

Building Entrepreneurial Values in Inclusive Education in Early Childhood Schools

Adilah Wina Fitria^{a,*}, Romansyah^b, & Wahira^c

^aDepartment of Educational Science, Universitas Negeri Makassar

^bDepartment of Economic and Business, Universitas Negeri Makassar

^cDepartment of Educational Science, Universitas Negeri Makassar

Abstract

Early childhood education (ECED) plays an important role in forming the foundation of children's character and social skills. One of the challenges faced by early childhood education is the lack of integration of entrepreneurial values in the curriculum. In fact, educational entrepreneurship can be an effective approach to creating an inclusive learning environment, encouraging creativity and developing much-needed social skills in the future. Entrepreneurship is not just about business, but involves attitudes, values and the ability to innovate and create something that benefits society. In the context of inclusive education in ECD, the application of entrepreneurship can help children to think creatively, solve problems and work together, which is highly relevant for their social and emotional development. This article examines how educational entrepreneurship can be applied in inclusive ECD classrooms and the role of teachers in creating spaces that support diversity and holistic child development. Through an entrepreneurial approach, it is hoped that more inclusive learning opportunities can be created and have a positive impact on children's life skills, equipping them with independence, confidence and the ability to face future challenges.

Keywords: early childhood education, inclusive education, educational entrepreneurship, social skills, creativity, inclusive teachers

1. Introduction

Early childhood education (ECED) is an important phase in child development as children begin to build the foundations of cognitive, social, emotional, and physical abilities. Education in the early years is critical for building character, values and skills that will be provided to children to face future challenges (Gani et al., 2024). At a later stage, these skills are essential for building good social relationships and academic success (Haneef, 2024).

Although early childhood education (ECE) has provided a strong foundation for child development, there are still problems to incorporate entrepreneurial values into the ECE curriculum. Entrepreneurship in education is more than just business activities but includes attitudes, principles and abilities to make something new and useful (Fithriyana, 2016). It is crucial for children to apply entrepreneurial values such as innovation, creativity, problem-solving and cooperation from an early age as it will form the basis of their social, emotional and cognitive development (Badawi, 2024). Entrepreneurship in ECD education is becoming increasingly important in inclusive education. Inclusive education emphasizes equality, equity and equal access for all children, including children with special needs, to learn and develop in an environment that supports diversity (Haneef, 2024). If entrepreneurship is applied in inclusive education in ECD, children will learn to work together in diversity, think creatively to solve problems, and become more adaptable to change.

In addition, entrepreneurship in inclusive ECD education can reduce the social stigma against children with special needs and build social skills that help them interact with peers and the surrounding environment. By incorporating entrepreneurial values, children will not only learn academic skills but will also become independent, active and participating individuals in society. In addition, many studies show that early entrepreneurship education is essential for inclusive ECD education. This research found those children who received entrepreneurship education showed

* Corresponding author.

E-mail address: adilah_fitria@yahoo.com

higher levels of confidence, better problem-solving skills and the ability to be positive when facing life's challenges (Vera et al., 2024). Therefore, the purpose of this article is to look at how entrepreneurial principles can be applied to inclusive education in ECD.

Education not only provides information, but also educates children to become independent, competitive and characterized people in the midst of increasingly complex global developments. In early childhood education, entrepreneurial values can help children learn to think critically, solve problems and innovate. These skills are essential in a changing world, where children must learn to be independent and confident from an early age. Therefore, incorporating entrepreneurship into inclusion-based ECD learning allows children, including those with special needs, to actively participate in the learning process and learn from practical experience.

In this case, the role of the teacher is crucial in creating an environment that supports entrepreneurship. Teachers not only act as educators, but also as people who encourage children to think creatively, work together on projects, and build social and emotional skills that are important for life. If teachers are confident in supporting diversity in an inclusive classroom, they will be better able to provide effective and flexible learning. In addition to the importance of inclusive education, entrepreneurship in ECD education can help build a generation that is not only academically smart but also ready to face global challenges with strong social skills.

1.1. Theoretical Studies

The theoretical review in this article aims to explore the basic concepts underlying the importance of inclusive education and educational entrepreneurship at the ECD level. Inclusive education and entrepreneurship are not two separate things, but can be integrated to create a more holistic and adequate learning environment for all children, including those with special needs. As such, this theoretical study will discuss how inclusive education can provide equality of opportunity for all children, and how entrepreneurship can be a means to teach children the essential skills needed to face future challenges. Furthermore, this theoretical research will concentrate on the relationship between inclusive education and entrepreneurial values, which can shape social skills, character and the ability to innovate. To support the development of every student, including those with special needs, inclusive education requires a more flexible and open approach to learning and curriculum. Therefore, incorporating entrepreneurship into an inclusive education curriculum not only teaches children technical skills but also builds positive mental attitudes that will help them face life's challenges. After discussing the importance of inclusive education and the application of entrepreneurship in ECD education, this theoretical review will explore the three main elements that form the framework for understanding this article. The aim of this review is to thoroughly explain how the two concepts of inclusive education and entrepreneurship work together and support each other to achieve the goal of inclusive and competitive education.

1.1.1. Inclusive Education in Early Childhood: Concept and Implementation

ECD is a very important stage of development where children learn basic skills that will shape the way they behave and think in the future. Inclusive education is an increasingly popular approach that emphasizes providing equal opportunities for all children to learn in the same classroom without differentiating children based on their social background, their abilities, or their physical conditions. Inclusive education not only provides sufficient facilities for children with special needs, but also creates an environment that supports diversity where every child feels accepted and valued (Karimatunisa & Muhtarom, 2024). In ECD, inclusion means accepting children with various physical, cognitive or emotional limitations. They can learn important social skills and interact with peers and the concepts of entrepreneurship and inclusion in education are mutually supportive in achieving the goal of inclusive and competitive education.

However, inclusive education in ECD certainly faces many challenges, especially in terms of educators' resources, knowledge and skills. Limited resources, including support resources and teacher instruction, are a major problem in implementing inclusive education. ECD teachers often do not receive the specialized training needed to deal with the diversity of children with different learning needs in their classrooms. As a result, teachers face the challenge of creating inclusive teaching approaches that can reach every student (Palei, 2024). Furthermore, a limited learning material that cannot be adapted to the needs of children with special needs is another problem faced in inclusive education. Not all teaching materials in ECD classrooms are easily accessible or comprehensible to children with special needs, especially those who require visual or audio aids to support their learning. Therefore, it is important to create more flexible teaching materials and learning strategies that consider not only children's cognitive abilities but also their social and emotional needs.

According to (Vera et al., 2024), it is important to create an environment that supports the active participation of every child, including those with physical or cognitive limitations. In an inclusive environment, children not only learn together but also learn important social skills such as tolerance, empathy and cooperation. So the goals of inclusive education in ECD include not only academic education, but also instilling life skills that can help children interact positively with others and with a diverse society. Children with special needs and other children benefit from inclusive education in ECD. In one classroom, children from different backgrounds and abilities learn to appreciate differences, learn to work in diverse groups, and acquire skills to adapt to the wider social environment. (Haneef, 2024) state that inclusive education helps children understand diversity and how to work together to achieve common goals.

The goal of educational inclusion often faces structural and social challenges. These include social rejection or stigmatization of children with special needs and a lack of awareness among parents and communities about the importance of educational inclusion. For example, children with disabilities are often perceived as a social burden or unable to participate fully in academic or social life. As a result, they may be marginalized from the education system or even excluded from school. So schools, families and communities must work together to create a more open and inclusive environment to achieve the true goal of inclusive education. To achieve inclusive education in ECD, not only supportive policies from the government and educational institutions are needed, but also ongoing training for teachers, particularly on diversity management and the use of adaptive teaching approaches. Conversely, children with special needs should not be stigmatized and communities should be empowered to accept differences.

1.1.2. Entrepreneurship in Education: Concepts and Benefits in Inclusive ECD

Entrepreneurship in early childhood education is not just about teaching children to build businesses or become entrepreneurs. Entrepreneurship in this context is about building entrepreneurial values from an early age, which can help children develop proactivity, innovation, problem solving and cooperation. Educational entrepreneurship in inclusion-based ECD has two very important dimensions, namely the development of social and emotional skills, as well as strengthening the creativity and independence of children, including those with special needs.

In inclusion-based ECD, entrepreneurship is not just a lesson about business and profit. It is an educational process that instills an entrepreneurial mentality in children. Children are educated to take initiative, think creatively and adapt to life's challenges. According to (Kaiyenan et al., 2024), educational entrepreneurship is about creating an environment where children can discover opportunities, think critically and innovate, which are very important skills for social and personal growth. In the context of inclusion, entrepreneurship gives children the opportunity to learn to work together in a diverse environment, where they can learn from and support each other. In inclusion-based ECD, entrepreneurship also means teaching children to develop a brave and strong mentality to face challenges and failures. This is where it is important to tell children about the value of problem solving and persistence. This will teach them that failure does not mean giving up, but is part of the learning process that leads to success.

The development of social and emotional skills, which are the basis for productive and healthy social interactions, is an important component of educational entrepreneurship in ECD. Children who are entrepreneurial from an early age can learn to communicate well, cooperate with others, and respect the opinions of others. (Vera et al., 2024) state that entrepreneurship education enables children to learn to collaborate, negotiate and empathize, which are social skills that are essential in everyday life, especially in an increasingly complex and diverse society. Children in inclusion-based ECD benefit from entrepreneurship education, which also helps them develop self-regulation and self-esteem, both of which are very important for their emotional development. Children with special needs, who may have previously felt marginalized, also get the opportunity to be actively involved in activities that improve their social skills. For example, children who learn to solve problems or make plans for entrepreneurial projects can feel more confident and independent in facing their life challenges.

In early childhood education, entrepreneurship education provides opportunities for children to develop creativity and innovation that are important in their lives. Entrepreneurship education not only teaches children how to open a business or make money, but also teaches them how to think outside the box, create new ideas, and solve problems in different ways. Entrepreneurship becomes a tool to drive innovation in inclusive ECD that involves all students regardless of their abilities. For example, entrepreneurial activities in inclusive ECD classrooms can involve children in projects that encourage them to make things with simple materials, such as making objects adapted to a theme or solving social problems in their environment. Activities like these encourage children to think creatively, take initiative and create solutions that benefit their world. Although on a very simple and age-appropriate scale, it is experiential learning that introduces them to the practical world of entrepreneurship. Incorporating entrepreneurship in

inclusion-based ECD education has many benefits for children with and without special needs. Some of the benefits are:

- Developing problem-solving skills, children learn to find problems, create solutions, and implement their plans systematically. This improves their ability to think logically and overcome challenges in their lives (Rasimah & Yaya, 2022).
- Learning independence, children are given the opportunity to act and think independently, which increases their self-confidence. Entrepreneurship gives them the ability to make decisions and control their situation.
- Social stigma reduction, children with special needs can actively participate in entrepreneurial projects that allow them to showcase their abilities. This helps reduce the social stigma attached to them. By giving them the opportunity to actively participate in group activities, it helps reduce the social stigma that children with disabilities often face (Wang et al., 2023).

Entrepreneurship also teaches children to appreciate diversity and work in diverse groups. It teaches them to understand differences in abilities and work together to achieve a common goal, which is a very important social skill in the future. While there are many benefits, implementing entrepreneurship in inclusion-based ECD also faces many problems. Teacher training and the availability of adequate resources are key issues. ECD teachers must be educated to manage inclusive classrooms, use a variety of teaching methods, and provide specialized support to children with special needs. The learning materials used should also be adaptive and accessible to students with disabilities.

1.1.3. The Role of Teachers in Realizing Entrepreneurship-Based Inclusive Education

To implement entrepreneurship-based inclusive education in PAUD, the role of teachers is crucial. They not only act as educators, but also help create a supportive learning environment where every child, regardless of ability, can learn and develop to their full potential. The role of teachers in inclusive education, where children come from different backgrounds and needs, becomes increasingly challenging. Teachers must be able to create flexible and adaptive learning strategies to ensure that all students have equal opportunities.

Teachers in inclusive classrooms do not just teach with the same approach for all children, but they must understand the unique needs of each child and devise diverse teaching methods to meet these needs. According to (Vera et al., 2024), teachers in an inclusive education context must be able to structure differentiated learning, which means adapting teaching materials and teaching approaches based on children's abilities and needs. This includes the use of assistive technology, visual and kinesthetic teaching strategies and giving extra time to children with special needs.

For example, children with visual impairments may need teaching materials in braille format, while children with cognitive needs may need simpler explanations and more time to process information. On the other hand, to support the teaching of entrepreneurship, teachers also need to design project activities that involve all children, give them opportunities to work together in teams, participate in experiential learning, and develop creative and problem-solving skills.

Teachers' self-efficacy or confidence in their ability to manage inclusive classrooms and teach entrepreneurial values greatly influences learning success. (Wang et al., 2023) defines self-efficacy as an individual's belief in their ability to succeed in a particular situation. In the context of inclusive ECD, teachers who have high self-efficacy are more confident in creating a supportive environment and implementing inclusive approaches that utilize entrepreneurial values. Teachers who feel confident in their ability to manage an inclusive classroom are more likely to structure entrepreneurial activities that are accessible to all children, without neglecting their individual needs.

The role of teacher self-efficacy in inclusive education also relates to how they create a supportive environment for children with special needs, giving them opportunities to thrive and actively participate in every classroom activity (Wahyuni et al., 2024). When teachers have high confidence in their ability to meet the learning needs of different children, they are more motivated to apply creative approaches, innovate their teaching and provide well-rounded learning for each student.

As facilitators, teachers have the responsibility to integrate entrepreneurial values into the inclusive ECD curriculum. This means teachers should introduce children to entrepreneurial concepts that involve creativity, initiative, collaboration and problem solving. Entrepreneurship in ECD is not just about business or financial gain, but about how children can think critically, innovate and share ideas with their peers in group activities.

According to (Karimatunisa & Muhtarom, 2024), entrepreneurship in ECD can be applied by encouraging children to engage in project-based activities, where they can work together in groups to create something new or solve a social problem around them. For example, children can be asked to design a social project or a creative project that allows them to produce something together. Activities like these not only introduce children to the world of entrepreneurship, but also encourage them to think creatively, make decisions and work with diverse groups to achieve a common goal.

The implementation of entrepreneurship in inclusive classrooms faces several practical challenges that teachers have to deal with. One of them is the lack of adequate training and resources to implement entrepreneurial approaches in an inclusive ECD context (Galib et al., 2024). Many teachers in ECD may not have a deep understanding of how to integrate entrepreneurship in an inclusive curriculum, especially when they work with children who have special needs. Therefore, there is a need for training and professional development that can assist teachers in developing inclusive teaching materials and effective entrepreneurial strategies. In addition, teachers also need to have the ability to manage diversity in a classroom of children with varying abilities, background differences and learning needs. This requires flexibility, adaptability and a deep understanding of how to tailor teaching to support each child according to their potential.

Inclusive education in ECD is an approach that provides equal learning opportunities for all children, including children with special needs, without differentiating them based on their abilities. The main principles of inclusive education are accessibility and participation, which ensure that every child has the opportunity to learn together in an environment that supports diversity (Borba et al., 2024). However, there are often obstacles in its implementation, such as limited resources. In addition, entrepreneurship in inclusion-based ECD education is essential to foster innovation, creativity, cooperation and problem-solving. Rather than just business or commercialization, entrepreneurship is about building an entrepreneurial mentality that helps children take initiative, think creatively and overcome the challenges of everyday life. Inclusion-based ECD education incorporates entrepreneurial values to teach children skills that are crucial for their future, such as confidence and independence.

The role of teachers is crucial in entrepreneurship-based inclusive education. Teachers not only act as educators, but they also act as facilitators in maintaining diversity in the classroom and creating an environment that encourages entrepreneurship. The success of entrepreneurship education is influenced by teachers' abilities and their confidence in their ability to manage an inclusive classroom. Teachers who are confident and have the right capabilities will be better able to create quality and flexible learning experiences that allow each student to develop according to their potential. To overcome the challenges of entrepreneurship-based inclusive education, such as lack of resources and limited training, teachers need continuous professional training.

2. Methods

Theory review is a commonly used method in research that aims to review, analyze and summarize theoretical concepts relevant to a particular topic based on relevant sources. This article uses a literature review approach to explore and analyze the concept of entrepreneurship in inclusive education in early childhood education, as well as the role of teachers in integrating entrepreneurial values into inclusive education. Data collection was conducted through library research, where various literature sources related to inclusive education, entrepreneurship in education, and the role of teachers in inclusive classrooms in ECD were collected and analyzed. Journal articles, theoretical books and research reports from various academic sources were used to understand and identify theoretical concepts related to the application of entrepreneurship in inclusive education.

The literature sources used include journals that discuss inclusive education, entrepreneurship, and research that links entrepreneurship and education in early childhood. The next step is to analyze various theories and research findings related to inclusive education and entrepreneurship in PAUD. The literature analysis was conducted by reviewing and comparing various views and findings from previous research to provide a more comprehensive understanding of the topic. The focus of the review was to identify how entrepreneurship can be implemented in an inclusion-based ECD context and the role of teachers in supporting such implementation.

As this article uses a theoretical review approach, there is no primary data collection through direct observation or interviews. It relies solely on existing literature sources, including journal articles, theoretical books and relevant previous research. The focus of this review is limited to understanding how inclusive education and educational entrepreneurship are applied in the ECD context, and how the role of teachers can support the integration of these two elements in learning.

3. Results and Discussion

This article discusses how entrepreneurship-based inclusive education can be applied in early childhood education (ECED) and identifies how the two can be combined to create a more inclusive learning environment, support children's social and emotional development and improve their life skills. Based on the theoretical research conducted, some findings suggest that synergies between inclusive education and entrepreneurship are essential. They also emphasize the important role of teachers in achieving this goal.

3.1. *The Importance of Inclusive Education in Early Childhood Education*

Inclusive education in PAUD provides opportunities for children with diverse backgrounds to learn together in the same classroom without discrimination or separation due to their ability levels. This is in line with the idea of inclusion, which emphasizes that all children have equal access to and active participation in learning. The main goal of inclusive education, according to (Haneef, 2024), is to create an environment that supports diversity and provides equal opportunities for every child to develop according to their potential.

By implementing inclusion in ECD, the classroom not only considers children's academic needs but also their social and emotional needs. Although inclusive education is very helpful for children with special needs, the biggest problem in the field is that teachers do not receive the necessary specialized training and many ECD schools lack resources (Nisa et al., 2024). Nevertheless, inclusive education continues to have a positive impact on children's social development as they teach them how to interact with diversity, appreciate differences and build more inclusive relationships with peers.

In an inclusive environment, children learn important social skills such as communicating, sharing and cooperating. This is very important because the developmental stage in ECD is a crucial time in character building and social relationships. Children are taught to develop important social skills, such as sharing and communicating. They are also taught how to appreciate diversity and adapt to differences in order to face an increasingly complex and diverse world.

Inclusive education helps create a more dynamic and open classroom where every child can learn from each other from all backgrounds and abilities. For example, children with developmental delays or special needs have the opportunity to interact with their peers, which helps them become more confident. Interacting with children without disabilities, for example, can help them reduce the social stigma they often face outside of school. Therefore, inclusive education covers not only academic aspects but also builds students' characters to face future social challenges.

Until now, there are still many challenges faced in inclusive education, in addition to limited training for teachers, limited resources are also a major problem. Many ECE schools do not have the necessary assistive devices to support children with disabilities, such as hearing devices, vision devices or other assistive technologies that can make learning materials more accessible to all children. (Ediyanto et al., 2024) also says that, although many programs support inclusive education, some schools do not have enough facilities to meet diverse needs. Closer collaboration between schools, parents and communities, provision of adequate resources and improved teacher training are needed. Inclusive education in ECD can overcome these challenges and provide much greater benefits for children with special needs and children without disabilities. These children will grow up to be more tolerant and able to work together with a wide range of people.

3.2. *Educational Entrepreneurship in Inclusive ECD*

In inclusion-based ECD centers, the use of entrepreneurship has very positive outcomes for children's skill development. These outcomes include not only academic skills but also life skills that are critical for their social lives. (Andrejeva & Usca, 2023) state that entrepreneurship in ECD can help children foster initiative, creativity, independence, and the ability to solve problems creatively and innovatively. In this case, entrepreneurship is not only taught about business or commercial ventures, but also forms an entrepreneurial mentality that can help children face difficulties and adapt to change.

Entrepreneurship project-based activities teach children to work together, accept differences and actively participate in learning. This is particularly relevant for inclusive education because entrepreneurship teaches children to value the contributions of peers with different abilities and builds a sense of shared responsibility for completing a task or

problem. For example, entrepreneurial projects such as making goods or solving social problems can help children learn the values of social entrepreneurship. These projects teach children about the importance of cooperation and empathy in community life in addition to producing something useful.

Entrepreneurship education in inclusion-based ECD is a collaborative learning method that teaches children to work together and communicate well. Entrepreneurship activities also teach children to respect different friends and work together. Children involved in entrepreneurship not only learn how to cooperate and share information, but they also learn how to negotiate, lead and solve problems with others. Children learn to appreciate and understand the perspectives of others when in a diverse group of children with different abilities and needs. This is important because it teaches them to adjust to different ways and work together to achieve a common goal, despite differences in ways of thinking and doing projects. By providing projects that require children to work in groups, they learn how to bring together different ideas and use the strengths of each group member to achieve the desired outcome. This will benefit them in the future in academic and social terms.

In inclusion-based ECD, entrepreneurship education helps children become more independent and confident. Children are trained to take initiative and make decisions independently by giving them tasks and responsibilities to manage certain projects or problems. Not only do they learn to rely on others to teach them, but they also learn to solve problems independently and make their own action plans. Hands-on experience in managing entrepreneurial projects will increase children's confidence in their ability to face challenges in learning and daily life. This helps them build self-efficacy or belief in their own abilities, which is very important in their psychological development. According to Bandura (1997) in (Hazima & Cahyono, 2024), strong self-efficacy in the face of challenges allows individuals to better overcome obstacles and stay motivated to achieve their goals. In the context of ECD, giving age-appropriate responsibilities helps build the independence and confidence that is needed in their lives.

3.3. The Role of Teachers in Realizing Entrepreneurship-Based Inclusive Education

Teachers are critical to implementing entrepreneurship-based inclusive education in ECD as they not only act as educators but are also responsible for creating a supportive and inclusive environment for all children. To achieve inclusive education, teachers should be able to create learning programs that allow all children to participate in the same activities even though they have different needs or abilities.

To ensure that all students are actively involved in the learning process, teachers must have the ability to create customizable learning materials and adaptable teaching strategies (Vera et al., 2024). Instead, teachers should teach children about entrepreneurship to make them more creative, problem-solving and cooperative. Teachers who have high self-efficacy, i.e. the belief that they can manage a diverse classroom, will find it easier to design entrepreneurial activities that suit the needs of individual children and implement inclusive learning. According to Bandura (1997) in (Hazima & Cahyono, 2024), self-efficacy is a person's belief in their ability to achieve desired outcomes. Confident teachers will be more proactive in building innovative learning strategies and more confident in handling the challenges of diversity in the classroom in the context of inclusive education. Teachers' self-confidence will affect how they handle difficult tasks, such as creating entrepreneurial activities for each student. Teachers who believe they can manage a diverse classroom will be more motivated to change the curriculum so that all students can learn together. A confident teacher will be more likely to implement an entrepreneurial project-based approach where every student can participate and contribute in whatever area they can, such as building a new idea, making an item or creating a social problem-solving.

In addition, it is important for teachers to get ongoing training that can help them manage diversity and integrate entrepreneurship in an inclusive and effective way. Teachers should be trained on how to handle student diversity and incorporate entrepreneurship into an inclusive curriculum. They should be educated on how to modify teaching materials, create inclusive entrepreneurial activities and use technology that can help students with special needs. For teachers to retain their knowledge and adapt to the ever-changing developments in inclusive education and entrepreneurship, such training should be practical and ongoing. Teachers should also concentrate on creating an inclusive and empowering learning environment for all children. This means they should create a safe, supportive and inclusive learning environment where every child feels valued and accepted. Teachers need to value diversity and ensure that every student has the opportunity to participate in entrepreneurial activities that match their abilities. Such an environment will encourage children to participate in various projects, allowing them to take initiative and learn to make decisions.

Teachers who successfully implement entrepreneurship-based inclusive education not only provide children with theoretical knowledge, but they also encourage them to learn through hands-on experience, where they work together to solve challenges together. The result is more meaningful learning where students not only acquire technical skills, but also gain life experiences that enhance their social and emotional development.

3.4. Challenges and Solutions in Implementing Entrepreneurship-Based Inclusive Education

While incorporating entrepreneurship into ECD inclusive education has many benefits, there are many challenges when doing so. Limited facilities, lack of teacher training and social stigma towards children with special needs are some of the problems faced in the field. To address these issues, a more holistic approach to preparing teachers and providing adequate resources is needed. Flexible teaching materials, supportive technology and more inclusive education policies are all necessary resources.

4. Conclusions

This article examines how inclusive education in ECD, which accommodates children's diverse abilities, can be strengthened with entrepreneurial values to support the development of children's social, emotional and cognitive skills, including those with special needs. Entrepreneurship-based inclusive education in ECD can have a very positive impact on children's development, both in social, emotional and cognitive aspects. The integration of entrepreneurship helps children to develop creative, collaborative and adaptive skills, which will be useful in their future lives.

To achieve this goal, the role of teachers with high self-efficacy and the ability to manage diversity in the classroom is crucial. With the support of training, resources and inclusive policies, entrepreneurship-based inclusive education can shape a generation of children who are more independent, creative and ready to face future challenges. Developing more organized and sustainable professional training programs, as well as ensuring that assistive technology and adaptive teaching materials are available in every educational institution, is one way to address this issue. Educational technology, such as software that helps children with visual or hearing impairments, can help learning materials become more accessible for students with special needs. Conversely, online platforms can help with entrepreneurial project-based education, which allows children from different backgrounds to work together in virtual teams, share their ideas and apply their entrepreneurial skills in the real world.

Another solution to consider besides policy and training is educational technology support for entrepreneurship-based inclusive education. Technology can provide learning platforms that allow teachers and students to work together, share ideas and develop entrepreneurial projects. For example, online learning platforms with visual aids and interactive features can make learning easier for students with physical or cognitive disabilities. In addition, gamification or the use of entrepreneurship-based educational games can help children learn about entrepreneurship through interactive play. This allows them to learn skills such as business strategy, negotiation, and project management in a fun and age-appropriate environment. In this way, technology not only improves the accessibility of materials, but also increases student engagement in more practical and applicable entrepreneurial learning.

References

- Andrejeva, R., & Usca, S. (2023). THE POSSIBILITIES OF DEVELOPMENT OF THE CHILD'S CREATIVITY AND ENTREPRENEURSHIP IN A PRE-SCHOOL. *Education. Innovation. Diversity.*, 2(7), 72–82. <https://doi.org/10.17770/EID2023.2.7351>
- Badawi, B. (2024). Entrepreneurial Character Education from an Early Age. *Al-Hayat: Journal of Islamic Education*, 8(1), 197–208. <https://doi.org/10.35723/AJIE.V8I1.481>
- Borba, N. J. de, Ferreira, V. A. S., Santos, T. P. dos, & Carvalho, S. (2024). INCLUSIVE EDUCATION: STRATEGIES AND IMPACT ON CONTEMPORARY SOCIETY. *Revista Gênero e Interdisciplinaridade*, 5(03), 182–191. <https://doi.org/10.51249/gei.v5i03.2073>
- Ediyanto, E., Mahanani, P., Aprilia, I. D., Ramadhani, R. S., & Wulandary, V. (2024). Optimizing Inclusive Education: Uncovering Challenges and Strategies in Primary Schools Through a Literature Review. *Mimbar Sekolah Dasar*, 11(2), 385–395. <https://doi.org/10.53400/mimbar-sd.v11i2.71803>

- Fithriyana, R. (2016). Peningkatan Kewirausahaan melalui Pembelajaran dengan Menggunakan Media Budaya pada Anak Usia Dini di TK Taqifa Bangkinang Kota Tahun 2016. *Jurnal Obsesi : Jurnal Pendidikan Anak Usia Dini*, 2(2), 125–135. <https://doi.org/10.31004/OBSESI.V2I2.39>
- Galib, M., Maulana, M., Basri, M., Mashuri, A., & Ardasanti, A. (2024). Menumbuhkan Jiwa Entrepreneur Mahasiswa melalui Pelatihan Kreativitas dan Inovasi. *PengabdianMu: Jurnal Ilmiah Pengabdian Kepada Masyarakat*, 9(8), 1464–1470. <https://doi.org/10.33084/PENGABDIANMU.V9I8.7139>
- Gani, I., Hufad, A., Komar, O., & Ardiwinata, J. S. (2024). Metode Integrasi Nilai-nilai Kewirausahaan Dalam Pembelajaran PAUD Untuk Mendukung Kurikulum Merdeka. *Jurnal Ilmiah Potensia*, 9(2), 160–169. <https://doi.org/10.33369/JIP.9.2.160-169>
- Haneef, A. (2024). IMPACT OF SOCIAL SKILLS ON HIGH SCHOOL STUDENTS' ACADEMIC PERFORMANCE. *OPEN ACCESS EDUCATION AND LEADERSHIP REVIEW*, 1(2), 1–9. [https://doi.org/10.59644/OAELR.1\(2\).2024.89](https://doi.org/10.59644/OAELR.1(2).2024.89)
- Hazima, R., & Cahyono, R. (2024). Peran Efikasi Diri terhadap Penyesuaian Akademik Mahasiswa Tahun Pertama. *JIMAD: Jurnal Ilmiah Mutiara Pendidikan*, 2(2), 85–100. <https://doi.org/10.61404/JIMAD.V2I2.235>
- Kaiyanan, C., Atthakorn, S., Ludpa, Y., Seti, S., Lavong, A., Pliankham, P., & Phoorisophon, T. (2024). Integrating Entrepreneurship into Education: Cultivating Skills for Innovation, Leadership, and Future Workforce Success. *Journal of Education and Learning Reviews*, 1(4), 49–62. <https://doi.org/10.60027/JELR.2024.795>
- Karimatunisa, E., & Muhtarom, T. (2024). Kebijakan Pemerintah Terhadap Pendidikan Inklusif. *Journal Innovation In Education*, 2(3), 101–107. <https://doi.org/10.59841/INOVED.V2I3.1369>
- Nisa, U., Zain, A., & Rahmah, A. (2024). The Role of Shadow Teachers For Supporting Learning Assistance on Children with Special Needs in Inclusive Early Childhood Education. *Journal of Islamic Education Students (JIES)*, 4(1), 32–42. <http://ejournal.uinmybatusangkar.ac.id/ojs/index.php/jies/article/view/12298>
- Palei, P. (2024). Inclusive Teaching Competency for Successful Implementation of Inclusive Education. *IJFMR - International Journal For Multidisciplinary Research*, 6(2). <https://doi.org/10.36948/IJFMR.2024.V06I02.18455>
- Rasimah, E., & Yaya, Y. (2022). Penerapan Metode Pembelajaran Berbasis Masalah untuk Meningkatkan Keterampilan Pemecahan Masalah Siswa Sekolah Dasar. *Buletin Ilmiah Pendidikan*, 1(2), 92–99. <https://doi.org/10.56916/BIP.V1I2.695>
- Vera, K. J. C., Urribarri, A. C., Velita, J. J. A., Illa, G. P., & Chirinos, A. A. N. (2024). Influence of the development of entrepreneurial skills on the confidence to undertake in university students. *Journal of Infrastructure, Policy and Development*, 8(9), 6463. <https://doi.org/10.24294/JIPD.V8I9.6463>
- Wahyuni, S., Novembli, M. S., & Hasanah, N. (2024). Self-Efficacy: Readiness of Teachers in Inclusive Schools. *AL-ISHLAH: Jurnal Pendidikan*, 16(3), 3018–3028. <https://doi.org/10.35445/ALISHLAH.V16I3.5354>
- Wang, Z., Huang, J., Wang, L., & Liu, C. (2023). Social participation for students with special needs in inclusive schools: a scoping review. *International Journal of Developmental Disabilities*. <https://doi.org/10.1080/20473869.2023.2277602>