

Teachers' challenges in individualized education plan implementation for learners with special needs: Framework for an inclusive education enhancement plan

Barby V. Enriquez, Dev.Ed.D.*

Cebu Technological University-Main Campus, Cebu City, Philippines

ABSTRACT

The study examined the challenges faced by inclusive general education teachers in implementing Individualized Education Programs (IEPs) for learners with special needs in selected elementary schools in the Division of Toledo City during School Year 2025–2026, as a basis for an inclusive education enhancement plan. It employed a descriptive correlational research design involving 30 inclusive education teachers using an adapted survey questionnaire from Akcin (2022) and Tike (2007), and applied descriptive and inferential statistical methods at a 0.05 level of significance. Findings revealed that most teachers were female, belonged to middle adulthood age groups, held bachelor's degrees with master's units, were primarily Teacher III, handled large inclusive classes, had moderate teaching experience, and had limited exposure to IEP trainings and seminars. The extent of challenges in IEP implementation in terms of knowledge, skills, and teachers' attitudes was generally low. Significant relationships were found between several profile variables and challenges in knowledge, skills, and attitude, while some variables showed no significant association. The study concluded that teachers generally demonstrate adaptability in inclusive education despite limited exposure to training. Guided by Ecological Systems Theory, the study emphasizes the importance of collaboration among stakeholders in supporting learners with special needs. Moreover, an inclusive education enhancement plan is recommended to strengthen teachers' competencies, improve collaboration, and enhance IEP implementation practices.

Keywords: Special education, knowledge, skills, attitude, challenges in IEP implementation, descriptive correlational research design, Cebu, Philippines.

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INTRODUCTION

The field of education recognizes that all individuals possess the potential to contribute to positive outcomes for learners with special needs. The Individualized Education Plan (IEP) has become a cornerstone of high-quality educational services. IEPs are documents prepared by teachers that outline specific learning goals, differentiated instruction, and necessary accommodations for learners with special needs, particularly within inclusive classrooms.

*Corresponding author / Email: cradles13@yahoo.com
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Consequently, IEPs serve as essential tools for teachers to deliver instruction, address learning gaps, and guide the implementation of activities appropriate to each learner's capacity.

The United Nations Children's Fund (UNICEF) has contributed to advancing equitable and inclusive education by supporting equitable learning opportunities and skills development programs for all students. This aligns with Sustainable Development Goal 4, which seeks to promote lifelong learning opportunities and reduce disparities and inequities in education, in both access and quality, through mechanisms such as implementing IEPs (UNICEF, 2025). The Individualized Education Plan (IEP) has been widely adopted in educational systems since the early 2000s, gaining prominence in countries including the United Kingdom, Canada, Malaysia, and Turkey (Pascual, 2019). As a globally recognized educational tool, the IEP is designed to provide individualized support to learners with disabilities by addressing their unique needs, strengths, and challenges. It is important in ensuring that students receive equal opportunities for quality education and achieve their full potential.

In the Philippine context, the implementation of inclusive education has been reinforced by policies such as the Philippine Professional Standards for Teachers (PPST), introduced in 2018, which emphasize addressing learner diversity and fostering collaboration with stakeholders. Despite these efforts, significant challenges persist. Mangonon (2022) found that although teachers acknowledge the importance of IEPs, they experience difficulties in planning, implementation, and evaluation.

Although policies, frameworks, and professional development initiatives exist, gaps remain in translating these measures into effective classroom practices (Taghap & Pabalan, 2025). International studies have identified barriers to effective IEP implementation, such as insufficient teacher knowledge, inadequate classroom environments, and large class sizes (Al-Shammari & Hornby, 2020; Kozikoglu & Albayrak, 2022; Ismail & Majid, 2020). These findings reveal a global research gap regarding the impact of contextual factors on the successful implementation of IEPs, particularly in diverse and resource-limited settings. Furthermore, national studies highlight a gap between policy directives and actual classroom implementation of IEPs. At the local level, especially in public schools, there is limited empirical evidence concerning the experiences of general education teachers implementing IEPs in inclusive classrooms.

Existing studies have primarily focused on special education teachers or have been conducted in foreign contexts, resulting in limited exploration of general education teachers' perspectives. Given the critical role that general education teachers play in inclusive education, understanding their challenges is essential for improving IEP practices. Many inclusive general education teachers encounter difficulties in implementing IEPs due to limited knowledge and preparedness, which can contribute to teacher burnout and feelings of ineffectiveness when teaching learners with special needs. Therefore, specific barriers and challenges faced by inclusive general education teachers in implementing IEPs in public schools, warrant further investigation.

In light of these gaps, this study aims to identify the challenges faced by inclusive general education teachers in implementing IEPs in selected schools during the school year 2025–2026, as a basis for an inclusive education enhancement plan, and to provide insights that may inform policy enhancements, teacher training, and improved support systems for inclusive education.

Statement of the problem

The study examined the challenges faced by inclusive general education teachers in implementing Individualized Education Plans (IEPs) for learners with special needs in selected elementary schools in the Division of Toledo City during School Year 2025–2026 as a basis for an inclusive education enhancement plan.

Specifically, it sought to answer the following questions:

1. What is the profile of the respondents in terms of age and gender, highest educational attainment, field of specialization, years of teaching, total number of learners in the inclusive classroom, and number of IEP trainings and seminars attended?
2. What is the extent of the challenges of the respondents in the implementation of IEP in selected schools in terms of knowledge, skills, and teachers' attitude?
3. Is there a significant relationship between the profile of the respondents and the extent of the challenges in the implementation of IEP in selected schools in terms of knowledge, skills, and teachers' attitude?
4. Based on the findings, what inclusive education enhancement plan can be proposed?

METHODOLOGY

Research design

The study employed a descriptive-correlational research design to identify the relationship between respondents' profiles and the challenges encountered in implementing IEPs, focusing on respondents' knowledge, skills, and attitudes, without manipulating them, as explained by Seeram (2019). The descriptive-correlational research design was appropriate in this study because enables the researcher to describe the respondents' profiles, knowledge, skills, attitudes, and challenges in implementing Individualized Education Programs (IEPs), while also determining whether significant relationships exist between these variables without manipulating them. It specifically focused on exploring the challenges faced by general education teachers in implementing IEPs for learners with special needs at selected elementary schools in the Division of Toledo City during School Year 2025–2026. Descriptive-correlational research is a scientific method used to identify relationships between variables in a study (Aithor, 2024).

Locale of the study

This study was conducted at four selected schools in the Division of Toledo City, namely Bato Elementary School, Biga Elementary School, Magdugo Elementary School, and South City Central School. Each school enrolls learners with special needs at every grade level and has established inclusive classrooms. The selected supports learners with special needs through inclusive practices, although formal SPED programs may be limited; information on the current principal is not widely published, reflecting common data gaps in smaller public schools.

Respondents of the study

The study's respondents were the 30 inclusive general education teachers at Bato Elementary School, Biga Elementary School, DAS Elementary School, Magdugo Elementary

School, and South City Central School in the Division of Toledo City during the School Year 2025-2026 who manage inclusive classroom settings and handle learners with special needs. The respondents managed heterogeneous classrooms comprising learners with varying levels of academic achievement, diverse learning needs, diverse cultures, and varied behavioral patterns. The respondents were selected through purposive sampling, primarily among inclusive general education teachers experienced in managing learners with special needs, including diverse educational, behavioral, and academic needs.

Selection and description of respondents

Purposive sampling was used to select respondents, focusing on teachers experienced in managing learners with special needs in selected schools. This approach ensured that data collected would be meaningful and accurate for the study's findings.

Data gathering instruments

The research instrument for data collection was an adapted survey questionnaire based on Akcin's (2022) and Tike's (2007) studies, which developed questionnaires on the challenges faced by inclusive general education teachers in implementing IEPs for learners with special needs. In fact, the production of this questionnaire was also based on Iceberg's competency model (1993) and Medley's teacher competency theory (1977). The questionnaire consists of two (2) parts, in which respondents were asked to rate their agreement with each item on a five-point Likert scale, ranging from Strongly Disagree (1) to Strongly Agree (4).

Part I. This section presented the profile of the respondents, including gender, age, highest educational attainment, years of service, total number of learners with special needs, and training and seminars attended related to IEP or inclusive education.

Part II. This part consisted of 11 statements for knowledge, 13 statements for skills, and 11 statements for teachers' attitude regarding the challenges encountered by inclusive general education teachers when implementing IEPs, in terms of knowledge, skills, and attitudes in inclusive education.

Data gathering procedure

The data collection process for this study was carried out in three key stages: the preliminary stage, the data-gathering stage, and the post-data-gathering stage. Each phase was crucial in ensuring that the research was conducted ethically, systematically, and efficiently.

The researcher secured approval from the relevant authorities, including the school heads of Bato Elementary School, Biga Elementary School, DAS Elementary School, Magdugo Elementary School, and South City Central School, as well as the division office, through formal transmittal letters. This stage also involved preparing research instruments, particularly the questionnaire, which field experts validated to ensure clarity, relevance, and appropriateness for the target respondents. Furthermore, informed consent was obtained from all respondents in selected schools, ensuring they are fully aware of the study's purpose, confidentiality procedures, and the voluntary nature of participation.

The researchers sent the link to the validated survey questionnaire to the selected respondents and gave them ample time to complete it during their free time after obtaining their permission. The survey questionnaire was retrieved with the respondents' permission.

The completed questionnaires were collected, reviewed for completeness, and systematically organized. The responses were tabulated and subjected to appropriate statistical analyses to examine patterns, trends, and relationships among variables. This analysis served

as the foundation for interpreting the data and drawing meaningful conclusions. Finally, findings and recommendations were formulated based on the results, leading to the development of a targeted school-based intervention plan to improve teachers' efficacy in implementing IEPs across various schools.

Data analysis procedure

The methods employed in this study were descriptive and inferential statistics at the 0.05 level to assess the statistical significance of observed relationships. Frequency counts and percentages summarized respondents' demographic profiles. Weighted means assessed levels of knowledge, skills, attitudes, and challenges in implementing Individualized Education Programs (IEPs). The standard deviation measured the variability of responses. Pearson's Product-Moment Correlation Coefficient (Pearson's r) was employed in this study to evaluate the relationship between respondents' profiles and the challenges they face in implementing IEPs, focusing on knowledge, skills, and attitudes.

Ethical considerations

This study was conducted in strict adherence to established ethical principles to ensure that the rights, welfare, and dignity of all respondents were protected throughout the research process. The following protocol was observed. Prior to data collection, informed, voluntary consent will be obtained from all participants. A consent form, written in clear and understandable language, were provided to each potential respondent. This form detailed the study's purpose, procedures, potential risks and benefits, the voluntary nature of participation, and the confidentiality of all provided information.

The respondents' anonymity was safeguarded. Respondents were required to write their names on the survey questionnaires, ensuring their responses cannot be personally identified. All collected data were treated with the utmost confidentiality. Any information obtained was used solely for the purposes of this academic research and will be stored securely, with access limited only to the researcher.

Participation in this study was entirely voluntary. Respondents were explicitly informed that they have the right to withdraw from the study at any point without penalty or negative consequence to their professional standing or their child's educational status. The researcher ensured that the study design and instruments posed no physical or psychological harm to the participants.

This study complied with the provisions of the Data Privacy Act of 2012 (Republic Act No. 10173). All data gathered was processed and stored solely for the declared research objectives. Electronic files were password-protected, and physical documents was kept in a secure location. All data was disposed of securely after the mandated retention period.

Formal permission to conduct the study was sought and obtained from the school administration of the selected schools in the Division of Toledo City, as well as from other relevant authorities, before any contact with potential participants is initiated.

RESULTS AND DISCUSSION

This study involved a total of 30 inclusive education teachers as respondents, drawn through a descriptive correlational research design that examined both the demographic profile of the participants and the extent of challenges they encountered in the implementation of Individualized Education Programs (IEPs). Data were gathered using a structured survey questionnaire designed to capture the respondents' demographic and professional characteristics as well as their perceived challenges in IEP implementation across three dimensions, namely knowledge, skills, and attitude. The data were analyzed using descriptive statistics, particularly frequency counts, percentages, and weighted means, to determine the demographic profile and the extent of challenges experienced by the respondents, while Pearson correlation analysis was employed to test the significant relationship between the respondents' profile variables and the extent of challenges in IEP implementation. The following discussion is grounded entirely in the data gathered from the respondents and is interpreted in direct relation to the objectives of the study, which sought to determine the demographic profile of inclusive education teachers, assess the extent of challenges they face in implementing IEPs, and examine the significant relationship between their profile and these challenges.

Demographic profile of the respondents

The demographic profile of the respondents revealed that the majority were female, comprising 28 (93.33%) of the respondents, while only 2 (6.46%) were male. This finding indicates that the inclusive education teaching workforce in this study is predominantly composed of female teachers, which aligns with the broader trend in the teaching profession. Vazquez-Cano et al. (2023) found that female teachers continue to dominate the profession, with most in mid-career stages, a pattern consistent with the present findings. In terms of age distribution, the highest number of respondents belonged to the 31 to 40 years old group and the 41 to 50 years old group, each comprising 10 respondents (33.33%), followed by the 26 to 30 years old group with 7 respondents (23.33%), while the least represented group was 51 years old and above with 3 respondents (10.00%). These results suggest that inclusive education teachers in this study are largely within their middle adulthood stage, a period often associated with professional maturity, instructional experience, and active engagement in teaching responsibilities. However, while IEP implementation levels may differ by age, challenges are more closely related to teaching experience than age (Jimenez, 2025), and another study reported no significant correlation between age and knowledge, skills, or attitudes in IEP implementation for inclusive education, suggesting that training and support are more important than age in addressing difficulties with inclusive practices, including IEP-related work (Sabanal et al., 2025). These findings underscore the need for targeted recruitment and retention strategies to create a more balanced and sustainable workforce in special education inclusive settings.

With regard to highest educational attainment, results revealed that the majority of the respondents have pursued graduate studies, with 20 (66.67%) holding a bachelor's degree with master's units, 8 (26.67%) having completed a master's degree, and 2 (6.67%) having earned a doctorate degree. Notably, all respondents have enrolled in postgraduate studies, reflecting their commitment to professional growth and continuous learning. This finding is significant because higher educational attainment was found to be significantly and positively associated with teachers' skills and knowledge for inclusive education, implying fewer competence related challenges when handling individualized supports (Sabanal et al., 2025). In a related manner, while teachers hold at least a bachelor's degree, advanced qualifications combined with focused

professional development are especially important for moving beyond supportive attitudes to competent, consistent application of inclusive strategies associated with IEPs (Tagyamon et al., 2025). Overall, these educational backgrounds suggest that the respondents are professionally prepared teachers capable of responding to the demands of inclusive education.

In terms of area of specialization, the majority of the inclusive education teachers specialized in General Education (12 teachers, 38.71%), followed by Preschool or Early Childhood Education (10 teachers, 32.26%), Special Education or SPED (8 teachers, 25.81%), and only one teacher (3.22%) specializing in another field. This distribution indicates that respondents possess diverse educational backgrounds, with many trained in areas related to child development and inclusive education. Teachers with backgrounds in General Education and Early Childhood Education are presumed to possess foundational knowledge, curriculum development skills, and a positive attitude toward implementing IEPs, while those specializing in SPED are likely to have more targeted training in supporting learners with diverse needs, individualized instruction, behavioral management, and inclusive practices. These findings imply that relevant specialization helps teachers manage instructional challenges and stress, as specialized training provides practical strategies, emotional readiness, and problem-solving skills that enhance teaching effectiveness. These results align with Factor and Saenz (2025), who found that specialization is more important than age or gender, and whose study reported that 12.3% of teachers had SPED specialization, with a lack of SPED training identified as a key barrier to inclusive practices and effective IEP and differentiated instruction work. Relatedly, although many teachers support inclusion, gaps in competence in special needs and inconsistent understanding of inclusive education limit effective individualized planning and support (Tagyamon et al., 2025).

Regarding length of teaching experience, the majority of respondents have been in the teaching profession for 6 to 10 years, comprising 10 (33.33%) of the sample, followed by those with 11 to 20 years of experience at 9 (30.00%), those with 3 to 5 years at 6 (20.00%), those with 21 years or more at 4 (13.33%), and the fewest respondents, only 1 (3.33%), falling within the 0 to 2 years category. These findings suggest that most inclusive education teachers possess moderate to extensive teaching experience, indicating exposure to a wide range of classroom situations and instructional responsibilities related to inclusive education. However, the findings of Vergara et al. (2025) differ from this study, as they indicate that teachers' profiles do not significantly correlate with the challenges they face, and that such challenges are instead likely influenced by factors such as training, resources, and professional experiences. This highlights the importance of training in enhancing teachers' effectiveness in inclusive education and ensuring that they are equipped with the necessary knowledge and skills.

With respect to teaching position, results revealed that the majority of respondents were classified under the "Others" category, comprising 12 individuals (40.00%), including teachers holding positions established through the Enhanced Career Progression System, encompassing Teacher IV to VI. This was followed by Teacher III with 10 respondents (33.33%) and Master Teacher with 7 respondents (23.33%), while Teacher I was the least represented with only 1 respondent (3.33%). These findings demonstrate that respondents occupy a diverse range of professional ranks and responsibilities, with the presence of higher-ranking teachers such as Teacher III and Master Teacher indicating that many respondents have attained professional advancement and possess substantial experience in inclusive education. The distribution suggests that rank may influence respondents' capacity to address challenges in IEP implementation, as teachers in higher positions possess the knowledge, skills, and attitudes necessary for effective implementation, including managing learner diversity, instructional planning, and collaboration, with Master Teachers frequently serving as mentors and

instructional leaders. These findings are consistent with Factor and Saenz (2025), who reported that most respondents were Teacher III, reflecting a comparable professional distribution among educators in inclusive classrooms, although collaboration and resource constraints present more significant barriers than rank or designation (Readiness and Challenges, 2024). Consequently, teachers in inclusive education, particularly those in similar positions, require enhanced institutional support and collaborative systems to address implementation challenges and improve the delivery of individualized educational programs.

In terms of the total number of learners handled in an inclusive classroom, results showed that no respondents handled classes with 1 to 10 learners (0.00%) or none (0.00%), while 7 respondents (22.58%) handled 11 to 20 learners, 9 respondents (29.03%) handled 21 to 30 learners, 5 respondents (16.13%) handled 31 to 40 learners, and the highest proportion, 10 respondents (32.26%), managed 41 and above learners. This indicates that a substantial number of teachers are handling large and highly populated inclusive classes, which may affect the delivery of individualized educational support, particularly in classrooms with 31 to 40 learners (16.13%) and 41 and above learners (32.26%), where teachers may experience difficulty fully understanding and monitoring each learner's individual needs and IEP requirements. The demands of handling large inclusive classrooms may also influence teachers' motivation, confidence, and workload management, potentially affecting their responsiveness to learners with special needs. These findings imply that inclusive education teachers need strengthened institutional support, such as manageable class sizes, additional personnel support, and continuous training, to enhance their knowledge, skills, and positive attitudes in implementing IEPs effectively in diverse and crowded classroom settings, consistent with Gonzales et al. (2026), who found that class size or number of students may affect teachers' self-efficacy and the challenges encountered in IEP implementation.

Finally, in terms of trainings and seminars attended, results showed that the majority of respondents, 18 or 60.00%, have not attended any IEP-related trainings or seminars, while 8 respondents or 26.67% have attended 1 to 2 trainings, and only 4 respondents or 13.33% have attended 3 to 4 trainings, with no respondents having attended 5 or more trainings. This indicates that most teachers have limited or no formal exposure to IEP training opportunities, with only a few having moderate experience and none having extensive training in this area, suggesting generally low levels of professional development related to IEP implementation that may affect teachers' preparedness in handling learners with special needs. These results are similar to the study of Sabanal et al. (2025), wherein relevant training and professional development consistently emerge as critical in reducing teachers' challenges in inclusive and IEP implementation, and educational training showed significant positive correlations with teachers' knowledge and skills for inclusive education, whereas other demographics were less influential. Relatedly, continuous training modules and seminars are needed so that general education teachers can meet standards for inclusive education and address recurring gaps in preparedness for special education and individualized planning (Macabenta et al., 2023).

Extent of challenges in the implementation of IEP

Many challenges arise when inclusive education teachers know the underlying concepts but lack the confidence or experience to implement IEPs effectively, and continuous skill development ensures that teachers remain responsive to the evolving needs of learners with special needs, as IEPs require regular review, adjustment, and refinement (Baglama et al., 2019).

In terms of knowledge, which refers to teachers' understanding of the principles, processes, and requirements necessary in developing and implementing IEPs for learners with special needs, results revealed that all indicators obtained a low level of agreement based on

the weighted means, with an aggregate weighted mean of 2.10, indicating that teachers generally experience a low level of agreement regarding challenges in IEP implementation in terms of knowledge. The three highest indicators were "I don't know which channel to use to learn the proper IEP implementation process" (WM = 2.48), "I do not have enough information about the IEP implementation process" and "I do not have the appropriate support material to learn the IEP implementation process" (both WM = 2.45), and "I am not good at determining the level of academic development of SEN students" (WM = 2.39). These results suggest that although teachers have some basic understanding of IEPs, gaps remain in access to learning resources, formal guidance, and assessment skills for learners with special needs, despite the overall low level of agreement on every indicator. On the other hand, the three lowest indicators were "I don't know any activities or materials that can be used to enrich the IEP process" (WM = 2.13), "I am not sure of my own responsibility in the IEP implementation process" (WM = 2.19), and "I don't know the steps to use existing criteria-based assessment instruments" (WM = 2.26), implying that teachers are relatively more confident in their roles, basic responsibilities, and use of assessment tools compared to other indicators. Within the context of public elementary schools, these results reflect that while teachers are already familiar with the fundamentals of IEP implementation through exposure to DepEd practices, large class sizes, limited SPED training opportunities, and insufficient access to specialized materials still limit deeper understanding and mastery of IEP processes. Overall, although teachers in public elementary schools are not highly challenged in terms of knowledge, there remains a need to strengthen their access to updated training, learning materials, and structured support systems to ensure that learners with special needs receive accurate assessment, appropriate interventions, and well-designed individualized education plans. These findings are similar to the study of Al-Shammari and Hornby (2020), which identified barriers to effective IEP implementation, including insufficient knowledge among inclusive education teachers, inadequate classroom environments, and large class sizes. Teachers' understanding of IEP implementation helps them recognize learners with special needs and detect their weaknesses, thereby improving learner performance (Ismail and Majid, 2020), and IEPs are considered fundamental mechanisms for tailoring special education services to each child and improving developmental outcomes for learners with special needs (Kozikoglu and Albayrak, 2022).

In terms of skills, the development of an IEP is a delicate task for inclusive education teachers, requiring continuous improvement in the skills needed for implementation, with insufficient skills among teachers in IEP processes remaining a persistent challenge, particularly in the evaluation process, where teachers were found to be less efficient (Rashid and Wong, 2022). Results showed that all indicators were interpreted as a low level of agreement, with an aggregate weighted mean of 2.27, indicating that teachers generally experience a low level of agreement in skills-related aspects of IEP implementation, although some specific areas emerged as more challenging. The three highest indicators were "difficulty holding meetings involving various IEP stakeholders" (WM = 2.45), "having a hard time motivating every stakeholder of the IEP team to express their opinions in meetings" (WM = 2.42), and "difficulty in managing parents who have overly high but unrealistic expectations of their children" (WM = 2.39), suggesting that the most common skill-related challenges are linked to collaboration, communication, and stakeholder engagement, particularly during IEP meetings. The three lowest mean scores were "difficulty in checking the progress of SEN students through attendance reports" (WM = 2.13), "difficulty in checking progress through other relevant developmental reports" (WM = 2.13), and "having a hard time explaining the IEP to parents" and "explaining the purpose of IEP to school management team" (both WM = 2.16), implying that teachers are relatively more confident in basic communication of IEP

purposes and in using available reports for monitoring learner progress compared to more complex collaborative tasks. Within the public elementary school context, these findings reflect that while teachers are accustomed to routine reporting and basic IEP procedures under DepEd guidelines, they still face challenges in managing multi-stakeholder coordination due to large class sizes, limited time for meetings, and varying levels of parental involvement and understanding. Overall, teachers possess adequate foundational skills in implementing IEPs but still need strengthening in facilitation, collaboration, and stakeholder engagement. These results are similar to Padillo et al. (2021), who found that teachers generally demonstrated mastery of instructional competencies through participation in professional development programs, although the application of these skills in actual classroom practice was influenced by personal perceptions and contextual factors, suggesting that while training enhances teachers' instructional, assessment, and reflective teaching skills, its effectiveness depends on alignment with real classroom conditions. These findings are also consistent with Karaan et al. (2025), who reported that although teachers showed stronger preparedness in collaboration, parental involvement, assistive technology, and professional development, challenges remained in monitoring, evaluation, and individualized instructional planning, implying that continuous, context-responsive training and targeted support are essential to strengthen teachers' skills in effective IEP implementation.

In terms of attitude, which refers to the beliefs, perceptions, and dispositions of teachers that influence how they respond to and manage inclusive education practices, results showed an overall aggregate weighted mean of 2.35, interpreted as a low level of agreement, indicating that teachers generally do not exhibit strong negative attitudes toward IEP implementation. However, several indicators were rated as high level of agreement, showing that external conditions significantly influence teachers' perceptions. The three highest indicators were "I think the school management team does not provide enough support in the IEP implementation process" (WM = 2.52, SD = 0.85), "I think the time allocated to prepare the IEP report is not enough" (WM = 2.55, SD = 0.57), and "I think the main reason for the failure of IEP implementation is that the learning environment in schools is too crowded" (WM = 2.61, SD = 0.76), indicating that teachers' attitudes are most affected by structural and organizational constraints rather than personal resistance to inclusive education. The three lowest mean scores were "I think IEP is not a necessity but a burden especially for teachers" (WM = 1.84), "I cannot afford to sacrifice a long time in all the IEP implementation processes" (WM = 2.00), and "I don't like LD students' family members that having over high hopes for their children" (WM = 2.16), suggesting that teachers generally maintain a positive attitude toward the importance of IEP and do not strongly view it as an unnecessary burden or hold negative perceptions toward parents and learners. Within the context of public elementary schools, this reflects that teachers are generally supportive of inclusive education policies under the Department of Education, although their attitudes are challenged by practical realities such as large class sizes, limited time for documentation, insufficient manpower, and inadequate institutional support. The low level of agreement on almost all attitude indicators shows that inclusive education teachers hold a rather positive attitude toward the IEP implementation process, while the high mean score values indicate that inclusive education teachers hold a negative attitude toward the difficulty of implementing IEP for learners with special needs given prevailing structural constraints. Overall, improving teachers' attitudes toward IEP implementation depends not only on changing perceptions but, more importantly, on addressing systemic issues in public schools, with strengthened administrative support, reduced workload pressures, additional personnel, and improved classroom conditions being essential to sustaining positive teacher attitudes and ensuring effective implementation of IEPs. These results are similar to the study of Baglama et al. (2019), which found that the relevance and responsiveness of professional development programs play a significant role in improving teacher confidence in teaching

learners with special education needs and in reducing negative attitudes toward IEP implementation, as development programs aligned with real classroom challenges and learner diversity are more likely to foster positive attitudes, stronger commitment, and greater confidence among teachers. However, Cordingley et al. (2015) revealed that frustration, reduced confidence, and less effective teaching practices ultimately affect teachers' willingness and readiness to implement inclusive education successfully, with challenges including lack of separate and adequate time for IEP preparation, not knowing how to prepare an IEP, and lack of a variety of materials in IEP implementation (Akcin, 2022).

Test of significant relationship between the profile of the respondents and the extent of challenges in the implementation of IEP

The test of significant relationship between the profile of the respondents and the extent of challenges in the implementation of IEP was conducted to determine whether teachers' demographic and professional characteristics are associated with the difficulties they encounter in inclusive education practices, using Pearson correlation analysis to identify which profile variables significantly influence challenges in terms of knowledge, skills, and attitude.

With respect to knowledge-related challenges, results reveal that most profile variables show a significant relationship, as indicated by the rejection of the null hypothesis in terms of age ($r = -0.23$, $p = 0.00$), highest educational attainment ($r = 0.11$, $p = 0.02$), number of years teaching ($r = -0.22$, $p = 0.03$), teaching position ($r = 0.38$, $p = 0.00$), inclusive trainings and seminars attended ($r = 0.43$, $p = 0.02$), and field of specialization ($r = -0.19$, $p = 0.00$). These correlations range from weak to moderate, indicating that while the relationships are not strong, they are still statistically significant, suggesting that teachers' demographic and professional characteristics influence their level of knowledge-related challenges in IEP implementation. In particular, inclusive trainings and seminars attended and teaching position show moderate positive correlations, implying that as teachers gain more training and assume higher positions, their awareness of knowledge gaps and responsibilities in IEP implementation may also increase, while age, years of teaching, and field of specialization show weak negative relationships, suggesting that more experienced and older teachers may encounter slightly fewer knowledge-related challenges due to accumulated practice and exposure. Meanwhile, the total number of learners in the classroom shows no significant relationship ($r = -0.09$, $p = 0.27$), leading to the acceptance of the null hypothesis, indicating that class size does not significantly influence teachers' knowledge challenges in IEP implementation. These findings imply that in the context of public elementary schools, teachers' knowledge-related challenges in implementing IEPs are shaped more by professional background and development opportunities rather than classroom size, with continuous training and professional development playing a crucial role in improving teachers' understanding of IEP processes and with assignment to higher positions or specialized roles needing to be accompanied by targeted capacity-building programs. These results are similar to the study of Vergara et al. (2025), which showed a significant association between teachers' profiles and their levels of IEP implementation in terms of knowledge and classroom management skills, although it indicated no significant relationship between perceived difficulties in handling inclusive education and teachers' competencies in these areas, suggesting instead that teachers' knowledge may be influenced by external factors such as training, resources, and professional experiences. In terms of attitude challenges, the lack of motivation in implementing the IEP for learners with special needs is the most common challenge encountered by teachers (Rashid and Wong, 2022).

With respect to skills-related challenges, results show that most profile variables have a significant relationship, as indicated by the rejection of the null hypothesis in terms of age ($r = -0.35$, $p = 0.00$), highest educational attainment ($r = 0.09$, $p = 0.00$), teaching position ($r = -0.41$, $p = 0.00$), inclusive trainings and seminars attended ($r = -0.45$, $p = 0.00$), total number of learners in the classroom ($r = 0.55$, $p = 0.00$), and field of specialization ($r = -0.20$, $p = 0.00$). Inclusive trainings and seminars attended and teaching position show moderate negative correlations, suggesting that teachers with more training and higher positions tend to experience fewer skill-related challenges due to increased exposure, experience, and competence in handling IEP processes, while age and field of specialization also show weak negative relationships, indicating that more experienced and appropriately specialized teachers tend to develop better skills in IEP implementation. In contrast, total number of learners in the classroom shows a strong positive correlation ($r = 0.55$), suggesting that larger class sizes significantly increase the difficulty teachers experience in applying IEP skills effectively, particularly in managing individualized instruction, stakeholder coordination, and assessment tasks, while number of years teaching shows a weak negative relationship ($r = -0.20$, $p = 0.06$) that is not significant, leading to acceptance of the null hypothesis and indicating that length of teaching experience alone does not strongly determine skills-related challenges in IEP implementation. These findings imply that in public elementary schools, teachers' skills in implementing IEPs are strongly influenced by both professional development and classroom workload, with increasing access to inclusive education training and appropriate role assignment able to significantly reduce skill-related challenges, and with class size management being crucial since overcrowded classrooms greatly hinder teachers' ability to apply individualized strategies, conduct meaningful assessments, and coordinate with stakeholders. These results are similar to the study of Tagyamon et al. (2025), which identified training, workload, resources, and gender as key determinants of teachers' ability to apply inclusive practices that underpin effective IEP implementation, 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-referenced tests, for determining the development of learners with special needs, findings also echoed in the studies of Al-Shammari (2019) and Kozikoglu (2022), who reported that teachers showed a relatively low level of skill in the evaluation process.

With respect to attitude-related challenges, results show that all profile variables have a significant relationship, as reflected in the rejection of the null hypothesis across all indicators ($p = 0.00$). Notably, age shows a very strong negative correlation ($r = -0.90$), indicating that older teachers tend to experience significantly fewer negative attitudes or attitudinal challenges toward IEP implementation. Similarly, teaching position ($r = -0.47$), inclusive trainings and seminars attended ($r = -0.40$), and total number of learners in the classroom ($r = -0.51$) all show moderate to strong negative relationships, suggesting that teachers with higher positions, more training, and better classroom management experience tend to have more positive attitudes and lower attitudinal challenges toward IEP implementation. On the other hand, highest educational attainment ($r = 0.62$) and field of specialization ($r = 0.74$) show moderate to very strong positive correlations, indicating that as educational level and specialization increase, there may also be increased awareness of systemic limitations and challenges that shape teachers' attitudes toward IEP implementation. Meanwhile, number of years teaching shows a weak negative relationship ($r = -0.06$), suggesting that length of service alone has minimal influence on attitudinal challenges. These findings imply that in public elementary schools, teachers' attitudes toward IEP implementation are strongly shaped by both personal experience and professional context, with the strong influence of age, training, and classroom exposure suggesting that sustained experience and professional development help teachers develop more positive and adaptive attitudes toward inclusive education, while the strong positive

relationships associated with educational attainment and specialization indicate that more highly educated and specialized teachers may also become more critical and aware of structural gaps in the system, which can influence their attitudes toward the feasibility of IEP implementation. These results are in line with the study of Estorninos (2025), which found that a positive correlation indicates that those who hold more favorable attitudes toward IEP preparation may be more likely to face challenges, hinting at the complexities of their roles, and recommended an action plan focused on enhancing professional development for special education teachers in IEP preparation to address these challenges. Fischer et al. (2018) similarly noted that teacher development is important not only for improving classroom practice but also for teachers' well-being and for addressing teacher shortages, reinforcing the significance of teachers' attitudes toward professional development and inclusive education in shaping the success of IEP implementation.

Taken together, the findings of this study demonstrate that inclusive education teachers in public elementary schools, predominantly female and within their middle adulthood stage, are generally well-educated and moderately to extensively experienced, yet remain constrained by limited access to IEP-specific training, with 60.00% having attended no such trainings at all. The extent of challenges in IEP implementation across knowledge, skills, and attitude were all interpreted at a low level of agreement, with aggregate weighted means of 2.10, 2.27, and 2.35 respectively, indicating that while teachers are not overwhelmed by these challenges, specific areas such as access to learning resources, stakeholder collaboration, and institutional support consistently emerged as points of difficulty. The Pearson correlation analyses further revealed that profile variables such as age, educational attainment, years of teaching, teaching position, trainings attended, and field of specialization are significantly related to the challenges teachers face, with attitude-related challenges showing the strongest and most consistent associations across nearly all profile variables, while class size showed no significant relationship with knowledge challenges but a strong significant relationship with skills challenges. These results directly address the objectives of the study by establishing both the demographic composition of inclusive education teachers and the extent to which their profiles are associated with the difficulties they encounter in implementing IEPs. Collectively, the findings contribute to a deeper understanding of the systemic and professional factors that shape inclusive education practice in public elementary schools, underscoring the importance of sustained training, manageable class sizes, and strengthened institutional support in facilitating effective IEP implementation. These insights provide a substantive foundation for the recommendations and conclusions to be presented in the succeeding chapter, which will translate these findings into actionable strategies for enhancing teacher preparedness and institutional support in inclusive education settings.

CONCLUSION

The study concluded that special education teachers do face competency challenges, especially in terms of attitude. Findings revealed that the lack of knowledge about assessment tools is the biggest knowledge challenge faced by teachers. In terms of skill challenges, teachers experience a major challenge in carrying out the assessment process. In terms of attitude challenges, teachers' lack of motivation in implementing IEPs for learners with special needs. However, the findings also show that inclusive education teachers are aware of the concept and importance of IEP implementation. Furthermore, it revealed that teachers' professional backgrounds and qualifications significantly influenced how they addressed challenges in IEP implementation, suggesting that inclusive teachers continually adapt their

instructional practices, classroom management, and professional attitudes to meet learners' diverse needs. These findings support the Ecological Systems Theory, which emphasizes that the development of learners with special needs is strengthened through collaboration among teachers, parents, and the different systems surrounding the child in the educational environment (Almughyiri, 2025). Based on the findings of the study, it is recommended that the Inclusive Education Enhancement Plan may be implemented to provide continuous professional development, monitoring support, and adequate resources to improve teachers' competencies in IEP implementation.

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