

ANALYSIS OF THE IMPACT OF THE IMPLEMENTATION OF SPECIAL NEEDS SCHOOL ENTREPRENEURSHIP EDUCATION ON INSTITUTIONAL SUSTAINABILITY

Caecilia Winarni, Maria R. Nindita Radyati, Maria Ariesta Utha

Universitas Trisakti

Mariska.mariapij@gmail.com, mariaradyati@gmail.com, maria.utha@mmsustainability.ac.id

ABSTRACT

The COVID-19 pandemic has changed the world and affected world economic growth which has caused a world economic crisis that has caused an increase in the level of extreme poverty in the world. Efforts to restore world economic growth and sustainability by implementing an action plan with world leaders on the *Sustainable Development Goals* (SDGs) as a global agreement for sustainability. Special attention to the poor, vulnerable, marginalized and persons with disabilities (SDGs no. 1) which includes all areas of life both in the field of Health (SDGs no.3), the field of continuing education (SDGs no. 4), employment opportunities (SDGs no. 8) as well as the use of public facilities and services and the internet for the sustainability of their lives. The purpose of this study is to analyze, the social impact and linkage of School Entrepreneurship Implementation in SKh on SDGs no1, 4,8,9,10,12,16. The research method used in this study is the descriptive quantifier method). The sample of 34 consisted of 17 stakeholders for each unit. Purposive sampling techniques Data collection methods with Google Forms and structured interviews with principals, parents and school partners to get in-depth information from stakeholders. The analysis method using content analysis is strengthened by SROI analysis. Implementation in December 2022. Based on the SROI Analysis and respondents' answers the impact of the Implementation of the Entrepreneurship Education Curriculum in SKh is very large on the sustainability of the Institution. The implementation of the entrepreneurship curriculum in this school increases productivity and partnership with the community to build an inclusive learning ecosystem and an entrepreneurial ecosystem. *Project Based Learning* allows teachers and students to develop together and form a learning ecosystem. Group activities improve student productivity and skills as Krüger argues about *co-production* and *Co-innovation*. Schools need to establish communication and partnerships with the community and the business world to improve the quality competence of graduates and the competence of human resources in the institution, school promotion, product marketing and fundraising.

Keywords: *Social Impact, School Entrepreneurship, Sustainability, Special Needs Schools*

This article is licensed under [CC BY-SA 4.0](https://creativecommons.org/licenses/by-sa/4.0/) 

INTRODUCTION

UN General Assembly Resolution No. A/61/106 on the Convention on the Rights of Persons with Gde Wiryawan (2022), Disabilities has again become a special concern of the world due to the covid-19 pandemic that has changed the world and impacted world economic growth which has caused a world economic crisis that has led to an increase in the level of extreme poverty in the world (Kholaf et al., 2022).

Special attention to the poor (Rachmawati et al., 2022), vulnerable, marginalized and persons with disabilities (SDGs no.1) covering all areas of life, both in the field of health (SDGs no.3), the field of continuing education (SDGs no.4), employment opportunities (SDGs no.8) as well as the utilization of public and internet facilities and services for their survival (Bappenas, 2020). Economic recovery and sustainability efforts outlined in the Sustainable Development Goals (SDGs) as a global agreement for sustainability state that by 2030 extreme poverty will be eradicated worldwide (SDGs no 1) with efforts to reduce extreme poverty by half the population by gender for all dimensions of poverty (SDGs. No 1.2). This confirms that

the state must have a system and social protection efforts for all its citizens, especially for the poorest and most vulnerable groups and persons with disabilities (SDGs no 1.3). The involvement of the community, the business world, academia, public authorities, and social partners is the focus of these economic recovery and sustainability efforts which are very important in implementing the action plans in these SDGs. The high level of poverty in the world is strongly influenced by the unemployment rate due to the low level of education and skills of people, especially in marginalized communities and the lack of creativity of the population of productive age (Krüger & David, 2020). Various factors such as parent's education level, gender, income level, and the family economy, as well as social environment, have a high influence (Arim et al., 2016). Seeing this phenomenon, it is necessary to develop good education through lifelong learning (Life Skills), namely continuous education and training which is not only understood as science but can also be analyzed with an economic approach (Iswadi, 2016; Manurung Hendra, 2013). The policy of implementing the Entrepreneurship Education Curriculum in the scope of Education, including in Extraordinary Schools with Disabilities (SKh) is an effort to instill entrepreneurial character in students so that they can be formed from an early age (Gedeon, 2017; Kim, 2022; Krüger & David, 2020). To provide skills and increase the creativity and innovation power of people of productive age by implementing social entrepreneurship programs in schools (Endang Mulyani, 2011; Manurung Hendra, 2013; Meilina Priyanti Mega et al., 2016; Sudaryani & Sadjad, 2020).

METHOD

Research design and types of research: This study aims to analyze the social impact of the implementation of the Entrepreneurship Education curriculum, the relationship between the Implementation of the School Entrepreneurship Education Curriculum on SKh on SDGs no. 1, 4,8,9,10,12,16.

Population and Sample: The object of this study is SKh. Sang Timur. Based on the Dapodik of the Ministry of Education and Culture, SKh educates people with mental disabilities, mental disabilities and autism. The study population is the entire SKh. Sang Timur school residents consisting of the principal, sections related to School Entrepreneurship, parents and the general public involved in the Implementation of the School Entrepreneurship Curriculum. The analysis to answer the purpose of the study used is a sample. The number of samples consists of 17 samples.

Sampling Technique: The sampling technique uses a sample selection technique based on purposive sampling technique with maximum variation with the following criteria (Goli et al., 2022).

Variables and Measurements: The variables of this study consist of school partnerships, the impact of the implementation of the School Entrepreneurship Education curriculum, the linkage of the application of the SKh Entrepreneurship Education curriculum on ISO and SDGs No. 1, 4, 8, 9, 10, 12, 16. The research variables used are the type of activity, the social impact of the application of entrepreneurship, SDGs, and ISO.

Research methods: Qualitative research. related to the Application of the School of Entrepreneurship (Gigauri & Bogacz-Wojtanowska, 2022). Data collection methods: Google Forms, structured interviews. while the impact analysis is strengthened by the SROI analysis method (Durie et al., 2012). This study was conducted in December 2022. Analysis Methods:

To analyze the results of research findings related to the topic, this study uses content analysis of related journal articles as supporting articles and descriptive statistics from the Dapodik of the Ministry of Education and Culture (Gigauri & Bogacz-Wojtanowska, 2022).

RESULTS AND DISCUSSION

SROI Analysis of the Implementation of the Entrepreneurship Education Curriculum SKh. Sang Timur

1. SROI Calculation Objective: Calculating the impact of therapy cost subsidies on tuition payments for East SKh Sang students in 2022

No.	Stakeholders	Role In Programs/Methods of Engagement	Reasons for Inclusion
1	GTK SKh Sang Timur	Therapist	Beneficiaries
2	Students of SKh Sang Timur	Patients/students	Beneficiaries
3	School	Manager Person in charge	Managing funds
4	Parents of students	of students	Fund providers
5	Yayasan Karya Sang Timur	Funders	Fund providers
Total Impact			2.484.400.000,00
PVIF (Disc. Value (5%): Bank Indonesia Average Interest Rate)		1,0500	
Investment Value		IDR 1,849,200,000	
SROI Ratio		1,279523707	

SKh. Sang Timur by integrating therapeutic activities in regular learning. Dapodik data from this school shows that 67 students come from families whose income is below Rp. 5 000 000.00 / month. The cost of education and therapy for abk in this school is around Rp. 3 000 000.00 / month. When viewed from the data above, many parents of students cannot afford education and children are threatened with dropping out of school. So the school invests Rp1,849,200,000 per year as a subsidy for therapy money to students by integrating therapeutic activities with learning. Of these investments, it has a total impact of **2,484,400,000.00**. With PVIF (Disc. Value (5%): Bank Indonesia Average Interest Rate) of 1.0500 and Total PV Impact of **2,366,095,238**, it gets an SROI Ratio of 1.279523707. This states that every investment of Rp.1.00 produces an impact of 1.279523707. It can be concluded that SKh. Sang Timur's efforts to subsidize therapy costs by integrating therapeutic activities into learning have a positive impact on the sustainability of the Institution even though the short-term impact is

still very small. This activity is very helpful for parents of students in saving therapy costs and education costs. These savings can be used to improve the quality of life of abk and their families, which will then also improve people's lives. The low cost of education in SKh. Sang Timur is also expected to attract parents of students to send abk to SKh. Sang Timur, it will increase the number of students in SKh. Sang Timur, thereby reducing the number of abk dropping out of school.

SROI Calculation Objective: Calculating the impact of sales income for the school's entrepreneurial products SKh. Sang Timur

No.	Stakeholders	Role In Programs/Methods of Engagement	Reasons for Inclusion
1	GTK SKh Sang Timur	Teacher	Beneficiaries
2	Students of SKh Sang Timur	Executor of activities	Beneficiaries
3	School cafeteria	Manager	Sales
4	Grocery store	Raw material providers	Raw material providers
Total Impact			219.600.000,00
PVIF (Disc. Value (5%): Bank Indonesia Average Interest Rate)		1,0500	
Investment Value		IDR 147,600,000	
SROI Ratio		1,416957027	

The results of interviews with school financial managers stated that the Implementation of the Entrepreneurship Education Curriculum in SKh. Sang Timur through the practice of food and sewing skills and fashion increased the average school income by Rp. 400,000.00 / day. The investment value generated in this activity is IDR 147,600,000 per year. Of these investments, it has a total impact of **219,600,000.00**. With PVIF (Disc. Value (5%): Bank Indonesia Average Interest Rate) of 1.0500, and Total PV Impact of **209,142,857**, it gets an SROI Ratio of 1.41695702. This states that every investment of Rp.1.00 produces an impact of 1.416957027. The impact of this activity is still small. The direct impact of the sale of food and abk production in SKh. Sang Timur has not been widely used by the community is still limited to school residents in the Sang Timur Karang Tengah complex and observers. The implementation of the entrepreneurship curriculum in this school must continue **by increasing productivity and networking with the community and increasing promotion** both online and in person so that the more people involved in this activity, the impact of the activity will be higher.

SROI Analysis of Kurikulum implementation of Entrepreneurship education in SKh

From the SROI Analysis of the implementation of the SKh entrepreneurship education curriculum, it is determined that the Implementation of Entrepreneurship Education

Curriculum in SKh has a positive impact on the sustainability of the Institution, improving the quality of graduates and improving the community's economy even though in the short term the impact is still very small. The most prominent impact of this activity is as a means of developing students' skills and independence which then has an indirect impact in the form of products that can be sold to increase school income. Community involvement is very influential in this activity. It is very important for the Institution to establish partnerships and networks with the community and the business world to increase the impact of school entrepreneurship education curriculum implementation activities. **This reality shows that the level of SKh's dependence on external factors is very high.**

Impact on learning (SDGs no 1 & SDGs no 4)

Impact of Entrepreneurship Education Curriculum Implementation on Student Learning and Graduate Competencies (BSN, 2020; Hw et al., 2012; Javanisa et al., 2022): Improving the quality of learning even though it is limited to training children to be more independent (Sofianto, 2019). Meanwhile, children with better abilities contribute to producing products Meilina Priyanti Mega et al (2016) that are of selling value (Sofianto, 2019). The main purpose of implementing the Entrepreneurship Education curriculum is to increase children's independence (Ji & Li, 2021; Krüger & David, 2020a) and become a plus Chumaceiro Hernandez et al (2022) for parents who expect their children to be independent and have skills (Suwandi et al., 2018), so that parents are interested in sending abk to school. The next impact is that the child can meet his basic needs and perform light tasks to take care of himself.

Impact on improving school quality (SDGs no 1 & SDGs no 4)

According to respondents from SKh, the impact of implementing school entrepreneurship has not been felt significantly. The visible impact is to foster parents' interest in sending their sons/daughters to school (Hodgson et al., 2022). Good school entrepreneurship can attract PPDB candidates so that there is an interest in attending school (Algethami, 2022), and is an added value for parents who expect their children to be independent in the future Barnard et al (2019) and have skills (Rachwał, 2017), so that parents are interested in attending SKh (Bappenas, 2020). Increase public or parents' trust in the potential of the school (BSN, 2020). Further advancing the enthusiasm and motivation of children in entrepreneurship (Ji & Li, 2021), as a means of promotion so that new people are interested in introducing SKh Sang Timur because the attractiveness of the school increases (Chumaceiro Hernandez et al., 2022). From the school's accreditation, SKh. Sang Timur received an increase in grades from B to A, and in December 2022 SKh. Sang Timur received a School Operating Permit after struggling for 2 years.

Impact on community income (Tenrinippi, 2019) (SDGs no 8 & SDGs no 10)

There are still many people who do not understand and do not accept or understand abk (Septiana Ayu Esti Maharani, n.d.). The general public can recognize and use it and appreciate the work of ABK (Hodgson et al., 2022), as well as actively participate in buying ABK products (Lu et al., n.d.) so as to increase people's purchasing power Rachmawati et al (2022) and increase the level of economic life Manurung Hendra (2013) in society (Brundtland, 1987).

Benefits for students (SDGs no 1 SDGs no 4):

Providing experiences and provisions for children to be more independent and active Sofianto (2019) in groups (Krüger & David, 2020). Early training allows children's abilities to develop more optimally (Meilina Priyanti Mega et al., 2016). Improving students' life skills

both in terms of motor skills Eng (2015), social Ramón Sanabria Navarro et al (2021), and work experience. Children can focus more on Algethami (2022), and children can concentrate on learning (Meilina Priyanti Mega et al., 2016). Further advancing the enthusiasm and motivation of children in entrepreneurship (Kemendikbud, 2022). Based on the results of interviews with parents of students, an independent child can then be given the responsibility to do activities at home take care of himself, carry out household tasks assigned to him and being able to get along with peers around his home. There are no specific guidelines regarding the level of independence of students given that children's basic abilities vary widely.

Benefits for teachers (SDGs no 1 & 4):

Teachers can prepare for learning in a designed and measurable way (Algethami, 2022), adding experience Goli et al (2022) and knowledge Cansoy & Parlar (2018). Teachers are more creative in developing methods

Impact on school income (SDGs no 1, 4, 8,10, 16)

Schools can market their products and can increase school income (Bappenas, 2020), further help funding in certain activities (Arenas, 2008), can reduce expenses from schools Dalvi et al (2019) although not yet optimal. The implementation of school entrepreneurship education in SKh Sang Timur increases school income through canteens managed by children around Rp. 400,000.00 per day. Innovation with Reuse and Recycle, Packaging (Krüger & David, 2020), as well as materials from donations and looking for interesting new models from the internet, as well as variations in shapes and flavors for culinary to make their products attractive to the market (Rahmana & Bawono, 2021).

Benefits received by the environment around the school for the Sustainability of the Linkage of the SKh Entrepreneurship Curriculum (SDGs no 8, 9, 10, 12, 16)

The establishment of cooperation between schools and the community and improving the quality of schools characterized by improving the quality of products produced by students and increasing student independence where students are able to socialize with communities outside of school, improving the quality of work skills, collaborating to improve the quality of products made by ABK and sales continuity to increase community income and schools so that abk have better learning opportunities (Slavec Gomel & Stritar, 2022).

Analysis of the linkage of the Implementation of the SKh Entrepreneurship Education Curriculum on SDGs No. 1, 4, 8, 9, 10, 12, 16 and ISO 21001, ISO 26000 In

SDGs no 1. No Poverty: Ending poverty in all forms everywhere (SDGs 1.3.1; 1.3.1.(c); 1.4.1; 1.4.1.(i))

The existence of SKh seeks to serve abk, especially from the lower middle class. whose mission to nurture displaced and wasted abk provides a high opportunity for abk to get a decent livelihood, protection and education for their future. SKh also provides life skills to abk so that they can work according to their abilities for the sustainability of their lives and reduce their dependence on others by taking care of themselves.

SDGs no. 4. Quality education and lifelong learning (SDGs no. 4.5; 4.7)

SDGs no 4.5: The continuous education system implemented in schools ranging from early childhood to high school allows abk to get sufficient education and intensive assistance for their future. The views of people who still do not appreciate the existence of ABK make it difficult for abk to get an education. Many families who have abk are reluctant to send their children to school because they think abk education is not important and have to spend a lot of

money. SKh Sang Timur seeks to reduce the cost of ABK Education by integrating ABK therapy with other Entrepreneurship and extracurricular learning so that parents do not have to spend extra on ABK therapy and reduce the number of out-of-school children.

It still does not have sufficient infrastructure for all forms of hospitality as required by the regulations due to limited funding owned by the school. The adequacy of the infrastructure owned by SKh Sang Timur for the deafness (Mental retardation – mentally impaired – autistic) served is very high and adequate. SDGs no. 4.7: The existence of Special Needs Schools (SKh) is to provide access to formal education for abk so that they get an education that is equivalent to normal community members. This is in accordance with the UN Constitution on the Human Rights of persons with disabilities to have access to proper education (Gde Wiryawan, 2022). In addition, this activity is also a means of school promotion and becomes a plus for schools by increasing the quality competence of graduates with their skills so as to allow the general public who have abk to know SKh and increase public trust in the importance of education for abk. The hope is to increase the number of new students in SKh.

SDGs no. 8.5: Economic growth and the opportunity to get decent jobs, including for people with disabilities.

Increase income by selling and selling products that lead to the occurrence of a school entrepreneurship ecosystem and school partnership networks with the community and economic actors. In addition, it also increases student independence and skills so as to allow students to be creative and work according to their skills. Statistical data shows that the majority of people with disabilities work in the informal sector such as buskers, shopkeepers, artisans, and hawkers. This SKh provides Arts-Culture-Skills Education to equip abk to enter and develop in the world of work, especially in the informal sector.

SDGs no. 9. Industry, innovation and infrastructure by improving internet access and universal communication.

The use of online media by SKh for learning and school promotion facilities as well as product sales promotion has a positive effect on improving the quality and these two schools, especially during the pandemic. ABK is taught to be technologically literate with online learning and ICT. The community also knows the school and the benefits of education for abk so that it fosters the trust of the community and parents to dare to send abk to school. This can be seen from the increase in prospective new students in these two SKh.

SDGs no. 10.2: Reducing international economic inequality by increasing an inclusive economy for all communities including persons with disabilities regardless of race, ethnicity, religion and economic level.

Entrepreneurship Education in SKh has an effect on increasing the income of the Institution. Sales to donors and outside communities affect the business recycling chain, thus affecting people's income. Recycling these entrepreneurial activities then grows and develops the school's entrepreneurial ecosystem. In addition, it can also increase public understanding of ABK & appreciate the work of ABK so that the products produced by ABK can be utilized.

SDGs no. 12.5: Responsible for sustainable production and consumption by reducing waste products through the 3R (Reduce-Reuse-Recycle) Program and prevention of waste production.

This SKh utilizes school land as a means of agricultural practice, fisheries, plantations and skills. In addition, they use recycled materials for skill learning. The production of traditional

food from natural ingredients carried out by these two SKh is an effort to utilize nature and reduce waste. Many donors make donations in the form of materials that can be recycled as abk practice materials. Recycle product development business from used goods, patchwork, food wrap. Utilization of agricultural land, maintenance of ornamental plants, animal husbandry and fisheries.

SDGs no. 16.2: Peace, justice, and resilient, effective, accountable, and inclusive institutions.

Curriculum management Entrepreneurship education carried out by SKh Sang Timur shows a good level of accountability with the use of online school administration, Dapodik Application and online BOS, social media as a means of promotion and learning. is pioneering the use of online media and the use of Dapodik and BOS online applications. The innovation efforts carried out by these two schools are intended to maintain the existence of the Institution so that education services for abk continue to run and be affordable by the community, especially the lower middle class.

CONCLUSION

The implementation of the School Entrepreneurship Education Curriculum implemented by SKh. Sang Timur has a positive impact on the sustainability of the institution although it is still very low. Innovation and development of curriculum implementation encourages schools to establish partnerships with other communities and institutions including the business world. The main objective of school partnerships with the community and other institutions is to improve the quality of education by improving the quality of educators, fulfilling the adequacy of infrastructure and school operational costs. To realize the objectives of this school partnership, it is necessary to build awareness and positive opinions from the community and the business world so as to increase their role in the human rights and sustainability of the lives of people with disabilities, especially in efforts to alleviate poverty through decent and quality education. This effort can be carried out by collaborating to build an inclusive learning ecosystem and an entrepreneurial ecosystem in which there is a process of co-creation and co-production between people with disabilities and other communities that allows both groups to get a positive impact by increasing job opportunities both in the world of education for people with disabilities (Inclusive learning ecosystem) and the world of entrepreneurship (entrepreneurial ecosystem). Efforts to lead public opinion cannot be spared from how the promotion carried out by schools to introduce school programs, especially SKh, to the community. Limited costs and infrastructure and human resources in schools are very big obstacles, so the efficiency of external institutions in this case the government and the business world is needed.

REFERENCES

- Arim, R. G., Findlay, L. C., & Kohen, D. E. (2016). *WHAT STATISTICS CANADA SURVEY DATA SOURCES ARE AVAILABLE TO STUDY NEURODEVELOPMENTAL CONDITIONS AND DISABILITIES IN CHILDREN AND YOUTH?* †. www.policyschool.ca
- Asia News Monitor; Bangkok. (2022). *World: Infortrend EonStor GS Enterprise unified storage empowers school online learning*. www.infortrend.com

- Ayu, M. K., Ismanto, B., & Iriani, A. (2017). *Model of School Partnerships With Parents Through Social Media In School-Based Quality Improvement in Private Secondary Schools*. 2, 146–160.
- Bappenas. (2020). *INDICATOR METADATA*.
- Calvo, S., Lyon, F., Morales, A., & Wade, J. (2020). Educating at scale for sustainable development and social enterprise growth: The impact of online learning and a massive open online course (MOOC). *Sustainability (Switzerland)*, 12(8). <https://doi.org/10.3390/SU12083247>
- Durie, S., Inglis, J., Leathem, K., Lumley, T., & Piper, R. (2012). *A guide to Social Return on Investment*.
- Endang Mulyani. (2011). *Model of Entrepreneurship Education in Primary and Secondary Education-Endang Mulyani*.
- Gde Wiryawan, I. W. (2022). The corporate social responsibility policy in the fulfillment of facilities for workers with disability. *International Journal of Research in Business and Social Science (2147- 4478)*, 11(1), 340–349. <https://doi.org/10.20525/ijrbs.v11i1.1669>
- Gedeon, S. A. (2017). Measuring Student Transformation in Entrepreneurship Education Programs. *Education Research International*, 2017, 1–12. <https://doi.org/10.1155/2017/8475460>
- Gigauri, I., & Bogacz-Wojtanowska, E. (2022). EFFECTS OF THE PANDEMIC CRISIS ON SOCIAL ENTERPRISE: A CASE STUDY FROM GEORGIA. *Sociology*, 15(2). <https://doi.org/10.14254/2071>
- Goli, S., Rahimi, F., & Goli, M. (2022). Experiences of teachers, educators, and school counselors about the sexual and reproductive health of educable intellectually disabled adolescent girls: a qualitative study. *Reproductive Health*, 19(1). <https://doi.org/10.1186/s12978-022-01397-8>
- Hontanilla Pizarro, B. (2017). Down's syndrome as protagonist of advertising. *Grafica*, 5(10), 85. <https://doi.org/10.5565/rev/grafica.83>
- Hw, S., Santosa, J., Yani, J. A., Pos, T., & Surakarta, P. (2012). REVITALIZATION OF EXTRAORDINARY SCHOOLS (SLB) AFTER THE IMPLEMENTATION OF THE INCLUSION EDUCATION PROGRAM. In *Journal of Humanities Research* (Vol. 13, Issue 1).
- Iqbal, J., Yi, X., Ashraf, M. A., Chen, R., Ning, J., Perveen, S., & Imran, Z. (2022). How curriculum delivery translates into entrepreneurial skills: The mediating role of knowledge of information and communication technology. *PLoS ONE*, 17(5 May). <https://doi.org/10.1371/journal.pone.0265880>
- Iswadi. (2016). *PRINCIPAL ENTREPRENEURSHIP*.
- Ministry of Education and Culture. (2016). *OUTSTANDING SCHOOL PARTNERSHIPS WITH FAMILIES AND COMMUNITIES*.
- Kholaf, M. M. N. H. K., Ming, X., Moosa, A., & David, K. G. (2022). The ISO 26000's labor environmental issues during COVID-19: does corporate social responsibility help? Evidence from the Egyptian small and medium enterprises. *Environmental Science and Pollution Research*, 29(12), 17117–17131. <https://doi.org/10.1007/s11356-021-17024-1>
- Kim, J. R. (2022). People-Centered Entrepreneurship: The Impact of Empathy and Social Entrepreneurial Self-efficacy for Social Entrepreneurial Intention. *Global Business and Finance Review*, 27(1), 108–118. <https://doi.org/10.17549/gbfr.2022.27.1.108>
- Krüger, D., & David, A. (2020). Entrepreneurial Education for Persons With Disabilities—A Social Innovation Approach for Inclusive Ecosystems. *Frontiers in Education*, 5. <https://doi.org/10.3389/feduc.2020.00003>

- Lashitew, A. A., Narayan, S., Rosca, E., & Bals, L. (2022). Creating Social Value for the 'Base of the Pyramid': An Integrative Review and Research Agenda. *Journal of Business Ethics*, 178(2), 445–466. <https://doi.org/10.1007/s10551-020-04710-2>
- Liguori, E., Corbin, R., Lackeus, M., & Solomon, S. J. (2019). Under-researched domains in entrepreneurship and enterprise education: primary schools, community colleges and vocational education and training programs. In *Journal of Small Business and Enterprise Development* (Vol. 26, Issue 2, pp. 182–189). Emerald Group Holdings Ltd. <https://doi.org/10.1108/JSBED-04-2019-402>
- Manurung Hendra. (2013). *School Entrepreneurship Opportunities Through Creativity and Innovation*. <https://www.researchgate.net/publication/323301882>
- Meganingtyas, D. E. W., Serevina, V., Valentina, F., & Soraya, S. (2022). Development of online learning implementation plan (LIP) based entrepreneurship-based learning on static fluid material. *Journal of Physics: Conference Series*, 2309(1). <https://doi.org/10.1088/1742-6596/2309/1/012048>
- Meilina Priyanti Mega, Sri Sudaryah, Mahmudah, L., & Salimi, M. (2016). *EFFORTS TO EMPOWER CHILDREN WITH SPECIAL NEEDS THROUGH ENTREPRENEURSHIP LEARNING AT SLB NEGERI PURWOREJO*. <https://jurnal.fkip.uns.ac.id/index.php/snip/article/view/8957>
- Ntalindwa, T., Nduwingoma, M., Uworwabayeho, A., Nyirahabimana, P., Karangwa, E., Soron, T. R., Westin, T., Karunaratne, T., & Hansson, H. (2022). Adapting the Use of Digital Content to Improve the Learning of Numeracy Among Children With Autism Spectrum Disorder in Rwanda: Thematic Content Analysis Study. *JMIR Serious Games*, 10(2). <https://doi.org/10.2196/28276>
- Pizarro Milian, R., & Gurrisi, M. (2017). The online promotion of entrepreneurship education: a view from Canada. *Education and Training*, 59(9), 990–1006. <https://doi.org/10.1108/ET-12-2016-0183>
- Puskur BSKAP. (2022). *Curriculum for Learning Recovery*.
- Puskur of the Ministry of Education and Culture. (2021). *GUIDELINES FOR THE IMPLEMENTATION OF INCLUSIVE EDUCATION*.
- Rachmawati, D., Larasanti, R., Margaretha, A., Sahfira, C., & Ayuni, U. H. (2022). The law on persons with disabilities: how far have we gone: Case study in Indonesia. In *Journal of Legal, Ethical and Regulatory Issues* (Vol. 25, Issue 1).
- Rachwał, T. (2017). Entrepreneurship in School in the Conditions of the Education System Reform in Poland – a Voice in the Discussion on the Directions of Change. *Przedsiębiorczość - Edukacja*, 13, 330–339. <https://doi.org/10.24917/20833296.13.24>
- Rusdiana, Dr. ,H. ,A. ,M. M. (2014). *ENTREPRENEURSHIP Theory and Practice*.
- Sánchez-Hernando, B., Gasch-Gallén, Á., Antón-Solanas, I., Gea-Caballero, V., Juárez-Vela, R., Gállego-Diéguez, J., Carboneres-Tafaner, M. I., Echániz-Serrano, E., Lasso-Olayo, L., & Santolalla-Arnedo, I. (2022). A comparative study of life skills, lifestyle habits and academic performance in health promoting and non-health promoting schools in the Autonomous Community of Aragon, Spain. *PeerJ*, 10. <https://doi.org/10.7717/peerj.13041>
- Sudaryani, R., & Sadjad, M. S. (2020). *School-Based Social Entrepreneurship Teacher Handbook*.
- Tenrinippi, A. (2019). SOCIAL ENTREPRENEURSHIP IN INDONESIA (What, Why, When, Who And How). In *Meraja Journal* (Vol. 2, Issue 3).
- Unggul Purwohedi, Ph. D. (2016). *Social Return on Investment (SROI): A Technique for Measuring the Benefits/Impacts of a Program or Project*. <https://www.researchgate.net/publication/313919309>