

Teachers' islamic religious education lesson planning in accommodating students with special needs at purworejo state special elementary school

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ABSTRACT

Lesson planning constitutes one of the fundamental aspects in determining the quality of Islamic Religious Education (IRE) services for students with special needs. Although numerous studies have examined the implementation of IRE instruction for students with special needs, research focusing specifically on the planning stage remains relatively limited, particularly within the context of Special Elementary Schools (Sekolah Dasar Luar Biasa [SDLB]). This study aimed to analyze how IRE teachers plan instruction to accommodate the learning needs of students with special needs, identify the forms of instructional accommodations employed, and examine the supporting and inhibiting factors influencing the instructional planning process at SDLB Negeri Purworejo. This study employed a qualitative approach using a case study design. The research was conducted at SDLB Negeri Purworejo, with Islamic Religious Education teachers serving as the research participants. Data were collected through interviews, observations, and document analysis and were subsequently analyzed using the interactive analysis model proposed by Miles, Huberman, and Saldaña, which consists of data condensation, data display, and conclusion drawing. The findings revealed that instructional planning began with identifying students' prior abilities, learning needs, and individual characteristics. Instructional accommodations were implemented by adapting learning objectives, instructional materials, teaching methods, learning media, and assessment procedures to meet students' individual needs. The diversity of students' characteristics constituted the primary consideration in developing instructional plans, while teachers' professional competence, teaching experience, and the availability of instructional media served as the main supporting factors. Conversely, limited expertise in special education, the heterogeneous abilities of students, and the high demand for individualized assistance emerged as the principal challenges. This study contributes to the growing body of knowledge on adaptive Islamic Religious Education lesson planning for students with special needs and provides practical insights for the development of differentiated instruction in special education settings.

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Introduction

Inclusive education has evolved into a global paradigm that affirms the right of every learner, including students with special needs, to receive high-quality educational services

that are responsive to their individual characteristics (Salabi, 2022). From the perspective of contemporary education, the success of educational services for students with special needs is determined not only by classroom instruction but also by the quality of lesson planning developed prior to the teaching and learning process (Komalasari & Yakubu, 2023). Lesson planning that is designed based on learners' individual needs enables the differentiation of learning objectives, instructional materials, teaching methods, learning media, and assessment, thereby providing equitable learning opportunities for every student (Marlina., 2020). Previous studies have demonstrated that differentiated instruction contributes to greater student participation, better accommodation of individual learning needs, and the creation of a more inclusive learning environment (Amalia et al., 2023). Therefore, lesson planning represents a strategic component in ensuring equitable educational services for all learners, including students with special needs.

Within the context of Islamic Religious Education (IRE), the need for adaptive lesson planning is even more critical because IRE is not merely oriented toward the achievement of cognitive competencies but also toward the development of religious attitudes, moral character, and the practical application of Islamic teachings in everyday life. For students with special needs, the internalization of Islamic values requires instructional approaches that take into account their physical, intellectual, social, emotional, and individual learning characteristics (Rusyianti et al., 2025). Previous studies have indicated that Islamic Religious Education for students with special needs cannot be delivered using the same instructional approaches employed for regular students, as many religious concepts are abstract and therefore require modifications to instructional content, the use of concrete learning media, adaptive teaching strategies, and assessment methods tailored to students' individual abilities (Hanum, 2014). Consequently, Islamic Religious Education teachers are expected not only to possess strong subject-matter competence but also to be capable of designing instructional plans that accommodate the diverse characteristics of learners from the initial stages of identifying learning needs, formulating learning objectives, selecting instructional materials, determining teaching strategies, choosing appropriate learning media, and designing assessment procedures (Amatullah et al., 2025).

Nevertheless, evidence from the field indicates that lesson planning for Islamic Religious Education (IRE) for students with special needs continues to face various challenges. Previous studies have reported that IRE teachers frequently encounter difficulties in designing genuinely adaptive lesson plans due to their limited expertise in special education, the lack of specific instructional guidelines, and the heterogeneous characteristics of students within the same classroom (Rivai et al., 2025). A preliminary study conducted at SDLB Negeri Purworejo also revealed a discrepancy between the ideal expectations of adaptive education and the existing lesson planning practices. Several IRE teachers had neither formal educational backgrounds in special education nor specialized training in teaching students with special needs. Consequently, the development of their pedagogical competence relied largely on teaching experience, self-directed professional learning, and independent study. This condition affected the processes of identifying students' learning needs, formulating learning objectives, selecting instructional materials, determining teaching strategies, choosing learning media, and designing assessment procedures, all of which remained highly dependent on teachers' individual experience. These preliminary findings are consistent with those reported by (Fitriani et al., 2022) and (Amatullah et al., 2025), who emphasized that the quality of lesson planning is strongly influenced by teachers' ability to assess students' learning needs and to develop instructional plans that are responsive to the characteristics of students with special needs. Therefore, lesson planning warrants further investigation, as it constitutes the fundamental basis for developing adaptive, inclusive, and learner-centered Islamic Religious Education.

Previous studies on Islamic Religious Education for students with special needs demonstrate at least three major research trends. First, a considerable body of research has focused on instructional strategies, learning models, and pedagogical approaches for Islamic Religious Education, emphasizing teaching approaches, teachers' instructional strategies, and the implementation of religious education for students with disabilities ((Arif et al., 2023); (Syaipudin & Luthfi, 2024); (Umam & Masruroh, 2025)). Second, another group of studies has examined the implementation of inclusive education, educational service management, and teachers' competencies in addressing the learning needs of students with special needs, with particular attention to the implementation of inclusive programs, collaboration among educational stakeholders, and institutional support for the learning process (Fitriani et al., 2022). Third, several studies have explored the development of religious character, the habituation of religious practices, the implementation of the *Merdeka Curriculum*, and the religious learning experiences of students with special needs in both special schools and inclusive schools (Wardhani & Khadavi, 2025). Overall, these studies have made significant contributions to advancing the body of knowledge on Islamic Religious Education for students with special needs. However, existing research has predominantly concentrated on instructional implementation, teaching strategies, and the management of inclusive education, while studies that specifically examine lesson planning as the initial stage determining the quality of Islamic Religious Education remain relatively scarce.

Although research on Islamic Religious Education (IRE) for students with special needs has continued to expand, several important gaps remain insufficiently explored. Most previous studies have treated lesson planning merely as a minor component of instructional implementation rather than as the primary focus of investigation. Consequently, limited evidence is available regarding how teachers identify students' learning needs, formulate adaptive learning objectives, modify instructional materials, select appropriate teaching strategies and learning media, and design equitable assessment practices. Furthermore, studies specifically examining lesson planning for Islamic Religious Education within the context of Special Elementary Schools (*Sekolah Dasar Luar Biasa* [SDLB]) remain scarce. Based on the preliminary study and an extensive review of the literature, no previous research has specifically investigated Islamic Religious Education lesson planning at SDLB Negeri Purworejo, the only public Special Elementary School in Purworejo Regency. These conditions indicate significant research gaps in terms of research focus, contextual setting, and empirical contribution, which this study seeks to address.

Building upon these research gaps, this study offers an academic contribution through an in-depth investigation of how Islamic Religious Education teachers plan instruction to accommodate students with special needs at SDLB Negeri Purworejo. The novelty of this study lies in its explicit focus on the lesson-planning stage rather than on instructional implementation, which has dominated previous research. Specifically, this study aims to analyze the lesson-planning process employed by Islamic Religious Education teachers, identify the forms of instructional accommodation incorporated into lesson planning, and examine the supporting and inhibiting factors influencing lesson planning for students with special needs. Accordingly, this study is expected to enrich the growing body of knowledge on inclusive Islamic education while providing practical recommendations for developing more adaptive instructional planning and learning materials for students with special needs.

This study is grounded in the argument that the quality of Islamic Religious Education for students with special needs is fundamentally shaped by the quality of lesson planning undertaken prior to classroom instruction. The more effectively teachers identify students' learning needs and accommodate them through appropriate learning objectives,

instructional materials, teaching methods, learning media, and assessment procedures, the greater the likelihood of creating learning experiences that are adaptive, inclusive, and meaningful. Conversely, limited pedagogical competence, the absence of specialized instructional guidelines, and insufficient institutional support may hinder the development of lesson plans that are responsive to the diverse needs of students with special needs. Therefore, this study positions lesson planning as the fundamental foundation for establishing equitable Islamic Religious Education services that uphold every learner's right to receive instruction tailored to their individual educational needs.

Method

This study employed a qualitative approach with a descriptive research design using a case study methodology to examine in depth how Islamic Religious Education (IRE) teachers planned instruction to accommodate students with special needs at SDLB Negeri Purworejo. A case study design was selected because it enables researchers to gain an in-depth understanding of a phenomenon within its real-life context, particularly when the boundaries between the phenomenon and its context are not clearly distinguishable (Yin, 2018). The qualitative approach was considered appropriate because this study sought to understand the meanings, experiences, actions, and educational practices of the participants in their natural settings (Creswell & Poth, 2018).

The study was conducted at SDLB Negeri Purworejo, a special elementary school operating under SLB Negeri Purworejo, Purworejo Regency, Central Java, Indonesia. The research site was selected purposively because it is the only public Special Elementary School (*Sekolah Dasar Luar Biasa* [SDLB]) in Purworejo Regency, serves students with diverse types of special educational needs, and has not previously been the subject of research specifically investigating Islamic Religious Education lesson planning for students with special needs.

The fieldwork was carried out from **18 May to 28 June 2026**. The study focused on the lesson-planning practices of Islamic Religious Education teachers in accommodating the diverse characteristics and learning needs of students with special needs.

Research participants were selected using purposive sampling, a technique that identifies information-rich participants based on specific criteria relevant to the objectives of the study (Patton, 2015). The primary participant was the Islamic Religious Education teacher at SDLB Negeri Purworejo. To enhance the credibility and richness of the data, the principal and the vice principal for curriculum affairs were also included as supporting participants.

The study utilized both primary and secondary data sources. Primary data were obtained through interviews and observations involving the research participants, whereas secondary data consisted of documents related to instructional planning, including teaching modules, annual programs, semester programs, learning outcomes, learning objective sequences, assessment instruments, and other relevant school documents.

Data were collected through classroom observations, semi-structured interviews, and document analysis. The use of multiple data collection techniques was intended to generate comprehensive data while facilitating data triangulation to enhance the trustworthiness of the findings (Denzin & Lincoln, 2018).

Observations were conducted to obtain a comprehensive understanding of the school environment, classroom learning activities, and teachers' practices in preparing Islamic Religious Education instruction. Semi-structured interviews were employed to obtain in-depth information regarding the lesson-planning process, the forms of instructional accommodations provided for students with special needs, and the factors influencing these practices. In addition, document analysis was undertaken to examine instructional

planning documents and school policy documents relevant to the implementation of Islamic Religious Education for students with special needs.

Data analysis was conducted continuously throughout the research process, beginning with data collection and continuing until the completion of the study. This study adopted the interactive data analysis model proposed by Miles, Huberman, and Saldaña (2020), which comprises three interconnected stages: data condensation, data display, and conclusion drawing and verification (Miles et al., 2020).

During the data condensation stage, the researcher selected, simplified, organized, and refined the data collected from the field. Subsequently, the data were presented in the form of descriptive narratives and thematic categories to facilitate interpretation. The final stage involved drawing conclusions, which were continuously verified by comparing information obtained from multiple data sources throughout the research process.

The analysis focused on three major themes: (1) lesson planning for Islamic Religious Education (IRE) for students with special needs, (2) the forms of instructional accommodations incorporated into lesson planning, and (3) the supporting and inhibiting factors influencing the lesson-planning process.

The trustworthiness of the data was ensured through source triangulation, methodological triangulation, prolonged engagement, persistent observation, and member checking (Lincoln & Guba, 1985). Triangulation was conducted by comparing information obtained from interviews, observations, and document analysis to ensure the consistency and credibility of the findings.

Member checking was carried out by confirming the interview results and the researcher's interpretations with the participants to ensure that the findings accurately reflected the meanings and experiences intended by the participants. These procedures were employed to enhance the credibility, dependability, confirmability, and transferability of the research findings.

This study was conducted in accordance with established research ethics principles. Prior to the commencement of the study, the researcher obtained formal permission from the school administration and explained the objectives of the research to all participants. Participation was entirely voluntary and based on informed consent.

The researcher ensured the confidentiality of all participants' identities and guaranteed that the collected data would be used solely for academic purposes. Furthermore, the researcher maintained objectivity throughout the research process and respected the rights, dignity, and well-being of all participants involved in the study.

Results and Discussion

1. Results

This section presents the research findings concerning the lesson planning of Islamic Religious Education (IRE) teachers in accommodating students with special needs at SDLB Negeri Purworejo. The findings were obtained through in-depth interviews with the Islamic Religious Education teacher, classroom and assessment observations, and document analysis of teaching modules, instructional planning documents, and assessment instruments. The findings are organized according to the three research focuses: (1) the lesson-planning process for Islamic Religious Education, (2) the forms of instructional accommodations incorporated into lesson planning, and (3) the supporting and inhibiting factors affecting lesson planning for students with special needs.

a. Islamic Religious Education Lesson Planning Began with the Identification of Students' Learning Needs and Characteristics

The interview data indicated that the Islamic Religious Education teacher did not formulate learning objectives immediately. Instead, the teacher first identified students' prior abilities, learning barriers, and individual characteristics. These initial assessments served as the basis for determining learning objectives, instructional materials, teaching methods, learning media, and assessment strategies.

The teacher explained:

"The process we usually follow begins with analyzing the students' abilities and learning needs. Before determining the learning materials, we identify their prior abilities, learning barriers, and individual characteristics so that the instruction matches their needs. After that, we formulate the learning objectives, prepare the instructional materials, and then determine the teaching methods and learning media."

The interview findings were supported by the teaching module, which contained a diagnostic assessment section prior to the formulation of learning objectives. In the Grade IV teaching module for SDLB-C, the teacher documented students' abilities in recognizing the **Hijaiyah** letters and reading letters with vowel marks as the basis for formulating learning objectives. The learning objectives were subsequently formulated according to the competencies that each student was expected to achieve based on his or her developmental level. The teacher further explained that the learning objectives were not standardized because students demonstrated different levels of ability.

The teacher stated:

"Each child has different abilities and different levels of understanding. Therefore, we deliver the learning materials according to each student's ability. In addition, students with different types of special needs have different ways of learning, so the learning objectives must be adjusted to each student's condition."

Classroom observations further revealed that the teacher had a comprehensive understanding of each student's individual characteristics and was able to explain their respective abilities during the learning process. Within the same classroom, substantial differences in academic ability were observed, requiring the teacher to adjust the expected learning outcomes according to each student's individual condition.

Table 1. Stages of Islamic Religious Education Lesson Planning

Stage	Teacher's Activities
Identification of learning needs	Identifying students' prior abilities, learning barriers, and individual characteristics
Formulation of learning objectives	Adjusting learning objectives according to students' individual abilities
Preparation of instructional materials	Selecting simple and practical instructional content
Selection of teaching methods	Choosing instructional methods appropriate to students' types of disabilities
Selection of learning media	Adapting learning media to students' individual learning needs
Development of assessment	Designing assessment methods appropriate to students' abilities

b. Instructional Accommodations Were Implemented through the Adaptation of Learning Objectives, Instructional Materials, Teaching Methods, Learning Media, and Assessment

The findings revealed that instructional accommodations were incorporated into multiple components of lesson planning. Adjustments were made to the learning objectives, instructional materials, teaching methods, learning media, and assessment

strategies. Regarding instructional content, the teacher prioritized practical learning materials that were closely related to students' daily lives.

The Islamic Religious Education teacher explained:

"In Islamic Religious Education, we place greater emphasis on learning materials that can be applied in students' daily lives. For example, prayer (ṣalāh) and ablution (wuḍū') are easier for students to understand when we teach them directly through hands-on practice in the classroom or in the school prayer room."

The instructional documents further demonstrated that the learning materials primarily focused on the practice of Islamic worship, recognition of the **Hijaiyah** letters, daily prayers, and the cultivation of religious habits. With respect to instructional methods, the teacher employed several approaches selected according to the characteristics and learning needs of the students.

The teacher stated:

"First, I use the demonstration method by providing direct and concrete examples, such as how to perform ablution, prayer, and supplication, so that students can understand more easily. I also use hands-on practice, simplified lectures with brief and easily understandable explanations, question-and-answer sessions, habituation, and repetition."

Classroom observations confirmed that demonstration and hands-on practice were the instructional methods most frequently employed. The teacher first demonstrated the procedures for performing acts of worship and subsequently guided the students to imitate each step gradually. Regarding instructional media, the teacher selected learning resources that corresponded to the students' individual learning needs.

The teacher explained:

"The learning media must be adapted to the students' needs. For example, visual media are particularly suitable for students with hearing impairments."

The documentation revealed the use of ablution procedure posters, **Hijaiyah** letter cards, pictures, instructional videos, sign language, and various concrete learning materials to support the learning process. Regarding assessment, the forms of evaluation were adapted to the students' abilities.

The teacher stated:

"Assessment is primarily conducted through practical performance. I assess the students' ability to perform ablution, prayer movements, and recite daily prayers. Oral assessment is conducted through simple question-and-answer activities, while written assessments are simplified according to each student's level of ability."

Assessment observations further indicated that students who experienced difficulties in writing were provided with individual assistance from the teacher to record their answers. Meanwhile, other students were allowed to respond by checking or circling the correct answers provided.

Table 2. Forms of Instructional Accommodations in Islamic Religious Education Lesson Planning

Component	Form of Accommodation
Learning objectives	Adapted to students' individual abilities
Instructional materials	Simplified and focused on practical application
Teaching methods	Demonstration, hands-on practice, habituation, and repetition
Learning media	Visual media, pictures, posters, instructional videos, and Hijaiyah letter cards
Assessment	Practical performance, oral assessment, simplified written assessment, and individualized assistance

c. The Diversity of Students' Characteristics Became a Primary Consideration in Lesson Planning

The interview findings indicated that the teacher was responsible for teaching students with highly diverse characteristics. Within a single classroom, students exhibited different types of disabilities and varying levels of academic ability, making it impossible to develop a uniform lesson plan for all learners.

The Islamic Religious Education teacher explained:

"Students with intellectual disabilities generally have a slower learning pace than other students. Therefore, the learning materials must be presented in a simple manner, repeated several times, and supported with more concrete examples. Meanwhile, students with hearing impairments rely more on visual communication, such as sign language, gestures, pictures, and direct demonstrations."

Classroom observations revealed that the teacher provided individualized guidance to students who experienced difficulties in understanding instructional directions. During the assessment process, the teacher assisted students individually according to their respective learning needs. In addition, observations showed that students from different grade levels were grouped within the same classroom, requiring the teacher to manage instruction with varying levels of learning difficulty simultaneously.

The documentation also demonstrated that the teacher adapted instructional pacing, learning activities, and teacher assistance according to each student's level of ability rather than solely based on grade level. Consequently, students working on different learning objectives were able to participate in the same classroom through differentiated instructional support tailored to their individual needs.

d. Lesson Planning Was Supported by Teachers' Professional Initiative but Constrained by Limited Specialized Competencies and Institutional Support

The findings revealed that one of the primary supporting factors in lesson planning was the teacher's initiative to develop professional competence independently. The teacher sought to enhance understanding of students with special needs through teaching experience, professional training, discussions with fellow special education teachers, and the use of digital learning resources.

The Islamic Religious Education teacher explained:

"Since my educational background is in Islamic Religious Education rather than special education, I learned how to teach students with special needs by attending training programs, engaging in self-directed learning, discussing instructional practices with other special school teachers, and watching educational videos, including tutorials on sign language."

In addition, the availability of visual learning media, instructional planning documents, and institutional support from the school facilitated the teacher's lesson-planning process. Conversely, several challenges were identified, including limited expertise in special education, substantial variation in students' abilities, and the high demand for individualized instructional support.

The teacher further stated:

"Students with intellectual disabilities generally learn at a slower pace. Therefore, the learning materials have to be presented in a simplified manner, repeated frequently, and supported with more concrete examples."

Classroom observations indicated that, during the assessment process, the teacher was required to provide individualized assistance to several students simultaneously. Consequently, the teacher had to perform instructional, assessment, and supervisory roles concurrently throughout the learning activities.

The findings demonstrated that lesson planning for Islamic Religious Education at SDLB Negeri Purworejo began with the identification of students' prior abilities, learning needs, and individual characteristics. Instructional accommodations were incorporated through adaptations of learning objectives, instructional materials, teaching methods, learning media, and assessment strategies. The diversity of students' characteristics, particularly among those with intellectual disabilities and hearing impairments, served as a primary consideration in designing lesson plans. Supporting factors included the teacher's professional initiative to enhance pedagogical competence and the availability of instructional media, whereas the major constraints consisted of limited expertise in special education, the heterogeneous nature of students' learning abilities, and the extensive need for individualized assistance throughout the instructional process.

2. Discussion

The discussion is grounded in four major findings of the present study: (1) Islamic Religious Education (IRE) lesson planning began with the identification of students' learning needs and individual characteristics; (2) instructional accommodations were implemented through adaptations of learning objectives, instructional materials, teaching methods, learning media, and assessment; (3) the diversity of students' characteristics served as the primary consideration in lesson planning; and (4) lesson planning was supported by teachers' professional initiative despite various existing constraints. These findings are discussed through the perspectives of lesson planning, differentiated instruction, and teacher competence in special education to explain their significance and contribution to the development of Islamic Religious Education for students with special needs.

a. Identifying Students' Learning Needs as the Foundation of Adaptive Islamic Religious Education Lesson Planning

The findings demonstrate that the lesson-planning process for Islamic Religious Education at SDLB Negeri Purworejo began with identifying students' prior knowledge, learning barriers, and individual characteristics. This initial identification served as the basis for determining learning objectives, instructional materials, teaching methods, learning media, and assessment strategies. These findings indicate that the teacher perceived lesson planning not merely as the preparation of administrative documents but as a pedagogical decision-making process grounded in the actual learning conditions and needs of students.

From the perspective of lesson-planning theory, these findings are consistent with the view of (Majid, 2017), who argues that lesson planning is a systematic process of determining learning objectives, instructional materials, teaching methods, learning media, and assessment based on students' learning needs. Likewise, (Uno, 2020) emphasizes that the quality of instruction is strongly influenced by the teacher's ability to analyze students' characteristics before the instructional process begins. Therefore, the identification of students' learning needs conducted by the teacher in this study can be understood as the initial stage that determines the relevance of all subsequent instructional components.

The findings also correspond with the concept of differentiated instruction proposed by (Tomlinson, 2001). According to this framework, teachers are expected to understand students' readiness, interests, and learning profiles before designing appropriate learning experiences. Although the teacher did not explicitly employ the term *differentiated instruction*, the practices of identifying students' prior abilities and learning barriers observed in this study clearly reflect the application of differentiation principles during the lesson-planning stage.

The findings of this study reinforce previous research indicating that identifying students' individual learning needs constitutes a fundamental prerequisite for providing effective instruction for students with special needs (Marlina., 2020). However, this study extends the existing body of knowledge by demonstrating that needs identification is not only used to determine instructional strategies but also serves as the foundation for formulating Islamic Religious Education (IRE) learning objectives within the context of a special primary school (SDLB). Consequently, the principal contribution of this finding lies in emphasizing that adaptive lesson planning for students with special needs should begin with a systematic assessment of students' learning needs before teachers determine other instructional components.

b. Instructional Accommodations Reflect the Practice of Differentiated Instruction in Islamic Religious Education

The second finding demonstrates that instructional accommodations were implemented through adaptations of learning objectives, instructional materials, teaching methods, learning media, and assessment strategies. The teacher simplified instructional content, prioritized practical aspects of Islamic religious practices, employed demonstration and hands-on learning methods, utilized visual and concrete instructional media, and adapted assessment procedures to accommodate students' individual abilities.

These findings suggest that the instructional accommodations implemented by the teacher are oriented toward improving learning accessibility by ensuring that every student has an equitable opportunity to understand the instructional content according to his or her individual capacity. Within the context of Islamic Religious Education (IRE), this approach is particularly significant because successful learning is not measured solely by students' cognitive achievement but also by their ability to practice Islamic teachings in their daily lives (Daradjat, 2016).

Conceptually, the instructional practices identified in this study are closely aligned with (Tomlinson, 2001) theory of differentiated instruction. According to this framework, differentiation can be implemented through adaptations of content, process, product, and the learning environment. The findings indicate that the teacher incorporated differentiation across nearly all of these instructional components, particularly in the learning process and assessment. The use of demonstrations, hands-on practice, repetition, and visual instructional media illustrates the teacher's effort to adapt learning experiences to the characteristics and learning needs of students with special needs.

The present findings are also consistent with previous studies on Islamic Religious Education for students with special needs, which emphasize the importance of concrete instructional media, practice-based learning, and individualized instructional approaches in enhancing student engagement (Hall et al., 2012). However, this study offers a distinct contribution by focusing specifically on the lesson-planning stage rather than on instructional implementation. Consequently, the findings demonstrate that effective instructional accommodations originate during the planning process, when teachers formulate learning objectives, select instructional materials, determine teaching methods and learning media, and design assessment strategies before classroom instruction begins.

A practical implication of these findings is the need to develop Islamic Religious Education lesson-planning documents that explicitly incorporate differentiated instructional strategies and accommodations for various categories of special

educational needs. Lesson plans designed with adaptive principles can assist teachers in reducing their reliance on spontaneous instructional improvisation during classroom teaching while promoting more systematic and equitable learning experiences.

c. The Diversity of Students' Characteristics Requires Flexible and Individualized Lesson Planning

The findings indicate that the teacher worked in a highly heterogeneous classroom environment in terms of both the types of disabilities and the levels of students' learning abilities. Within a single classroom, students demonstrated diverse learning needs, and in several cases, substantial differences in developmental and academic levels were observed. Such conditions prevented the teacher from applying a single lesson-planning model uniformly to all students.

From the perspective of special education, the diversity of students' characteristics is an inherent reality that should serve as the foundation for designing educational services (Hallahan et al., 2019). Accordingly, the findings suggest that flexibility in lesson planning constitutes a pedagogical necessity rather than merely a methodological preference. Teachers are therefore expected to adjust learning objectives, instructional support, and teaching strategies according to the individual abilities and learning needs of each student.

These findings support (Marlina., 2020) argument that instruction for students with special needs cannot be designed using a standardized approach because each learner possesses unique barriers, educational needs, and learning pace. In the context of the present study, such flexibility was reflected in the simplification of instructional materials, the use of visual learning media for students with hearing impairments, and the provision of repeated instruction and concrete examples for students with intellectual disabilities.

A noteworthy finding of this study is that the teacher encountered not only diversity across different categories of disabilities but also considerable variation in abilities among students within the same disability category. This finding suggests that differentiated instruction in special education should not be designed solely according to disability classifications but should also consider each student's individual learning profile. Consequently, this study extends the current understanding of differentiated instruction in special education, which has predominantly been examined within the broader context of inclusive education.

The academic implication of these findings is the need to develop a more structured model of Islamic Religious Education lesson planning based on students' individual learning profiles. From a practical perspective, the findings highlight the importance of providing comprehensive diagnostic assessment instruments that enable teachers to identify and map each student's learning needs more systematically and accurately.

d. Teacher Competence as a Key Determinant of Islamic Religious Education Lesson Planning for Students with Special Needs

The findings indicate that lesson planning for Islamic Religious Education was supported by the teacher's initiative to enhance professional competence through professional development programs, teaching experience, professional discussions, and the utilization of digital learning resources. Nevertheless, the teacher also encountered limitations because his educational background was primarily in Islamic Religious Education rather than special education.

These findings suggest that teacher competence occupies a central role in determining the quality of lesson planning for students with special needs. From

the perspective of pedagogical competence, teachers are expected not only to possess adequate subject-matter knowledge but also to understand students' characteristics, develop appropriate instructional strategies, and adapt both the instructional process and assessment to students' diverse learning needs (Pemerintah Republik Indonesia, 2005). When teachers' understanding of special educational needs remains limited, the quality of lesson planning is likely to depend largely on individual experience and professional creativity.

The findings are consistent with previous studies demonstrating that one of the major challenges in educating students with special needs is teachers' limited competence in understanding and addressing individual learning needs (UNESCO., 2020). At the same time, this study reveals evidence of teachers' **professional agency**, reflected in their willingness to actively seek learning resources and independently develop their professional competence to overcome existing limitations (Toom et al., 2015).

The present findings also corroborate the study conducted by (Syaddad & Fadillah, 2024), which identified limited competence in special education, insufficient adaptive instructional media, and inadequate institutional support as major obstacles faced by Islamic Religious Education teachers in designing inclusive lesson plans. The convergence of these findings suggests that strengthening teachers' competencies through formal education, continuous professional development, and sustained mentoring constitutes a fundamental prerequisite for developing Islamic Religious Education lesson plans that are more responsive and adaptive to the diverse characteristics and learning needs of students with special needs.

Furthermore, these findings emphasize that improving the quality of lesson planning requires not only individual teacher initiative but also systematic institutional support. Schools and educational authorities should therefore provide continuous professional development opportunities, specialized training in special education, and practical guidelines for adaptive lesson planning to enable teachers to design more inclusive, equitable, and learner-centered Islamic Religious Education instruction.

The findings also indicate that improving the quality of Islamic Religious Education (IRE) for students with special needs cannot be achieved solely through the provision of curricula and instructional materials. From an educational policy perspective, institutional support in the form of continuous professional development, mentoring programs, strengthening teachers' competencies in special education, and the development of adaptive instructional guidelines are equally essential to support effective lesson planning (Republik Indonesia, 2009).

The primary contribution of this finding lies in reinforcing the notion that the quality of lesson planning for students with special needs is determined not only by the availability of instructional documents but also by teachers' capacity to translate students' learning needs into adaptive pedagogical decisions (Mulyasa, 2021).

Overall, this study demonstrates that lesson planning for Islamic Religious Education in special schools constitutes a pedagogical process centered on identifying students' learning needs, implementing instructional accommodations, maintaining flexibility in responding to diverse learner characteristics, and enhancing teachers' competence in designing adaptive instruction. The findings further reveal that the principles of differentiated instruction have been implicitly

implemented in teachers' planning practices, although they are not always explicitly documented in formal instructional plans.

The theoretical contribution of this study lies in strengthening the relationship between lesson planning theory, differentiated instruction, and Islamic Religious Education within the context of special education. Practically, the study provides empirical evidence of how Islamic Religious Education teachers accommodate the learning needs of students with special needs during the lesson planning stage. Since this research was conducted as a single-case study at one special elementary school, its findings are not intended for statistical generalization. Therefore, future studies are recommended to investigate Islamic Religious Education lesson planning across various types of special schools and inclusive schools to obtain a more comprehensive understanding of adaptive instructional practices in Islamic Religious Education.

Conclusion

This study demonstrates that Islamic Religious Education (IRE) lesson planning at SDLB Negeri Purworejo is conducted through a process centered on identifying the learning needs, prior knowledge, learning barriers, and individual characteristics of students with special needs. The findings reveal that teachers accommodate students' diverse learning needs by adapting learning objectives, instructional materials, teaching methods, learning media, and assessment strategies according to each student's condition. These accommodations are implemented through demonstration methods, hands-on practice, habituation, repetition, the use of visual and concrete instructional media, and more flexible forms of assessment.

Furthermore, the study found that the effectiveness of lesson planning is supported by teachers' initiatives to enhance their professional competence, accumulated teaching experience, and the availability of instructional media. Conversely, several factors hinder the planning process, including limited expertise in special education, the heterogeneity of students' abilities, and the high demand for individualized instructional support. Accordingly, this study successfully addresses its research objectives by explaining the lesson planning process, identifying the forms of instructional accommodation implemented by teachers, and examining the supporting and inhibiting factors influencing Islamic Religious Education lesson planning for students with special needs.

The contribution of this study lies in strengthening scholarly discussion on lesson planning in Islamic Religious Education for students with special needs, an aspect that has received considerably less attention than instructional implementation in previous studies. The findings demonstrate that instructional accommodation begins not only during classroom instruction but also at the lesson planning stage through pedagogical decisions that are responsive to students' individual learning needs. Within the field of *Tarbiyah* and Islamic Education, this study contributes to a deeper understanding of differentiated instruction and adaptive learning practices in special education settings. Practically, the findings may serve as a reference for Islamic Religious Education teachers, special schools, and educational policymakers in developing more responsive instructional plans and strengthening teacher professional development programs in special education.

The findings further emphasize that the quality of Islamic Religious Education services for students with special needs is strongly influenced by the quality of teachers' lesson planning. Therefore, efforts to improve the quality of Islamic Religious Education should prioritize strengthening teachers' capacity to conduct learning needs assessments, design differentiated instruction, and develop appropriate accommodation strategies that correspond to students' diverse characteristics. In addition, institutional support through

continuous professional development, the provision of adaptive instructional guidelines, and enhanced collaboration among educators is essential for improving educational services. Future research is recommended to investigate Islamic Religious Education lesson planning across different types of special schools and inclusive schools in order to develop a more comprehensive understanding of adaptive instructional practices within Islamic Religious Education.

This study has several limitations. First, it was conducted at a single research site, namely SDLB Negeri Purworejo; therefore, the findings reflect the specific context and characteristics of that institution. Second, the participants primarily consisted of Islamic Religious Education teachers, meaning that the perspectives of school principals, classroom teachers, parents, and students were not explored comprehensively. Third, the study focused exclusively on the lesson planning stage and did not examine in depth the relationship between lesson planning quality and students' learning outcomes. Accordingly, future studies are recommended to involve a broader range of participants, include multiple research settings, and investigate the interrelationships among lesson planning, instructional implementation, and learning outcomes of students with special needs in a more comprehensive manner.

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