

## **Teacher Needs Analysis of the Structure Analysis Synthesis (SAS) Method Assisted by Wayang huruf Media in Beginning Reading**

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**Abstract:** The low initial reading ability of lower grade students with special needs is a major problem that must be addressed immediately. This effort can be done by integrating the SAS method with learning media in the form of wayang huruf. This research was conducted with a descriptive survey design. The sample in this study consisted of 105 teachers represented from several provinces in Java, such as West Java, Jakarta, Central Java, and Yogyakarta. Data were collected using a questionnaire distributed via a link with a presentation in the form of a google form. The questionnaire used was closed and contained 30 statements. Data analysis was carried out using quantitative data analysis with a descriptive approach. The results of the study indicate that teachers' Indonesian language learning planning is in the adequate category, characterized by the preparation of learning materials, the availability of textbooks, and learning resources. However, there is a mismatch between lesson plans and classroom practice, which results in a less than optimal learning process, especially at the beginning reading stage in inclusive lower grades. The majority of teachers expressed a strong need for modifications to the Structural–Analytic–Synthetic (SAS) method assisted by wayang huruf media as an alternative that suits the diverse characteristics of students and the needs of inclusive literacy. These findings emphasize the importance of a structured, multimodal, and accessible learning approach to improve the effectiveness of beginning reading learning for students with diverse learning abilities.

**Keywords:** early reading; student with special needs; Structural Analysis Synthesis (SAS); *wayang huruf*.

### **INTRODUCTION**

Education is a practice of liberation and humanization, namely the process of humanizing humans through education that equips students to change their circumstances (Mastoah et al., 2025). Education is a basic human need that must be strived to provide broad experiences and change life to be more focused. In line with this statement, according to (Singer-Brodowski, 2025) education is the process of human interaction with the environment that occurs consciously and planned in order to develop all of their abilities.

One aspect of education in Indonesia is inclusive education. The inclusive education approach is gaining increasing attention, especially in the education of children with special needs (Lapidot-lefler, 2025). Inclusive education is the implementation of education in schools that involves all students in the learning process, receiving equal treatment and values. Inclusive education ensures equality and social justice by providing opportunities for children with special needs to receive a quality education, enabling them to develop their potential and contribute to society (Yang & Wang, 2025).

The presence of teachers in inclusive education has a significant impact. Teachers are likened to conductors who guide students towards learning success. In line with this opinion, (Sulaiman & Hasrianti, 2021) argue that other factors related to the teaching and learning process are meaningless without the presence of an educator. The teaching and learning process will not run perfectly without the presence of an educator. Educators are the most important part of the teaching and learning process because they interact directly with students, whether through formal, informal, or other forms of education.

One of the crucial elements for the success of inclusive education is students' language skills (Pattiasina et al., 2025; Woodcock & Anderson, 2025). Language serves as a means of thinking, communicating, and understanding the world around them. According to Ufer & Bochnik (2020) emphasize that language learning, particularly in elementary school, is the primary foundation for children in learning reading, writing, and arithmetic. Good language skills enable a person to think logically and systematically, the better a person's language skills, the clearer their thinking becomes in understanding new concepts.

Early reading skills are a crucial aspect in the literacy development of elementary school-aged children, especially in the lower grades, especially for children with special needs. Reading is not just about recognizing letters, but also understanding sentence structure, word meaning, and the context contained in the reading. According to Damaianti et al., (2020) explain that early reading is a cognitive process in converting written symbols into meaningful sounds, while emphasize that this skill is the foundation for mastering other sciences (Turiman et al., 2019). Therefore, good mastery of early reading will directly influence students' academic success in general (Connors et al., 2025).

Children with special needs are often challenged with complex learning challenges (Chairunnisa & Rismita, 2022). Enjoyable learning is essential to facilitate literacy in children with special needs. One of the most important elements of early literacy is ensuring that educators speak to children and model correct grammar and language (Weadman et al., 2023). This includes providing opportunities for children to maintain and develop their first language through playing songs, reading simple stories, reciting nursery rhymes, and singing songs (Gezer, 2021).

Reality shows that there are numerous obstacles in implementing early reading instruction for students with special needs. Each student with special needs faces different obstacles, for example, while drills are provided at school, they are not implemented at home. Most of their parents come from low-income families with low levels of education. According to research (Ningrum et al., 2020) in Indonesia, 3.3% of children aged 5-17 years have special needs. One type of special need is mild intellectual disability. Similarly, (Asri et al., 2022) noted that many inclusive elementary schools have not yet developed and managed Individual Education Plans (IEPs) for students with special needs, particularly in early reading instruction.

Children with mild intellectual disabilities have an intellectual capacity between 50-55 and 70 (Sajewicz-radtke et al., 2022).. Children with mild intellectual disabilities are characterized by difficulty with abstract and logical thinking (Lisnawati et al., 2024). This affects children with mild intellectual disabilities in their education. The academic skills that children with mild intellectual disabilities must master are reading and writing.

Reading skills are important to master because reading allows students with mild intellectual disabilities to learn other material taught in school and also provides them with the necessary skills to continue on to the next level of education (Britt et al., 2024). The low reading ability of children with mild intellectual disabilities often leads to errors in reading (Guo & Keles, 2025). Common reading errors made by children with intellectual disabilities include omitted words or letters, mispronounced consonants and vowels, and incorrect word hyphenation (Sandjaja, 2022).

Several recent studies have also confirmed similar challenges. A study by Pratiwi (2020) showed that the low initial reading skills of elementary school students are caused by the lack of implementation of learning methods appropriate to children's developmental characteristics. The results of this study recommend the need for innovation in reading teaching approaches that emphasize aspects of language structure and contextual meaning.

Thus, teachers need to choose strategies that not only train phonetic skills but also develop students' semantic understanding (Salsabila et al., 2024).

Beginning reading is a stage in the reading learning process for elementary school students in the early grades. A student can only read if they can read. Reading is the process of recognizing letters, recognizing words, and then interpreting them. Children in the early stages of learning find it easier to grasp overall concepts before being able to analyze their parts (Sari et al., 2019). Therefore, the learning method must begin with recognizing whole forms before moving on to analyzing the parts of speech.

A student can only read if they recognize letters, and they can speak well and correctly if they can read. Reading is the process of recognizing letters, words, and sentences, which will have implications for a person's knowledge and speaking ability (Neuman et al., 2025). One method that can improve students' reading ability is the application of the Structural Analytical Synthetic (SAS) method. Reading difficulties for students with intellectual disabilities can be overcome by using methods and media that encourage active and enjoyable learning. One method that can improve the reading skills of students with mild intellectual disabilities is the application of the SAS method.

The SAS method in several studies is effectively used for students with intellectual disabilities who are not yet fluent in reading, which involves structured, analytical, and synthetic processes that are applied directly in learning (Sunanih & Maulidah, 2025). Several relevant studies, according to (Budiyono & Kusmana, 2023) revealed that the use of the SAS method accompanied by letter card media for students with intellectual disabilities in Jambi City Special Needs Schools can improve reading and writing skills. There is a difference in reading skills before using the SAS method, obtaining an average result of 33.33% and after using the SAS method, obtaining each meeting from the first (41.66%), second (45.13%), and third (52.77%). This shows that there is a positive influence of the SAS method on the reading skills of students with special needs (Ba et al., 2019).

The Structural Analytical Synthetic (SAS) method is considered a relevant approach for early reading instruction (Idris et al., 2025). According to Kusuma and Makhbubah, (2022) explain that the SAS method involves three main stages: the structural stage (presenting a complete sentence), the analytical stage (breaking down the structure into smaller parts), and the synthetic stage (recombining the parts into a meaningful whole). This learning process not only trains phonetic and syntactic skills but also helps students understand the overall meaning of language.

Several previous studies have examined the use of the SAS method in early reading, such as that conducted by (Helwah et al., 2023) which showed that the application of the SAS method in grade 1 learning greatly helps students in the process of learning to read and makes it easier for students to learn independently. Research conducted by (Rusminto & Samhati, 2024) that picture storybook products based on the SAS method are effective in improving students' early reading skills as indicated by the average pretest score of 40 increasing to 83 in the post-test with an N Gain of 0.72 in the very high category. Research by Sulaiman and Hasrianti, (2021) highlighted the effect of SAS on early reading skills obtaining statistical test results with a significance value of  $p = 0.001$ . This indicates that SAS has an effect on reading ability.

In addition to implementing the SAS method, beginning reading instruction in lower grades can also be linked to instructional media. Learning media can be key to the success of an interactive learning process. One medium integrated with the SAS method is wayang.

The use of wayang huruf (letter puppet) media in learning can be an effective, innovative alternative. Wayang media has high visual appeal, thus increasing student interest in learning. Integrating wayang into reading instruction not only stimulates students' reading practice but also enhances their understanding of the story, increases emotional engagement, and fosters an appreciation for local culture (Fatikha et al., 2025).

Several previous studies have shown that wayang media can increase the effectiveness of learning. Research conducted by Latifah and Safrida, (2025) revealed that the use of wayang media not only improves reading skills, but strengthens students' character values through the characters in the story. In line with the results of this study, Deprianti et al., (2022) showed that there is an influence of wayang media on speaking skills. This is in line with the statement of Safitri et al., (2025) that there is an influence of wayang media on speaking skills.

The success of early reading instruction in elementary schools is greatly influenced by the learning methods used and the teacher's competence in implementing them. This study aims to analyze teachers' needs for the SAS method assisted by wayang huruf media in early reading. The results of this study are expected to contribute to the development of methods and media to improve the reading quality of elementary school students. This study has several novelties compared to previous research, including the integration of wayang huruf media to attract students' attention in reading. Thus, this study is expected to provide a more significant contribution to efforts to improve reading skills through innovative learning methods and integrated with interactive media that are appropriate to students' real needs.

## **METHOD**

### ***Research Approach and Type***

The approach used in this research is quantitative research. Quantitative research is a process of acquiring knowledge by utilizing numerical data as an analytical tool to understand the phenomena being studied (Rauteda, 2025). Meanwhile, according to Valle and Ferreira (2025), quantitative research is an effort to discover knowledge by using numerical data as an instrument to analyze the desired object.

This research is a descriptive survey. Descriptive survey research is conducted by taking a sample from a population using a questionnaire (Creswell & Creswell, 2022). Data were collected from respondents using an electronic questionnaire presented descriptively and analyzed to illustrate the level of teacher need for the SAS method assisted by Wayang huruf media. The questionnaire used in this study was validated before being applied to the trial phase. Assessments were conducted by two expert validators (language and media) using a four-point scale (1 = not suitable, 2 = less suitable, 3 = quite suitable, and 4 = very suitable). The questionnaire was also tested for reliability using a measure that describes the extent to which an instrument is trustworthy (Mohamad et al., 2015; Pandian et al., 2023).

### ***Sample and Data Collection***

This research was conducted on the island of Java and represented several regions, including West Java, Jakarta, Central Java, and Yogyakarta. The subjects consisted of 105 elementary school teachers. The sample was selected randomly using a random sampling technique. The instrument used in this study was an electronic questionnaire containing statements regarding aspects of teacher needs, including teacher readiness in preparing lessons, the learning process, and the need for learning methods and media. The teachers who filled out the electronic questionnaire were teachers from inclusive schools that

specifically handle students with special needs, such as slow learners, blind, deaf, mentally retarded, and other special needs. This electronic questionnaire was closed-ended and contained 30 statements and was distributed via Google Forms. This research was conducted over two months, from early October to late November 2025.

### ***Data Analysis Techniques***

Quantitative data analysis in descriptive survey research is conducted by converting an electronic questionnaire instrument from an ordinal scale to an interval scale. Quantitative data results are input and calculated using Microsoft Excel numerical processing software. The calculations focus on averages, data percentages, and data interpretation, which are grouped into three main categories: high, medium, and low.

Quantitative data is grouped according to success criteria (Widoyoko, 2016): more than 90 (very high), 80-89 (high), 70-79 (sufficient), 60-69 (low), and less than 60 (very low). According to Younas and Porr, (2018), survey research has several stages, including defining the research problem, creating the survey design, developing the questionnaire instrument, determining the sample, collecting data, checking the data, coding the data, processing and analyzing the data, interpreting the data, and drawing conclusions and recommendations.

The stages of this research simply start from the formulation of research problems and determination of survey objectives, literature review and concept determination, sample determination using random sampling techniques, creation of electronic questionnaires using Google Forms, distribution of Google Forms links, processing questionnaire data using Microsoft Excel, descriptive data compiled from values (average, percentage, and success rate), drawing conclusions, and making recommendations.

## **FINDING AND DISCUSSION**

### **Finding(s)**

The results of this study indicate three important parts regarding teacher needs for the SAS method assisted by wayang huruf media. These findings contain three important things about teacher needs, including the learning plans that teacher usually do, the learning process, and teacher needs for the method. These findings were obtained from questionnaire data distributed via Google Form. Learning plans contain plans that have been made by teachers in general before learning begins. The learning process contains activities that teachers usually carry out to ensure the suitability of learning activities with the plans that have been made. Meanwhile, teacher needs contain the prospects for learning methods expected by teachers in language learning. These prospects are linked to the modification of SAS assisted by wayang huruf in delivering language material. The results of the questionnaire distribution are as follows:

**Table 1. Recapitulation of the percentage of teachers' needs for the SAS method assisted by wayang huruf media**

<b>Teacher Needs Aspects</b>	<b>Average</b>	<b>Percentage (%)</b>	<b>Category</b>
Learning Planning	2.78	69.5%	Sufficient
Learning Process	2.22	55.5%	Less
Teacher Needs	3.56	89%	High

Based on Table 1, it is clear that the lesson planning carried out by teachers so far is still considered adequate, the learning process has not been optimal, and teachers' need for modified learning using the SAS method is high. This means that the ongoing lesson planning is not optimal, with many teachers still not completing the learning materials before the lesson begins. Furthermore, the learning activities carried out by teachers in class are not

fully aligned with the initial plan. Some teachers remain inconsistent in their classroom teaching. Due to suboptimal planning and processes, teachers feel inadequate, necessitating modifications to appropriate learning methods, especially in Indonesian language learning. Furthermore, teachers need to adapt the learning methods used to their students' characteristics.

Furthermore, teachers' need to modify learning methods, particularly in Indonesian language learning, reflects the challenges of inclusive literacy in classrooms with diverse student characteristics. Students come with varying reading abilities, language backgrounds, learning styles, and special needs, requiring teachers to use adaptive and differentiated learning approaches and strategies. Unprepared planning and inconsistent learning implementation have the potential to hinder efforts to meet the literacy needs of all students, especially those at the early literacy level or experiencing learning disabilities. Therefore, teachers' need for modified learning methods is not only related to the effectiveness of the teaching process but also serves as a strategic response to the demands of inclusive literacy that emphasize equitable access, diversity, and active participation of all students in Indonesian language learning.

In this study, teachers felt the need to develop the SAS method, supported by wayang huruf media, as a tool in delivering Indonesian language lessons to improve the beginning reading skills of lower-grade students. In general, most teachers agreed on the need to develop the SAS method, supported by wayang huruf media. The full results regarding teachers' needs for each aspect are outlined in the following subchapters.

First, the lesson planning aspect is part of the research to determine teachers' needs for the SAS method, supported by wayang huruf media. This is because researchers want to assess teachers' preparedness and planning before the learning process begins. In planning, teachers should create learning materials before the lesson begins. This occurs as a manifestation of teacher responsibility and to fulfill their administrative burden. Furthermore, learning planning is also a component assessed during assessments by principals or supervisors. This study identified nine key points regarding learning planning. The complete results are as follows:

**Table 2. Percentage of learning planning aspects**

No	Statement	Form	Average	Percentage (%)	Category
1	I usually prepare learning materials for each subject at the beginning of the semester.	+	3.78	94.44	Very High
2	I prepare learning materials only when I'm going to teach.	-	1.89	47.22	Low
3	I usually plan learning methods spontaneously before teaching.	+	1.69	42.36	Low
4	Physical learning media are prepared before teaching.	+	3.50	87.50	High
5	I only use the media available at school without considering student differentiation.	-	1.92	47.92	Low
6	I plan lessons that combine the use of learning methods and media that are appropriate for each student's characteristics.	+	3.53	88.19	High
7	I provide other learning resources, especially for students with intellectual disabilities, during language learning.	+	3.44	86.11	High
8	I usually plan simple learning methods and media in language learning, such as lectures and textbooks.	+	2.47	61.81	Low
9	I have created learning materials that use SAS learning and media in language learning.	+	2.81	70.14	Sufficient

Table 2 shows data on the planning process teachers undertake before teaching. The table reveals that teachers are accustomed to preparing learning materials for each subject. They create learning materials at the beginning of the semester. Some teachers prepare these materials well in advance of teaching. However, others create learning materials the day before class begins. This means they sometimes create them spontaneously. Furthermore, they are accustomed to planning learning media before teaching. They not only use the media available at school but also utilize other media, whether purchased or created independently.

Teachers have been striving for innovative learning by combining learning methods and media. This means that during teaching, they not only use learning methods but also utilize learning media to convey the material. In addition to using methods and media, teachers also provide learning resources for students in Indonesian language subjects. The media teachers generally plan are textbooks using the lecture method. Some teachers have experience creating learning materials using the SAS method and media in language learning. Others have never used the combination of the SAS method and wayang huruf media in language learning.

Table 2 shows that teachers have adequately planned their learning, as indicated by the creation of learning materials at the beginning of the semester, the provision of physical textbooks in the classroom, the provision of learning resources, and the use of the lecture method in delivering learning materials. However, teachers have not maximized their efforts in planning innovative learning methods and media in language learning, particularly to improve beginning reading skills for lower-grade students.

In the context of inclusive education, these conditions are closely related to the challenges of differentiated teaching. Lower-grade students, including students with intellectual disabilities, have varying learning rates, attention spans, and cognitive abilities. One-way lecture methods tend to be less responsive to these differences, thus failing to accommodate individual learning needs. The absence of planned differentiation methods, such as the use of multisensory activities, flexible grouping, or adjustments to reading difficulty, can potentially make it difficult for students with intellectual disabilities to gradually understand letter symbols, sounds, and meanings.

Furthermore, accessibility challenges are also evident in the limited learning media used. The availability of physical textbooks alone is not enough to guarantee equal learning access for students with intellectual disabilities, who generally require concrete, simple, and repetitive visual media. These visual media include picture letter cards, leveled reading books, or manipulative media. Without disability-friendly media planning, beginning reading instruction risks being inaccessible to students with intellectual disabilities.

In terms of student engagement, the lack of innovative methods and media also impacts low active student participation, especially for students with intellectual disabilities who require engaging and meaningful learning stimulation. Learning with minimal variety of methods tends to make students passive, less motivated, and have difficulty maintaining focus. Therefore, the findings of this study indicate that despite adequate lesson planning, teachers still face challenges in integrating inclusive principles. These challenges specifically relate to differentiation, accessibility, and active engagement. Furthermore, challenges also relate to planning Indonesian language learning methods and media to improve the beginning reading skills of lower-grade students.

Second, the learning process aspect encompasses the learning activities carried out by teachers during class. The learning process reflects the alignment of the teacher's plans with the reality in the classroom. There are 13 statements about the learning process. Four statements are positive, while nine are negative. The results of the questionnaire distribution regarding the learning process aspect are shown in Table 3.

**Table 3. Distribution of percentage of aspects of the learning process**

No	Statement	Form	Average	Percentage (%)	Category
1	So far, language learning has been going well.	+	3.39	84.72	High
2	I implement learning according to the planned learning methods.	+	3.56	88.89	High
3	Learning activities deviate from the initial plan.	-	1.42	35.42	High
4	The choice of planned learning methods is often not appropriate to the subject matter, especially for students with intellectual disabilities	-	1.50	37.50	High
5	The lecture method remains dominant throughout the learning process.	-	2.17	54.17	Low
6	I am not accustomed to using the SAS learning method in language learning for students with intellectual disabilities	-	2.08	52.08	Low
7	I am accustomed to combining SAS learning and media in language learning.	+	2.81	70.14	Sufficient
8	In Indonesian language learning, I only encourage students for students with intellectual disabilities to read and write without using other methods	-	1.42	35.42	High
9	The use of innovative media is difficult to implement for students with intellectual disabilities in language learning	-	1.58	39.58	High
10	Learning is teacher-centered.	-	1.61	40.28	Low
11	The learning methods used in class support the learning process.	+	3.69	92.36	Very High
12	The learning methods used in class support the learning process.	-	1.39	34.72	High
13	I am experiencing difficulties in improving reading ability of mentally retarded students	-	2.19	54.86	Low

Table 3 shows that the suboptimal learning process is closely related to the challenges of inclusive education, particularly in differentiated teaching, accessibility, and the engagement of students with intellectual disabilities. The mismatch between planning, implementation, and method selection reflects the lack of consistent implementation of differentiated teaching. For students with intellectual disabilities and limited cognitive abilities, the same method for all students cannot accommodate their differing learning needs, comprehension speeds, and learning styles.

In terms of accessibility, learning is not fully user-friendly for students with intellectual disabilities because it is dominated by lecture methods and minimal use of the SAS method and innovative media. Learning accessibility relates not only to the availability of physical facilities but also to students' ease of access to learning materials tailored to their abilities. The SAS method and concrete-visual media can actually help students with intellectual disabilities understand language structure and the reading process more simply and meaningfully. However, teachers' limited ability to apply innovative methods and media actually limits students' access to learning experiences tailored to their needs.

Furthermore, challenges to student engagement are also evident in the research findings. Learning that lacks variety and innovation tends to make students with intellectual disabilities passive, unmotivated, and easily lose focus. When teachers encounter obstacles in improving the reading skills of students with special needs, their active engagement is less

than optimal. Students with intellectual disabilities require interactive, multisensory, and contextual learning to engage them emotionally and cognitively in the learning process.

Overall, these findings confirm that the main challenge to inclusive learning lies not only in planning or the availability of equipment, but also in teachers' ability to implement differentiated, accessible learning that actively engages students with intellectual disabilities. Therefore, it is necessary to strengthen teachers' competencies in selecting and implementing inclusive language learning methods and media, so that the learning process can be more responsive to the learning needs of students with intellectual disabilities.

Based on the planning and learning process carried out by teachers, there are expectations that must be realized by teachers to optimize learning. These expectations reflect teachers' needs. Teachers' needs are considered essential for future learning processes, particularly in Indonesian language subjects. There were nine statements in the questionnaire. The complete results are presented in Table 4.

**Table 4. Percentage distribution of aspects of teacher needs**

No	Statement	Form	Average	Percentage (%)	Category
1	I feel that the usual learning methods need updating, especially in language learning.	+	3.42	85.42	High
2	Special methods are needed to improve students' reading skills, such as the SAS method.	+	3.56	88.89	High
3	Modified SAS methods are needed to improve students' reading skills.	+	3.69	92.36	Very High
4	Learning media available in the classroom support students' needs to improve their reading skills.	+	3.47	86.81	High
5	In addition to printed books, teachers also need other media to improve students' reading skills.	+	3.75	93.75	Very High
6	I need the SAS learning method and media to improve students' reading skills.	+	3.56	88.89	High
7	I believe the use of the SAS learning method and media is suitable for language learning.	+	3.53	88.19	High
8	The use of the SAS learning method and media is appropriate for the characteristics of lower and upper grade students.	+	3.47	86.81	High

Based on Table 4, it can be concluded that teachers' need for modifications to modern learning methods reflects a gap between current learning approaches and the demands of inclusive literacy in diverse classrooms. Teachers' approval of the implementation of the SAS method, supported by wayang huruf media, demonstrates an awareness that Indonesian language learning, particularly for beginning reading in lower grades, requires a more specific, structured, and adaptive method than solely using printed textbooks. Linear and abstract textbooks are not yet fully capable of reaching all students with varying abilities, learning styles, and learning needs.

Teachers' need for this specialized method is closely related to the challenges of inclusive literacy. All students require equitable access to reading instruction. This includes students with learning disabilities, cognitive differences, and language backgrounds. The gradual and systematic nature of the SAS method allows teachers to adapt the learning process to students' initial abilities, thus supporting the principle of differentiation in literacy learning. The support of wayang huruf media strengthens this aspect by providing a concrete, visual, and contextual learning experience that is more easily understood by lower grade students with diverse learning characteristics.

Furthermore, teachers' emphasis on the importance of available learning media demonstrates that literacy challenges lie not only in methods but also in the presentation of materials. This ensures that media can be accessed and understood by all students. Wayang huruf media can increase student engagement, facilitate learning interactions, and assist students who require visual and kinesthetics stimulation in the initial reading process. Thus, teachers' need to develop SAS methods assisted by wayang huruf media is a response to the complexity of heterogeneous classes, as well as an effort to realize inclusive, adaptive, and student-centered literacy learning.

## **Discussion**

The research results indicate that teachers have carried out learning planning quite effectively. This is indicated by the preparation of learning materials at the beginning of the semester, the availability of physical textbooks in the classroom, the availability of learning resources, and the use of the lecture method to deliver material. These findings are consistent with studies that confirm that the preparation of lesson plans and the availability of teaching materials are basic practices of teacher professionalism that support the regularity of learning implementation and continuity throughout the semester (Anggrelaa et al., 2023). Conceptually, this planning has fulfilled the principle of access to education, namely ensuring that learning structures and learning resources are available to all students. In inclusive education theory, this stage is a crucial initial foundation. This is because without planning and learning resources, learning cannot proceed systematically (Florian, 2014).

However, when examined more deeply through the perspective of inclusive pedagogy, general planning dominated by lecture methods shows limitations in accommodating the diverse learning needs of students, especially students with disabilities. Florian and Black-Hawkins (2011) emphasize that inclusive learning is not enough to simply provide tools and materials, but must be designed to be flexible and responsive to differences in student abilities, learning styles, and learning barriers. The one-way lecture method tends to be oriented towards a "one-size-fits-all" approach, which in special education theory is considered less effective for students with special learning needs, including those with intellectual, language, or attentional disabilities.

From the perspective of Universal Design for Learning (UDL) theory, existing learning plans only address one aspect: providing representation of material through textbooks and verbal teacher explanations. However, UDL emphasizes the importance of providing multiple modes of representation, engagement, and expression to ensure learning is accessible to all learners (Meyer et al., 2014). Reliance on textbooks and lectures has the potential to limit access to learning for students who require visual, concrete, or multisensory learning experiences, as is often the case for students with disabilities.

Recent research also shows that even with effective administrative planning by teachers, the quality of inclusive learning is largely determined by the appropriateness of methods and media to student characteristics (Hehir et al., 2021; Slee, 2020). In the context of special education, Hallahan, Kauffman, and Pullen (2022) emphasized that students with special needs require explicit, structured instructional strategies that often differ from those used in regular instruction. Therefore, the use of lectures as the primary strategy tends to be less supportive of the principle of individualized instruction, the foundation of special education.

Thus, this discussion indicates that the lesson planning undertaken by teachers represents a positive initial step, but it is not yet fully aligned with the theories of inclusive education and special education for children with disabilities. This finding reinforces recent research that emphasizes the need to shift from lesson planning oriented toward device-based

planning to one oriented toward student diversity. Teachers need support to develop more adaptive, differentiated, and accessible learning methods and media so that lesson planning is not only administratively "optimal" but also pedagogically meaningful for all students in inclusive classrooms.

The research also shows a mismatch between lesson plans and classroom practice, indicating challenges in implementing inclusive learning at the practical level. Although teachers have developed lesson plans, implementation often deviates from these plans, indicating that the planning has not fully functioned as a flexible pedagogical guide that is responsive to the real needs of students in the classroom. Within the framework of inclusive education, specifically Universal Design for Learning (UDL), this condition can be understood as a gap between written learning designs and learning designs that can be implemented adaptively.

UDL emphasizes that lesson plans should be designed from the outset to accommodate learner diversity by providing multiple modes of representation, engagement, and expression (Meyer et al., 2014). When lesson plans do not explicitly include alternative strategies, media, and learning activities, teachers tend to improvise in class, which does not always align with the initial objectives. This improvisation often results in the use of conventional methods, such as lectures, because they are considered the most practical and easiest to implement, especially when teachers face diverse student abilities or time constraints.

From an inclusive education perspective, the mismatch between plans and practice also reflects the lack of internalization of the principle of pedagogical flexibility. Florian and Spratt (2013) emphasize that inclusive learning requires teachers not to simply "adapt" learning for some students, but to design learning that is accessible to all from the outset. When lesson plans are rigid and oriented toward ideal scenarios, teachers will struggle to implement them in heterogeneous classroom contexts, resulting in deviations in practice.

Recent research also supports these findings. Hehir et al. (2021) stated that many teachers in inclusive classrooms experience an implementation gap, a gap between planning and implementation. This is due to a lack of support in translating inclusive principles, such as UDL and differentiation, into daily learning practices. Similarly, research by Al-Azawei, Serenelli, and Lundqvist (2016) showed that without an adequate understanding of UDL, teachers tend to view inclusive planning as an administrative burden, rather than a tool for improving the quality of learning.

Thus, the findings of this study confirm that the mismatch between lesson plans and classroom practice is not solely a matter of teacher discipline in following the plan. Rather, they reflect the need to strengthen the inclusive education framework in learning planning and implementation. Integrating UDL principles into lesson plans can help teachers stay within the boundaries of the lesson plan while providing room for adaptation to students' needs in the classroom. For example, by designing multiple methods, media, and forms of student engagement. This is in line with recent research emphasizing that flexible, UDL-based inclusive learning planning can reduce the gap between plans and practice and improve the quality of learning for all learners (Hehir et al., 2021; UNESCO, 2020).

Furthermore, the research results showed that the majority of teachers agreed on the need to develop the Structural-Analytic-Synthetic (SAS) method, supported by wayang huruf (letter puppet) media, as an effort to improve the effectiveness of language learning, particularly in the early reading stage. This teacher agreement reflects the awareness that early reading instruction can no longer rely on a single, text-based approach, especially in heterogeneous and inclusive classroom contexts. Within the UDL framework, effective

learning is designed to provide multiple modes of representation, engagement, and expression (Meyer et al., 2014).

The SAS method conceptually aligns with this principle because it presents reading instruction in a gradual and structured manner, starting with whole language units (structural). Then, it is analyzed into smaller elements (analytic), and then synthesized (synthetic). This approach helps students with cognitive or language difficulties construct meaningful understanding without having to directly confront complex, abstract concepts. Recent research shows that explicit, gradual, and structured reading instruction is highly effective for students with intellectual disabilities or endocrinological disorders (Hallahan et al., 2022).

The use of wayang huruf media further strengthens the alignment of the SAS method with UDL principles, particularly in terms of representation and engagement. Wayang huruf presents reading instruction in a visual and educational format, so students receive information not only verbally but also through visual and kinesthetic stimuli. This type of multimodal learning is crucial for students with cognitive or endocrinological difficulties, as it helps strengthen comprehension through multiple sensory pathways. Recent research in inclusive education confirms that the use of concrete and visual media can improve attention, memory, and engagement in students with special learning needs (Ok et al., 2021; Rao & Meo, 2016).

Furthermore, the use of wayang huruf also supports the principle of engagement in UDL. Media that is contextual and culturally relevant to students can increase motivation and active participation, especially in the early reading stage, which is often challenging for students with learning disabilities. Slee (2020) emphasized that meaningful inclusive learning must consider students' affective and cultural aspects, not just academic achievement. In this context, wayang huruf (letter puppets) functions not only as a reading aid but also as a narrative and interactive medium that encourages students' emotional engagement.

Thus, teachers' need to develop the SAS method using wayang huruf media can be understood as a pedagogical response to the demands of inclusive learning and equitable early literacy. The integration of the SAS method and wayang huruf media reflects an effort to provide multimodal, flexible, and accessible early reading learning, as emphasized in the UDL framework. These findings align with recent research showing that inclusively and multimodally designed early literacy learning can improve learning effectiveness for students with cognitive or language difficulties, while enriching the learning experiences of all students in inclusive classrooms (Hehir et al., 2021; UNESCO, 2020).

## CONCLUSION

Based on the research results, it can be concluded that the learning planning carried out by teachers is considered adequate, indicated by the preparation of learning materials, the availability of textbooks, and learning resources. However, this planning has not been fully and consistently implemented in classroom learning practices. The mismatch between lesson plans and learning implementation, the dominance of the lecture method, and the limited use of innovative methods and media indicate that Indonesian language learning, particularly beginning reading, is not fully responsive to the diverse characteristics of students in inclusive classrooms.

Another important finding indicates that the majority of teachers recognize the need to modify learning methods to be more sophisticated and tailored to student needs, particularly through the development of the SAS (Structural-Analytical-Synthetic) method, supported by wayang huruf (letter puppet) media. This method is considered relevant because it supports

beginning reading learning in a gradual, concrete, and multimodal manner, making it more accessible to students with cognitive, language, or special learning needs. Thus, this study contributes to the study of inclusive education and disability studies by emphasizing that the primary challenge to inclusive learning lies not only in the availability of tools or policies, but also in the need for a pedagogical approach designed inclusively from the planning stage and capable of bridging the gap between learning plans and practice.

Theoretically, this study strengthens the application of the Universal Design for Learning (UDL) framework in the context of Indonesian language learning in inclusive elementary schools and demonstrates that integrating the SAS method and cultural media such as wayang huruf (letter puppets) can be a relevant, contextual, and inclusive pedagogical alternative for early literacy development.

This study's recommendations point to the need to strengthen inclusive learning policies that emphasize concrete support for teachers, particularly through inclusive pedagogical training and the provision of adaptive, student-centered early literacy methods. Teachers are advised to implement differentiated learning in early reading by utilizing the SAS method with the aid of wayang huruf (letter puppets) to make learning more accessible, multimodal, and appropriate to the diverse abilities of students. Future research should focus on developing and testing inclusive literacy interventions based on the SAS method and wayang huruf (letter puppets) to improve the early reading skills of students with diverse learning needs.

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