on physical access to regular schooling, but also on a personal and collaborative approach to accommodate the unique needs of learners. Schools that provide inclusive education apply several strategies such as collaboration between classroom teachers, special assistant teachers (GPK), BK teachers/counselors, and school principals as a form of effort to synergize their respective roles in assisting ABK. In addition, parental involvement through direct communication and connecting book media is an important element to bridge information

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between home and school and as a form of monitoring student development. The internal referral mechanism in the school structure also functions as a support system when problems are encountered that require further intervention.

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