



Appropriate Accommodation For Students With Disabilities (Case Study: UPN “Veteran” East Java)

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Abstract

The current state of universities shows a gap between policies and the implementation of adequate accommodation, necessitating a study of university strategies in realizing inclusive services. Likewise, UPN “Veteran” East Java has also developed an appropriate strategy and provided solutions to accommodation-related problems, especially for students with disabilities. This study aims to analyze UPN “Veteran” East Java's strategy in providing adequate accommodation for students with disabilities, including strategy formulation, implementation, and evaluation. This study used a qualitative approach with data collection techniques through interviews, observation, and documentation. The results showed that at the formulation stage, the university had a strong strategic foundation through institutional values, SWOT analysis, and participatory formulation of its vision and mission. At the implementation stage, an inclusiveness policy was in place, but there were still obstacles to inclusive learning, an unintegrated information system, and suboptimal data collection and coordination. At the evaluation stage, the system was running at the program, individual, and institutional levels, but user feedback was not optimal. Overall, the inclusiveness strategy was running but still needed strengthening in the aspects of implementation and participatory evaluation.

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Introduction

The provision of public services is a government effort to fulfill the basic rights of the community, including in the field of education (Sim & Atong, 2023). In higher education, the government, through

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the Ministry of Education, Science, and Technology, is responsible for ensuring inclusive and equitable educational services, including for people with disabilities. This aligns with the vision of inclusive, adaptive, and equitable higher education, requiring universities to provide disability-friendly access, facilities, and learning systems. However, data from the Central Statistics Agency (2023) shows that disparities in access to higher education persist, with only 3.90% of people with disabilities attending higher education compared to 9.25% of non-disabled individuals. This situation indicates that educational barriers begin at the elementary level and impact the low opportunities for people with disabilities to pursue higher education, despite the crucial role education plays in enhancing individual potential and competitiveness (Margunani, Nurjanah, & Melati, 2020).

The government's commitment to fulfilling the right to education for people with disabilities is strengthened through Government Regulation Number 13 of 2020 concerning Appropriate Accommodation for Students with Disabilities, which is further elaborated in Regulation of the Minister of Education, Culture, Research, and Technology Number 48 of 2023 (Republic of Indonesia, 2023) concerning the provision of inclusive education services at all levels of education, including higher education. This regulation governs various aspects such as funding, physical facilities, curriculum adjustments, mentoring services, and the establishment of University Disability Services Units (ULD). However, data shows that there are still gaps in implementation, with only 274 of the 4,416 universities in Indonesia (5.81%) having students with disabilities, and 154 universities having ULDs, although this number has increased from the previous year. This condition indicates that the implementation of inclusive education in higher education is not evenly distributed, caused by limited human resource readiness, management, and infrastructure (Riswari et al., 2022), resulting in continued barriers to access for students with disabilities.

East Java Province, as the region with the second largest number of universities in Indonesia (465 universities) and a high number of students with disabilities (34.1 thousand students), has great potential in developing inclusive education, although the readiness of universities in providing responsive and inclusive services is still needed. One of the universities in this region is UPN "Veteran" East Java, which is committed to becoming an inclusive campus through the establishment of a disability services sub-unit. This commitment is based on the identity of the "National Defense Campus" and the university's vision for global competitiveness. This commitment is reinforced in the UPN "Veteran" East Java Strategic Plan document for 2025–2029 in Mission 5, which emphasizes the development of modern facilities and infrastructure that support inclusive needs, as well as the implementation of strategic targets using the LEADER approach that includes lifelong learning and dynamic improvement through digital transformation as the basis for strengthening the accessibility of inclusive education at UPN "Veteran" East Java. In addition, the establishment of SULD is also a form of implementation of Permendikbudristek Number 48 of 2023, which requires the provision of Disability Services Units in universities. Through the SULD, the university collects data on students with disabilities, develops accommodation standards, and provides support services. However, several challenges remain in the implementation of inclusive services at UPN "Veteran" East Java, particularly in terms of data collection and infrastructure.

The data collection process for students with disabilities faces challenges because not all students are willing to declare their disabilities, resulting in inaccurate data and a comprehensive reflection of needs. Furthermore, challenges are evident in the limited facilities and infrastructure and the incompletely accessible layout of learning spaces. Some buildings lack elevators, ramps, toilets for disabled people, and guiding blocks, despite the presence of visually impaired students on campus. Furthermore, the placement of lecture halls does not fully consider accessibility, with students being placed in buildings without elevators, which can lead to mobility difficulties. This situation highlights a gap between inclusive planning and implementation. Therefore, strengthening service systems and providing inclusive facilities is still necessary to ensure the optimal fulfillment of the educational rights of students with disabilities.

Based on the description, this research is relevant to be studied because although UPN "Veteran" East Java has demonstrated its commitment to realizing an inclusive campus through its vision, mission, and Strategic Plan 2025–2029, its implementation still faces several challenges, such as limited accessible facilities and infrastructure, inaccurate data collection of students with disabilities, and suboptimal adjustment of learning spaces. This condition indicates a gap between policy and implementation of adequate accommodation, so a study is needed regarding the university's strategy in realizing inclusive services. Therefore, this study aims to analyze the strategy of UPN "Veteran" East Java in providing adequate accommodation for students with disabilities using a public sector strategic management perspective.

Methods

This study uses a descriptive qualitative approach, a research method focused on the study of naturally occurring phenomena in real-world settings (Abdussamad, 2021). This approach was chosen because the study aims to understand the strategies implemented by UPN "Veteran" East Java in providing appropriate accommodations for students with disabilities. The study focuses not only on policy outcomes but also on the process of formulating, implementing, and managing disability services within the university. The analysis of this study is based on two studies: educational strategy management theory, which encompasses strategy formulation, implementation, and evaluation, and an analysis using Minister of Education and Culture Regulation No. 48 of 2023 as a normative framework and reference standard for providing appropriate accommodations for students with disabilities.

To obtain relevant informants, this study employed a purposive sampling technique, selecting informants based on specific criteria such as knowledge, experience, and direct involvement with the research focus. Informants in this study included the LPMPP, the Head of SULD, the volunteer coordinator, volunteers, students with disabilities, and lecturers or educational staff. To obtain in-depth and relevant data, data collection techniques were carried out through interviews, observation, and documentation that complement each other. Then, the data analysis process in this study used the Miles, Huberman, and Saldana model (Sugiyono, 2022). This model consists of three main stages: data reduction, data presentation, and conclusion drawing and verification, which are carried out continuously throughout the research process. To ensure data validity, this study used triangulation techniques (Susanto et al., 2023). This technique is carried out by checking data through various sources, methods, and data collection times, thereby increasing the validity and reliability of the results.

Results and Discussions

1. Results

a. Strategy Formulation

Based on interviews, the formulation of the vision and mission at UPN "Veteran" East Java was carried out systematically and participatorily through the formation of a drafting team, meeting forums, and Focus Group Discussions (FGDs) involving leadership, faculty representatives, and external parties. This process began with an analysis of internal and external conditions using performance evaluations and a SWOT analysis to identify the organization's strengths, weaknesses, opportunities, and challenges. The results of this analysis were then aligned with external policies and outlined in the 2025–2029 Strategic Plan (Renstra) as a guideline for implementing the Tri Dharma of Higher Education. Furthermore, the values of the National Defense institution have become the university's primary identity, implemented in both academic and non-academic activities.

b. Strategy Implementation

1) Analysis of Strategic Choices and Key Success Factors

To realize an inclusive campus, UPN “Veteran” East Java established a Disability Services Sub-Unit as a unit that functions to provide services to students with disabilities. The inclusivity strategy chosen by UPN “Veteran” East Java is to combine bottom-up and top-down approaches implemented in three stages: short-term, medium-term, and long-term. Currently, UPN “Veteran” East Java is still in the formation stage.

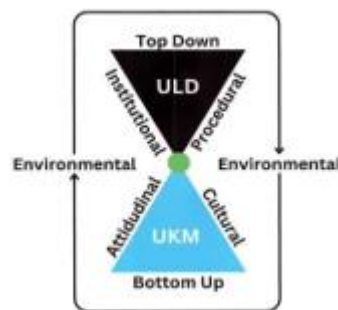


Figure 1. UPN “Veteran” East Java's Inclusivity Strategy

Source: Academic Services Guidelines for Students with Disabilities, UPN “Veteran” East Java

This overview shows that UPN "Veteran" East Java implements two strategic approaches. The top-down approach is realized through the establishment of the Disability Services Sub-Unit (SULD) and the development of policies and operational standards as the institutional and procedural foundation. Meanwhile, the bottom-up approach is carried out by involving the academic community through various forms of participation, such as the formation of Student Activity Units (UKM), the initiation of an inclusive buddy system that serves as the basis for developing an inclusive cultural

movement, and the implementation of accessibility audits to identify the needs of students with disabilities on campus.

2) Establishing Strategic Goals and Targets (Policies, Programs, and Activities)

As part of its commitment to realizing inclusive higher education, UPN "Veteran" East Java has developed various policies, programs, and activities oriented towards fulfilling the rights of students with disabilities. Institutionally, this support is manifested through Rector's Regulation Number 9 of 2021 concerning Services for Students with Disabilities, which emphasizes the need to integrate disability services into the university's strategic planning. The implementation of this policy is then reflected in the UPN "Veteran" East Java Strategic Plan 2025–2029, which integrates inclusivity as part of its long-term strategic goals. This approach is operationalized through strategic objectives using the LEADER concept as the institution's strategic framework to achieve the organization's vision and mission. Of the six elements in the LEADER concept, two aspects are directly related to inclusivity: Lifelong Learning, which emphasizes the importance of access to sustainable and inclusive education, and Dynamic Improvement through Digital Transformation, which focuses on strengthening systems and infrastructure to support responsive and adaptive educational services.

In line with these provisions, UPN "Veteran" East Java implements appropriate accommodations for students with disabilities through adjustments in the academic process. This implementation is not carried out by creating a separate system, but rather through adaptations to the existing learning system to continue to accommodate the needs of students with disabilities equally.

c. Curriculum

In terms of curriculum, appropriate accommodations at UPN Veteran East Java are not implemented through a special curriculum for students with disabilities, but rather through modifications to the same curriculum, adapted using the Universal Design for Learning (UDL) approach. The UDL approach provides flexibility in the learning process through three main principles: engagement, representation, and action and expression, allowing learning to be tailored to the needs of students with various disabilities. However, research results indicate that the implementation of inclusive learning at UPN Veteran East Java has not been optimal. Lecturers' understanding of the academic service guidelines for students with disabilities is still limited, and some lecturers are even unaware of their existence. This situation results in the lack of standardization of the Universal Design for Learning (UDL) approach, so the implementation of inclusive learning relies heavily on individual lecturers' initiative in adapting learning methods, assignments, and evaluations. In practice, some lecturers have made individual adjustments, such as providing flexibility in assignment formats, adapting learning media, and modifying evaluations to suit student needs.

However, this variation in practice indicates that the implementation of UDL has not been implemented consistently across all courses. This is further reinforced by the experiences of students with disabilities, which demonstrate differences in treatment among lecturers. Some have made adjustments to their learning, while others continue to use the same approach as students in general. Overall, these findings indicate that the implementation of an inclusive curriculum based on UDL at UPN Veteran, East Java, is still in its development stage. Lecturers' limited understanding and the lack

of integration of guidelines into the learning system are key factors contributing to the inconsistent and structured implementation.

d. Educators

When striving for inclusive learning for students with disabilities, synergy with educators is essential, as they are responsible for supporting the learning process so that students with disabilities can optimally access appropriate education. In this regard, the role of lecturers is crucial during classroom learning. However, research findings indicate that not all lecturers are familiar with UDL guidelines, so learning adjustments still rely heavily on individual initiative. This situation is further reinforced by the experiences of students with disabilities, who in some situations have had to adapt to existing learning methods. Despite this, some lecturers have made efforts to make learning more accessible through various adjustments. Overall, this indicates that the implementation of inclusive learning is fully equitable and functioning optimally.

Furthermore, during teaching and learning activities, lecturers who teach students with disabilities have not received any guidance or initial information regarding the presence of students with disabilities in their classes. This is due to the information system not being able to automatically present and convey this data to lecturers. As a result, lecturers often only learn about students' conditions during the lecture process, resulting in sudden and poorly planned learning adjustments. This condition not only reflects system weaknesses but also impacts lecturers' readiness to manage inclusive learning. Another impact is seen in various learning adjustment efforts that are still carried out individually and not integrated into a clear system, resulting in an increased workload for lecturers teaching students with disabilities compared to other lecturers.

e. Facilities and Infrastructure

The availability of accessible facilities and infrastructure is a fundamental element that is inseparable from the successful implementation of inclusivity policies. Facilities and infrastructure not only serve as supporting facilities but also serve as the primary instrument determining the extent to which students with disabilities can access the campus environment equally and independently. Based on research findings, UPN "Veteran" East Java has strived to provide various facilities and infrastructure that support inclusive services, both in the form of public facilities and dedicated service spaces. Some of these facilities include resource centers such as the SULD room, inclusion spaces, equal-use spaces, and Teman Peduli Space, which serves as a service and support space for students with disabilities. In addition, the university has provided physical accessibility in the form of elevators, ramps, disabled restrooms, and designated parking spaces at several locations on campus.

However, the provision of these facilities and infrastructure is not fully distributed across the campus. Of the 24 buildings, only a few are equipped with accessible facilities for people with disabilities: 10 buildings have elevators, 19 buildings have ramps, and only 5 buildings have toilets for people with disabilities. This situation indicates an imbalance in the provision of facilities between buildings so that accessibility standards as stipulated in the inclusive education policy have not been fully met. In addition to availability, the quality and suitability of facilities and infrastructure are also issues that require attention in the field. Some available facilities are still not entirely safe and

comfortable to use, such as slippery ramps, weak handrails, and a campus environment that does not fully support mobility, such as potholes, winding paths, and the lack of guiding blocks for students with visual impairments. This situation demonstrates that accessibility is not solely determined by the availability of facilities but also by their equity, quality, and safety in supporting students' daily activities.

Furthermore, social factors also influence the effectiveness of existing facilities and infrastructure utilization. Social actors also influence the effectiveness of existing facilities and infrastructure utilization. The research results show that awareness among the academic community regarding the use of inclusive facilities remains uneven; for example, elevator use does not fully prioritize students with disabilities. This situation means that students with disabilities still have to adapt, even in some situations, having to find alternative, less than optimal access.

f. Work Programs and Activities

To support the implementation of disability services, SULD initiated and implemented several work programs to strengthen organizational functions. The work programs implemented by SULD in its first year of operation demonstrate that the implementation of services for students with disabilities is still in the early stages of organizational development. Several programs have been initiated, including the development of standard operating procedures (SOPs), open volunteer recruitment, data collection for students with disabilities, classroom tutoring services, the Teman Peduli Space (TPS) Talk program, the dissemination of the Lift Peduli program, and comparative studies and visits. Overall, these programs reflect SULD's strategy, which continues to focus on increasing visibility and strengthening internal governance as an institutional foundation before optimizing overall services.

However, several programs have not been optimally implemented, including data collection for students with disabilities. Field findings indicate that the resulting data does not fully represent the overall situation at UPN "Veteran" in East Java. This is due to a lack of outreach activities and an inconsistent data collection system. The data collection process is not conducted entirely through established mechanisms such as Google Forms but also through informal channels, such as direct interactions with volunteers, which are not always integrated into the main system. This was explained in an interview: "I remember meeting with the SULD public relations team at the Twin Towers on Wednesday. It was just when we were shooting for the SULD company profile, and they shared the form with me, but I didn't fill it out. I forgot." Another student also shared, "For the registration of students with disabilities, I didn't receive the Google Form because I enrolled at UPN through the general independent pathway, so I wasn't aware of the Google Form for registering people with disabilities."

Furthermore, after completing the data collection, some students received no clear follow-up, leaving them unaware of the available services. This situation indicates that data collection is not being conducted in an integrated manner and is not being used optimally as a basis for service provision. These findings indicate problems in the implementation of the data collection program, characterized by the lack of an integrated system, a lack of consistency in the implementation of official mechanisms, and the suboptimal use of data as a basis for service provision.

Furthermore, the elevator awareness program demonstrated that awareness activities were not fully effective in changing behavior within the academic community. Awareness programs tended to be improvised, for example, being launched on the spur of the moment and combined with other activities, resulting in less than optimal information dissemination. Field findings also indicate that students with disabilities still face barriers in using facilities, such as lack of priority, long waiting times, or the need to use alternatives like stairs. This suggests that awareness about the use of inclusive facilities has not been adequately internalized. Therefore, the primary problem with these programs is not their existence, but the poor effectiveness of awareness strategies in driving real behavioral change.

In implementing and monitoring its work programs, SULD established a work system based on Standard Operating Procedures (SOPs) from its inception. The SOPs developed by SULD serve as the primary reference for carrying out tasks in two areas: public relations and digital, and training and service. The implementation of the SOPs is evident in the structured division of tasks. In the public relations and digital areas, volunteers are tasked with managing social media, creating content, and disseminating information about SULD activities, all of which are coordinated and approved by the field coordinator. Meanwhile, in the training and service areas, tasks are carried out through a picket system and involvement in direct service activities for students with disabilities. Furthermore, SOPs are implemented in flexible service delivery, both through service rooms and digital media such as WhatsApp and Instagram, as well as direct assistance on campus based on student needs.

However, in the first year of its establishment, SULD's work program implementation focused on strengthening internal governance and raising awareness, resulting in less than optimal coordination with external parties, such as units, institutions, and the Student Community Empowerment Center (PPMB). It can be concluded that the implementation of SOPs in this initial phase is more focused on strengthening the organization's internal structure as a foundation for developing external collaborations in the next phase.

g. Strategy Evaluation

1) Performance Analysis and Measurement

Currently, the SULD UPN "Veteran" East Java has conducted performance evaluations at several levels: program, volunteer, and institutional. At the program level, evaluations are conducted after each activity is completed to assess implementation and any challenges. At the volunteer level, evaluations are conducted at the end of each semester, in accordance with the regeneration cycle, to assess contributions and involvement throughout the management period. Meanwhile, at the institutional level, evaluations are conducted by the LPMPP through monitoring and evaluation (M&E) activities at the end of each semester, as a form of performance assessment and opportunity for program improvement. In general, this evaluation pattern demonstrates a combination of formative evaluation of activities and summative evaluation at the individual and institutional levels. However, evaluation from the perspective of service recipients remains suboptimal. Research shows that not all students with disabilities have been asked for feedback regarding SULD services, so the input collected does not represent all users. This indicates that evaluation is still not fully participatory and therefore needs to

be strengthened so that performance assessments are not only derived from internal sources but also from the direct experiences of service users.

2) Reporting and Accountability

Based on research findings, the program reporting and accountability mechanism at the SULD UPN "Veteran" East Java is implemented in a hierarchical manner, involving both internal and external parties. SULD compiles program implementation reports, which are submitted to the LPMPP, the oversight body, serving not only as administrative accountability but also as material for program performance evaluation. In its implementation, SULD focuses on internal activity monitoring, while formal evaluations involve LPMPP and ministries as a form of external oversight to maintain objectivity in assessments. Furthermore, regarding grant reporting, SULD is also responsible for submitting activity and budget utilization reports directly to the Ministry of Education, Culture, Research, and Technology through an online system as part of the demands for transparency, accountability, and periodic audits.

2. Discussion

a. Strategy Formulation

The process of formulating the vision, mission, and values of the institution at UPN "Veteran" East Java demonstrates that the university's strategy is developed in a focused and participatory manner with various stakeholders. This aligns with the opinions of Hafizin & Ankhudusry (2022) and Ardynata (in Aulia, Ose, Padang, Info, & Institutions, 2024), who emphasize the importance of stakeholder involvement in formulating the organization's vision and mission. Furthermore, the use of SWOT analysis in strategy formulation demonstrates that the policies developed are not merely normative but also consider the actual conditions of the organization. The consistent application of National Defense values in academic and non-academic activities also demonstrates that institutional values play a role in shaping organizational culture, as emphasized by Rahmagni et al. (2021) and Lumbanbatu, Habeahan, Sihotang, Ginting, & Simamora, Evani Cicilia Mekadonia Manik (2025). Thus, the formulation of university strategy is not merely administrative but also reflects the integration of values, policies, and the actual conditions of the organization.

b. Establishing Strategic Goals and Targets

The implementation of inclusive education at UPN "Veteran" East Java demonstrates that efforts to fulfill the educational rights of students with disabilities have been implemented through the curriculum, teaching staff, and facilities and infrastructure. In the curriculum, the Universal Design for Learning (UDL) approach is used as the basis for adapting the learning process without creating a specific curriculum for students with disabilities. This approach emphasizes learning flexibility through engagement, representation, and action and expression, ensuring that learning adapts to the needs of students based on diverse disabilities. This indicates that field practice is still not fully aligned with the principles of inclusive education. According to Sowiyah (2019), inclusive education principles must emphasize the use of flexible, cooperative, and effective learning approaches.

However, the implementation of UDL in the field has not been consistent due to limited understanding of academic service guidelines by lecturers. This situation causes inclusive learning

practices to rely more on individual lecturer initiative in adapting learning. These practices indicate that the implementation of inclusive learning at UPN "Veteran" East Java is still in the development stage and has not been systematically integrated into the learning process. Regarding teaching staff, the role of lecturers is crucial in creating accessible learning for students with disabilities. However, not all lecturers understand the UDL guidelines or have prior information regarding the presence of students with disabilities in their classes. As a result, learning adjustments are often made suddenly and are unplanned. This situation indicates that field practices are still not fully aligned with the principles of inclusive education, which emphasize the use of flexible, cooperative, and effective learning approaches (Suhairi, 2024).

Furthermore, the limited capacity of teaching staff in the learning process for students with disabilities can also hinder the creation of an inclusive higher education environment. This is in line with the view (Sukendar, Setyonagoro, & Mediawaty, 2024), which emphasizes that limited teaching staff capacity is one of the obstacles to the implementation of inclusive education in higher education. The increased workload of lecturers due to individual learning adjustments also indicates suboptimal institutional support for teaching staff. This situation is inconsistent with Minister of Education, Culture, Research, and Technology Regulation No. 48 of 2023, which emphasizes that educators in inclusive education are entitled to competency development support and recognition for their workload.

In terms of facilities and infrastructure, the provision of accessible facilities demonstrates the institution's commitment to supporting inclusive education. The existence of dedicated service rooms, elevators, ramps, disabled restrooms, and dedicated parking demonstrates the university's efforts to meet the accessibility needs of students with disabilities. However, the availability of these facilities is not evenly distributed across campus, and various challenges remain related to the quality and safety of the available facilities. These findings indicate that accessibility is determined not only by the availability of facilities but also by their quality, safety, and equitable distribution in supporting students' daily activities. Similarly, research (Shofana & Supriyanto, 2022) confirms that facilities and infrastructure play a crucial role in supporting accessibility for students with disabilities and therefore must not only be available but also be appropriate and usable optimally.

In addition to physical factors, social factors also influence the effectiveness of inclusive facilities on campus. Taylor (in Lestari & Pribadi, 2024) explains that social support consists of emotional, instrumental, informational, friendship, and validation support. In the context of inclusive education, instrumental support is the most relevant form of support because it relates to direct assistance in the appropriate use of facilities for students with disabilities. However, research results indicate that awareness among the academic community regarding the use of inclusive facilities remains uneven; for example, the use of elevators does not fully prioritize students with disabilities. This situation indicates that the success of inclusive education depends not only on the provision of physical facilities but also on the development of a campus social culture that supports accessibility and equality. This is reinforced by research (Lestari & Pribadi, 2024), which states that positive social attitudes can help students with disabilities feel comfortable in carrying out learning activities.

Overall, the work program implemented by SULD indicates that the implementation of disability services at UPN "Veteran" East Java is still in the early stages of institutional development, focusing on strengthening internal governance and increasing organizational visibility. Although various programs have been initiated, their implementation has not been optimal because the systems used are still not consistently integrated. These obstacles are evident in the data collection program for students with disabilities, which is unable to provide comprehensive data due to inconsistent mechanisms and the continued use of informal channels. Consequently, the data obtained is not optimally utilized as a basis for service provision. Furthermore, the implementation of the elevator socialization program also indicates that the program has not been fully effective in raising awareness among the academic community regarding the use of inclusive facilities. Improvised socialization activities result in suboptimal information dissemination, resulting in students with disabilities still facing various barriers in using the facilities. These findings indicate that the main challenge in implementing the SULD work program lies not only in the program's existence but also in its effectiveness, system integration, and sustainability in optimally supporting inclusive education services.

c. Strategy Evaluation

The evaluation conducted by SULD demonstrates a combination of formative evaluation at the activity level and summative evaluation at the individual and institutional levels. This is in line with the opinion of Setyaningrum, Soelistya, Desembrianita, & Noor, 2022, who stated that performance analysis is a systematic assessment process to determine the success or failure of a program and to provide a basis for future improvements. However, the involvement of service recipients in the evaluation process is still suboptimal, as not all students with disabilities are included in the feedback process. This indicates that the evaluation system is still oriented more toward internal organizational assessments than the direct experiences of service users. Therefore, strengthening more participatory evaluations is needed so that service performance assessments are not solely derived from within the organization but also consider the needs and experiences of students with disabilities as the primary service recipients.

Furthermore, the reporting and accountability system implemented by SULD demonstrates efforts to build accountable organizational governance through internal and external reporting mechanisms. This mechanism also aligns with Minister of Education, Culture, Research, and Technology Regulation No. 48 of 2023, which requires universities to report on the establishment and implementation of disability services, ensuring that reporting is not merely administrative but also regulative. Furthermore, reporting on activities and budget utilization to the ministry demonstrates the demand for transparency and accountability in the management of disability service programs. This situation aligns with the view (Meilisa & Fadli, 2024), which emphasizes that organizations must be transparently accountable for their performance and actions to the authorities. Thus, the reporting system implemented by SULD not only functions as a form of organizational administration but also as a monitoring and evaluation instrument in supporting the sustainability of disability services in higher education.

Conclusion

Based on the discussion of UPN "Veteran" East Java's strategy for providing adequate accommodation for students with disabilities, it can be concluded that the university's strategy formulation has a strong foundation through the formulation of National Defense values, an analysis of internal and external conditions using SWOT, and the development of a participatory vision and mission. At the implementation stage, policies and supporting tools for inclusivity, such as the Strategic Plan, Rector's Regulations, the SULD (University of Indonesian Language and Culture), and the Academic Services Guidelines, are in place. However, their implementation still faces obstacles in terms of inclusive learning, limited information systems that are not yet integrated, the quality of infrastructure that needs to be improved, and suboptimal SULD data collection that has not been fully followed up, thus not representing the real situation.

Meanwhile, at the evaluation stage, SULD has implemented evaluations at the program, volunteer, and institutional levels, as well as tiered reporting to the LPMPP (Lembaga Pembela Negara) and ministries, reflecting the principle of accountability. However, weaknesses remain in the participatory evaluation aspect due to suboptimal feedback from service recipients. Some suggestions from researchers are that universities need to develop an integrated information system between units to ensure that data on students with disabilities can be accessed in a timely manner by lecturers, improve the SULD data collection system to be more centralized, consistent, and accompanied by effective service follow-up and socialization, and develop needs-based services such as individual assessments, academic mentoring, and integrated services, accompanied by increasing the capacity of lecturers and awareness of the academic community to strengthen the implementation of inclusive campuses as a whole.

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