

Equipped or Unprepared: Examining Teacher Readiness in Implementing IEP-based Accommodations in Public SPED Centers

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ABSTRACT. This study examined the readiness of public Special Education (SPED) teachers to implement Individualized Education Program (IEP)-based accommodations for learners with learning disabilities. Specifically, it explored the challenges encountered during implementation, the coping strategies employed, the contextual factors influencing practice, and the innovative approaches that emerged from participants' lived experiences. Guided by Social Cognitive Theory, Ecological Systems Theory, and the Theory of Planned Behavior, the study employed a qualitative descriptive research design. Ten SPED teachers from selected public elementary schools in Bulacan and Laguna were purposively selected and participated in semi-structured interviews. Data were analyzed using Braun and Clarke's reflexive thematic analysis. The findings revealed that participants demonstrated commitment and adaptability in implementing IEP-based accommodations despite challenges associated with limited resources, heavy workloads, inadequate training, and inconsistent institutional support. These challenges were addressed through collaboration, instructional adaptations, resource improvisation, and learner-centered practices. The findings further indicated that readiness was shaped not only by individual competence but also by organizational and contextual conditions that influenced implementation. Drawing from these findings, the study developed a Comprehensive IEP Implementation Toolkit to provide practical guidance, promote consistency in IEP implementation, and support inclusive educational practices in public SPED centers.

KEYWORDS: *teacher readiness, Individualized Education Program (IEP), IEP-based accommodations, public SPED centers, inclusive education, special education teachers*

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INTRODUCTION

Inclusive education has increasingly shifted from a policy aspiration toward an institutional commitment to ensuring that learners with disabilities receive meaningful access to quality education. Central to this commitment is the Individualized Education Program (IEP), a systematic educational plan that identifies a learner's present level of performance, goals, instructional

strategies, accommodations, and related services according to individual needs (Friend & Bursuck, 2019). Rather than treating learners with disabilities through standardized instructional approaches, the IEP provides a framework for individualized educational planning and support. Its effectiveness, however, depends not merely on the existence of a written plan but on the extent to which its provisions are translated into appropriate classroom practices. Teachers play a critical role in this process because they are responsible for interpreting learner needs, implementing accommodations, monitoring progress, collaborating with stakeholders, and adapting instruction when existing strategies do not adequately address learners' needs (Hallahan et al., 2019; Kurth et al., 2022).

The importance of IEP implementation is reinforced by international and national commitments to inclusive education. In the United States, the Individuals with Disabilities Education Act established the entitlement of learners with disabilities to a free appropriate public education and positioned the IEP as a central mechanism for individualized educational provision (U.S. Department of Education, 2017). Similarly, the United Nations Convention on the Rights of Persons with Disabilities (United Nations, 2006) recognizes the right of persons with disabilities to inclusive education and individualized support. These principles are consistent with broader international commitments, including the Salamanca Statement (UNESCO, 1994) and Sustainable Development Goal 4 (United Nations, 2015), which emphasize equitable participation and quality education for all learners. In the Philippines, these commitments are reflected in policies such as Republic Act No. 7277, the Magna Carta for Persons with Disability; Republic Act No. 10533, the Enhanced Basic Education Act of 2013; and Department of Education policies promoting special and inclusive education. DepEd Order No. 26, s. 1997 emphasized individualized instruction, while DepEd Order No. 72, s. 2009 institutionalized the Inclusive Education Program for children with special needs. More recently, Republic Act No. 11650 strengthened the country's commitment to inclusive education by recognizing the right of learners with disabilities to equitable and quality education through appropriate educational support and individualized services.

Despite these policy commitments, the implementation of individualized education remains strongly dependent on teacher preparedness. Teacher readiness encompasses more than positive attitudes toward inclusion; it involves the technical knowledge, confidence, instructional skills, professional experience, and adaptability required to implement individualized supports within diverse classroom environments. International research demonstrates a recurring discrepancy between teachers' willingness to support inclusion and their actual technical preparedness to implement IEPs. Razalli et al. (2021), for example, found that special education teachers demonstrated high readiness in terms of attitudes and instructional strategies but only moderate knowledge of IEP design and processes. This finding suggests that commitment to inclusive education does not automatically translate into technical competence. Similarly, Vergara et al. (2025) reported that teachers may demonstrate confidence in inclusive classrooms while continuing to experience knowledge gaps concerning IEP processes and strategies for managing diverse learners. Specht et al. (2022) further emphasized the importance of sustained professional learning, mentorship, and clear policy guidance in strengthening teacher readiness and implementation fidelity.

The relationship between teacher preparedness and effective individualized instruction becomes particularly important because IEP implementation is a complex process rather than a

one-time administrative activity. Teachers must assess learners, establish appropriate goals, select accommodations, adapt instructional materials, monitor progress, and determine whether interventions remain responsive to changing learner needs. Rashid and Wong (2021) identified persistent deficits in teachers' assessment literacy, particularly in translating assessment information into measurable IEP goals. Kreutzer (2004) similarly argued that teachers' perceptions of the usefulness of IEPs are influenced by their prior training and available support, with inadequate preparation increasing the risk that IEPs become primarily paperwork exercises rather than meaningful instructional guides. In specialized educational environments, teacher readiness is further shaped by contextual demands. Nagandran et al. (2024), for instance, demonstrated that teachers in school-in-hospital programs needed to coordinate with medical professionals, manage limited instructional time, and adapt strategies to learners' complex circumstances. These findings indicate that readiness is not uniform or static but is shaped by the particular environments in which teachers enact individualized educational practices.

This concern is particularly salient in the Philippine context, where the existence of an extensive policy framework has not necessarily resulted in uniform implementation across schools. Philippine studies indicate that teacher readiness varies according to professional preparation, knowledge, experience, school context, and access to institutional support. Moon (2023) found that teachers demonstrated only a "somewhat ready" level of preparedness in knowledge, skills, and attitudes toward inclusive education, while Logroño and Gongora (2023) reported relatively high readiness among regular teachers but identified limitations in specialist training and depth of practice. Allam and Martin (2021) likewise found that SPED teachers experienced difficulties identifying learners' needs and selecting appropriate instructional strategies despite demonstrating positive attitudes toward inclusion. Mangongon (2022) similarly reported that SPED teachers valued IEP development but struggled with technical requirements, including aligning goals with learner needs, ensuring consistency, and engaging parents effectively. These findings suggest that teacher commitment may coexist with substantial gaps in the competencies necessary for faithful IEP implementation.

The challenges become more pronounced when teachers operate within resource-constrained educational environments. Philippine literature identifies inadequate funding, limited assistive technologies, insufficient infrastructure, shortages of specialized personnel, and inconsistent institutional support as persistent barriers to inclusive education (Espeño Pulo et al., 2024; Kilag et al., 2024). In blended and rural contexts, these difficulties may be compounded by unstable internet connectivity, limited digital resources, and insufficient parental capacity to support individualized learning at home (Mendoza, 2022). Teachers may consequently encounter difficulties modifying instructional materials, differentiating activities, conducting individualized assessments, and addressing learners' behavioral and emotional needs. Moleko and Maphalala (2025) emphasized the complexity of these demands, while Aldaba (2024) noted that high learner-teacher ratios, inadequate infrastructure, and inconsistent local support can further affect teacher readiness and morale.

Teacher workload represents another important dimension of the implementation problem. IEP implementation requires additional planning, documentation, progress monitoring, parent communication, and coordination with other professionals, adding responsibilities to teachers' existing instructional workload (Vergara et al., 2025). In Philippine public schools, SPED teachers

may simultaneously manage multiple grade levels, disability categories, instructional responsibilities, and administrative requirements (Logroño & Gongora, 2023; SEAMEO INNOTECH, 2018). DepEd staffing limitations may further require teachers to perform both instructional and clerical tasks, reducing the time available for individualized instruction and material adaptation (DepEd Order No. 26, 2021). Moreover, professional development opportunities are not always sufficiently sustained or practice-oriented. SEAMEO INNOTECH (2018) reported limited access to formal preparation in inclusive pedagogies and IEP formulation, while Darling-Hammond et al. (2017) emphasized that professional learning is more effective when it involves sustained engagement, follow-through, and opportunities to apply new knowledge. Without such support, IEP implementation risks becoming mechanical and compliance-oriented rather than reflective and instructionally transformative.

Importantly, the literature also demonstrates that teachers do not simply experience these barriers passively. They develop coping mechanisms and adaptive practices to sustain individualized instruction despite institutional and resource constraints. Peer collaboration, informal mentoring, professional learning, parental engagement, instructional modification, and resource improvisation have been identified as important strategies for maintaining inclusive practices. Razalli et al. (2021) found that teachers use peer discussions and informal mentoring to address knowledge gaps, while Florian and Black-Hawkins (2019) associated teacher learning communities with increased confidence and fidelity in IEP use. In the Philippine setting, Mangongon (2022) reported the use of parental involvement as a compensatory mechanism, particularly in under-resourced environments. Teachers also modify existing materials, simplify modules, integrate visual aids, and create alternative resources to respond to learner needs when standard materials are unavailable.

However, the reliance on teacher adaptability also exposes an important tension in IEP implementation. While collaboration, creativity, and resourcefulness demonstrate professional resilience, they may simultaneously indicate that teachers are compensating for deficiencies that should ordinarily be addressed through institutional systems. Aldas (2025) found that schools with institutionalized IEP teams involving teachers, parents, and administrators tended to demonstrate greater implementation fidelity because responsibilities were shared and monitored. Estorninos (2025) similarly reported that structured SPED coordinators and supportive administrators were associated with lower teacher stress and greater satisfaction in implementing individualized goals. Thus, coping should not be understood solely as evidence of individual resilience; it should also be examined as a response to organizational conditions that either facilitate or constrain effective practice.

The consequences of these conditions extend to learners themselves. Evidence suggests that teacher preparedness is associated with learner engagement, academic progress, and broader educational outcomes. Florian and Black-Hawkins (2019) found that teachers with greater confidence and technical expertise in inclusive practice facilitated stronger learner participation, while Razalli et al. (2021) demonstrated that positive attitudes become more consequential when accompanied by adequate technical knowledge. In the Philippine setting, Mates et al. (2025) reported that teacher readiness in IEP implementation was associated with students' academic achievement and classroom engagement, with better-prepared teachers supporting more consistent progress in literacy and numeracy. Belarda and Belena (2025) further found that teachers who felt

underprepared experienced difficulty translating IEP goals into practice, while inadequate technical knowledge and resources contributed to superficial implementation. Estorninos (2025) and Aldas (2025) additionally highlighted the contribution of administrative structures, SPED coordination, and parental participation to more effective implementation and improved learner outcomes.

Taken together, the literature establishes that IEP implementation is a multidimensional process shaped by the interaction of teacher competence, professional development, institutional support, resources, workload, collaboration, and broader educational conditions. Nevertheless, an important empirical gap remains. Although existing studies have documented teacher preparedness and identified recurring barriers to inclusive education, relatively limited attention has been given to the actual experiences of teachers who directly implement IEP-based accommodations in Philippine public SPED centers. Much of the existing literature has examined readiness through descriptive assessments or has focused on general implementation difficulties, leaving less understood how teachers navigate barriers in their everyday practice, how they develop coping strategies, how they adapt instructional practices to local conditions, and how institutional and professional contexts shape their readiness. More specifically, the intersection between teacher readiness and the fidelity of IEP implementation in actual classroom settings remains underexplored.

This gap is consequential because the existence of an IEP does not necessarily ensure individualized educational support. The central issue is whether the accommodations specified in the plan can be meaningfully enacted within the practical conditions of teachers' work. When technical knowledge, resources, time, specialist support, and institutional assistance are inadequate, IEPs may become compliance documents rather than functional instruments for individualized instruction. Conversely, when teachers possess appropriate competencies and operate within supportive environments, individualized accommodations are more likely to be adapted, monitored, and sustained in ways that respond to learners' needs. Understanding this implementation process therefore requires attention not only to what teachers know but also to what they experience, how they respond to constraints, and what contextual conditions enable or hinder their practice.

Against this backdrop, the present study examined the readiness of teachers in public elementary SPED centers in Bulacan and Laguna to implement IEP-based accommodations for students with learning disabilities. It specifically explored the challenges teachers encountered, the coping strategies and approaches they employed, the contextual factors influencing implementation, and the innovative practices or adaptations emerging from their experiences. The study was designed to move beyond a simple determination of whether teachers were "ready" or "unready" by examining readiness as a dynamic condition shaped by professional competence and the environments in which teachers work.

The study sought to contribute empirical evidence that can inform teacher preparation, professional development, institutional support, and policy implementation in Philippine SPED settings. More importantly, the findings were intended to provide a basis for strengthening the consistency and practicality of IEP implementation through an IEP Implementation Toolkit. Such an output responds to the documented need for structured guidance, accessible instructional

strategies, sustained professional development, and stronger institutional mechanisms that address both the technical and contextual dimensions of individualized education.

METHODS

1. Research Design

The study employed a qualitative descriptive research design to examine the experiences, perceptions, and practices of teachers implementing Individualized Education Program (IEP)-based accommodations in public Special Education (SPED) centers. Qualitative descriptive research is appropriate when the objective is to provide a comprehensive and straightforward account of participants' experiences while remaining close to their own descriptions and minimizing unnecessary theoretical abstraction (Sandelowski, 2000). The design was particularly suitable for the present study because it enabled the researchers to explore what forms of preparation teachers had received, how they experienced challenges in implementing IEP-based accommodations, how they responded to contextual constraints, and what adaptive practices emerged from their experiences. It also allowed the study to address "what" and "how" questions concerning teacher readiness and implementation practices without seeking to test hypotheses or establish statistical relationships (Colorafi & Evans, 2016; Kim et al., 2017).

2. Participants and Sampling Procedure

The participants were 10 public elementary SPED teachers from selected schools in Bulacan and Laguna, Philippines, who were directly involved in preparing and implementing IEP-based accommodations for learners with special educational needs. Purposive sampling was employed to identify information-rich participants whose professional experiences were directly relevant to the phenomenon under investigation, consistent with the use of purposeful sampling in qualitative research (Palinkas et al., 2015). Participants were required to meet the following inclusion criteria: (1) currently employed as full-time SPED teachers in public elementary schools, (2) under the supervision of the Department of Education, (3) directly involved in preparing and implementing IEP-based accommodations, (4) handling learners with learning disabilities or other exceptionalities, (5) licensed professional teachers, (6) possessing at least two years of experience teaching in SPED classrooms, and (7) willing to provide detailed accounts of their preparation, challenges, strategies, and experiences. The sample size was considered appropriate for generating depth and contextual richness rather than breadth, consistent with qualitative inquiry (Creswell & Poth, 2018; Guest et al., 2006).

3. Research Instrument

The primary instrument was a researcher-developed semi-structured interview guide designed to elicit detailed accounts of teachers' readiness, challenges, coping strategies, contextual influences, and innovative practices in implementing IEP-based accommodations. Semi-structured interviews were selected because they provide sufficient structure to ensure that core research questions are addressed while allowing participants to elaborate on experiences and introduce issues that may not have been anticipated by the researcher (Kallio et al., 2016). The interview guide was developed from the study objectives, research questions, and relevant literature, and was subsequently refined to ensure clarity, relevance, and alignment with the phenomenon under investigation. The instrument underwent expert validation by three experts

in relevant fields, followed by a pilot interview with three SPED teachers to assess the clarity and effectiveness of the questions before the actual data collection.

4. Data Analysis

The interview data were analyzed using reflexive thematic analysis following the six-phase approach of Braun and Clarke (2006, 2021), which provides a systematic yet flexible procedure for identifying, organizing, interpreting, and reporting patterns of meaning within qualitative data. Analysis began with familiarization through repeated reading of the transcripts and note-taking, followed by generating initial codes that captured meaningful features of participants' accounts. The researchers then searched for themes by grouping related codes, reviewed the emerging themes for coherence and relevance, and subsequently defined and named the themes to clarify their scope and significance. Finally, the researchers produced the report by integrating the developed themes with the research questions and relevant literature. Reflexive notes were maintained throughout the analytical process to promote researcher transparency and awareness of assumptions and interpretive subjectivity, consistent with the reflexive orientation of thematic analysis (Braun & Clarke, 2006, 2021; Terry & Hayfield, 2020).

5. Data Gathering Procedures

Prior to data collection, the researchers secured the necessary written approvals from the Schools Division Offices of Bulacan and Laguna and the participating schools, as well as approval from the university's Research Ethics Committee. After identifying eligible participants through purposive sampling, the researchers coordinated with school heads and SPED focal persons and scheduled individual interviews according to participants' availability, with interviews conducted either face-to-face or through online platforms. Each interview lasted approximately 45–60 minutes and began with rapport-building, an explanation of the study, and confirmation of informed consent, followed by open-ended questions based on the research objectives. With participants' permission, interviews were audio-recorded and supplemented with field notes documenting relevant contextual and non-verbal observations. Participants were permitted to respond in English, Filipino, or their preferred local dialect to promote comfort and authenticity. Recordings were transcribed verbatim within 24 hours and checked against the original audio, after which participants were provided with transcripts or thematic summaries for member checking to confirm the accuracy of their accounts (Creswell & Poth, 2018; Kallio et al., 2016; Lincoln & Guba, 1985).

6. Ethical Considerations

The study adhered to ethical principles governing research with human participants, particularly respect for persons, beneficence, and justice, and followed applicable institutional and professional research ethics standards (American Psychological Association, 2020). Ethical approval was secured before data collection, and participants were provided with an information sheet explaining the study's purpose, procedures, expected duration, potential risks and benefits, and measures for protecting confidentiality; participation was entirely voluntary, and participants were informed of their right to decline any question or withdraw without penalty. To protect privacy, participants and institutions were not identified by name, and coded identifiers were used in transcripts, field notes, and reports. Audio recordings, transcripts, consent forms, and other research files were stored in password-protected and encrypted storage accessible only to

authorized individuals, while hard-copy materials were kept in a locked cabinet. Data were retained for three years in accordance with institutional data-management procedures, after which digital files were permanently deleted and physical documents securely destroyed.

RESULTS

Question 1: What challenges do teachers encounter in carrying out IEP-based accommodations in public SPED centers?

The findings revealed six interrelated challenges that constrained teachers' ability to implement IEP-based accommodations consistently and effectively: (1) inconsistent and limited parental involvement, (2) time constraints and overextended teacher workload, (3) insufficient resources and instructional materials, (4) shortage of specialists and incomplete IEP teams, (5) learner behavioral and diverse needs management, and (6) gaps in IEP planning, training, and procedural consistency. Across these themes, the difficulty of IEP implementation was not primarily associated with teacher unwillingness; rather, it reflected structural, relational, and procedural conditions that limited teachers' capacity to translate individualized plans into sustained classroom practice.

Theme 1: Inconsistent and Limited Parental Involvement

Parental involvement emerged as a fundamental challenge to IEP implementation. Teachers reported that strategies introduced in school were not always reinforced at home, resulting in inconsistent intervention, slower progress, and difficulty generalizing learned skills. The findings suggest that IEP implementation extends beyond the classroom and depends on continuity between home and school. From the perspective of Ecological Systems Theory, the home and school constitute interconnected environments within the learner's immediate developmental context; weak coordination between these settings can therefore disrupt intervention continuity.

"The program implemented in school is not supported at home... strategies are not reinforced."

"Coordination with parents is inconsistent... lack of follow-through affects implementation."

The challenge, therefore, was not simply whether parents participated, but whether home practices were sufficiently aligned with school-based interventions. Without such alignment, teachers found it difficult to sustain IEP goals beyond the classroom.

Theme 2: Time Constraints and Overextended Teacher Workload

Time and workload constituted one of the most pervasive challenges, reported by 9 of the 10 participants. Teachers described large caseloads, fragmented schedules, limited instructional contact time, and additional responsibilities such as IEP preparation and documentation. These conditions reduced opportunities for individualized instruction, repetition, monitoring, and skill generalization. The problem was consequently less about teachers' willingness to implement IEPs and more about whether the available time and staffing permitted sustained individualized intervention.

"There are only two SNED teachers handling up to 72 learners."

"Time is one of the major constraints... intervention is fragmented or chopped."

The findings indicate that excessive workload creates a capacity gap between the individualized nature of IEPs and the realities of classroom scheduling. Even well-designed accommodations may therefore be implemented incompletely when teachers have insufficient time to attend to individual learners.

Theme 3: Insufficient Resources and Instructional Materials

Insufficient instructional materials and specialized resources were reported by 8 of the 10 participants. Teachers explained that the absence of appropriate tools, assistive devices, and specialized materials constrained their ability to deliver accommodations as intended. In response, teachers frequently created or purchased materials themselves, demonstrating resourcefulness but also revealing an additional burden placed on individual teachers.

“Most of the resources we use are teacher-made... there is insufficient support in terms of materials.”

“We did not have a Braille kit... it was difficult to teach Braille effectively.”

This outcome demonstrates that resource availability directly affects implementation fidelity. While teacher creativity can temporarily compensate for shortages, improvised materials cannot fully substitute for appropriate and systematically provided instructional resources.

Theme 4: Shortage of Specialists and Incomplete IEP Team

The shortage of specialists and incomplete multidisciplinary IEP teams, reported by 8 of the 10 participants, represented another major barrier. Teachers noted limited access to professionals such as psychologists, occupational therapists, physical therapists, and speech specialists. Consequently, teachers were sometimes required to assume responsibilities that extended beyond their primary expertise, particularly in assessment, intervention, and monitoring.

“Experts such as therapists or SPED specialists are not always available.”

“We end up doing interventions that should be handled by specialists.”

The results suggest that the absence of multidisciplinary support transforms IEP implementation from a collaborative professional process into an additional individual responsibility for teachers. This may affect the comprehensiveness and technical precision of interventions, particularly when learners require specialized services beyond classroom instruction.

Theme 5: Learner Behavioral and Diverse Needs Management

Managing behavioral concerns alongside diverse learner needs was reported by 7 of the 10 participants. Teachers described classrooms in which learners differed substantially in disability, functional level, and behavioral needs. Tantrums, aggression, inattention, and other behavioral concerns could interrupt instruction and redirect teachers' attention away from other learners.

“When one learner has a tantrum, you need to attend to that learner, which affects others.”

“Handling multiple learners with different needs makes it difficult to provide individualized attention.”

The challenge therefore involved more than behavior management alone. Teachers had to simultaneously manage behavior, differentiate instruction, maintain classroom safety, and address individual IEP goals. Such competing demands reduced the amount of attention that could be devoted to individualized instruction and could interrupt the continuity of planned interventions.

Theme 6: Gaps in IEP Planning, Training, and Procedural Consistency

The final challenge, identified among approximately **7 of the 10 participants**, involved gaps in IEP planning, training, and procedural consistency. Teachers reported delays in completing IEPs, different interpretations of IEP formats, insufficient hands-on training, and confusion regarding appropriate strategies. These inconsistencies affected the extent to which written IEP provisions were translated consistently into classroom practice.

“IEP planning is sometimes delayed... instruction begins without a finalized plan.”

“Seminars are mostly theoretical... there is not enough hands-on training.”

The findings suggest that procedural clarity and applied competence are essential to implementation fidelity. Teachers may understand the purpose of IEPs but still experience difficulty when procedures, formats, and training are inconsistent. Through the lens of the Theory of Planned Behavior, these conditions may reduce perceived behavioral control: teachers may intend to implement accommodations but lack sufficient practical control, training, or procedural clarity to do so consistently.

Question 2: What coping strategies and approaches do teachers employ to address or overcome these challenges?

The findings indicate that teachers employ a range of adaptive strategies to sustain IEP-based accommodations despite difficulties involving parental participation, learner diversity, behavioral concerns, limited resources, and staffing constraints. Rather than relying on a single approach, teachers adjust their practices according to the immediate needs of learners and the conditions of their classrooms. Five interrelated coping strategies emerged: strengthening home–school collaboration, differentiating instruction, using positive reinforcement and behavior management, improvising instructional resources, and drawing on collaborative and peer-based support.

Theme 1: Strengthening Home–School Collaboration through Active Parental Engagement

One of the most prominent approaches, reported by **9 out of 10 participants**, was the deliberate effort to involve parents more actively in the implementation of learner interventions. Teachers used regular communication, individual consultations, classroom invitations, and discussions about strategies that could also be applied at home. Rather than limiting parental involvement to receiving updates, teachers encouraged parents to participate in understanding their children's needs and reinforcing interventions beyond the school setting. This helped create greater continuity between classroom practices and home-based support.

“I conduct one-on-one meetings with parents to discuss concerns and strategies.”

“We ask parents how they manage behavior at home and apply similar strategies.”

Thus, parental engagement functioned not simply as communication but as a shared intervention strategy, allowing teachers to extend IEP-related support beyond the classroom and establish greater consistency in how learners were assisted.

Theme 2: Differentiated and Individualized Instructional Adaptation

Another highly prevalent strategy, identified among 9 out of 10 participants, was the continuous modification of instruction according to individual learner characteristics. Teachers reported simplifying tasks, adjusting activities, incorporating learner interests, and using visual supports when conventional approaches were insufficient. These adaptations allowed teachers to preserve the intended learning objective while altering the way the task was presented or completed.

“If a learner cannot perform the task, we modify and simplify the activity.”

“We use visual supports and simplified instructions to help them understand.”

The strategy demonstrates that teachers respond to learner differences through instructional flexibility rather than rigid adherence to standardized lesson formats. By adjusting activities to learners' abilities, preferences, and developmental levels, teachers were able to maintain participation while continuing to work toward IEP goals.

Theme 3: Positive Reinforcement and Behavior Management

Behavior management was another important coping mechanism, reported by 8 out of 10 participants. Teachers used reward systems, recognition, predictable routines, consistent expectations, and other proactive techniques to manage behaviors that could interrupt instruction. Some also described selectively ignoring minor attention-seeking behaviors and maintaining established routines to prevent behavioral escalation.

“We use a reward system and identify what motivates the child.”

“We maintain routines because sudden changes can trigger tantrums.”

These practices allowed teachers to address behavioral difficulties while preserving instructional continuity. Importantly, the responses suggest that behavior management was incorporated into everyday teaching rather than treated as a separate intervention. Predictability, reinforcement, and clear expectations became mechanisms for keeping learners engaged in activities related to their IEP goals.

Theme 4: Instructional Flexibility through Resourcefulness and Improvisation

When appropriate materials or specialized tools were unavailable, **8 out of 10 participants** relied on resourcefulness and improvisation. Teachers created their own instructional materials, modified available resources, and designed alternatives that could approximate the function of specialized equipment. These practices allowed instruction to continue even when institutional resources were inadequate.

“We created materials like egg trays and bottle caps to teach Braille concepts.”

“We develop our own modules and learning materials suited to the learners.”

Such practices indicate that teachers do not necessarily suspend accommodation when standard resources are unavailable. Instead, they reconfigure what is accessible to meet specific instructional requirements. Resourcefulness therefore serves as a practical means of preserving continuity in IEP implementation under constrained conditions.

Theme 5: Collaborative Support and Peer-Based Strategies

Finally, 7 out of 10 participants described collaboration as a way of managing the demands associated with individualized instruction. Teachers sought assistance from co-teachers, assistants, interns, and peers and, where appropriate, used peer-assisted arrangements such as buddy systems. Sharing responsibilities helped teachers respond to instructional and behavioral needs that would have been difficult to manage independently.

“We use a buddy system where students help each other during activities.”

“I collaborate with co-teachers to share strategies and support learners.”

Their collaborative practices included pairing learners with peers, consulting colleagues about appropriate strategies, and maximizing available human resources during instruction. These arrangements expanded teachers' capacity to provide individualized assistance, particularly when staffing was limited.

Question 3: How do contextual factors—such as institutional support, training opportunities, and resource availability—influence the effectiveness of IEP-based accommodation practices?

The findings revealed five contextual factors that influenced the effectiveness of IEP-based accommodation practices: (1) administrative and institutional support, (2) access to professional development and training, (3) availability of specialized support services, (4) teacher preparedness for inclusive education, and (5) system-level constraints in time, funding, and resource allocation. The findings demonstrate that IEP implementation is strongly dependent on the environment in which teachers work. Although teachers possess professional knowledge and commitment, the availability, consistency, and quality of institutional supports determine the extent to which these capacities can be translated into effective individualized interventions.

Theme 1: Administrative and Institutional Support

Administrative and institutional support emerged as a major enabling factor, reported by 8 of the 10 participants. Teachers emphasized the importance of responsive school leaders, division offices, school-based funding, and institutional mechanisms in addressing instructional and classroom needs. Supportive principals were particularly valued for being hands-on, monitoring SPED practices, identifying material needs, and facilitating access to resources and training.

“The principal is hands-on and supports our SPED program.”

“We have a SPED fund that helps us purchase materials.”

These accounts indicate that administrative support does more than provide resources; it creates conditions that allow teachers to implement IEPs with greater confidence and consistency. From the perspective of Ecological Systems Theory, the school functions as an immediate institutional environment that can either facilitate or constrain teachers' practices. Consistent leadership and organizational support therefore strengthen the connection between IEP planning and classroom implementation.

Theme 2: Access to Professional Development and Training

Professional development and training were identified by 9 of the 10 participants as important contextual influences. Teachers reported that seminars, workshops, and division- or region-led training enhanced their understanding of accommodations, modifications, behavior management, and IEP development. These opportunities strengthened teachers' knowledge and confidence, although the

findings also indicate that the effectiveness of training depended on its depth, practical orientation, and accessibility.

“We attend seminars every year that teach strategies like accommodation and behavior management.”

“Training in IEP development helped us understand how to implement it.”

The finding suggests that professional development contributes directly to teacher self-efficacy and implementation capacity. However, training is most meaningful when teachers are provided opportunities to apply what they learn to actual SPED situations. Thus, exposure to seminars alone may not be sufficient; sustained and practice-based professional development is needed to strengthen effective IEP implementation.

Theme 3. Availability of Specialized Support Services

The availability of specialized support services emerged as another critical contextual factor. Teachers emphasized the importance of access to psychologists, occupational therapists, physical therapists, speech specialists, and other allied professionals. Such specialists contribute expertise in assessment, goal-setting, intervention, and monitoring that extends beyond the classroom teacher's role. School-based mechanisms such as the Inclusive Learning Resource Center and partnerships with external organizations also strengthened the support available to learners.

“We have support from therapists like PT, OT, and a psychologist in our school.”

“The Learning Resource Center provides support for learners with special needs.”

The presence of specialists consequently enhances the comprehensiveness and technical quality of IEP implementation. However, the thesis also indicates that access is uneven across schools. Where specialists are unavailable or insufficiently distributed, teachers must compensate for missing expertise, creating inconsistencies in assessment, intervention, and monitoring.

Theme 4. Teacher Preparedness for Inclusive Education

Teacher preparedness for inclusive education was reported by 8 of the 10 participants as an important contextual factor. Although SPED teachers generally possessed specialized preparation and experience, participants observed that regular or receiving teachers were sometimes less prepared to accommodate learners with special needs. This becomes increasingly important as inclusive education expands and general education teachers are expected to participate in implementing IEP-based accommodations.

“Regular teachers are not trained and do not know how to handle learners with special needs.”

“Even after seminars, teachers still feel hesitant.”

This account suggests that the effectiveness of IEP implementation depends not only on the preparedness of SPED teachers but also on the readiness of the broader teaching workforce. Through the Theory of Planned Behavior, inadequate preparation may reduce teachers' perceived behavioral control, making them hesitant to implement accommodations even when they recognize their importance.

Theme 5. System-Level Constraints in Time, Funding, and Resource Allocation

The final contextual factor involved system-level constraints in time, funding, and resource allocation, reported by 8 of the 10 participants. Teachers described insufficient time, limited funding, bureaucratic processes, competing school priorities, and inadequate manpower as factors that affected both the planning and delivery of IEP interventions. These constraints produced uneven implementation, with some learners receiving more adequate support than others.

“Even if support exists, it is still not enough because of the number of students.”

“Accessing funds involves long processes and documentation.”

The findings demonstrate that having support structures in place does not necessarily guarantee effective implementation. Support must also be sufficient, accessible, timely, and equitably distributed. From the ecological perspective, these constraints operate at the broader institutional or exosystem level, where policies, funding mechanisms, and organizational priorities indirectly shape classroom practice.

Question 4: What innovative practices or adaptations emerge from teachers’ lived experiences in implementing IEP accommodations?

The lived experiences of the participants revealed that innovation in IEP implementation does not necessarily depend on sophisticated technology or additional resources. Instead, teachers demonstrated innovation through the reconfiguration of ordinary classroom practices to make instruction more functional, accessible, and responsive to individual learners. Five themes emerged: contextualized and functional learning activities; multisensory and interactive instructional strategies; alternative communication and assessment strategies; localized and customized instructional materials; and flexible, learner-responsive instructional adjustment. Collectively, these practices show that teachers transform classroom constraints into opportunities to develop more meaningful ways of delivering IEP-based accommodations.

Theme 1. Contextualized and Functional Learning Activities

A prominent innovation, reported by 8 out of 10 participants, was the integration of activities that connect instruction with learners’ everyday experiences and functional needs. Teachers incorporated cooking, daily living tasks, psychomotor activities, and play-based learning rather than relying exclusively on conventional academic exercises. The purpose was to develop practical competencies that could be transferred beyond the classroom, particularly among learners with moderate to severe disabilities.

“We introduced cooking activities using simple recipes for learners who are capable.”

“We focus on life skills like toileting, eating, and independence.”

These practices demonstrate a shift from abstract or purely academic instruction toward functional learning experiences. Teachers considered what learners could realistically perform and what skills would have value in their daily lives. In this sense, innovation emerged through the intentional redesign of learning activities around independence, participation, and real-world application.

Theme 2. Multisensory and Interactive Instructional Strategies

Another innovative practice, evident among 8 out of 10 participants, involved combining different sensory and interactive modes to facilitate attention and comprehension. Teachers incorporated

music, movement, visual materials, instruments, and hands-on activities to provide learners with multiple ways of accessing lesson content. These approaches were particularly useful for learners who experienced difficulty responding to conventional verbal or written instruction.

“We use singing and dancing to teach lessons and keep learners engaged.”

“Learners respond by tapping or pointing instead of speaking.”

The significance of this practice lies in its expansion of how learning can be experienced and demonstrated. Rather than requiring learners to engage through a single instructional mode, teachers combined sensory stimulation and active participation to create alternative pathways for understanding. This made classroom interaction more accessible while allowing teachers to recognize forms of learning that might not be evident through conventional responses.

Theme 3. Alternative Communication and Assessment Strategies

The experiences of 7 out of 10 participants further revealed the use of alternative ways for learners with limited or no verbal abilities to communicate and demonstrate understanding. Teachers utilized picture choices, flashcards, gestures, tactile responses, and guided selection activities. These approaches enabled learners to participate in instruction without depending exclusively on speaking or writing.

“I use flashcards and give choices so learners can point to the correct answer.”

“We assess understanding through actions instead of verbal answers.”

This practice represents an important modification of assessment itself. Instead of interpreting the absence of a verbal response as an absence of understanding, teachers created alternative channels through which learners could demonstrate what they knew. The adaptation therefore addressed not only communication barriers but also the risk of inaccurately judging learner performance when conventional assessment methods were inappropriate.

Theme 4. Development of Localized and Customized Instructional Materials

Another innovation, reported by **7 out of 10 participants**, was the creation of instructional materials specifically suited to learners’ abilities and circumstances. Teachers developed their own modules, visual aids, structured learning tools, and different versions of materials when commercially or generally available resources were too advanced or unsuitable for their learners.

“We developed our own modules aligned with the needs of our learners.”

“General education materials are too advanced, so we create our own.”

Teachers also reported producing different versions of materials according to learner levels and using real-life photographs in developing instructional resources. These practices demonstrate that customization extended beyond simply simplifying existing materials; teachers redesigned content and presentation to correspond with learners’ developmental levels, interests, and contexts.

5. Flexible and Learner-Responsive Instructional Adjustment

The fifth theme, evident among 7 out of 10 participants, was the use of real-time instructional adjustment. Teachers did not always treat the original lesson plan or IEP target as something that had to be pursued unchanged. Instead, they monitored learners’ readiness, emotional state, behavior, and performance and modified activities accordingly. This included changing tasks, simplifying activities,

shifting priorities, or temporarily focusing on foundational skills when more complex objectives were not attainable.

“If the learner is not ready, we do not force the activity and provide alternatives.”

“We use a checklist to determine what the learner can do each day.”

This reflects a form of responsive decision-making in which teachers allow learner conditions to influence instructional choices. Rather than viewing deviations from the original plan as implementation failure, teachers use observation and informal assessment to determine what is achievable at a particular moment. The approach enables instruction to continue while remaining sensitive to the learner’s actual capacity.

Question 5: What output can be produced based on the findings of the study to improve the IEP implementation in public SPED Centers?

The findings support the development of an Integrated IEP Implementation Toolkit and Structured Capacity-Building Program for Public SPED Centers. The proposed output responds directly to the difficulties identified by teachers, particularly limited time, insufficient instructional resources, gaps in specialized support, inconsistent parental involvement, and uneven preparation for IEP implementation. At the same time, it builds upon the adaptive practices already demonstrated by participants, including differentiated instruction, contextualized learning, multisensory approaches, alternative communication, customized materials, and flexible instructional adjustment. Rather than introducing an entirely separate program, the proposed output seeks to organize, strengthen, and institutionalize practices that teachers are already using in response to classroom realities.

Based on the convergence of findings, the study may therefore propose:

Integrated IEP Implementation Toolkit and Structured Capacity-Building Program for Public SPED Centers

Component		Primary Purpose
IEP Implementation Toolkit		Standardize and simplify IEP planning and implementation
Capacity-Building Program		Strengthen teachers' practical IEP competencies
Adaptation Guide		Support differentiated, multisensory, and learner-responsive instruction
Instructional Materials Repository		Share localized, customized, and low-cost resources
Parent–School Package	Collaboration	Strengthen continuity of interventions between home and school
Monitoring and Feedback System		Track implementation and support continuous improvement

The proposed output is grounded in a central finding of the study: teachers possess considerable professional capability and creativity, but their efforts are often exercised within systems that do not consistently provide sufficient time, resources, specialist support, and procedural guidance.

Consequently, the most appropriate output is not simply another training seminar. It should be an integrated, practice-oriented support system that combines standardized guidance with flexibility for

learner-specific adaptation. The toolkit can provide structure; the capacity-building program can develop competence; the resource repository can preserve teacher innovation; and the monitoring mechanism can support sustained implementation. This directly addresses the study's conclusion that improving IEP implementation requires simultaneous attention to procedural consistency and teacher capacity. In this way, the proposed output moves the study from identifying what teachers struggle with toward providing a concrete mechanism for improving how IEP accommodations are translated into everyday classroom practice.

DISCUSSION

The findings of the study suggest that teacher readiness for implementing IEP-based accommodations is best understood as a dynamic and situated capacity rather than a fixed level of preparedness. Participants demonstrated foundational knowledge, professional commitment, and practical experience in adapting accommodations to learners' individual needs; however, their readiness was continuously influenced by the conditions in which implementation occurred. This finding is consistent with Social Cognitive Theory, which emphasizes the reciprocal relationship among personal factors, behavior, and environmental conditions (Bandura, 1986, 1997). Teachers' ability to implement accommodations was strengthened when they possessed confidence, experience, and opportunities to learn from colleagues, but was constrained when resources, time, training, or institutional support were inadequate. The finding also supports previous research indicating that positive attitudes toward inclusion are insufficient when teachers lack the technical knowledge and practical support necessary to translate those attitudes into effective classroom practice (Razalli et al., 2021; Florian & Black-Hawkins, 2019). Thus, teacher readiness in the present study reflects not simply what teachers know, but their capacity to transform knowledge into responsive action within the realities of their classrooms.

The challenges experienced by participants further demonstrate that difficulties in IEP implementation are largely structural and relational rather than attributable to teacher unwillingness. Limited instructional time, heavy workload, inadequate materials, insufficient specialist support, inconsistent parental involvement, and gaps in IEP planning and training collectively affected the consistency with which accommodations could be implemented. This pattern is particularly well explained by Bronfenbrenner's Ecological Systems Theory (Bronfenbrenner, 1977, 1993), which positions professional practice within interconnected systems rather than isolating individuals from their environments. The experiences of the participants show this interconnectedness clearly: the home-school relationship influenced continuity of interventions, school-level resources affected classroom implementation, while administrative and professional-development structures shaped teachers' opportunities to acquire and apply IEP knowledge. This interpretation is further supported by Wahid et al. (2026), who found that institutional support among educators was generally perceived at a high level, with teamwork, relations and cooperation, and organizational culture emerging as particularly strong dimensions of institutional support. Similar concerns have been documented in Philippine research, where inadequate resources, limited specialized training, workload demands, and inconsistent institutional support continue to affect inclusive education practices (Mangongon, 2022; Espeño Pulo et al., 2024; Kilag et al., 2024). The findings therefore reinforce the view that improving IEP implementation requires changes not only within classrooms but also across the institutional environments that sustain them.

Despite these constraints, participants demonstrated substantial adaptive expertise through collaboration, instructional modification, behavior-management strategies, and resourcefulness. Teachers actively communicated with parents, consulted colleagues, modified activities, improvised instructional materials, and adjusted teaching according to learners' readiness and immediate needs. These practices can be interpreted through both Social Cognitive Theory and the Theory of Planned Behavior (Ajzen, 1991). From the perspective of Social Cognitive Theory, successful experiences, observation of peers,

and environmental feedback can strengthen teachers' perceived capability to respond to challenging situations (Bandura, 1986, 1997). Meanwhile, the Theory of Planned Behavior explains how teachers' willingness to act is influenced by attitudes, subjective norms, and perceived behavioral control (Ajzen, 1991). Participants' continued efforts to implement accommodations despite constraints suggest that they valued individualized support and maintained an intention to assist learners, while collaboration and accumulated experience strengthened their perceived behavioral control. However, the reliance on coping strategies also signals an important tension: resilience can sustain practice in the short term, but it should not become a substitute for adequate institutional support. This interpretation is consistent with Philippine studies showing that teachers frequently rely on peer collaboration, creativity, and adaptation to compensate for systemic limitations (Mendoza, 2022; Allam & Martin, 2021).

The innovative practices emerging from the participants' experiences further reveal that IEP implementation is not merely the application of predetermined accommodations but an ongoing process of contextual adaptation. Teachers developed functional learning activities, employed multisensory and interactive strategies, used alternative communication and assessment methods, created customized instructional materials, and adjusted activities according to learners' readiness and conditions. These practices reinforce the ecological perspective because accommodations were continually modified according to the interaction among learners, teachers, families, resources, and classroom circumstances (Bronfenbrenner, 1977, 1993). They also reflect Social Cognitive Theory because teachers learned through experience, observation, experimentation, and feedback, gradually expanding their repertoire of effective practices (Bandura, 1986, 1997). At the same time, the findings are consistent with the argument that effective inclusive teaching requires flexibility in how learners participate and demonstrate understanding rather than rigid adherence to uniform instructional procedures (Florian & Black-Hawkins, 2019). The significance of these innovations, however, extends beyond individual classrooms. When effective practices remain dependent on personal initiative, their sustainability becomes uncertain; consequently, teacher-developed adaptations need opportunities for documentation, sharing, refinement, and institutionalization.

Taken together, the findings point to a central implication: strengthening IEP implementation requires a shift from teacher-dependent adaptation toward system-supported practice. The three theoretical perspectives converge in explaining this conclusion. Social Cognitive Theory highlights the importance of teacher self-efficacy and experiential learning; Ecological Systems Theory demonstrates that readiness is shaped by interconnected home, school, institutional, and policy environments; and the Theory of Planned Behavior explains how attitudes, social expectations, and perceived control influence teachers' intentions and actions (Bandura, 1986, 1997; Bronfenbrenner, 1993; Ajzen, 1991). The participants' experiences indicate that they already possess considerable professional capability, but the consistent expression of that capability requires adequate resources, practical professional development, administrative support, specialist collaboration, parent engagement, and clearer IEP procedures. This convergence provides a strong basis for the development of the Comprehensive IEP Implementation Toolkit and structured capacity-building program, which can translate teachers' experiential knowledge into practical guidance, strengthen procedural consistency, and support continuous professional learning. Such an intervention responds directly to the study's central finding that effective IEP implementation depends on the interaction between competent teachers and enabling systems, rather than on teacher readiness alone.

CONCLUSION

The study concludes that teacher readiness in implementing IEP-based accommodations in public SPED centers is a dynamic and context-dependent capacity shaped by the interaction of teacher competence, professional experience, and institutional conditions. Although teachers

demonstrate commitment, practical knowledge, and adaptability in responding to learners' diverse needs, their implementation of accommodations is constrained by limited time, insufficient instructional resources, inadequate specialist support, inconsistent parental involvement, and gaps in training and IEP procedures. In response, teachers rely on differentiated instruction, positive behavior management, collaboration with parents and colleagues, resource improvisation, and other learner-responsive adaptations to sustain classroom practice. These experiences demonstrate that teachers possess considerable adaptive expertise; however, their continued reliance on individual coping and improvisation also reflects gaps in the systems intended to support IEP implementation.

Ultimately, the findings suggest that effective IEP implementation cannot depend solely on individual teacher readiness but requires a supportive and coordinated educational system. Administrative support, continuous professional development, adequate resources, specialist services, parent–school collaboration, and consistent implementation procedures are necessary to translate IEP provisions into meaningful classroom practice. The innovative practices demonstrated by teachers further suggest that valuable, context-responsive approaches already exist within public SPED centers and can serve as foundations for strengthening implementation. Accordingly, the study proposes a Comprehensive IEP Implementation Toolkit and structured capacity-building program to organize these practices, provide practical guidance, strengthen teacher competence, and promote greater consistency and sustainability in IEP-based accommodations.

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