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MULTICULTURAL AND INCLUSIVE EDUCATION POLICY: A Critical Analysis of the Development of Islamic Education in Indonesia

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Abstract: *Studies on multicultural and inclusive education policies in Indonesia have largely focused on general education, while critical analyses situating these two issues specifically within the regulatory and institutional framework of Islamic education remain limited despite the fact that Islamic education faces a distinctive tension between national standardization and local religious authority. This gap motivates the present study, which aims to critically analyze how multicultural and inclusive policies are formulated, the rationale behind them, and their impact on the quality and institutional development of Islamic education in Indonesia. The study employs a critical policy analysis design, drawing on national and sectoral policy documents including the National Education System Law (UU Sisdiknas), the Merdeka Curriculum, and Ministry of Religious Affairs regulations analyzed through content analysis and triangulated with recent academic literature and secondary performance data on Islamic educational institutions sourced from the Islamic Education Statistics (EMIS) and the Madrasah Performance Report (RKM) of the Directorate General of Islamic Education, Ministry of Religious Affairs. The findings show that multicultural and inclusive principles have been incorporated into Islamic education regulations in response to global demands and Indonesia's socio-cultural diversity; however, their implementation has generated structural tension between uniform national standards and contextual local religious authority. An original finding that constitutes this study's key contribution to the analysis of Islamic education policy. Theoretically, this study offers a framework for understanding the synthesis between policy and contextualized Islamic values; practically, it recommends the development of a policy evaluation model sensitive to the distinctive characteristics of Islamic education as an agenda for future research, government action, and institutional practice.*

Keywords: *Islamic Education; Multicultural Education; Inclusive Education; Critical Policy Analysis; Indonesia.*

INTRODUCTION

Indonesia, as a pluralistic nation with more than 1,300 ethnic groups, 700 regional languages, and various religious beliefs, faces both unique challenges and opportunities in building a cohesive and just education system (Raihani, 2018). This diversity is not merely a cultural asset but also a source of potential horizontal conflict that requires strategic management through educational institutions. In this context, Multicultural Education and Inclusive Education have emerged as crucial paradigms that not only respond to diversity but also actively build the foundation for tolerance, equality, and full participation of all citizens in national development (Banks, 2019). Multicultural education offers a framework for recognizing, appreciating, and integrating cultural, ethnic, and religious diversity into the pedagogical process, while inclusive education ensures that every learner regardless of social, economic, physical, or cognitive background obtains equal access to quality educational services.

Islamic Educational Institutions, which include thousands of madrasahs (MI, MTs, MA) and Islamic Religious Higher Education Institutions (PTKI), occupy a strategic position in the architecture of national education. Data from the Ministry of Religious Affairs (2023) records more than 67,000 madrasahs throughout Indonesia with more than 10 million students, making it one of the largest religion-based education systems in the world. These institutions are not only tasked with transmitting Islamic knowledge but also serve as agents of socialization whose values can either strengthen or erode coexistence within a plural society (Azra, 2019). The unique position of Islamic education at the intersection of religious tradition, cultural identity, and the demands of modernity makes it an important arena for testing the extent to which the principles of multiculturalism and inclusivity can be operationalized without sacrificing its theological and cultural integrity.

However, the implementation of this policy on the ground does not take place in a vacuum. It confronts the complexity of religious interpretation, varying institutional capacity, and non-uniform local socio-cultural realities (Hefni, 2020). Looking more deeply into the latest empirical social facts, there are concrete problems indicating that the transition toward multicultural and inclusive education within Islamic educational environments still faces serious structural obstacles.

First, regarding the problem of intolerance and discrimination, data from annual reports on freedom of religion/belief and various civil society surveys during the 2020–2023 period show that educational institutions, including madrasahs and Islamic-based schools, remain vulnerable locations for practices of intolerance (SETARA Institute, 2023; Wahid Institute, 2022). Cases such as the prohibition of students from minority groups attending school in certain regions, mandatory religious attributes inconsistent with students' beliefs, and biased and exclusionary teaching materials are still found systematically. This shows that multicultural values have not been fully internalized into institutional culture, but often clash with local conservatism or rigid religious interpretation.

Second, regarding the problem of equitable access for learners with special needs, empirical data from the INOVASI program and Ministry of Religious Affairs evaluation reports show that although inclusive madrasah policies have been issued, the reality on the

ground reveals a wide gap. Only a small proportion of madrasahs (less than 20%) have disability-friendly physical facilities, and the shortage of Special Assistant Teachers (GPK) remains chronic. Many madrasahs that are administratively designated as "inclusive" pedagogically refuse or lack the capacity to accept students with significant special needs (Nasution & Hidayat, 2021).

Third, regarding the disparity in capacity and quality, there is a stark gap between urban and rural madrasahs, as well as between state madrasahs and small private madrasahs. Madrasahs in 3T areas (disadvantaged, frontier, and outermost regions) often lag not only in infrastructure but also in teachers' literacy in inclusive and multicultural pedagogy (UNESCO, 2020). These empirical facts refute the simple assumption that the existence of policy is automatically proportional to the advancement of Islamic education.

Although many studies have discussed Multicultural Education and Inclusion separately, or examined Islamic Education from a pedagogical standpoint, there remains a significant research gap when the literature landscape is systematically mapped. Based on a review of recent literature, there are three main tendencies in prior research. First, conceptual-normative studies of multicultural education. This body of literature has successfully built a philosophical framework on the importance of tolerance, social justice, and recognition of cultural identity in Islamic education (Mulkhan, 2020; Hidayat, 2021; Zuhdi, 2021). However, the fundamental weakness of this tendency is that it is overly idealistic and normative; it fails to explain why such noble concepts often fail to be operationalized in public policy and institutional practice, and it neglects the power dynamics that dictate the direction of policy. Second, studies on the implementation of inclusive education. Literature in this cluster largely highlights micro-level challenges in the classroom, such as teacher strategies, curriculum adaptation, and student social interaction (Saputra, 2022; Rahmawati, 2023; Brooker & McDonald, 2022). This tendency has made a good practical contribution, but it is trapped at the technical-pedagogical level and lacks structural critique of why inclusive policies often experience a "bottleneck" at the macro level of policy and institutional management. Third, studies on Islamic education and education policy. This group has comprehensively mapped the history, politics, and relationship between the state and Islamic education (Azra, 2021; Hefni, 2020; Ma'arif, 2021). Although rich in historical and political analysis, this body of research has not specifically and critically dissected the clashes, harmonization, or consequences of adopting multicultural and inclusive policies into the body of Islamic education itself.

From a critical evaluation of these three literature tendencies, it is clear that no research has yet systematically and critically analyzed "what" policies have been made, "why" those policies emerged, and "what impact" they have actually had on the holistic development of Islamic Education, by connecting these three questions within a single critical policy analysis framework (Mujiburrahman, 2022). A critical analysis linking these three dimensions is important for understanding not only the form of the policy but also the political, philosophical, and social logic behind it, as well as its real consequences for the transformation of Islamic education.

Herein lies the conceptual problem and the urgency of testing the validity of this research issue. There has long been an implicit assumption in policy discourse that the integration of multicultural and inclusive values into Islamic education will automatically produce meaningful transformation and development. This study proposes a different proposition and seeks to critically test it: does the integration of multicultural and inclusive policy truly produce substantial development of Islamic education, or does it instead create a gap between policy norms and institutional practice? The central argument affirmed in this study is that the normative existence of multicultural and inclusive policy does not automatically prove the success of Islamic education development. The development of Islamic education must not be measured by the thickness of regulation or policy rhetoric, but must be tested through critical analysis of the alignment between policy substance, the rationality of its formation, and the consequences of its implementation.

To empirically and analytically test this proposition, the previously overly broad term "development of Islamic education" must be operationalized into four measurable indicators, namely: (1) Access and equity in education, referring to the openness of opportunities for all groups, including minority and marginalized groups, to obtain Islamic education services without discrimination; (2) Quality of learning, measured by an institution's ability to provide a differentiated, critical, and liberating learning process; (3) Institutional capacity, which includes infrastructure readiness, teacher competence, and madrasah management in carrying out the mandate of inclusivity; and (4) The institution's ability to respond to learner diversity, which reflects a school culture that is tolerant, anti-discriminatory, and respectful of difference.

Based on the background, literature mapping, and critical proposition above, this study is designed as a critical policy analysis study aiming to: (1) map and analyze the substance of the main government and educational institution policies related to Multicultural and Inclusive Education relevant to Islamic Education, including the consistency and potential overlap between regulations; (2) analyze the philosophical, political, and social foundations (rationality) underlying the formulation of these policies, including the actors, interests, and power relations at work; and (3) analyze the policy implications for the development of Islamic Education based on the four operationalized indicators, and test the proposition of whether the policy produces substantial transformation or merely a normative gap. By answering these questions, this study is expected to make a substantial academic contribution to the discussion on the future of Islamic Education that is relevant, inclusive, and of high quality within the framework of the Unitary State of the Republic of Indonesia.

RESEARCH METHOD

This study uses a critical policy analysis design combined with a critical discourse analysis approach to deeply examine the dialectical relationship between policy, context, and its implications in the field of Islamic education in Indonesia. This design was chosen because it is capable of uncovering hidden assumptions, power relations, and ideological consequences behind policy texts and their implementation practices (Ball, 2019; Fairclough, 2020). This study does not aim to test causal relationships statistically, but to

critically interpret how multicultural and inclusive policies are translated, or in fact decoupled, within the ecosystem of Islamic education.

Data Sources and Search Strategy

The research data is categorized into three main sources, with a systematic and transparent search strategy to ensure methodological accountability. First, primary policy documents were collected through direct searches on official government portals, namely the Legal Documentation and Information Network (JDIH) of the State Secretariat, the JDIH of the Ministry of Religious Affairs, and the JDIH of the Ministry of Education, Culture, Research, and Technology. The documents analyzed include six main regulations, among others Law Number 20 of 2003 on the National Education System, Government Regulation Number 55 of 2007 on Religious Education and Religious-Based Education, Regulation of the Minister of Religious Affairs Number 2 of 2021, and Decree of the Minister of Religious Affairs Number 183 of 2019, as well as twelve derivative documents in the form of technical guidelines, directorate-general regulations, and circular letters relevant to multicultural and inclusive education in madrasahs.

Second, secondary academic literature was traced through a protocol adapted from the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework, utilizing reputable databases: Scopus, Web of Science, SINTA, GARUDA, and Google Scholar. The search was conducted in April 2026 using a combination of Boolean keywords: ("multicultural education" OR "pendidikan multikultural") AND ("Islamic education" OR "madrasah") AND ("Indonesia"); as well as ("inclusive education" OR "pendidikan inklusif") AND ("madrasah" OR "PTKI") AND ("policy" OR "kebijakan"). From 487 articles initially identified, a multi-layered screening process was carried out based on inclusion-exclusion criteria, resulting in 67 peer-reviewed journal articles and 23 books or proceedings that were analyzed in depth.

Third, statistical data and evaluation reports were collected from official and credible sources, including the Annual Reports of the SETARA Institute (2020–2023) and the Wahid Institute (2020–2022) on religious freedom, the INOVASI Program Evaluation Reports (2021–2023) on inclusive madrasahs, data from the Education Management Information System (EMIS) of the Ministry of Religious Affairs, and the UNESCO Global Education Monitoring Report (2020). A total of fifteen evaluation reports and statistical data documents were analyzed to strengthen the empirical basis of the findings.

Validation Procedures and Data Analysis Techniques

The validity of the data was ensured through four complementary validation procedures: (1) source triangulation by cross-referencing findings from policy documents, academic literature, and evaluation reports; (2) method triangulation by combining critical content analysis and Fairclough's (2020) critical discourse analysis model; (3) peer debriefing through routine discussions with two experts in the field of Islamic education policy; and (4) an audit trail that systematically documents the entire process of searching, coding, and analysis.

Data analysis was carried out through six systematic stages: (1) inventory and mapping of documents in a matrix; (2) open coding to identify units of meaning; (3) axial coding for thematic categorization; (4) analysis of policy substance and rationality using Ball's (2019) framework; (5) analysis of the norm-implementation gap using the concept of decoupling from Meyer and Rowan (1977); and (6) synthesis of implications based on four operational indicators (access and equity, quality of learning, institutional capacity, and responsiveness to diversity).

Methodological Limitations

This study acknowledges several methodological limitations. First, because it is based on documentation studies and secondary data without direct field observation, findings regarding policy implementation are inferential, based on available evaluation reports rather than in-depth ethnographic observation. Second, to avoid overly strong causal claims, this study does not claim that policy directly causes particular impacts. Instead, the analysis is conducted in the form of evidence-based implications: the relationship between policy norms and empirical conditions is critically analyzed to identify patterns of alignment or gaps, without claiming a linear cause-and-effect relationship. Third, the findings are contextualized within the setting of Islamic education in Indonesia during the 2010–2024 period, so generalization to other contexts requires consideration of differing political, social, and cultural circumstances.

RESULT AND DISCUSSION

Mapping the Hierarchy and Comparative Analysis of Policy

Regulatory mapping shows that the government has made systematic efforts to integrate multicultural and inclusive values into the architecture of Islamic education. Based on verification of the hierarchy of laws and regulations (Law No. 12 of 2011), regulations governing multicultural and inclusive education in Indonesia can be classified into three tiers with differing legal force.

First, normatively binding regulations, comprising: (a) Law Number 20 of 2003 on the National Education System; (b) Government Regulation Number 55 of 2007 on Religious Education and Religious-Based Education; and (c) Regulation of the Minister of Religious Affairs (PMA) Number 2 of 2021 on Academic Regulations for Primary and Secondary Education Levels in Madrasahs. These regulations carry legal force binding on all citizens and educational institutions.

Second, normative-technical regulations, namely Decree of the Minister of Religious Affairs (KMA) Number 183 of 2019 on the Islamic Religious Education and Arabic Language Curriculum in Madrasahs. The KMA is a discretionary ministerial decision that is internally binding within the Ministry of Religious Affairs, but its scope is limited to curriculum matters.

Third, administrative-guideline instruments, namely various directorate-general decisions, circular letters, and technical guidelines issued by the Directorate General of

Islamic Education. These instruments do not carry binding legal force like ministerial regulations, but instead function as operational guidance for madrasahs.

1. Conceptual Distinction: Inclusive Policy vs. Multicultural Policy

Inclusive Education Policy focuses on services for learners with special needs (ABK) and marginalized groups within the education system. This policy governs physical access, differentiated pedagogy, the availability of Special Assistant Teachers (GPK), disability-friendly facilities, and curriculum adaptation for students with special needs. The main regulations governing this aspect include PMA No. 2 of 2021 and various technical guidelines on inclusive madrasahs. Multicultural Education and Religious Moderation Policy focuses on managing social, cultural, and religious diversity within the education ecosystem. This policy governs tolerance, appreciation of difference, anti-discrimination based on identity, the strengthening of religious moderation, and the building of a culturally inclusive school culture. The main regulations governing this aspect include KMA No. 183 of 2019 (which integrates religious moderation into the curriculum) and various guidelines on strengthening the Pancasila Student Profile.

2. Policy Analysis Matrix: Vertical Integration and Potential Overlap

To systematically substantiate the claim of a "vertical integration flow" from the national level down to Islamic education, this study developed a Policy Analysis Matrix comparing the substance of national regulations with sectoral regulations in Islamic education.

Table 1. Comparative Policy Analysis Matrix

Regulation	Policy Objective	Target Group	Instrument	Main Principle	Mechanism	Consistency & Overlap
Law 20/2003 (National Education System)	Democratic, non-discriminatory education	All citizens	Law (Binding)	Equity of access, anti-discrimination	Decentralization	Parent regulation
GR 55/2007 (Religious Education)	Strengthening tolerant religious education	Religious educational institutions	Government Regulation (Binding)	Religious moderation, tolerance	Coordination between MORA and MOECRT	Consistent with the National Education System Law.

						Overlaps with madrasah-specific regulations
PMA 2/2021 (Madrasah Akademik Regulation)	Standardization of inclusive madrasah academics	Madrasah (MI, MTs, MA)	Ministerial Regulation (Binding)	Services for students with special needs, differentiated pedagogy	Mandatory acceptance of students with special needs, provision of GPK	Consistent with the Law. Overlaps with Directorate-General guidelines
KMA 183/2019 (Islamic Religious Education Curriculum)	Integration of religious moderation into the curriculum	Madrasah teachers & students	Ministerial Decree (Normative-Technical)	Religious moderation, tolerance	Integration into Islamic Religious Education subjects	Consistent with GR 55/2007. Overlaps with the Merdeka Curriculum
Merdeka Curriculum	Differentiated learning, Pancasila Student Profile	All education units	Ministerial Regulation (Binding)	Global diversity awareness	Teacher autonomy	Consistent with the Law. Potential double burden with KMA 183/2019
Technical Guidelines of the	Operational guidance for inclusive and moderation-	Madrasah heads	Guideline (Non-binding)	Technical implementation of inclusivity	Socialization and mentoring	Consistent with the PMA and

Director ate General of Islamic Educati on	oriented madrasah & teachers	KMA. Frequentl y overlappi ng and confusin g
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The comparative analysis reveals several critical findings.

First, vertically, there is normative consistency from the level of law down to the technical guidelines: all regulations explicitly support the principles of equity, anti-discrimination, and appreciation of diversity. However, this consistency is more rhetorical than operational. National-level regulations use universal and abstract language, whereas sectoral-level (madrasah) regulations are often not accompanied by adequate resource allocation for their implementation.

Second, there is potential overlap between regulations issued by the Ministry of Education, Culture, Research, and Technology (Merdeka Curriculum) and the Ministry of Religious Affairs (KMA No. 183/2019). Both regulations govern differentiated learning and religious moderation, but with different approaches and curriculum loads. Document analysis shows that madrasah teachers often experience implementation confusion because they must satisfy two different curriculum standards: the Ministry of Education standard (more flexible) and the Ministry of Religious Affairs standard (more structured). This finding is supported by the INOVASI report (2023), which recorded that 45% of madrasah teachers felt that the "double curriculum burden" hindered the implementation of differentiated learning.

Third, there has been a shift in policy orientation from period to period. During 2003–2015, Islamic education policy focused more on quality standardization (national examinations, accreditation). During 2015–2020, there was a shift toward inclusivity (inclusive madrasahs, services for students with special needs). From 2020 to the present, there has been a further shift toward religious moderation and multiculturalism. This shifting orientation indicates that Islamic education policy is highly responsive to political and social pressure, but is often not accompanied by an evaluation of the impact of previous policies.

Fourth, analysis of the matrix shows that the vertical integration flow from the national level to Islamic education does not proceed linearly, but rather through a complex process of translation and adaptation. National principles (such as "democratic education" in the National Education System Law) are translated differently by various actors: by the Ministry of Education into the "Pancasila Student Profile," by the Ministry of Religious Affairs into "religious moderation," and by madrasahs into highly varied practices depending on their institutional capacity and character. This translation process, from the perspective of Ball et al. (2020), constitutes a form of policy

enactment in which policy is "re-created" by actors at the implementation level based on their local context.

Critical Analysis of the Rationality, Actors, and Motives Behind Policy Formation

The fundamental question that must be answered in a critical policy analysis is not merely "what policy exists," but "why did this policy emerge, who influenced it, and what interests are at work behind it?" This study identifies four intersecting dimensions of rationality in the formation of multicultural and inclusive policy in Islamic education.

1. Political Rationality: Actors, Interests, and Power Relations

In the post-Reformasi era, the political landscape of Islamic education in Indonesia has undergone significant transformation. The state no longer positions itself as the "exclusive protector" of the interests of the Muslim community, but rather as a "neutral referee" that must balance the interests of various groups within a plural society. Key actors influencing policy formation include: (1) the Ministry of Religious Affairs as the main regulator of Islamic education, under pressure to demonstrate commitment to human rights; (2) moderate Islamic civil society organizations (NU and Muhammadiyah), which strategically support the narrative of a friendly and inclusive Islam; (3) international donors (USAID through the INOVASI program, Australian Aid), which provide technical and financial support with an interest in promoting liberal-democratic values; (4) networks of education activists and civil society that advocate for the rights of minority groups; and (5) conservative Islamic groups that reject multicultural and inclusive policy, viewing it as a "liberalization agenda."

However, it is important to critically examine whether this political rationality genuinely reflects a substantive commitment to transformation, or is merely a strategy of legitimization. Based on this study's analysis of budget documents, the budget allocation for disability-friendly infrastructure and GPK recruitment in madrasahs remains very minimal — less than 5% of the total budget of the Directorate General of Islamic Education (INOVASI Evaluation Report, 2023). This indicates that policy adoption is more a matter of symbolic politics than substantive politics. The state adopts the language of inclusivity to gain legitimacy, without an accompanying adequate fiscal commitment to its implementation.

2. Philosophical Rationality: The Construction of the "Friendly Islam" Narrative and Contested Interpretation

The concepts of "rahmatan lil 'alamin" and "wasathiyah" (moderation) in classical Islamic tradition carry broad and complex theological meanings. However, in the process of recontextualization (Fairclough, 2020) by the state, both concepts are reduced to narrower behavioral indicators: tolerance, non-violence, appreciation of diversity, and commitment to nationhood.

Who produces and selects this narrative? Based on an analysis of policy documents and literature, the narrative of "religious moderation" and "rahmatan lil 'alamin" is produced by curriculum-drafting teams within the Directorate General of Islamic Education at the Ministry of Religious Affairs, consisting of academics from state

Islamic universities (UIN/IAIN), figures from moderate Islamic organizations (NU and Muhammadiyah), and consultants from international donors.

Is there contested interpretation? Yes, analysis of the literature and interviews cited in several studies (Mujiburrahman, 2022; Hefni, 2020) shows contestation between: (a) the state and moderate organizations, which view religious moderation as a commitment to nationhood and tolerance; (b) conservative Islamic groups, which view religious moderation as "the relativization of creed" and "compromise with liberal values"; and (c) human rights activists, who view religious moderation as a positive step, but not yet sufficiently substantive because it does not specifically address issues such as gender equality and the rights of minority groups.

3. International and Social Rationality

The third dimension is Indonesia's commitment to the global agenda, particularly the Sustainable Development Goals (SDGs) 2030, which emphasize inclusivity and equity in education, as well as the Convention on the Rights of Persons with Disabilities (Law No. 19 of 2011), which has been ratified. The UNESCO Global Education Monitoring Report (2020) explicitly states that inclusion in education is not an option but a moral and legal obligation. The fourth dimension is the response to the demands of modern society, particularly the urban Muslim middle class, which desires Islamic education that is high-quality, open, and tolerant.

4. Critical Synthesis of the Four Rationalities

These four rationalities do not operate separately; rather, they intersect and form a complex configuration of interests. However, critical analysis shows that political and international rationality tend to be more dominant in driving policy formation, while philosophical and social rationality function more as normative justification. The implication is that multicultural and inclusive policy in Islamic education is more a product of political calculation and international compliance than the result of deep philosophical reflection or a response to real social needs at the grassroots level.

The Gap between Policy Design and Policy Implementation: Empirical Evidence

This section compares the normative substance of policy with empirical facts of implementation, explicitly distinguishing between the findings of this study, the findings of prior studies, and the authors' interpretation.

1. Teacher Capacity and Learning Quality

Findings from prior studies (INOVASI, 2023; Rahmawati, 2023) show that more than 70% of madrasah teachers have not received adequate training in inclusive and multicultural pedagogy. Differentiated learning is often reduced to merely assigning different tasks, rather than a deep adaptation to students' needs.

These findings indicate that although policy has normatively pushed for differentiated learning, its implementation at the classroom level remains very shallow and non-substantive. There are indications of change in teachers' policy literacy, but no strong evidence that this change has translated into a substantive transformation of

pedagogical practice. Teachers face what Braun et al. (2021) call a "subjectivity deficit" an inability to translate progressive policy into practice due to administrative burdens, a lack of substantive pedagogical training, and pressure to maintain conventional methods considered theologically "safer."

2. Services for Learners with Special Needs

Findings from prior studies (EMIS, 2023; Nasution & Hidayat, 2021) record that fewer than 20% of madrasahs with "inclusive" status have disability-friendly physical facilities (ramps, accessible toilets, braille learning materials). The shortage of Special Assistant Teachers (GPK) is also chronic: the ideal ratio of GPK to students with special needs is 1:5, yet the reality on the ground shows a ratio of 1:50 or even worse. Many madrasahs hold "inclusive" status only administratively meaning they have registered as inclusive madrasahs in the EMIS system while pedagogically they refuse or lack the capacity to accept students with significant special needs.

This study's findings (based on analysis of policy documents) show that PMA No. 2 of 2021 explicitly requires madrasahs to accept students with special needs and provide adequate services. However, analysis of budget allocation shows that no specific budget line has been allocated for implementing this mandate at the madrasah level.

This phenomenon is a classic example of decoupling (Meyer & Rowan, 1977): madrasahs adopt the "inclusive" label to gain legitimacy and access to resources (such as affirmative BOS funding), while internally continuing to practice exclusion. There is an association between "inclusive madrasah" status in EMIS and access to affirmative BOS funding, but no causal evidence that this status translates into the substantive provision of services for students with special needs.

3. Multicultural Learning Practice and Religious Moderation

This study's findings (based on analysis of policy documents) show that the Merdeka Curriculum has integrated the dimension of "Global Diversity Awareness" into the Pancasila Student Profile, and religious moderation material has been strengthened in the madrasah curriculum (KMA No. 183 of 2019). Textually, this policy promises multicultural and tolerant learning.

However, findings from prior studies (SETARA Institute, 2023; Wahid Institute, 2022) record that cases of intolerance still occur within madrasah environments, such as bullying of students from minority groups, prohibitions on celebrating other religions' holidays, and biased and exclusionary teaching materials. Findings from prior studies (Mujiburrahman, 2022) also show that the implementation of religious moderation at the madrasah level is often ritualistic merely fulfilling an administrative obligation without touching the substance of school culture transformation.

These findings indicate a wide gap between the formal curriculum (what is taught) and the hidden curriculum (what is implicitly conveyed through school culture). Although policy has normatively pushed for multicultural learning, the school culture in many madrasahs remains highly homogeneous and tends toward exclusivity.

Institutions focus more on uniformity as a form of discipline than on celebrating diversity as a pedagogical asset.

4. Synthesizing the Gap: Why Does Decoupling Occur?

Based on the analysis of the implementation dimensions above, this study synthesizes several structural factors that explain why the gap between policy design and policy implementation occurs. First, policy is often formulated with a one-size-fits-all approach that does not account for the heterogeneity of madrasah capacity. Second, there is an absence of firm sanctions and adequate incentives for madrasahs that fail to carry out the mandate of inclusivity. Third, there is ideological resistance from some grassroots stakeholders who still view inclusivity and multiculturalism as a threat to the purity of the faith and the tradition of Islamic education. Fourth, there is a deficit of resources (budget, infrastructure, teacher competence) that leaves madrasahs without the capacity to implement policy substantively.

Implications, Tensions, and a Typology of Madrasah

The implications of multicultural and inclusive policy for the transformation of Islamic education are not homogeneous, but rather fragmented based on resource capacity, geographic location, and institutional character of the madrasah. To avoid mistaken generalization, this study proposes a typology of four types of madrasahs based on their response to inclusive and multicultural policy.

Table 2. Typology of Madrasahs Based on Policy Response

Madrasah Type	Characteristics	Response to Inclusive Policy	Response to Multicultural Policy
Type 1: Leading Urban Madrasah	Located in major cities, adequate resources, trained teachers, strong parental support	Substantive implementation: has GPK, disability-friendly facilities, individualization programs	Active integration: religious moderation programs, cultural exchange, interfaith dialogue
Type 2: Semi-Urban Middle-Tier Madrasah	Located in small towns/semi-urban areas, limited resources, less-trained teachers	Partial implementation: accepts students with mild special needs, but does not provide specialized services	Administrative implementation: moderation material is taught, but does not touch the school culture
Type 3: Traditional Rural Madrasah	Located in rural areas, very limited resources, senior teachers with	Passive resistance: refuses to accept students with special needs, citing "incapacity"	Ideological resistance: views religious moderation as "a threat to the faith"

conventional pedagogy				
Type 4:	Pesantren-Based Madrasah	Integrated with a pesantren (Islamic boarding school), strong religious character, high autonomy	Symbolic decoupling: administratively holds "inclusive" status, but practices remain exclusive	Critical negotiation: adopts the language of moderation, but interprets it through a traditional fiqh lens

Evidence from prior studies for the typology. This typology is supported by secondary data from various sources. For Type 1, the study by Nasution and Hidayat (2021) on inclusive madrasahs in Jakarta and Surabaya shows that leading madrasahs have the capacity to implement policy substantively due to resource support and progressive leadership. For Type 2, the INOVASI report (2023) on madrasahs in Central Java and East Java shows partial implementation that is highly dependent on individual teachers' commitment. For Type 3, findings from the SETARA Institute (2023) on madrasahs in conservative regions (such as parts of West Java and West Sumatra) show passive and ideological resistance to inclusive and multicultural policy. For Type 4, the study by Mujiburrahman (2022) on pesantren-based madrasahs in East Java shows a process of critical negotiation between pesantren values and the demands of state policy.

1. Identity Tensions: The Governance of Religious Discourse

One of the most critical dimensions of this analysis is the tension between the religious identity of the madrasah and the demands of the state's multicultural and inclusive policy. This tension is not merely a technical-pedagogical matter, but a matter of the governance of religious discourse — how the state shapes, controls, and negotiates Islamic discourse through education policy.

This study's analysis of policy documents shows that the concepts of "religious moderation" and "rahmatan lil 'alamin" have been reconstructed by the state from normative-theological concepts into operational policy concepts. In the KMA No. 183 of 2019 document and various guidelines from the Directorate General of Islamic Education, both concepts are translated into behavioral indicators of tolerance, non-violence, appreciation of diversity, and commitment to nationhood. This translation process, from the perspective of critical discourse analysis (Fairclough, 2020), constitutes a form of recontextualization in which theological discourse is taken from its original context and placed within a new policy context with a different meaning. This process is not neutral, but involves power relations: the state holds the authority to define what is meant by "moderate Islam" and "friendly Islam," while traditional religious authorities (ulama, pesantren) lose control over that definition.

2. Groups That Benefit and Groups That Bear the Burden

Critical analysis also shows that multicultural and inclusive policy does not distribute benefits and burdens evenly. The groups that benefit include: (1) students with special needs in leading urban madrasahs who gain access to better services; (2) young teachers

trained in inclusive pedagogy who gain career opportunities; (3) moderate Islamic organizations that gain legitimacy from the state; and (4) international donors that obtain a "success story" for their programs.

Conversely, the groups that bear the burden include: (1) senior teachers in rural madrasahs who are forced to adopt new pedagogy without adequate training; (2) small madrasahs that must meet inclusivity standards without resource support; (3) students from religious minority groups in conservative madrasahs who continue to face covert discrimination; and (4) traditional religious authorities who lose control over the definition of "good Islam."

3. Risks of Instrumentalization and Opportunities for Transformation

There is a risk that multicultural and inclusive policy is instrumentalized by various actors for interests that are not always aligned with the goal of transforming Islamic education. First, the state may instrumentalize this policy for the purpose of political legitimization — gaining legitimacy from the international community and domestic liberal groups without an accompanying substantive commitment to transformation. Second, madrasahs may instrumentalize the "inclusive" label to access resources (affirmative BOS funding, donor programs) without substantively implementing the policy. Third, international donors may instrumentalize this policy to promote their liberal agenda in Muslim-majority countries, without regard for local context.

Although the risk of instrumentalization is real, this analysis also identifies opportunities for transformation: (1) policy has opened new discursive space for discussing issues that were previously taboo; (2) networks of trained young teachers can become agents of change; (3) collaboration between the state, moderate Islamic organizations, and civil society can create synergy for substantive transformation.

Synthesis of Key Findings

Based on the analysis of the dimensions above, this study synthesizes several key findings that answer the research questions and test the proposed proposition.

1. Finding One (based on this study's analysis of policy documents)

Multicultural and inclusive policy in Indonesia is normatively highly progressive and comprehensive, driven by political rationality (state legitimization), philosophical rationality (the "friendly Islam" narrative), international rationality (compliance with the SDGs and human rights conventions), and social rationality (the demands of modern society). However, political and international rationality tend to be more dominant than philosophical and social rationality, such that the policy is more a product of political calculation and international compliance than the result of substantive reflection.

2. Finding Two (based on synthesis of secondary data and prior studies)

The policy's implications for learning quality and institutional transformation are paradoxical. There is an increase in policy literacy at the document level, but stagnation or regression at the level of practice. This phenomenon is explained through the concepts of decoupling (Meyer & Rowan, 1977) and policy enactment (Ball et al., 2020):

madrasahs adopt formal policy structures to gain legitimacy, but separate those structures from daily work activities.

3. Finding Three (based on this study's comparative analysis and typology)

The implications of policy are fragmented based on resource capacity, geographic location, and the institutional character of the madrasah. The four-type typology of madrasahs shows significant variation in response to policy, ranging from substantive implementation to ideological resistance. This finding refutes the generalization that multicultural and inclusive policy has homogeneous implications across Indonesian Islamic education.

4. Finding Four (based on this study's critical discourse analysis)

Multicultural and inclusive policy is an instrument of the governance of religious discourse — the state shapes, controls, and negotiates Islamic discourse through education policy. The concepts of "religious moderation" and "rahmatan lil 'alamin" are reconstructed from normative theological concepts into operational policy concepts, through a process of recontextualization (Fairclough, 2020) that involves power relations between the state and traditional religious authorities.

5. Finding Five (Testing of the Main Proposition)

This study successfully substantiates its main proposition. The normative existence of multicultural and inclusive policy does not automatically prove the success of Islamic education transformation. Rather than producing homogeneous, substantial transformation, this policy instead creates a normative gap (normative decoupling) that is fragmented according to institutional context. Madrasahs adopt the language and structure of inclusive-multicultural policy through a range of strategies from substantive implementation to passive resistance depending on their resource capacity, geographic location, and institutional character.

CONCLUSION

This study aims to critically analyze Multicultural and Inclusive Education policy within the context of Islamic Education in Indonesia, and to test the proposition of whether this policy produces transformation or merely a normative gap in the development of Islamic education. Based on the analysis presented, several main conclusions can be drawn.

First, in terms of substance, the regulations governing multicultural and inclusive education in Indonesia are highly progressive and comprehensive. This policy is driven by political rationality to maintain state legitimacy, philosophical rationality to reconcile Islamic values with human rights, international rationality to fulfill global commitments, and social rationality to respond to the demands of modern society. However, comparative analysis shows that there is potential overlap between the regulations of the Ministry of Education and the Ministry of Religious Affairs, as well as a gap between normatively binding regulations and administrative instruments that are merely guidelines.

Second, although this policy normatively promises meaningful development, analysis of the four operational indicators (access and equity, quality of learning, institutional capacity, and responsiveness to diversity) shows that its implementation remains highly problematic. The latest empirical facts show that covert discrimination still exists, learning quality has not become substantially differentiated, the institutional capacity of madrasahs (particularly infrastructure and teacher competence) is very inadequate for carrying out the mandate of inclusivity, and school culture still tends to be homogeneous and vulnerable to intolerance.

Third, and most importantly, this study successfully substantiates its main proposition: the normative existence of multicultural and inclusive policy does not automatically prove the success of Islamic education development. Rather than producing substantial transformation, this policy instead creates a normative gap (normative decoupling). Madrasahs adopt the language and structure of inclusive-multicultural policy solely to gain institutional legitimacy (institutional isomorphism), while pedagogical practice and institutional culture at the grassroots level remain anchored in traditional and exclusive patterns. The implications of policy are also fragmented according to the typology of madrasahs: leading urban madrasahs tend to implement policy substantively, while rural and pesantren-based madrasahs show resistance or symbolic decoupling.

Theoretical and Practical Implications

Theoretically, this study enriches the literature on education policy analysis by integrating new institutional theory (particularly the concept of decoupling) and critical discourse analysis (the concept of recontextualization) into the study of Islamic education. This study refutes the assumption of linearity between policy and social change, and shows that in the context of religious education, cultural resistance and structural limitations can render progressive policy ineffective. Practically, these findings issue a strong warning to policymakers (the Ministry of Education, Culture, Research, and Technology and the Ministry of Religious Affairs). Policy focus must shift from "rule-making" to "capacity strengthening and mentoring." The government must provide an affirmative and specific budget for inclusive infrastructure in madrasahs, recruit and evenly deploy Special Assistant Teachers, and provide intensive pedagogical mentoring for madrasah teachers. In addition, harmonization between the regulations of the Ministry of Education and the Ministry of Religious Affairs is needed to avoid overlap and implementation confusion. The policy approach must also be more contextual, respect local wisdom, and involve deep theological dialogue with Islamic education figures, so that multicultural and inclusive values are no longer regarded as a "foreign threat," but are internalized as an inseparable part of Islamic ethics itself.

Limitations and Recommendations for Further Research

This study has limitations in that it focuses more on macro-level policy analysis and empirical secondary data, without conducting in-depth ethnography at the micro level (classroom and student interaction). Further research is recommended to conduct critical ethnographic studies in several madrasahs across various typologies, in order to more thoroughly uncover how this process of decoupling occurs in the daily interactions among

teachers, students, and madrasah management, and how students negotiate their identities amid the clash between policy norms and an exclusionary school culture.

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