

Funding Models of Inclusion in an International Perspective

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1 Introduction

European policies on inclusive education show a general trend from a focus on disability and Special Educational Needs (SEN) towards a focus on the development of quality education for all learners (Meijer/Watkins 2016). Nevertheless, their implementation is challenged by the fact that, in many countries, conceptualisation of inclusive education has grown out of discussions around specialist segregated provision or integration (Meijer/Watkins 2019) and has produced confusing and sometimes contradictory overlapping of policies.

This becomes particularly visible in funding models. Recently, Meijer and Watkins (2019), basing on some comparative analysis conducted by the European Agency for Special Needs and Inclusive Education, have stated: “finding the best ways of financing special needs and inclusive education was and still is a challenge many European countries are facing” (716). In fact, several scholars have investigated the relationship between resource allocation and the implementation of inclusive practices (e.g., Parrish 2015; Ebersold 2016).

In many countries, besides a general orientation towards inclusive education policies, specific funding tracks for specific student groups considered eligible for special education exist. In the literature, this is described as the *Input model of funding* (Meijer 2003): funding is based on the identification of learners’ needs at school level, municipalities, or local regions. Over the

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past decade, however, research from different European countries suggest that this funding model runs counter to the development of inclusion this funding model implies some risks for the development of inclusion (Ebersold/Meijer 2016). Countries using the input model are reporting an increase in the requests for funding and a growing prevalence of identified needs. Furthermore, the increased funding is often used for “outsourcing” strategies, where identified students are delegated to specific professionals or, in some systems, are placed in special classes or schools (Ebersold et al. 2019).

For this reason, many countries currently are moving towards funding models that combine the Input model with the *Throughput model* (Meijer 2003), where funding is based on specific formulas and on the condition that specific services will be organised at school or local level. The latter model is a form of funding that leaves the responsibility of resource allocation to schools, without the need for identification or assessment. Therefore, it potentially reduces the risk of labelling in schools and supports the implementation of inclusive practices (Ebersold et al. 2019).

In this chapter, we will describe how funding for inclusion is conceived in three different countries: Ireland, Italy, and Norway. The countries differ in their history in inclusive policies: Norway and Italy since the 1970s have a “school for all” and almost no special schools, while in Ireland special schools operate parallel to mainstream schools, of which many have special classes attached. The countries also differ in the way Throughput and Input funding models are balanced: in Norway almost no specific funding track for inclusion exists, in Italy mainly an Input model is in place, whereas Ireland mixes the Input, Throughput and Output models, as part of the funding depends also on the learning results obtained by students.

2 Theoretical framework

Taking a comparative perspective encourages critical reflection on how inclusive education is conceived and funded. As later comparative works have contributed to rethinking terms such as “disadvantage”, “need”, “ability” and “disability”, in this paper we examine how the idea of funding inclusion-related resources has been culturally constructed, questioning ‘taken for granted’ conceptualisations (Scott 2014).

The international comparative character of our analysis requires a structuring of the research object on the different levels of governance and organisation of education systems – knowing that national policies and discourses are deeply interwoven with international ones. Impulses on an international level like the Agenda 2030 (UNESCO 2015) are part of

different and overlapping national and international discourses on education but meeting different system conditions on national and regional levels.

In the context of the concern pursued here, neo-institutionalism, a sociological organisation theory, will therefore be used to structure our argumentation, specifically the three-pillar model according to Scott (2014). In this way, the interrelationships of governance, funding and educational practice can be brought into an overview and discussed.

This is possible because the sociological theory of organisation, neo-institutionalism, focuses not only on organisations themselves but also on the relationship between organisations and their social environment (Wohlfart 2020; Biermann/Powell 2014). Characteristic for early works of neo-institutionalism in the 1950s and early 1960s is the recognition that organisations cannot be regarded as autonomous social units but as “open systems” (Senge/Hellmann 2006: 12), which are embedded in and influenced by society. The focus in this context is not on society *per se* but on the connection between organisation and society: the social conditions of organisations. This is done by identifying functional relationships between organisations and various social institutions.

From the (early) perspective of neo-institutionalism, schools as organisations tend to a dynamic that their socially constructed norms are in “harmony” with the institutional environment – or at least in relation to them. Hence, this approach can be used to explain why reforms and regulations can also have non-intended conservative effects (cf. Scott 2014: 71; DiMaggio/Powell 1991). This provides the approach with specific explanatory value for our internationally based analysis.

Neo-institutionalism is often seen as a primarily macro-sociological approach (Mense-Petermann 2006: 71). It considers that institutional influences are often not based on the actor’s or organisational level but on a broader social environment. Of primary importance then are not intra-organisational actors and internal decision-making processes. Instead, institutionalised rules and roles, as well as assumptions of self-evidence that are located “above” the individual actors or the individual organisation for institutions, provide patterns or systems of rules (cf. Senge/Hellmann 2006: 17). They are endowed with power and organisations cannot completely escape the influences of these but can react to them differently. In fact, organisations are affected by many different contradictory and institutionally anchored social contexts that are causally related to processes and decisions in organisations. However, institutions can also be shaped by organisations in the opposite way, as organisations are embedded in social environments and form institutionalised rules themselves. From that perspective, the comparative analyses of how inclusion and funding for inclusion is conceived within the organisation of school in different countries offers more than just a synthesis of different policies. Hints to the way the concepts are culturally

institutionalised in the different contexts can be detected and contribute to a deeper understanding of the phenomenon.

According to Scott (2014), institutionalisation, understood as the developmental process of the consolidation of social norms and patterns of behaviour, can be analysed via three dimensions or pillars, given that institutions are built on 1) cognitive, 2) normative and 3) regulative structures and behaviours. “Institutions comprise regulative, normative, and cultural-cognitive elements that, together with associated activities and resources, provide stability and meaning to social life” (Scott 2014: 56).

Regulative institutions generate actions through explicitly formulated rules, laws, or contracts. These aspects of institutions limit and regulate action. Rulemaking, observation, control and sanctions influence the behaviour of actors consciously or unconsciously. Compliance is thus guided by the criteria of rational choice (e.g., strategic behaviour in case of Input model), coercion is defined as the source of institutional power (e.g., no diagnosis, means no additional money) (cf. Senge 2006: 38).

Normative institutions generate actions via norms and values. They are shaped by prescriptive, evaluative, and obligatory dimensions and they are mainly followed for two reasons: firstly, because the actors have internalised the norms and values and thus made them their own, and secondly, because of the assessment that one's own behaviour corresponds to social norms and values and is thus appropriate. A moral, abstract authority acts as a control mechanism. The effect of this depends on the degree of internalisation or on the pressure of expectations created by others. Legitimate organisations are those that fulfil – or give the appearance of fulfilling – values and norms accepted in society (cf. Merkens 2011: 36).

The cultural-cognitive dimension describes “the shared conceptions that constitute the nature of social reality and create the frames through which meaning is made” (Scott 2014: 67). For example, routines of action, regulated by cognitive institutions, run naturally and quasi-automatically. They are taken for granted as “the way we do these things” (Scott 2014: 68). Alternative ways of perceiving, acting, or thinking are therefore often inconceivable. This form of knowledge thus differs from discursive, conscious, or explicit knowledge. Unquestioned routine action is thus based on tacit knowledge (cf. Senge 2006: 38). Culturally cognitive institutions gain their legitimacy from the fact that they are considered culturally supported and conceptually correct. They are particularly sustainable because they are taken for granted.

Table 1: Regulative, normative, and cultural-cognitive dimensions of institutions (Modified from Scott 2014; Senge 2006: 39; Wohlfart 2020: 99)

Dimensions	I Regulative: rules, laws, contracts	II Normative: norms, values	III Cultural-cognitive: Shared conceptions of social reality, belief systems, meaning systems
Basis of consent/ acceptance	expediency, appropriateness, practicality	Social obligation (social commit- ment)	Taken for granted; shared views/ not questioned
Indicators	Rules, laws, sanctions	Recognition, confirmation	Common beliefs (General convictions, shared beliefs)
Legitimacy	legally sanctioned	Morally controlled	Culturally supported, conceptually correct/ understandable

Using the dimensions of the neo-institutionalist model, it can be investigated how regulative, cultural-cognitive, and normative institutions affect organisational practices. This leads to questioning institutionalised rules, roles and “taken for granted-knowledge” within organisations (cf. Mense-Petermann 2006; Senge/Hellmann 2006: 17). In the specific case of this paper, cultural assumptions that lie behind the way inclusion and funding of inclusion are constructed in laws and policies can be unveiled and offer new perspectives on how funding hinders or strengthens inclusion and equity in education.

For the comparative analysis of this chapter, we will use a simplified version of the model, also considering that Scott’s three dimensions have been criticised for the difficulty of separating clearly one from the other (cf. Senge 2006; Wohlfart 2020). For each country the regulative dimension will be described and then the normative and cultural-cognitive dimension will be considered jointly, in the awareness that single indicators can only rarely be assigned exclusively to one dimension.

3 Analysis of the Irish context

3.1 *The historical policy context: the development of the regulative dimension*

Current education policies in Ireland are, like in any country, guided by legacy and the historical development of its education system over time. Following the formation of the Irish state in 1919 and the establishment of the Department of Education in 1924, the education of students with disabilities became the remit of religious organisations who operated residential schools for specific disabilities (such as schools for blind or deaf children) or homes for 'mentally defective children' (Cussan Commission 1936). It was not until the 1960s that the Irish State began to consider the educational provision for these students with establishment of special schools for children with physical, sensory or mental disabilities. During this period, several policy reports were published reflecting, perhaps, a growing pressure on the government to provide an education for children with disabilities. The Report on Commission of Inquiry on Mental Handicap (1965) highlighted the lack of settings available for students with cognitive or intellectual disabilities. Alongside the growth in special schools during this time, the government began to open special classes located in mainstream 'national' or primary schools. Many of these classes were designated for students with Mild General Learning Disabilities and allowed students, previously at home or attending a special school, to attend their local school. Despite these developments throughout the 1960s and 1970s in Ireland, and the influential policy developments by its closest neighbour, the United Kingdom, with the publication of the Warnock Report (1978), Irish special education policy and development remained relatively stagnant. It was not until the early 1990s and the publication of the report from the Special Education Review Committee (SERC) (Government of Ireland 1993) that the educational provision for students with 'special educational needs' was fully addressed. Significantly, the report documented serious shortcomings in special educational provision at the time and acknowledged the need for greater government (instead of voluntary) involvement in the provision of education for students with disabilities (Shevlin/Banks 2021). SERC introduced the idea, which remains today, of a 'continuum of educational provision' that included mainstream classes, special classes and special schools (Merrigan/Senior 2021). The SERC Report was closely followed by a series of government acts including the Education Act (1998) which provided a statutory basis for policy and practice relating to all educational provision and the Equal Status Act (2000) which prohibited discrimination on nine grounds, including disability.

In addition to government reports and legislation of the time, a number of key legal cases were brought by parents of children who had autism and/or severe/profound intellectual disabilities who the State claimed to be 'ineducable' (Meegan/MacPhail 2006). These cases highlighted how these children had been systematically ignored by the state, and that the educational provision at the time was seriously inadequate. Following this, the state was obliged to recognise that these children had the right to receive an appropriate education based primarily on their learning needs rather than their medical needs, which had been the case.

The publication of the Education for Persons with Special Educational Needs (EPSEN) Act (2004) remains, however, the most influential policy with respect to children and young people with disabilities in Ireland. This Act fundamentally changed practices in mainstream education for students with disabilities as it required that "a child with special educational needs shall be educated in an inclusive environment with children who do not have such needs" but only if this was considered to be in the best interest of the child and their peers (Government of Ireland 2004). It broadened the definition of who was considered to have a 'special educational need'. This subsequently changed the profile of the mainstream school population as the prevalence of students with disabilities increased (Banks/McCoy 2011). The Act led to the development of a new organisation, the National Council for Special Education (NCSE), which was primarily responsible for resource allocation in schools which took the form of 'resource hours' for students with disabilities and Special Needs Assistants depending on the assessment of need.

3.2 *Provision for students with disabilities*

Ireland has 3,241 primary schools serving 560,000 students aged 5 to 12 years and 730 secondary schools catering for 380,000 students between 12 and 19 years of age (Education Statistics 2021). Measuring the prevalence of students with disabilities is complex. Rates often depend on how disability is defined, the reason for data collection, the individual reporting (parent or teacher, for example) and the context in which the identification takes place with some evidence to suggest identification may be socially stratified depending on the disadvantaged status of the school (McCoy/Banks 2012). Despite these difficulties, Growing Up in Ireland data shows the prevalence rate of students with disabilities is somewhere between 25 and 28 per cent of the mainstream school population (Banks/McCoy 2011; Cosgrove et al. 2014).

Students with disabilities can attend several different settings depending on their diagnosis and the availability of special school and class placements.

Students can attend one of Ireland's 123 special schools located around the country and operate separately to mainstream schools. They can also be placed in one of almost 2,000 special classes which are located in mainstream schools but generally designated for students with Autistic Spectrum Disorders (Shevlin/Banks 2021). Students can also attend mainstream schools and classes and receive in-class supports by having a Special Needs Assistant or can be withdrawn for individual or small-group work in specific areas of teaching and learning. There is little evidence from research, however, that students placed in special schools or classes gain from being placed in those settings compared to mainstream school settings (McCoy et al. 2014; Banks et al. 2016). While our understanding of student experiences in special schools is limited, research on special classes suggests much variability in how these classes operate with little evidence of progression out of these settings once students are placed in them (McCoy et al. 2014; Banks et al. 2016). Research has also highlighted some difficulties in initial teacher education and the extent to which it prepares teachers for working in mainstream settings with little emphasis on teaching more diverse student groups including those with disabilities (Hick et al. 2018). For teachers working in more specialised settings, there is no requirement to have specific special education qualifications and research indicates that teachers lack confidence and capacity in these settings with some experiencing overwhelm and burnout (Banks et al. 2016; Hick et al. 2018; NCSE 2019).

3.3 *The intertwining of the regulative and normative/cultural-cognitive dimension*

Tensions in the inclusion debate

Since the publication of the EPSEN Act (2004), there have been significant changes in the education landscape in Ireland. Changes in culture and attitudes towards inclusion, language around special education and dramatic increases in funding and the provision of supports for special education have led to a rethinking about the extent to which the EPSEN Act is fit for purpose. The Act is now under review (DES 2021) to address these changes. In particular, there has been a shift in thinking, among some policy-makers, educators, parents and children and young people that 'additional' supports and accommodations for students with disabilities should be provided for every student regardless of their level of need through an inclusive or universal system of supports (NCSE 2019; Shevlin/Banks 2021; Flood/Banks 2021). Parallel to this conversation, however, there has been a policy push towards segregated provision, or special classes, since 2011 (Shevlin and Banks 2021). Despite the increase in this type of provision, there has been no decrease in the numbers of special schools in Ireland over the same period.

Ireland's ratification of the UNCRPD in 2018 has led to much of this discussion about how we can create an inclusive education system (UN 2006). Article 24 on Education, and more specifically, General Comment 4, have highlighted how Ireland is not meeting its obligations under the convention in relation to inclusive education. An NCSE public consultation (NCSE 2019) on Ireland's possible move to a fully inclusive education system in 2019 provided a timely insight into the nature of this increasingly polarised philosophical debate. On one side are education stakeholders who wish to retain a parallel system of special education (supports in the mainstream class or placement in special classes or special schools) and a mainstream school system, and on the other are voices which advocate for adopting a fully inclusive and rights-based approach where every child can attend their local school. This perspective views the provision of special education for some students as a form of segregation that is not in the best interests of the students in terms of their academic and social outcomes.

Changes to Ireland's special education funding model

The cost of 'special education' and the special education funding formula in place in Ireland has come under much scrutiny in recent years (DPER 2017; 2019) due mainly to 'spiralling costs' (Banks 2021). Some argue that the current spending on special education in Ireland is unsustainable, whereas others have suggested that it may simply be a form of 'catch-up' given the lack of investment over the past decades (Banks/McCoy 2017). The funding mechanism used to support students with disabilities has changed a number of times since the mid-2000s as the profile of the mainstream school population has become more diverse. Given the growth in prevalence of students with disabilities, the NCSE moved away from its Input or individualised student funding model and began to operate a mix of Input (individual funding) and Throughput funding (block grant to schools based on perceived levels of need) known as the General Allocation Model or GAM. This meant that schools received a general allocation of funding for students considered to have 'high incidence' needs which removed the need for individual assessment. Students with 'low incidence' needs were, however, still required to have a diagnosis in order to receive support. This model was criticised, however, for requiring labelling and diagnosis of students in order to receive support, leading to a burden of administration for schools and long waiting lists for parents unable to pay assessments privately. In an attempt to address these inequities, the NCSE undertook a lengthy consultation and, in 2017, introduced a new 'more equitable' model of funding known as the Special Education Teaching (SET) Model (NCSE 2014). The new model seeks to target funds more effectively and combines different elements of Input (individual), throughout (baseline funding) and Output (funding based on student grades) funding formula.

Input funding continues to be used for students with ‘complex needs’ or those with enduring conditions that “significantly affect their capacity to learn” (NCSE 2014: 32). In identifying these students, however, the model no longer uses categories of disabilities so as to avoid ‘inappropriate diagnosis’ and the ‘unnecessary labelling of children’ (NCSE 2013; NCSE 2014). A particularly innovative part of this model is the way in which the Throughput funding formula is allocated. Baseline funding is provided to all schools regardless of the level of demand and is weighted based on the school’s characteristics or ‘educational profile’. This includes the school’s disadvantaged status, its gender-mix in addition to its ‘social context’ which is based on survey data from school principals about students’ socioeconomic and family background. Elements of the Output funding model are also present in the SET model which measures student progress through standardised test results (NCSE 2014). The SET model is almost 5 years old but to date there has been no evaluation of its effectiveness. A couple of key issues have emerged since its introduction that warrant examination.

Despite increased autonomy around the spending and allocation of resources at school level, the model operates without any system of accountability. The equitable and inclusive targeting of various resources such as the allocation of a Special Needs Assistant or resource hours with special education teachers, for example, will therefore vary by school leaders’ and teachers’ views of inclusive education. Without a model of accountability there is little understanding around whether students requiring resources are receiving them under the new funding model. Without a clear understanding of what makes this model effective or how it can reach its objectives (DPER 2019), it raises broader questions about the outcomes for students with disabilities both while they are in school and when they leave. Again, there is a gap in our understanding of these students’ experiences while in school and their post-school pathways. Other issues exist around the criteria used in the model such as the use of standardised tests, which may create perverse incentives in schools where achievement (or lack of) is linked to funding.

Aside from possible difficulties in the structure and implementation of this newly introduced model, perhaps the bigger issue is that Ireland continues to operate parallel funding streams of special and general education and is thus adhering to a medical understanding of disability where support is required to ‘include’ or ‘integrate’ students with disabilities into a pre-existing mainstream system. The system of special education is continually reinforced through the increased use of separate educational settings (special classes and schools) and specific staff (Special Education Teachers and Special Needs Assistants). It is another example of how a funding model can directly impact on the extent to which schools can be inclusive (Ebersold/Óskarsdóttir/Watkins 2018; Ebersold et al. 2019; Sharma/Furlonger/Forlin 2019; Slee 2018).

4 Analysis of the Italian Context

4.1 *Regulative dimension*

The Constitution of the Italian Republic of 1947 lays the foundations of the Italian school system. Three articles of the Constitution are crucial in order to understand the way school was already conceived at that time as “open, inclusive and plural” (Matucci 2020). Article 34 states that “Education shall be open to everyone” in the sense that all children and youth have the right to get access to school. Article 3 declares that: “It shall be the duty of the Republic to remove those obstacles of an economic or social nature which constrain the freedom and equality of citizens, thereby impeding the full development of the human person and the effective participation”. Both together state the expectation towards an inclusive school, understood as a contribution to compensate individual obstacles experienced by single students.

Later, in the time of the 1968 movements, characterised in Italy by the alliance of the Catholic and left wing in social and political movements that harshly challenged dominant ideologies and the power of traditional institutions, the legislative framework for an inclusive school was reinforced (Canevaro/Ciambrone/Nocera 2021). Law 1859/1962 introduced the “Scuola media unica” (unitarian lower secondary school), limiting de facto tracking to upper secondary school (age 14-19). From the 1970s, driven by the movement of deinstitutionalisation of psychiatry initiated by Franco Basaglia, the pressure actions for students with disabilities to attend regular school became successful and the laws for school integration (i.e., *Integrazione Scolastica*) entered into force (Law 118/71; Law 517/77). It was by means of this legislation that the current school system with all children attending the school in their neighbourhood under the same roof for 8 years was created. Linked with it was an expanded understanding of education in (all-day) schools as a “house of learning”, which is interdisciplinary and concerns the entire development of the personality (Damiano 2003: 244).

After that period, the focus moved from placement to quality (Ianes, Demo and Dell’Anna 2020). A significant impulse was given for collaboration between professionals by establishing the multi-classroom teacher principle. In this way, pedagogical-didactical responsibility was organised in teams, although its realisation could not be sustained throughout. At the same time, within a broader law dedicated to the support, social integration, and rights of “handicapped persons” (using the wording of the time) (Law 104/1992), specific measures for school integration of students with disabilities were introduced: Individual Educational Plans (IEPs) became compulsory to ensure meaningful participation to curricular activities and the roles of

support teachers in teacher teams of classes attended also by a student with a disability were defined. The idea was to introduce specific measures to be implemented into the regular school context in case of presence of a student with a motor, sensory or intellectual disability (Matucci 2020). The compensative approach to inclusion introduced already in the Constitution and described above can be recognised also in this more recent law. Moreover, it was confirmed also by successive legislative measures that enlarged the group of students for whom specific measures are ensured, comprehending students with specific learning disabilities (Law 170/2019) and more in general students with Special Educational Needs (Ministerial Directive of 27 December 2012; and Ministerial Circular no. 8 of 6 March 2013).

Summing up, the regulative Italian framework forms the basis for an inclusive school that is open for all learners in terms of presence and treats inclusion as a personal right for students experiencing obstacles to be compensated by means of specific measures and resources.

4.2 *Educational institutions and organisational form and paradigms*

In order to describe the Italian School System in its complexity, it is important to keep in mind that the Italian public administration has a decentralised organisation. This means that schools have administrative and managing autonomy. They design their own 'Three-year educational offer plan' (i.e., *Piano triennale dell'offerta formativa – PTOF*) which sets out the cultural and planning identity of the school and defines the school curriculum (in line with the national curriculum), and organises learning processes (time, grouping, allocation of personnel resources within the school...) (Eurydice 2022).

In Italy compulsory education lasts 10 years, from 6 to 16 years of age. All students aged between 6 and 14 years regardless of their individual or socio-economic characteristics attend primary and lower secondary school, one mainstream for all. Before and after that age, the educational career of children and students is not unified, as nursery school and kindergarten are not compulsory and in upper secondary school students choose between three types of schools (lyceums, technical institutes, vocational institutes). Nevertheless, nobody can be excluded because of individual characteristics or social background from the age of zero up to university.

Valuing diversity and inclusion is part of the educational principles that the Ministry of Education has shared with all Italian schools by means of the national curriculum for all school grades. Coherently to this, also the documents structuring the compulsory self-evaluation and development

three-years process require to consider, among other aspects, also “inclusion and differentiation” (INVALSI 2014).

Against this background, school legislation assures specific measures and resources to support some groups of students. As described above, these are reserved to students with Special Educational Needs (SEN). Students with diagnosed disabilities (category A of SEN) have the right for an IEP that is conceived as the adaptation of the class curriculum to the needs of the student with a disability. Furthermore, on the basis of decisions taken in the IEPs, support teachers are assigned to the whole class for some hours and are expected to take responsibility for the whole class in co-teaching with the subject teachers, while personal assistants are assigned to the single student and have tasks related to personal care, autonomy and communication. Also, students with diagnosed learning disabilities like dyslexia or dyscalculia (category B of SEN) and students with so-called “cultural, linguistic and socio-economic disadvantages” (category C of SEN) have the right to learn according to an IEP with teaching/learning strategies that take into consideration their individual characteristics, whereas, differently than in case of category A-disability, curricular goals need to be achieved and cannot be adapted. Nevertheless, no extra personnel resources are foreseen for their classes.

Research shows ambivalences in the use of these compensative forms of support in everyday practices and suggests that the same regulative framework legitimises both practices that support all children’s and students’ participation, but also practices with a segregating character. For example, it has been shown how the IEP, in some settings, works as an instrument that makes class activities accessible for the student with a disability and that facilitates participation. In others, however, it puts the legitimate basis for forms of micro-exclusion within an inclusive school system in the name of 1:1 interventions (D’Alessio 2011; Demo et al. 2021). Another line of thought has reflected the impact of the compensative support structures in relation to the representation of differentiation. Whereas education scholars from different perspectives call for differentiation – understood as a general demand for high quality teaching based on the assumption that diversity is the norm in learning processes – connecting the idea of Individualised Educational Plans exclusively to some students with SEN implicitly conveys the idea that differentiation is directed only at selected students. Seen in this way, specific measures as IEPs become add-on solutions that legitimate a resistance for a deeper change of learning contexts towards differentiation for all (Alves 2018). This can produce a loss of the potential of inclusive didactics oriented towards valuing all children’s diversity and look at differentiation in terms of enrichment for all (Seitz 2020).

4.3 *Funding model and paradigm*

Coherently with the decentralised structure of the school system, also school funding is provided at several levels: state, regions, and municipalities. The Ministry of Education (State) provides 80% of general school funding that covers core services such as school functioning, salaries of the teaching and administrative staff, compulsory in-service training, technical equipment. Regions allocate the resources to the single schools or to networks of schools. Municipalities are responsible for funding of school infrastructures and meals for kindergartens, primary school, and lower secondary schools.

For what specific measures for students identified as students with SEN, the Italian funding system has many similarities to the Input model of funding. Coherently with the compensative approach to inclusion adopted in the regulative framework, the main resource for inclusion is conceived in terms of hours of specialised professionals (support teachers and personal assistants, mainly) to be allocated to students that are recognised as belonging to the category A of SEN, the one of disability. The entitlement occurs by means of a medical diagnosis produced by the healthcare. The diagnosis constitutes the legal prerequisite to draw up an IEP for the student with a certified disability. In the IEP then a multi-professional team that involves teachers, health professionals, the school principal and the family of the student defines the amount of hours of support teacher or personal assistance to be assigned. Allocation of resources to the school occurs by means of a request done by the school principal to the region, in which the sum of hours of all the school IEPs is considered.

Looking at statistical data on funding, Italy is the European country that, considering the percentage of its public expenditure, invests the least in 'education': 8%, while the European mean is 10.3%. Looking retrospectively at the years 2010-2018, the budget for education has decreased by 7% (statistics of Eurostat²). Around two thirds of the education budget is spent for teacher salaries. Looking more in the details of that, it's interesting to note that out of the total teacher population, the percentage of support teachers is constantly increasing: from 11.67% in the school year 2010/2011 to 20.76% in 2018/2019 and 25.15% in 2020/2021 (annual statistics of the Ministry of Education). This is tightly bound to a parallel constant increase of students identified as having a disability. This means that, in front of expenditure contraction for education in general, the main expenditure for the specific funding for inclusion is constantly growing. In literature regarding funding for inclusion, the trend is not new. Ebersold and colleagues (2019)

2 https://ec.europa.eu/eurostat/databrowser/view/GOV_10A_EXP__custom_1618171/default/table?lang=en (22.09.2022).

describe how financial austerity has reduced resources for education in many European countries, whereas expenditure for meeting the additional or special educational needs of learners in mainstream education has increased and put forward the idea that this is influenced by mechanisms that link funding to the identification of a learner's needs (Input funding model). In these systems, referring more learners to specialist support and provision is encouraged by a “strategic behaviour” aimed at obtaining more resources at the cost of a medicalisation of some individual students’ characteristics (Dovigo/Pedone 2019; Ianes/Augello 2019).

Furthermore, the fact that resources for inclusion are defined in an individual document embodies the constitutional principle that sees inclusion as a subjective right and contributes to an individual understanding of provision for inclusion that compensates the obstacles experienced by certain students because of their individual characteristics. Research shows that the risk of this is a “double segregation” (Mura 2015) where both the student with disability and the support teacher experience specific provision in form of individual work, separated from the other teachers and classmates. Also, this phenomenon is present in different countries with Input models of funding where the increased funding is often used for “outsourcing” strategies: identified students are delegated to specific professionals (Ebersold et al. 2019).

4.4 *Shared hidden conceptions: the normative and cultural-cognitive dimensions*

Summing up, the Italian school system’s legislative framework and its organisational structures embody the idea of a school that is open to all and sensitive to diversities. Autonomy is intended as a way for schools to develop an institutional unique identity that connects the national curriculum with the characteristics of the student group and social context of that specific institution. Also, the national curriculum principles call for valuing diversity.

The right for inclusion is defined in terms of a subjective right of some students to get personal obstacles for full development and participation compensated. The structures of the school system and funding procedures, which are commonly referred to as inclusive structures and funding, ensure the right: 1) defining mainly by means of medical diagnosis the entitled students (SEN), 2) granting them the IEP as an instrument that adapts the school curriculum to the personal student characteristics, 3) allocating personnel resources to students who are recognised being part of category A of SEN, disability. Research shows, as described in some of the paragraphs above, that this framework leads to ambivalent practices: these kinds of specific measures and resources can become both means for inclusive or for segregating practices.

In line with the Country Report by the European Agency (EASNIE 2017), we agree that “Challenges relate to the prevalence of an Input model of funding, which connects support to an official decision”. A development towards a combination of the Input model with Throughput models of funding could stop the constant increase of students identified as SEN and support teachers. Going further, we see the Input model as strictly connected with the compensative idea of inclusion rooted in the legislative framework and in structures developed for funding and organising inclusion. For this reason, a change of the funding procedures needs to be accompanied by a rethinking of the legislative and normative framework of inclusion. A possible direction is outlined by the constitutionalist Matucci (2020) when she writes that the active commitment that Article 3 of the Constitution requires from the institutions must not be limited to the *ex-post* recognition of measures but can (and should) also be expressed through preventive actions that reduce, *ex ante*, the very formation of inequalities. From this perspective the focus shifts from specific measures for specific students identified as disadvantaged to a comprehensive development of a school that can offer a democratic learning environment where, ideally, inequalities are not reproduced.

5 Analysis of the Norwegian context

The development of special education and later inclusion in Norway is closely linked to the historical growth of Norway as an independent nation (Hausstätter/Thuen 2014; Takala/Hausstätter 2012). Major changes in the educational system were highly influenced by the development of European, mainly Swedish, educational reforms both in general and special education. Politically, Norway is a strong social democratic country with a dominant focus on social equality through the Nordic welfare state model. Education is a central element in the national strive towards social fairness, and the educational history is generally understood as the development of a system where equal opportunities for all is the central argument for change. Creating opportunities was also part of the special educational system, but it was not before the 1970s that real and important changes in this part of the educational system were introduced, first by introducing the theoretical foundations of normalisation, secondly by a political wave of integration, and thirdly by changing the focus towards inclusive education.

5.1 *History towards inclusion*

Norway got the first school law regulating children with special needs in 1881 (the Abnormal School Act) and the second in 1896 (the Child Welfare Council Act). These were used to create the Special School Act in 1951 that established the basis for a national special educational system in Norway. The general education for all, as part of one educational system, was established in Norway through a common school law for all in 1975 (incorporating the special school act of 1951 with the general school act) (Hausstätter/Thuen 2014). The goal was to give all children educational support in their local school and this goal was reached in a second reform in 1993 where nationally owned special schools and nursing homes were closed down and replaced with local solutions (Haug 1999). The education for all structure was further developed in 1994 when the right to education was increased to cover higher secondary education. Further to strengthen the education for all, the individual right to “adapted education” was added to the legislation in 2008 and the right to early intervention in 2018. These historical elements have led to a central division in the structure of Norwegian education: a discussion of an education for all as part of a social strategy for equality in the Norwegian society and secondly a debate about the need for special education. Inclusive education has been linked to the strategy for education for all and used as an argument against special education (Hausstätter/Jahnukainen 2014).

5.2 *Regulative dimension*

There are 635,000 students and 2,760 schools in the primary education system in Norway with a ratio of 15.8 students per teacher. Norwegian compulsorily primary education starting from age 6 (K1–K10) is mainly a public education system covering 96% of all children and voluntary secondary education (K11–K13/14) 94% of all youth. All children and youth have the right to 14 years of education in Norway. The primary and secondary educational system has both support systems for special education (local systems for primary education and regional systems for secondary education). Alternatives to the public-school system are private schools based on Waldorf or Montessori education and a few religious based schools. However, all private schools must follow the national curriculum and the national school law and they can use the public support system for special education. This description of the Norwegian special and inclusive education system will focus on the situation in primary public education; however, the systems are more or less the same.

About 8% of the student population receive special education support – most of them as part-time support (0.5% full time support) in particular subjects or as general support. However, research suggests that the real number of students in need of extra support is over 20% (Hausstätter 2013; Nordahl et al. 2018). Hausstätter (2013) claims that this huge discrepancy between children getting the support and children needing support is mainly due to the “gate keeping” process by the pedagogical psychological office.

There is no specific requirement for teachers to have special education knowledge in order to support children with special educational needs (SEN), and it is expected that teachers have the necessary pedagogical knowledge to support all learners. However, a lot of the support is given by school assistants (Nordahl/Hausstätter 2009). The school can seek pedagogical support from a local pedagogical psychological support system (PPS) or in challenging cases from a national pedagogical support system (STATPED).

The number of students receiving special education is statistically defined through the number of students receiving an individual educational plan (IEP). For the student defined as SEN the Norwegian school legislation (§5) states that the child does not benefit from ordinary education. With necessary approval by parents, the PPS can go into the school and through observations and individual assessments evaluate if, and to what extent, the child is able to benefit from ordinary education. This should be a pedagogical, and not psychological/medical, assessment – however, in many cases medical arguments are used as a basis for the assessment. The evaluations of whether a child benefits or not from ordinary education vary from area to area and are highly dependent on the assessment made by the local PPS – therefore, there are huge variations between regions in Norway on the number of children with SEN.

The pedagogical psychological support system is an independent office placed administratively between school leader (principal) and school owner (politicians and administration). The intention is that the PPS should be an independent evaluation agent that can work unbiased with the sole interest of supporting the student. When the PPS have made their evaluation, it is up to the school owner to decide if they want to follow the proposals presented by the PPS. In general, they do, but changes are made based on the financial and practical situation. There are two main strategies used to help students, first as described to assess the learning potential for the child and secondly to support and help teachers to develop teaching strategies for supporting all learners. This last element, to offer support to teachers, has been the central focus for policy development within this area for the last ten years (white paper: meld.st. 6 [2019-2020]) – the main argument is that resources should be used to support learners, not to evaluate them.

Resources for special educational support vary from community to community. In most cases there is no extra financial support for covering

increased expenses in special education, that is, the resources have to be moved from general education support to special education support. In other cases, teacher hours can be replaced with assistant hours to cover the need for extra support (Nordahl/Hausstätter 2009).

5.3 *Normative and cultural-cognitive dimension*

The right to special education is highlighted in the school law. However, this right has been extensively debated since Norway ratified the Salamanca statement in 1994. The argument is that this special education has to be replaced with a general goal of education for all through adapted education (Nordahl et al. 2018). The argument is that all teachers should have the necessary knowledge to support and adapt the learning process for most children in education.

As part of the strong focus on education for all, adapted education and inclusion, there are no national requirements for schools to hire teachers with special education knowledge. The idea is, as presented, that all teachers should have the necessary pedagogical knowledge to support all learners. To meet these requirements, there is a strong focus on teamwork and collaborative strategies among teachers. In cases where teachers need extra help, they can seek support at the PPS or from STATPED.

As stated by Hausstätter and Jahnukainen (2014), the Norwegian focus on inclusive education is mainly a debate on the strategies of education. The integration reforms in the 1980s and early 1990s had already made structural changes so that most children were part of their local school and lived in their local community. The challenge in the 1990s and in the beginning of 2000 was how to develop educational strategies for all children. Child-centred approaches became very popular, and strategies of adapted teaching were highlighted as the necessary solution. Adapted teaching and inclusion were presented as “two sides of the same coin” and theoretical and practical strategies developed (Haug/Bachman 2007).

As the focus on inclusion developed in the 1990s, the interest for special education diminished. The introduction of inclusive education was followed by criticism of special education (its segregated effect and very resource demanding sides) and it became a political goal to reduce the need of special education. Two changes in the last part of the first decade of 2000 started the process of changing attitudes towards special education. The first major change was the participation in the PISA test where Norwegian students performed “shockingly bad” (Hausstätter 2007), leading to a huge debate about why Finland was much better than Norway – one argument here was that Finland had a much more developed special educational system (Hausstätter/Takala 2011). The second major change, supported by weak PISA results,

was the implementation of a national curriculum in 2006 – the Knowledge Promotion Reform. This reform was followed up by a national school test – a test that for the first time revealed differences between regions and clearly described which children struggled at school. The PISA and the Knowledge Promotion Reform created a new interest for special education and the role of special educational knowledge in the educational system in Norway. More resources and research programmes were established in order to understand the role of special education (e.g., The Function of special education – SPEED project: <https://www.hivolda.no/Forsking/Forskingsprosjekt/speed-prosjektet>), and the debate changed from a focus on children with SEN towards a stronger focus on teachers' competence and ability to support all learners (Nordahl et al. 2018).

In the 1990s and first decade of 2000, inclusive education was clearly linked to the content and didactic of ordinary education and the goal of supporting good education for all – and also with a clear ambition of reducing the need for special educational solutions. However, looking at the development over the last decade, it seems that special educational knowledge to a greater extent is accepted as a central part of inclusive education, and in today's debate inclusion and special education is more closely connected than it was two decades ago. One example of this new link between special and inclusive education in Norway is the establishment of a national centre “Special Needs Education and Inclusion for the 21st Century – Achieving an inclusive special education System of Support”. However, the battle around the role of special education in the Norwegian educational system is not finished – in a proposal for the new school law the term special education is deleted and the term “individual adapted education” is introduced as the future description of how the educational system shall meet students that do not benefit from ordinary education (NOU 2019: 23).

5.4 *Normativity and bureaucracy*

For 50 years there has been a strong focus on establishing an educational system for all in Norway. This clear aim has created a political axiom supporting inclusive education in the Norwegian culture. There is no alternative, no arguments against inclusion in the political debate of the future of the Norwegian educational system. However, the strategy towards inclusion has been altered during the 30 years of inclusive education in Norway – from a general idea towards more a part of special education.

This national attention on inclusion seems to be less important at the local educational level where practical and resource debates are the reality. The political system supports local governance and differences are therefore expected. At the local level, the number of segregated school solutions for

children with special needs is increasing both as a pragmatic organisational solution and pedagogical arguments based on historical categories in special education (mainly related to behaviour and “spectrum” disabilities). This is partly also supported by interest organisations and parents who argue that special solutions are the safest way of giving some children the best education.

In this short presentation of the status of inclusion and special education in Norway the point has been to describe how inclusion is established as a normative and essential part of the national educational system. However, it is also important to be aware of the fact that there are huge differences on the local level on how inclusive education is incorporated into the educational system. It is also necessary to understand that the relationship between general education, inclusion and special education is challenging and that the relationship and understanding of these areas is constantly changing in Norway.

6 Some concluding reflections

Against the background of the dimensions explored in the analysis of the three countries, in the final section of this chapter we comment on a summarising synoptic representation of the way inclusive education and its funding is conceived in Ireland, Italy and Norway. This simplified visualisation of key-ideas makes the intertwining of the inclusive education concept of a country with its funding model particularly evident. Norway and Italy are apparently very similar in terms of inclusive education structures: the presence of all children and students is (more or less completely) granted in mainstream learning settings. With this communality in mind, at first sight the difference of funding in the two countries looks apparently inconsistent and not fully understandable. With a deeper analysis, looking at the way inclusive education is conceptualised in both countries, it becomes clear that similar structures do not “automatically” correspond to similar conceptualisations of inclusion. The Norwegian idea that inclusive education contributes to equity in society in general and requires the development of the learning context differs strongly from the Italian idea of inclusive education as an individual right of students who experience obstacles that should be compensated. Through these lenses, also the fact that Norway has no specific funding for inclusive education, whereas Italy has an Input model on the basis of mainly medically defined categories, becomes more comprehensible, as it mirrors the two conceptualisations of inclusion.

Table 2: Synoptic representation of the ways inclusive education and funding models for inclusion are conceptualised in Ireland, Italy and Norway

	Ireland	Norway	Italy
Idea of inclusive education (IE)	IE represents one way, together with special schools and classes, to respond to SEN; it is discussed in terms of effectiveness for students' learning outcomes.	IE is understood in terms of a strategy for contributing to equality in society. It comprehends the idea that adapted education responds to those that do not benefit from ordinary education. It has been long conceived in opposition to special education, while recently special education tends to be perceived as part of IE.	A contradiction exists between a general education system sensitive to equity and differences, on one side, and IE understood as the right of some students to get personal obstacles for full development and participation compensated, on the other.
Funding model for inclusion (FI)	Mixed Output, Throughput and Input model based on a non-categorical medical understanding of SEN. Autonomous decisions for funding on school level.	No specific funding for inclusion or special education; only funding for general education. Autonomous decisions for funding on school level.	Input model based on a category-based medical understanding of SEN. National funding rules, common to all schools.

The coherence between funding model and conceptualisation of inclusion becomes visible also in the Irish context. Here, inclusive education needs to seek for a legitimisation in terms of effectiveness for students' learning outcomes, in a constant comparison to special schools and special classes. This is very different from Norway and Italy, where inclusive education was established as an ethical choice, based on values like equity and democracy and therefore legitimate in itself. Also in this case, the funding model for inclusion reflects the importance attributed to outcomes; in fact, Ireland is one of the very few countries that allocate funding on the basis of achieved results.

Moreover, Ireland and Italy share the Input model at least for a part of the funding strategy. Going back to the sections of text that refer to the analysis of these countries, we can see that this orientation is also connected with a narrow understanding of resources for inclusion. In both countries funding for inclusion consists mainly in the allocation of special education teachers or teachers specialised for the inclusion of students with diagnosed SEN. The

situation is strongly different in Norway, where no specific funding for inclusion is foreseen, and where the first resources activated for inclusion is a counselling that sustains teachers in “adapting” their teaching and learning environment (Pedagogical Psychological Support System). Only at a second stage are special education personnel resources allocated, if necessary. From this point of view, the analysis confirms that the Input model is connected with a narrow, SEN-oriented understanding of resourcing for inclusion that facilitate an “outsourcing” of the responsibility for inclusive processes, whereas a broader understanding of resources sustains the intertwining of inclusive and more general school development processes that promote change for the whole context.

Finally, in all countries evaluative processes explicitly or implicitly play a role in the discourse on inclusive education and funding models. We have already discussed the role of evaluation of students’ learning results for Ireland, understood as legitimization of inclusive education. Evaluation, in this country, focuses on the outcomes for single students. But evaluation of inclusion-related quality of educational practice can focus on different aspects and have different aims. Accountability is just one of the possibilities, quality development can be a different one with very different effects. The latter could be an interesting means to support the development of reflective practices of school communities and single teachers in cases where, as described for the Italian and in the Norwegian system, under the same legislative framework very different practices take place. The definition of quality criteria of inclusive processes that guide self-evaluation and self-development, like, for example, the indicators and questions of the Index for Inclusion (Booth/Ainscow 2011), can encourage a critical rethinking of practices, and support a more unitarian understanding of inclusive (funding) practices.

In conclusion, our analysis suggests that a deeper understanding of institutions is possible if the comparative analysis of different countries manages to capture the normative and cultural assumptions behind the idea of inclusive education embodied in laws and educational structures, as outlined here with recourse to the neo-institutional approach. In the specific case of funding models for inclusion, the analysis of Ireland, Italy and Norway shows that funding structures are strictly intertwined with conceptualisations of inclusive education constructed in educational laws. This implies for future research that inclusive funding structures and models cannot be explored, developed, or reformed in an isolated manner, because their understanding is strictly interconnected with a more general understanding of inclusion and equity within education.

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