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Challenges of Special Education Teachers in Implementation Individual Education Plan (IEP) For Students With Learning Disabilities (LD)

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Abstract

Individual Education Plan (IEP) is a written document that is able to predict the maximum benefits that can be obtained by special education needs (SEN) students through receiving education in the most appropriate learning environment. Therefore, it is important to look into the things that affect the effectiveness of IEP implementation among SEN students. Special education teachers can be considered as the most crucial individuals in the IEP implementation process. This study identified the challenges of special education teachers in implementation IEP for SEN children with learning disabilities (LD). A pilot study was conducted by using a quantitative method which is a survey design. Questionnaire was used in data collection. Descriptive analysis was used to identify the challenges on this topic. The results of the study were obtained from 30 special education teachers that working in Integrated Special Education Program of primary or secondary schools in Selangor, Malaysia. Most of the findings indicate that teachers were facing competency challenges, especially in terms of attitude. The results of the analysis conducted show that teachers were having biggest knowledge and skill challengs in the IEP evaluation process. In terms of attitude challenges, teachers were lack of motivation in implementing IEP for LD students. For further research, the researcher suggests a more comprehensive and in-depth study that involving all stakeholders of IEP team such as parents to determine the main factors that influence the effectiveness of IEP implementation process.

Keywords: IEP Implementation, Special Education, Teachers, Challenges, Learning Disabilities

Introduction

Education system is the fundemental of the country's development and growth. Based on the 2022 Budget Speech with the theme 'A Prosperous Malaysian Family' that published by Malaysia Ministry of Finance (2021), education sector will continue to receive the largest allocation of more than RM 67 billion in the 2022 budget. Meanwhile, the MOE is allocated RM 52.6 billion from that amount. The government's emphasis on education has shown the importance of education not only in developing Malaysia but also for individual's future development (Thangeda et al., 2016). Quality education improves people's understanding of the word around them and apply the knowledge in their daily life. According to Huzaimi et al

(2020), the education system that implemented through the school system is the most crucial element for a country in producing knowledgeable and skilled people in this 21st century.

Since the establishment of special education schools, the Individual Education Plan (IEP) has been practiced in Malaysia. Item 5 in Special Circular No. 7//2004 dated 27 September 2004 state: "*To ensure the effectiveness of this curriculum, IEP for every pupil in primary and secondary school should be prepared.*" Therefore, Malaysia government, through the collaboration between MOE and United Nation Children's Fund (UNICEF) has developed an online IEP system or known as e-RPI with the aim of improving the IEP document previously used. e-RPI that will function based on websites or portal networks can facilitate all special education stakeholders to plan and implement IEP effectively.Besides that, the e-RPI user manual has also been prepared by the MOE to help all the special needs schools or schools that offer Integrated Special Education Program or known as *Program Pendidikan Khas Integrasi* (PPKI) to be able to use the e-RPI system appropriately. Although the manual of preparing IEP report has been adjusted, there are still many schools in Malaysia never prepare or do not implement IEP.

Through the studies on the effectiveness of IEP implementation that were reviewed, it was found that several studies conducted in the first decade of the 21st century have reported difficulties in the use of IEP in schools. As evidence, Swedish National Agency for Education (SNAE) (2003) study has shown that IEP has become such a common practice in schools but the study found that IEP is not implemented on a quarter of SEN students with LD in the schools.

The same findings were also found in the study of Andreasson, Onsjo & Isaksson (2013) and by (Giota & Emanuelsson, 2011). Meanwhile, Krtizer's study (2011) reported difficulties in implementing IEP in China due to a special education system that is not consistent between schools, between cities and between states. Therefore, there is an urgent need to conduct a more comprehensive study to review the phenomenon of IEP implementation in Malaysia today.

In addition, previous studies also show that teachers lack of knowledge in terms of planning, managing, making decisions and unknowning in aspects of how to implement IEP (Suhaimie, 2013). The phenomenon of the lack of knowledge and skills in implementing IEP will be a constraint for teachers in achieving the objectives of IEP. According to Ismail & Majid (2020), educators' understanding of the implementation of IEP can help them in identifying SEN sudents' developments and detecting their weaknesses in order to improve their performance. Al-Shammari & Hornby (2020) study found that each special education teacher has a different level of knowledge and experience, that is (i.e.), there are teachers who consider themselves to have high skills in educationg LD children. However, there are also some teachers who think that they do not have a high level of competence when implementing IEP, most of these studies are conducted in a foreign context. This proves the need for research related to the challenges of IEP implementation in Malaysia, especially in terms of the competence of special education teachers.

According to Thakur (2018), special education teachers have a higher tendency to experience burn out when compared to the mainstream teachers. In the field of special education, special education teachers have to face many different kind of situations while working in the school such as LD students' behavioral problems and their emotional problems. Those situation directly increase the workload of special education teachers (Thakur, 2018). High expectations by parents and school administrators in improving the development of SEN

students with LD also place high pressure on special educators (Gee & Gonsier-Gerdin, 2018). Prenger & Schildkamp (2018) state that teachers with the enthuasiasm and intention can bring better IEP implementation results for LD students because they often hold positive beliefs about the IEP practices that have been implemented. In order to ensure that the effectiveness of IEP process, special education teachers should be always positive towards all the IEP implementation processes (Kasap & Peterson, 2018; Kasap, 2021). Therefore, it is important to identify the attitude of special education teachers in Malaysia towards the IEP implementation processe.

There are various IEP implementation challenges faced by special education teachers in developing IEP practices for each LD student in schools. With this, this pilot study was conducted with the aim of identifying the competency challenges of special education teachers, namely in terms of knowledge, skills and attitudes in implementing IEP for SEN students with LD.

Literature Review

Individual Education Plan (IEP)

IEP is a written document that is able to predict the maximum benefits that can be obtained by SEN students through receiving education in the most appropriate learning environment (Avcioglu, 2015). Additionally, IEP also can provide supportive services such as therapeutic services that are suitable for student's development (Avcioglu, 2015; Baysen & Dakwo, 2018). Rotter (2014) also stated that IEP is one of the crucial components in providing special education services for SEN students. Therefore, the IEP can be used as an action plan for the services contained in the special education system.

Common challenges in the IEP Implementation

a. IEP Service Quality

Service quality refers to how the special education services provided to SEN students in determining the success of a student (Groh,2021). The study of Sanchez-Ferreira, et al. (2013) prove that the quality of IEP services provided is poor and improvements are urgently needed to improve the quality of IEP especially in terms of the measurability of IEP goals.

The statement of Sanchez-Ferreira, et al (2013) was supported by Akcin's study (2021) proves that among the quality indicators that are rarely observed is the measurability of IEP goals, especially the quantitative criteria for measuring goals as well as the success of achieving the set goals. The findings of the previous studies are consistent with the finding of Raty et al (2018) who reported that the intervention measurement steps are not described specifically and concretely in IEP, even though the content and implementation steps of support services or interventions are often described in IEP reports.

Through the research conducted by Musyoka & Clark (2017) state that the phenomenon of mismatch between SEN students and seleceted IEP support services or interventions often occurs in the special education system. Hence, special education teachers can be considered as the essential factor in providing high quality IEP services to SEN students with LD.

b. Lack of Special Education Teachers

According to Smith (2013), teachers are the main facilitators in implementing the planned curriculum and can meet the needs of SEN students. With this, the role of special education teachers as well as their perception of the effectiveness toward goals is very crucial because they are the key players in implementing IEP in the special education curriculum (Smith,

2013). However, the study of Peyton et al. (2020) found that there are some districts in the United States facing constraints to fill special education teacher positions since the burden of duties and responsibilities carried by a special education teacher is too heavy in this day and age.

The results of Peyton et al. (2020) is in line with the research conducted by Hannah, Rosadah and Manisah (2019) as well as Ahmad (2014) which shows that Malaysia is also experiencing a shortage of certified special education teachers in special education schools or in PPKI. Hannah, Rosadah and Manisah (2019) reported that the lack of qualified teaching staff in special education complicates the implementation of any program related to special education. It is clear that issues related to special education teachers can directly affect the IEP implementation process in schools for SEN students with LD.

c. The relationship between educators and families is very unsatisfactory

A positive cooperative relationship should be established between teachers and LD students' families for the success of LD students (Groh, 2021). Some past studies abroad such as Grskovic and Trzcinka (2011) and Sacks and Halder (2017) have reported that the weak collaborative relationship between the two stakeholders can be considered a challenge in implementing IEP.

Although the law encourages the involvement of SEN parents in their children's education, many past studies have shown that parents are not actively involved in their children's education (Avicioglu, 2011; Cimen et al., 2010; Senay & Konuk, 2019). A study by Cimen, Ozturk & Eretay (2010) found that special education teachers receive relatively limited support from parents during the process of preparing IEP reports and special education teachers also find that parents are less interested in all IEP implementation processes. Meanwhile, Avcioglu (2011) also proved that special education teachers have difficulties in obtaining useful views from parents. This finding is in line with the study of Siti Muhibah and Zetty (2018) which proves that there are still many parents who do not care, are ashamed to the point of ignoring the education rights for their SEN children.

However, Mitchell et al (2010) found that the school always prioritizes its own role in making any decision but ignores the point of views of parents. This is so because the school especially the special education teachers have an advantage in terms of understanding the special education system while they are accused of not explaining knowledge and the acts in the special education system to the parents (Reiman, et al., 2010). Therefore, decisions of the IEP stakeholders team are often described as involving only one party out of many, i.e. the school, rather than sharing an equal footing in decision-making with the SEN students' family (Hancock et al., 2017).

Research Methodology

This pilot study was conducted using a quantitative approach in the form of a survey because all the data obtained will not only be converted into figures but will also be analyzed through the implementation of statistical calculations. This is so because quantitative research is closely related to numbers or statistical data (Creswell, 2014).

Sample

According to Johanson and Brooks (2010), the minimum number of samples selected for a pilot study is only 30 people. Meanwhile, Chua (2006) stated that the total number of study samples between 30 and 50 people is suitable for conducting a pilot study. With this, a pilot

study was conducted on 30 special education teachers who serve in PPKI in the state of Selangor, Malaysia. Questionnaires were virtually distributed to all study samples to obtain data on challenges faced by special education teachers when conducting IEP. In order to obtain data on the challenges of special education teachers in implementing IEP, questionnaires were distributed to all study samples virtually, that is to fill out the questionnaire by clicking the Google Form link that shared by the researcher.

Study Instrument

There is only one instrument was used in data collection. The questionnaire distributed to special education teachers is to identify the challenges of special education teachers in three aspects, namely their knowledge, skills and attitudes in implementing IEP for SEN students with LD. This questionnaire was adapted from Akcin's study (2022); Tike's study (2007) which developed a questionnaire or even items related to the challenges of education teachers in implementing IEP for LD students. In fact, the production of this questionnaire was also based on (Iceberg's competency model, 1993; Medley's teacher competency theory, 1977).

Part A is the demographic information construct of the study sample. There are five items contained in this section. Among the demographic background information that needs to be provided by the study sample in this section includes gender, age, place of service, experience of serving in the same school and level of education. All items in this section are nominal data and are closed questions. Meanwhile, part B is the view of special education teachers themselves on the challenges of special education teachers in implementing IEP for LD students. The total number of items in this section is 35 items. All the items are divided into three main constructs, namely the construct of special education teachers' knowledge challenges, special education teachers' skill challenges and special education teachers' attitude challenges. Almost all of the items are adapted from the questionnaire developed by (Tike, 2007; Akcin, 2022).

Data Collection Procedures

Since the research conducted was in the form of an online survey, the questionnaire instrument had also been prepared in the form of a Google Form so that all research samples can access the questionnaire online easily, i.e. beyond the limitations of time and place. Therefore, the questionnaire filling link was distributed to special education teachers who serve for LD students in the state of Selangor randomly easily via smart phones such as WhatsApp application or computers. Before the research sample started answering the questionnaire that was prepared in the form of a Google Form, the research sample was given information in the form of instructions or guidelines. Then, the study sample has to answer and fill in the information as requested, which is part A as well as the three constructs in part B.

Data Analysis Procedures

All the questionnaire data were analyzed using SPSS software version 26.0. In this study, descriptive analysis was used to answer the three research questions, namely the challenges of knowledge, skills and attitudes of special education teachers in the process of implementing IEP. This is so because the level of data measurement for either demographics or the challenges of special education teachers in the IEP implementation process is nominal and ordinal. Descriptive statistics covering frequency and percentage calculations were used to obtain information about the background of the study sample.

For Part B, the calculation of the mean and standard deviation (SD) was used to obtain information about the challenges of special education teachers in implementing the IEP for LD students. Analysis of the mean score was carried out based on Nunnally's interpretation of the mean score (Nunnally & Bernstein, 1994). According to Nunnally et. al (1994), there are four levels of mean score interpretation for the 5-point Likert scale, namely low, medium low, medium high and high according to the mean score range that has been set. Therefore, items that obtained a medium-high and high range mean the agreement of the study sample on the challenge.

Table 1

Interpretation of the level of	of agreement based on Nunnal	lv's mean score ranae (1994)
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Score range	Level
4.01 to 5.00	High
3.01 to 4.00	Medium High
2.01 to 3.00	Medium Low
1.00 to 2.00	Low

Source: Nunnally & Bernstein, 1994

Findings

Table 2 below shows the background analysis of the study sample in terms of gender, age, place of service, experience of serving in the same school and level of education by looking at the frequency and percentage. This study involved 30 special education teachers consisting of 7 (23.30%) male study samples and 23 (76.70%) female study samples.

If viewed in terms of the age of the study sample, half of the study sample are in the age range of 26 to 30 years old, which is a total of 15 people (50.00%). Meanwhile, there are also 6 people (20.00%) who are within 41 years old or above. Meanwhile, there are also 5 people (16.70%) of the study sample who are between 36 and 40 years old. Table 2 has also shown that there are only 4 people in the study sample (13.30%) who are in the age range of 31 to 35 years old.

In addition, the majority of the study sample is currently serving in PPKI primary school, which is a total of 24 people (80.00%). Meanwhile, only a total of 6 people in the study sample (20.00%) who served in PPKI secondary schools were involved in this study. If viewed in terms of service experience, most of the study sample, i.e. 18 people (60.00%) have served for 2 to 10 years at the same PPKI. At the same time, there are also 11 (36.70%) special education teachers who have more than 11 years of experience involved in this study. However, there is only one person (3.30%) of the study sample who has less than 2 years of service experience involved in this study.

In terms of education level, a total of 24 people in the study sample (80.00%) with a bachelor's education level. Meanwhile, for the study sample with a master's education level, there are 6 people (20.00%).

		Frequency	Percentage(%)
Gender	Male	7	23.30
	Female	23	76.70
Age range	26 to 30 years old	15	50.00
	31 to 35 years old	4	13.30
	36 to 40 years old	5	16.70
	41 years old or above	6	20.00
Place of Service	PPKI in primary school	24	80.00
	PPKI in secondary school	6	20.00
Service Experience	Less than 2 years	1	3.30
in the same school	2 to 10 years	18	60.00
	More than 11 years	11	36.70
Education Level	Bachelor	24	80.00
	Master	6	20.00

Table 2

Frequency and	norcontago	rogarding t	the background	l of the stur	lycampla
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Special Education Teacher's Knowledge Challenge

Table 3 is the findings of special education teachers' challenges in implementing IEP for LD students. This finding shows that the overall value of special education teachers' agreement to the knowledge challenge is at a moderately low level (mean= 2.74, SD= 1.08, N= 30).

Findings show that special education teachers are less in agreement with the fact that they face challenges in terms of knowledge about IEP. The evidence is that the mean value obtained for the majority of items in the knowledge challenge is at a moderately low level except for three items only, namely items 2, 9 and 10. The highest mean value, which is at a moderately high level, is shown and proves that special education teachers face knowledge challenges in terms of providing assessment instruments in evaluating the IEP implementation process on item 10 (mean= 3.23, SD= 1.25, N= 30). In fact, most of the special education teachers also agree that they face challenges in terms of lack of appropriate support materials to learn the IEP implementation process (min= 3.07, SD= 1.05, N= 30) and do not have sufficient knowledge about the criteria to evaluate SEN students with LD in the process implementation of IEP (mean= 3.03, SD= 1.00, N=30).

At the same time, the majority of special education teachers do not agree with the statement that they are not sure of their own responsibility in the IEP implementation process (mean= 2.00, SD= 0.91, N=30). So, special education teachers can be considered highly knowledgeable about personal responsibility in all IEP implementation processes.

Table 3

Challenaes o	f knowledae	of specia	leducation	teachers in	implementing IEP
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Numb	Items	Ν	Mea	Standard
er			n Scor e	Deviation (SD)
1	I do not have enough information about the IEP implementation process.	30	2.53	1.14
2	I do not have the appropriate support material to learn the IEP implementation process.	30	3.07	1.05
3	I don't know which channel to use to learn the proper IEP implementation process.	30	2.93	1.33
4	I am not sure of my own responsibility in the IEP implementation process.	30	2.00	0.91
5	I am not good at determining the level of academic development of SEN students.	30	2.37	1.00
6	I don't know how to identify support services that can be involved in the special education system.	30	2.67	0.99
7	I don't know how to determine the current annual goal in the process of preparing the IEP report.	30	2.57	0.94
8	I don't know any activities or materials that can be used to enrich the IEP process.	30	2.77	1.10
9	I do not have sufficient knowledge about the criteria to evaluate SEN students with LD in the IEP implementation process.	30	3.03	1.00
10	I do not know how to prepare an assessment instrument in evaluating the IEP implementation process.	30	3.23	1.25
11	I don't know the steps to use existing criteria-based assessment instruments.	30	2.93	1.17
Overall		30	2.74	1.08

Special Education Teacher's Skills Challenge

Table 4 shows the challenges of special education teachers' skills in implementing IEP for SEN students with LD. Special education teachers not only need to be knowledgeable about IEP but also need to be skilled in applying the knowledge gained in the IEP implementation process. With this, the skill aspect is a matter that needs to be emphasized in the IEP implementation process. However, this finding shows that the overall value of special education teachers' agreement to skill challenges is at a moderately high level (mean= 3.25, SD= 1.15, N= 30).

It was found that almost all the items measured, namely 10 items recorded a moderately high level of agreement from special education teachers. Special education teachers have shown a relatively high level of agreement with the challenges of skills in the IEP assessment process, that is experiencing difficulties in checking the progress of LD students through interim reports (mean= 3.80, SD= 1.06, N=30), through attendance reports (mean= 3.73, SD = 1.23, N= 30) and through other relevant development reports (mean= 3.80, SD= 1.06, N=30).

However, the findings also found that the score value of the special education teacher's level of agreement on three items, namely items 14,15 and 17 is at a moderately low level. This situation has shown that special education teachers are confident in their own skills in terms of preparing IEP separately for each LD students, explaining IEP to each parent as well as being able to explain the purpose of IEP implementation to school administrators.

Numbe r	Items	Ν	Mea n Scor e	Standard Deviation (SD)
12	I am having difficulty holding meetings involving various IEP stakeholders.	30	3.30	1.29
13	I have difficulty in resolving conflicts that occur among IEP stakeholders.	30	3.07	1.08
14	I am having difficulty preparing IEP separately for each SEN students with LD.	30	2.47	1.17
15	I am having a hard time explaining the IEP to each parent for each SEN students with LD in the IEP meeting.	30	2.20	1.00
16	I am having difficulty in managing parents who have overly high but unrealistic expectations of their children in the IEP implementation process.	30	3.27	1.11
17	I am having difficulty in explaining the purpose of IEP implementation to the school management team.	30	2.70	1.24
18	I am having a hard time in motivating every stakeholder of the IEP team to express their opinions in the IEP meetings.	30	3.57	1.36
19	In the IEP implementation process, I am having difficulty in managing other SEN students' curriculums that were in the same class.	30	3.50	1.08
20	In the IEP implementation process, I am having difficulty in creating a learning environment that was suitable for the IEP interventions that had been set.	30	3.40	1.10
21	In the IEP evaluation process, I am having difficulty in checking the progress of SEN students with LD through the current IEP report.	30	3.50	1.08
22	In the IEP evaluation process, I am having difficulty in checking the progress of SEN students with LD through the interim report.	30	3.80	1.06
23	In the IEP evaluation process, I am having difficulty in checking the progress of SEN students with LD through the attendance report.	30	3.73	1.23
24	In the IEP evaluation process, I am having difficulty in checking the progress of SEN students with LD through other relevant developmental reports.	30	3.80	1.10
Overall	1 · · · · · · · · · · · · · · · · · · ·	30	3.25	1.15

Table 4

Special Education Teacher's Attitude Challenge

Table 5 shows the challenges of special education teachers' attitudes in implementing IEP for LD students. This finding shows that the overall value of special education teachers' agreement on attitude challenges is at a moderately high level (mean= 3.53, SD= 1.23, N= 30). It was found that almost all of the items measured, that is, as many as 10 out of 11 items measured have recorded a moderately high or high level of agreement. Special education teachers strongly agree that the failure of IEP implementation in schools is due to a lack of support from professionals (mean= 4.07, SD= 1.14, N=30). The high level of agreement on almost all attitude challenge items has shown that special education teachers have a rather negative attitude towards the IEP implementation process. However, the moderately low mean score value in item 26 has shown that special education teachers have a positive attitude towards the need to implement IEP for LD students.

Table 5

Challenges of special education teachers' attitudes in implementing IEP

Numb	Items	Ν	Mea	Standard
er			n Scor e	Deviatio n (SD)
25	I think my responsibility is too heavy when it comes to education and IEP for SEN students with LD.	30	3.83	1.09
26	I think IEP is not a necessity but a burden especially for teachers.	30	2.33	1.21
27	I cannot afford to sacrifice a long time in all the IEP implementation processes.	30	3.23	1.22
28	I think the school management team does not provide enough support in the IEP implementation process.	30	3.77	1.31
29	I think IEP implemented in schools will not be successful because of the lack of enough professional members in the IEP stakeholders.	30	4.07	1.14
30	I feel pressured while having a meeting with all the IEP stakeholders.	30	3.43	1.46
31	I am unable to establish effective communication with all stakeholders of the IEP team.	30	3.10	1.27
32	I think the time allocated to prepare the IEP report is not enough.	30	3.90	1.24
33	I think the main reason for the failure of IEP implementation is that the learning environment in schools is too crowded.	30	3.80	1.16
34	I don't like LD students' family members that having overhigh hopes for the education of them.	30	3.40	1.25
35	I am unable to carry out a criteria-based assessment of each SEN students with LD in the allotted time.	30	3.93	1.17
Overall		30	3.53	1.23

Discussion

This pilot study aims to identify the most often knowledge, skills and attitude challenges that faced by special education teachers in the IEP implementation process for SEN students with LD. Through the findings of the descriptive analysis shown, the overall value of the special education teacher's agreement to the three particular challenges: the knowledge challenge is at a moderately low level (mean= 2.74, SD= 1.08, N= 30); the skill challenge is at a moderately high level (mean= 3.53, SD= 1.23, N= 30).

If viewed in terms of knowledge challenges, one of the most common challenges faced by special education teachers is in terms of providing assessment instruments in evaluating the IEP implementation process. This finding is consistent with the study of Hott, et al (2022) who found that the most of the provided IEP goals include some important goals such as improving functionality in terms of behavior and academic skills of LD students. However, the main source for measuring IEP goal is too dependent on teachers' opinions and observations alone without any quantitative measurements that can prove the effectiveness of an intervention. This phenomenon is caused by insufficient knowledge of teachers in developing a criterion reference test in making a detailed assessment (Akcin, 2021; Al-Shammari & Hornby, 2019). The findings of this study are also very consistent with the previous studies that report that intervention measurement steps are not described specifally and concretely in the IEP report (Raty et al., 2018).

In the study of Kozikoglu & Albayrak (2022), among the elements that related to the level of special education teachers' knowledge of IEP includes information about the IEP implementation process, knowing the support materials that can be used to learn the IEP implementation process, knowing how to obtain support materials, knowing one's own responsibility in implementing IEP, knowing how to identify the level SEN students' current performance, knowing how to determine annual goals and knowing the intervention activities that can be implemented to achieve the IEP goals. At the same time, the results of this study contradict Kozikoglu's findings who reported that teachers do not have sufficient knowledge about the concept of IEP. Therefore, they are lacking knowledge of activities or materials that can be used in enriching the IEP implementation process. With this, special education teachers in Selangor, Malaysia can be considered as a group that has knowledge about all IEP implementation processes.

Based on the findings of the knowledge challenge, the value of special education teachers' agreement is at a moderately low level to the statement of not knowing how to determine the current annual goals in the process of preparing the IEP report as well as lack of knowledge about the activities that can be carried out to enrich the IEP implementation process. This finding also strongly contradicts some previous studies which found that most special education teachers face challenges in setting measurable goals as well as the phenomenon of mismatch between IEP goals and the intervention activities that carried out often occur in the IEP implementation process (Bateman, 2011; Farquharson et al., 2014; Musyoka & Clark, 2017; Sanches-Ferreira et al., 2013).

If viewed in terms of skill challenges, the most common challenge experienced by special education teachers is the difficulty in checking SEN students' progress through the interim reports, attendance reports and other relevant developmental reports during the evaluation process. This is so because teachers who are lack of knowledge about assessment instruments directly will experience great challenges when implementing the assessment process. This finding is in line with Akcin's study (2021) which found that as many as 61% of teachers stated that their biggest challenge in the IEP implementation process was developing

measurement tools, especially criterion reference tests in determining the development of SEN students. The same findings were also found in Al-Shammari's study (2019) and Kozikoglu's study (2022) who have reported that teachers showed a relatively low level of skill in the evaluation process.

Next, special education teachers were also found to show moderate to high agreement on skill challenges in terms of collaborating with IEP stakeholders, especially SEN students' parents. However, the findings also show that special education teachers are skilled in explaining the IEP report to SEN students' parents. According to Al-Natour, et al (2015), an effective collaboration requires effort, perseverance, training and being willing to share responsibility between each stakeholder when making any decisions. In the study of Senay and Konuk (2019), majority parents (76%) did not know the purpose of IEP implementation and there were also parents who misinterpreted IEP as a type of diagnostic report. The same phenomenon was also found in the study of Shao, et al (2022) which showed that only 14.29% of parents are actively involved in the IEP implementation process. Not only that, Kozikoglu's study (2022) also proved that the lack of effective communication, sharing and collaboration between all the IEP stakeholders can make it difficult for special education teachers in all the IEP implementation processes. It is clear that special education teachers can be considered as a significant indicator in creating effective collaboration.

Since the affective factor is the driving force for the learning process (Kasap & Peterson, 2018; Kasap, 2021), teachers should adopt a positive attitude towards the IEP implementation process so that the IEP can be implemented effectively. The findings of this study have shown that special education teachers face the biggest challenge in terms of attitude. Special education teachers consider that the failure factor in the implementation of IEP is due to a lack of involvement or support from professionals. Therefore, special education teachers are less motivated to implement IEP since there is no involvement of professionals in the IEP implementation process. Among the major special education teachers' attitude challenge is the lack of motivation or enthusiasm to implement IEP for LD students (Akcin, 2021; Baglama et al., 2019; Fu, et al., 2018; Shao, et al., 2022).

In addition, special education teachers who lack motivation to implement IEP is also due to the time allotted to prepare IEP reports or assessment instruments being insufficient. This phenomenon is due to the IEP implementation process involving the problem of a shortage of special education teachers serving in schools as well as various clerical work that is given directly can increase the workload of teachers (Akcin, 2021; Fu, et al., 2018; Peyton et al., 2020; Sacks & Halder, 2017; Shao, et al., 2022). Although special education teachers have experienced many challenges in terms of attitude, they still show a positive attitude towards the need to implement IEP for the benefit of SEN students.

Thus, after analyzing the competence challenges of special education teachers, it was found that the challenges of teachers in the process of implementing IEP need to be identified so that various improvement efforts can be carried out to ensure the quality of IEP services provided.

Conclusion

The implementation of the pilot study is actually a real exposure to the researchers to continue the study in the field. The overall findings of the study show that special education teachers do face competency challenges, especially in terms of attitude. The results of the analysis conducted show that the lack of knowledge about assessment instruments is the biggest knowledge challenge faced by teachers. In terms of skill challenges, teachers

experience the major challenge in carrying out the assessment process. In terms of attitude challenges, teachers are lack of motivation in implementing IEP for SEN students with LD. However, the findings also show that special education teachers are aware of the concept and importance of IEP implementation.

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