



An Analysis of the Intention and Implementation of the Three-Tier Support System in a Major City in Finland: Insights from a Municipality Official

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<p>Tiivistelmä - Referat - Abstract</p> <p>Objectives. In recent years, educational systems around the world have been making a paradigm shift in their approach towards providing support systems for the students with diverse learning needs to move towards achieving a more inclusive educational system. The primary objective of this study is to conduct a comprehensive analysis of the intention and implementation of the Three-Tier Support System in a major city in Finland with a specific focus on the perspective of a senior Municipality Official. The study aims to assess the purpose and execution of the support system by examining various aspects that are critical to its actual implementation. Previous studies have emphasized the significance of well-structured support systems in educational institutions, which could enhance student educational outcomes and their overall wellbeing. This study builds on such previous findings by investigating how the municipality of a major city in Finland has approached the intention and implementation of the Three-Tier Support System. In particular, the study seeks to understand the initial goals and practical steps taken by the city to achieve those goals to practice. It also evaluates the strategies adopted by the Municipality to implement the support system aiming to uncover best practices and areas that can be improved upon. Furthermore, the study also identifies challenges and barriers faced during both planning and implementation stages of the Three-Tier Support System and how they were or can be overcome to meet the intentions of the support system. By addressing these objectives, the study aims to provide valuable insights into the intention and implementation of the Three-Tier Support System in a major city in Finland, offering a detailed evaluation that could guide future policies and practices.</p> <p>Methods. The data for this study was collected through a semi-structured interview. The participant of this study was a senior municipal official who is in charge of the planning and implementation of Three-Tier Support System in a major city in Finland. Thematic Content Analysis was used to analyse the data by following Braun and Clarke's (2006) 6-Step Framework to comprehensively analyse the intentions and implementation of the Three-Tier Support System.</p> <p>Results and conclusions. The study results indicate that although there are significant efforts being taken at the different levels of administration for the intention-oriented implementation of the Three-Tier Support System in the city, there is still an intention gap in the implementation process of the support system. This can be owed to the presence of some challenging factors in the implementation process. However, ongoing efforts along with strategic adjustments and forthcoming changes have the potential to overcome these challenges and bridge the gap between the intentions and implementation of the support system. The study concludes that addressing these challenges is critical for the success of the Three-Tier Support System and in achieving the goal of an inclusive education system. The findings of this study can inform the design and implementation of similar support systems in other municipalities and educational contexts, contributing to the broader conversation on inclusive education.</p>		
<p>Keywords Finnish Education System, Role of Municipalities in Education, Educational Support systems, Three-Tier Support System.</p>		
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1 Introduction

The term inclusiveness can be defined as the practice or policy of providing equal access to opportunities and resources to people who might otherwise be excluded or marginalized (Honkasilta et al., 2019). Inclusion in general can be understood as a desired, ongoing societal reform toward social justice and social sustainability (UNESCO, 2020). Inclusive education is a continuous process that encourages the active participation of all the individuals who play a vital role in an educational system to address the diverse educational needs of students by providing them with extensive support in an educational setup (Ahtiainen et al., 2021). Inclusiveness is termed to be important as it helps in developing a feeling of belonging in all and it also enables individuals to contribute better to their group or society without the fear of being ostracized (Nilholm & Göransson, 2017). This feeling of belonging helps individuals to overcome certain psychological or academic barriers that they might have due to their differences, like social anxiety for example (Simola, 2017). Thus, Inclusiveness helps individuals to put forth ideas from a particular perspective, which emanates from completely different cultivation. This would help develop further inclusivity while creating a space of growth and acceptance (Ahtiainen et al., 2021).

A better understanding and knowledge of the social nature of learning processes and the increased awareness of diverse needs, cultures, and belief systems as a result of migration and globalization have strengthened the need for inclusive education (Armstrong et al., 2016). Inclusive education enables educational institutions to become more adaptive to the students' diverse interests, knowledge, skills, background, and needs (UNESCO, 2020). The ideology of inclusive education in recent times has majorly focused on two specific developments: 1) the increase in the identification of students with Special Educational Needs (SEN) and 2) The awareness of the need for inclusiveness in educational institutions (OECD, 2016). These two developments in inclusive education have paradoxically coexisted and have resulted in student diversity and an ultimate increase in the need for inclusiveness and special educators in mainstream schools. These two developments have also majorly driven the inclusive education policy in many countries in Europe (Ahtiainen, 2017; OECD, 2016). Inclusive education helps to provide quality education for all students which in turn ensures the unique contribution of individuals with varied abilities and backgrounds in the classroom setup and towards society in the future (Nilholm & Göransson, 2017). Thus, inclusive

education involves the process of acknowledging and appreciating the differences, limitations, and strengths of every individual (UNESCO, 2020).

Currently, many countries around the World are striving to implement inclusive education as an instrument in an effective way by encouraging versatile teaching methods, aiming to improve the effectiveness of the teaching-learning process for all students, and emphasizing student-centred curriculum in schools and universities around the World (Ahtiainen et al., 2021; OECD, 2016). However, in some countries, inclusive education is still customarily associated only with individuals with disabilities, and the other categories of students who need additional or special support, are usually ignored (Armstrong et al., 2016). This is majorly due to the reason that the ideology of inclusive education in most of the educational policies around the world is guided by the general values of social justice and equality which usually overlooks the diversified nature of inclusive education by oversimplifying the diverse educational needs of the students (Honkasilta et al., 2019). Thus, it is time that educational systems around the world reckon that inclusive Education bears a much broader meaning, than just catering to the needs of all the students in an educational setup. It is time we understand that inclusiveness is an efficient tool that enables the promotion and development of social justice, equity, and equality in the field of education (Ahtiainen et al., 2021; UNESCO, 2020).

The Finnish educational system is considered to be one of the best in the world due to its effective inclusion practices which offers an equal opportunity to all its students while striving to enhance their individuality and development (Törmänen, 2019). One of the key aspects of the Finnish education system is its flexibility in providing special education to its students (Törmänen, 2019). Finland was part of the UNESCO's Salamanca Statement for Framework for Action on Special Needs Education (1994) and had ratified the United Nations Convention on the Rights of Persons with Disabilities (2006) in 2017. The support services in the Finnish Education System have been developed step by step in that direction since the Salamanca Statement (Jahnukainen, 2016). Finland in general has been pitching in a significant national effort in order to develop a socially just educational system (Finnish National Agency for Education, 2018). Equity is considered to be one of the key elements of a good educational system (Saloviita, 2018). According to Field et al, (2007), equity consists of two dimensions: fairness and inclusion, where fairness is said to be related to reducing the socioeconomic barriers to participation, and inclusion is defined as “ensuring a basic minimum standard of

education for all” (Field et al, 2007). The core of the Finnish Educational System can be said to have been formed by these two dimensions of equity (Field et al, 2007). Although the long-term direction of the Finnish schools has been to support every child’s right to participate in education, however, the concept or ideology of inclusive education has not been mentioned or defined anywhere in the Finnish education legislation. This aforementioned absence has led to the creation of inclusive myths and varying realities while leaving the defining to the various parties concerned to special education (Jahnukainen, 2023).

As education systems around the world are facing the challenge of ensuring that all students have equal access to high-quality education and support services. One approach that is adopted by several educational systems around the world to address this challenge is to design and implement a multi-tiered support systems that provides varying levels of support to students with varied needs (Honkasilta et al., 2019). In Finland, a Three-Tier Support System has been implemented to provide support to students with diverse needs. The special education system was reformulated as a three-tiered system of Learning and Schooling Support in the Amendment of the Basic Education Act of 2010, to accomplish the desired level of inclusiveness that the Finnish Educational System aimed to achieve. The new system replaced a model with two forms of support, namely general and special support. Previously, pupils in need of special support were transferred to special education, which was a kind of parallel system to general education. The previous system was designed in order to respond to the need of a more inclusive and comprehensive educational framework (Jahnukainen, 2023). This system aims to provide universal support to all students as well as targeted and intensive support to those who need it. The Three-Tier Support System could be considered one of the key elements in the Finnish educational system as it aids the system in achieving an inclusive educational system (Björn et al., 2016). In the Three-Tier Support System participation is embedded within each tier of the support framework through classroom inclusive classroom practices, personalized support, and systematic intervention (Jahnukainen, 2016). Therefore, Finnish schools ensure that inclusivity is not just about providing access to education but also foster engagement and involvement by aligning the Three-Tier Support System with the principle of participation (Pulkkinen, 2019).

In Finland, the local municipalities are the ones who implement the Three-Tier Support System in the education system to ensure that all students receive appropriate assistance and resources to succeed academically and personally. Municipalities play a crucial role in the

implementation of this support system, as education is primarily managed at the local level (Thuneberg et al., 2014). In summary, municipalities in Finland play a vital role in implementing the Three-Tier Support System in the education system by providing general, intensive, and special support to students. Their responsibilities encompass curriculum planning, resource allocation, teacher training, collaboration, and fostering inclusive learning environments. Through these efforts, municipalities contribute to ensuring that all students have equal opportunities to succeed in their educational journey (Savolainen et al., 2020). Therefore, this makes it important to analyse the Three-Tier Support System from the perspective of the Municipality in order to achieve a comprehensive analysis of the intentions and implementation of the support system.

2 Theoretical Background

Building upon the context of examining the intention and implementation of the Three-Tier Support System, this theoretical framework delves into inclusive education in Finland through a critical analysis of previous research in the area, with a specific focus on the intention and implementation of the Three-Tier Support System. Additionally, This Theoretical background will also investigate how municipalities and their officials play a role in shaping and maintaining this system offering insights into the objectives and practical implementation of the Three-Tier Support System.

2.1 Inclusive Education in Finland

Inclusive education has become a core element of educational policies globally aiming to guarantee that all students regardless of their abilities or backgrounds have access to quality education (Nilholm & Göransson, 2017). The concept of inclusion has been a contested one in many ways worldwide, especially when it comes to defining the concept of inclusion or whether it is a goal or used as a means in educational policies globally (Jahnukainen et al., 2023).

Elizabeth Kozleski and colleagues have stated that the concept of inclusion “has meant anything from physical integration of students with disabilities in general education classrooms to the transformation of curricula, classrooms, and pedagogies, and even the transformation of entire educational systems” (Kozleski et al., 2015). However, as a concept, inclusion has been in constant debate due to having polarized features that implies that inclusion could actually assume some level of exclusion in educational settings, which in simple words could be interpreted that the concept of inclusion implicitly fulfils the idea of including someone who was not, at least include fully before (Ahtiainen, 2017). The debate on the concept of inclusion is just one of the issues and it is indeed important to understand that just by labelling things with less stigma does not lead to lesser stigmatization of practices (Ahtiainen, 2017; Richardson & Powell, 2011). In simple words, inclusion in education can be understood as an ongoing principled process rather than an outcome, which would require commitment and dedication in order to align the inclusive policies, culture, and practices. This means that the values and aims associated with the philosophy of inclusion should be the guiding principle of education policies (Danforth & Naraian, 2015).

The Finnish education system provides equal learning opportunities to its students while empowering them to enhance their individuality and overall development. One of the key elements of the Finnish education system that makes it more inclusive is its flexibility when it comes to special education (Törmänen, 2019). Many researchers seem to have the notion that the very legacy of special education would hinder in making the education system more inclusive, however it is quite contestable, as the flexibility in special education is also key in addressing the diverse needs of students which is the ultimate goal when it comes to inclusiveness in education. Although the concept of inclusion had not been mentioned a lot or defined in detail in the Finnish education legislation, it has always been up for discussion publicly in order to define varied situations in which students who are considered to be ‘special needs students’ are placed in general classrooms in schools (Jahnukainen et al., 2023). It is indeed impossible to talk about the concept of inclusion in educational settings without referring to special education and its tradition of long being one of exclusion or segregation.

The very concept of inclusion can be said to have evolved out of special education in Finland, as it is in many other countries (Jahnukainen, 2023). Therefore, as a broad definition, the concept of inclusion can be stated “as meaning the equal right to belong to education and society for all, with adequate support, resources, staff, training, and equipment for participation in a neighbourhood school” (Jahnukainen, 2023). The concept of special education in Finland, which has lately gained a more accurate conceptual expression as support for learning and school attendance, is actually considered to be a rather organic construct. The reference to the term organic would imply its responsiveness and part-time nature that would enable it in the structuring and modelling of support models (Ahtiainen, 2017; Hammerness et al., 2017).

There has been limited use of the concept of special education in Finland lately, as they have been interpreted in the form of special support and part-time special education. Although this change was more about modifying and rethinking the concept and practice of special education which was already in use rather than bringing about robust changes to the system, it did emphasis on preventive practices and early intervention in educational settings, which enabled the transfer from medical to pedagogical language (Ahtiainen, 2017; Thuneberg et al., 2013; Vainikainen, 2014). It also led to the evolvement of the term of support and pedagogy in place of diagnostic terms, and the structural reformation of the so-called two-tiered support (general and special) into a three-tiered one (general, intensified and special) which comprised

of practices that were intensified as the students moved from one tier to another, for example, teacher collaboration, differentiated instruction, and work coordination among teachers and other professionals working in schools (Ahtiainen, 2017; Jahnukainen & Itkonen, 2016; Thuneberg et al., 2013; Thuneberg et al., 2014).

In Finnish school's inclusivity is strengthened through a range of support services. These services include personalized learning plans, special education assistance and psychological counselling to meet the needs of students. This approach guarantees that all children, including those, with requirements receive the help to excel academically and socially (Saloviita, 2018). The Finnish Educational System succeeds in implementing inclusiveness in its educational institutions by incorporating varied aspects of inclusion such as providing the students with an effective social setting, where the students get to spend time discussing and actively participating in activities with their peers. For example, they had introduced functional aspects like group work or projects, shared activities, and daily scholastic and non-scholastic activities through which the students get to develop their interpersonal skills (Jahnukainen, 2023). They also provide effective physical settings to the students both inside and outside the regular classroom setting for them to get acquainted with different environments using real-time experience, which would prove to be a useful life skill for them while enhancing their learning experience (Jahnukainen, 2023).

The Finnish education system focuses on learning, allowing teachers to adapt their teaching methods to suit each students needs and capabilities. With class sizes and a low student to teacher ratio educators can offer individualized attention and assistance creating an inclusive learning environment where every student can flourish (Simola, 2015). The curriculum in Finland is crafted to be inclusive by promoting diversity, equality and appreciation for all cultures and perspectives. Teaching practices in schools encourage teamwork, critical thinking, and active involvement, from students to ensure that every child feels valued and included in the journey (Pulkkinen, 2019). Thus, inclusiveness involves the active and increased participation of all individuals despite their socioeconomic differences (Ainscow, 2005). Engaging in education goes beyond being present, in class; it also includes participating in learning tasks making decisions and interacting socially. It aims to give every student no matter their skills or background the chance to take part in and gain from the journey (European Agency for Special Needs and Inclusive Education, 2017).

2.2 Inclusive Policy Frameworks and Legislative Context in Finland

In Finland there have been shifts in policies over time transitioning from a focus on equal opportunities to actively promoting fairness and inclusivity. Studies show that Finland's inclusive education strategies have resulted in performance and well-being among students (Pesonen, 2015). At the policy and legislative level, Finland is part of and is committed to some of the key international declarations, programmes and agreements in order to guarantee the right of free education to everyone in their neighbourhood school as it was mentioned in the Salamanca declaration (UNESCO, 1994) and the Convention on the Rights of Persons with Disabilities (CRPD), which was ratified in Finland in 2016 (UN General Assembly, 2022).

The Finnish education system has been committed to providing education for all since the inception of the Basic Education Act in 1921 which advocated compulsory elementary schooling for six years (Jahnukainen, 2016). The Act on Basic Education Reform in 1968 laid the first milestone for Finland towards the path to equal access to schooling. The reform accomplished a unified nine-year basic education system for all students, including those with disabilities (Jahnukainen, 2016). There were significant reforms in relation to the concept of inclusion in Finland towards the end of the 20th century and early 2000s, which enabled the transfer of students with special needs from full-time special education classrooms to mainstream ones through the Basic Education Act launched in 1998 (Honkasilta et al., 2024). After 1998, the education provision of students with multiple and severe disabilities were included in the education law which were earlier catered by the social welfare system. According to the Basic Education Act, 1998/2010, 'Education must be provided according to learners' capabilities so as to promote their healthy growth and development'. 'Learners are also entitled to receive sufficient support for growth, learning and school attendance directly as the need arises' (European Agency for Special Needs and Inclusive Education, 2023).

Despite the absence of the term "inclusion" in the Basic Education Act, 1998, The concept of inclusion is established in sections 3, 16 and 17 (Honkasilta et al., 2024). Section 3 of the Basic Education Act states that "there must be a unified core curriculum and that education should be based on the child's age and capabilities in order to promote their healthy growth and development" (European Agency for Special Needs and Inclusive Education, 2023; BEA, 1998). Section 16 of the Basic Education Act on 'Enhanced Support' states that "a pupil requiring regular or multiple forms of support for their learning or schooling must be provided

with enhanced support in accordance with their learning plan” (European Agency for Special Needs and Inclusive Education, 2023; BEA, 1998). Section 17 of the Basic Education Act on ‘special needs support’ states that the decision on special needs support may be made before or during the start of pre-primary or basic education without any kind of prior pedagogical examination and enhanced support if it is based on psychological or medical examination of the pupil which determines that the pupil cannot be taught through any other way owing to a disability, illness, delayed development or emotional dysfunction or some other corresponding reason (European Agency for Special Needs and Inclusive Education, 2023; BEA, 1998). Although these sections do talk about inclusion, it is quite contestable if they actually convey the views of inclusion. As argued by Tervasmäki, these sections mention child-centred education provisions without considering the implementation of it in regard to the principles of inclusion, resulting in the mere placement of special education between integration and segregation (Tervasmäki, 2022).

The next major milestone in policy reforms was the appointment of a committee by the Ministry of Education which had published the Special Education Strategy in 2007, which stressed on the significance of developing preventive strategies and early interventions (MOE, 2007). The Special Education Strategy laid the foundation for two important education policy reforms in the 2010s which were triggered by the rapid increase in the number of students with special needs. One of the reforms concerned to the special education support system and the other one was on the funding of the special education system in Finland, which will be discussed in detail in the forthcoming sub-chapters (Honkasilta et al., 2024).

The National Agency for Education in Finland had introduced the National Core Curriculum (NCC) in 2014, for early childhood education to basic education in schools. The NCC is considered to be a significant educational policy that determines the guiding operating principles for compulsory education, including values, objectives, general principles, and syllabi of the basic education, which needs to be followed and implemented by all teachers and other education providers. It also lays the foundation to local curriculum work within the municipality and individual school level. The municipality and schools do have the autonomy to interpret the curriculum as per their need despite the common framework which is to be followed (NCC, 2014).

The term inclusion is mentioned only once in the NCC under the section “Mission of basic education,” which explicitly showcases that the Finnish education legislation does not provide a guide on the concept of inclusion in education (NCC, 2014). However, it is also contested that the NCC does comprise values of inclusive ideology such as equality and participation which is considered as crucial content for building an inclusive modus operandi at schools (Honkasilta et al., 2024). Firstly, the fact that the concept of inclusion is not conceptualized in the NCC and secondly that the NCC is strongly written on ableist premises showcases that the guidance on the adaptation of inclusion is indeed ambiguous in the NCC (Honkasilta et al., 2024).

2.3 Three-Tier Support System

Finland’s Three-Tier Support System, officially called Learning and Schooling Support, was established in 2011, as a product of the recommendations and foundations laid by the Special Education Strategy, 2007 (Honkasilta et al., 2024). This new support system had replaced a previously existing model with two forms of support, namely, general, and special support (Sundqvist et al., 2019). The support system comprises three gradually intensifying tiers, namely, general, intensified, and special support. The level of intensification while moving from one tier to another is primarily based on pedagogical assessment and evaluation processes. The intensity of the support consequently increases when the support already provided in a particular tier is observed not to be sufficient (Ahtiainen, 2017).

The aim of the new support system was to secure an additional help for every pupil and making general education more inclusive (Björn et al., 2016). The Finnish support system has much in common with the US Response to Intervention (RTI) framework, however, there are also differences between them. For example, the Finnish three-tiered system is mainly a framework for structuring and systematizing support, whereas the United States RTI Framework was primarily intended for diagnosing and preventing learning disabilities (Björn et al., 2016; Jahnukainen & Itkonen, 2015). However, voices in the United States and in Finland have claimed that the underlying intention was also to diminish the increasing number of special education students and decrease the costs of special education (Jahnukainen & Itkonen, 2015). There is ongoing criticism regarding the three-tiered support system, both in Finland and the United States. The criticism has concerned teachers’ experiences of an increase

in the bureaucratic burden and fears about pupils with special educational needs (SEN) not receiving enough efficient support (Pesonen et al., 2015).

The core values of the Finnish three-tiered support system are early interventions and early support. The support at different tiers largely consists of the same support methods, such as: solutions related to the learning environment, guidance, differentiation, teacher collaboration, flexible modifying of teaching groups, part-time special education (with co-teaching, small group or individual teaching) or support from the teacher's assistant, whereas special-class teaching is only permitted at the third tier of support (FNBE, 2016). To prepare schools and teachers for the three-tiered support system, a broad national development project called KELPO was arranged by the Ministry of Education in 2008–2012. Most of the Finnish municipalities and different teacher groups in schools participated in the development project, receiving in-service training and support for developing practices for teaching diverse pupils (Lakkala & Thuneberg, 2018). However, a matter of concern is that the education for SEN pupils is still based on the logic of integration rather than the logic of inclusion (Paju et al., 2018). This can be understood according to Ainscow (2005), who claims that policy-level reforms may contribute to change, however they seldom lead to sustainable changes in schools' thinking and practice.

The Basic Education Act and the National Core Curriculum act as guiding principles for the municipalities, schools, and teachers by defining their duties and rights in relation to the support system which would aid in the implementation of the support system. The support system is mainly governed and implemented by the municipalities, which have an autonomous status in Finland. This makes the role of municipalities crucial as they possess the decisional power that concerns the implementation of the support system in schools (Simola et al., 2017). A student can only be part of one tier of support at a time, however the level of support intensifies while moving from one tier to another (Jahnukainen and Itkonen, 2016).

The first tier (General) of support is the widest among the three as it comprises all the students. The primary objective of this tier is to provide quality education to all. No specific evaluations or decisions are required for this level and the support is provided as soon a need for support is observed. This tier usually comprises need based individual pedagogical solutions and guidance as part of daily school life for the students (Thuneberg et al., 2013; Vainikainen, 2014). The students in this tier are considered to require the next tier of support

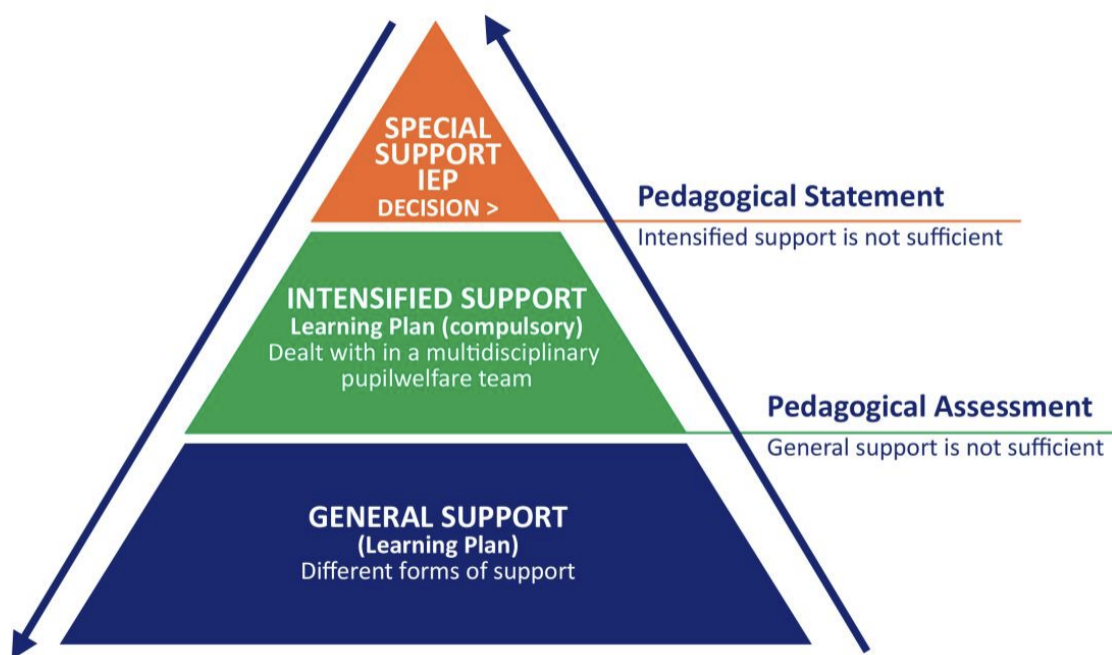
if the support provided in this tier is deemed not sufficient. The process of providing support to the students in the second tier would include pedagogical assessment and formulation of a learning plan. However, it does not require any official decision-making, and the teachers can begin providing the required support to the students before the completion of paperwork, which emphasizes on the core attributes of the support system, such as enabling a smooth and gradual increase in the intensity of the support provided to the students based on their needs, and accomplish early intervention and preventive actions (Thuneberg et al., 2013).

The second tier (Intensified) of support is provided to students who require regular or different forms of support simultaneously. The means of support in this tier is similar to that of the first tier, however the level of intensity is more (Ahtiainen, 2017). The support in this tier is provided to students based on a pedagogical assessment in accordance with a learning plan that is devised for individual students based on their diverse needs. These learning plans are drafted through the collaborative efforts of different stakeholders at the school-level and includes inputs from the students and parents as well. However, it does not require any official decision-making, and the teachers can begin providing the required support to the students before the completion of paperwork. Once again, the students are considered to require the next tier of support if the support rendered in this tier is considered to be insufficient, however this increase in the intensity of support provided to the students in the third tier would require an official decision-making, which is based on pedagogical and/or medical evaluations or statements depending upon the need (Thuneberg et al., 2013; Vainikainen, 2014).

The third tier (special) of support is specifically provided to students who are otherwise considered to not be able to adequately achieve the desired outcomes or goals that are set for their learning, growth, and overall development. This tier comprises special needs education and other varied support that are required by the students based on the guidelines provided by the Basic Education Act. The education provider or teachers are required to draft a pedagogical statement of the students before beginning to provide the increased intensity of support in this tier (Ahtiainen, 2017; Thuneberg et al., 2013). The decision on the special support is made based on the guidelines stated by the Administration Procedure Act, and the reasons of the decision are part of the pedagogical statement and other relevant documents or statements, while an individualized education plan (IEP) is drafted based on the specific needs of the students (Thuneberg et al., 2013).

The process of transitioning the level of support provided to the students emphasizes the core attributes of the support system, which is to enable a smooth and gradual increase in the intensity of the support provided to the students based on their needs and accomplish early intervention and preventive actions (Thuneberg et al., 2013).

Figure 1: Three-Tier Support System



Source: European Agency for Special Needs and Inclusive Education, 2023.

2.4 Role of Municipalities in Implementing Support Systems

The role of municipalities in establishing educational support systems is crucial in the context of analysing the intention and implementation of the Three-Tier Support System in the schools (Thuneberg et al., 2014). Honig (2006) had proposed that office administrators, such as the municipality officials, play a key role as mediators of policy outcomes, although they may not be the actual target of it. He further states that, an implementers' identity and experience could actually help in the shaping of the implementation process, as they are the ones who interpret the policy messages to the target audience (Honig, 2006; Spillane et al., 2006). This can be considered to be relevant when it comes to the implementation of the Three-Tier Support

System in Finland, as it is the local municipalities who are responsible for the intention-oriented implementation of the support system. The municipalities make need-based plans for the implementation of the support system based on their experiences and the local contexts to address the diverse needs of the students efficiently.

The general wave of the concepts of decentralization and deregulation in Finland started in the late 1980s with the Free Municipality Experiment, which bestowed the municipalities with more autonomy to make independent decisions within their organization. The Central Government Transfers to Local Government (Law 707/1992) and the Local Government Act (Law 365/1995) then gradually increased the level of autonomy of the municipalities and strengthened their judicial position in Finland (Simola et al., 2017). This change could be considered to be key when it comes to the role of municipalities in the implementation of support systems as the concept of decentralization revolves around the delegation of decision-making authority among different levels of entities. It also advocates for the belief that local authorities like municipalities are better positioned to cater to their communities' specific needs due to their proximity and understanding of circumstances (Mudalige, 2019). Based on this change, local governments like the municipalities play a key role in the integration and implementation of support systems, such as the Three-Tier Support System by planning customized strategies that align with standards while also tackling specific local obstacles to ensure schools receive adequate support tailored to meet the needs of diverse students (Mudalige, 2019). This status of autonomy provided to the municipalities can be related to the concept of “culture of trust,” which exists in the Finnish society where implementers have the autonomy to implement, for example, a support system based on their own needs and values, while following professional norms that guide the implementation process (Sahlberg, 2010). This status of autonomy within realistic limits also helps in achieving the ultimate goal of the reform, which is to make the students commit to learning (Thuneberg et al., 2014).

Based on the Amendments of the Basic Education Act (642/2010) which was presented to the Ministry of Education in 2007, the municipalities in Finland began developing well planned strategies in order to implement special education support systems, avoid unnecessary special education placements of students through early interventions and administer in-service training to teachers for three years (2007-10) during the educational development project, which was funded by the Ministry. Later, the data regarding the strategies planned and used by the municipalities were shared by them with the Ministry of Education. The parliament eventually

accepted the final revisions made in the basic Education Act (642/2010) in 2010 (Thuneberg et al., 2014). Once the new law had been enacted in January 2011, the municipalities in Finland were required to draft and provide a local curriculum (municipality and school-based) which comprised the educational goals depending on the local school needs. The local curricula prepared by the municipality were supposed to be in accordance with the law that had been enacted in relation to the special education arrangements for learning and school attendance. However, the status of autonomy bestowed to the municipalities and the schools gave them the freedom to organize the special education arrangements in their own ways depending on the varied needs (Ahtiainen et al., 2012). For instance, the ideologies of different municipalities could vary when it comes to the planning and implementation of a curricula in relation to a support system, such as the Three-Tier Support System based on their own local needs or values (Pesonen et al., 2015). Therefore, the implementation of a support system by the municipality can be said to be shaped by a continuous and intersectional interaction between the policy design, implementers (Municipalities) and the varied institutional contexts (Pesonen et al., 2015).

2.5 Intention and Implementation of the Three-Tier Support System

The Three-Tier Support System in Finland which is greatly influenced by the Response to Intervention (RTI) framework can be said to be the Finnish approach towards a more inclusive educational system as it emphasizes on the responsibility of all teachers to provide the required level of support in a regular educational setting (Sundqvist et al., 2019). The primary objective of the support system is to create a well-planned structure for recognizing and providing the required level of support to the students regardless of their diverse needs in a regular classroom setting as tailoring early intervention would enhance the educational outcomes and overall development of the students. (Jahnukainen & Itkonen, 2016).

The state plays a significant role when it comes to the Three-Tier Support System, as they are the ones who are in-charge of the educational policies, legislations, and reforms, which help in the establishment of the intentions of the support system (Ahtiainen, 2017). The reform on the Three-Tier Support System emphasises that the different levels of support provided to the students should primarily be in the first tier (General Support), however this is not considered to be mandatory. There was also emphasis on the preventive roles of the first two tiers, and that the third tier should be considered only if the first two preceding tiers are deemed

to be insufficient. However, there is a lack of any standard normative descriptions or guidelines regarding the criteria for support in the different tiers of the support system (Ahtiainen, 2017; Honkasilta et al., 2024). This showcases the ambiguity concerning the implementation process of the support system in the reforms. For example, the Basic Education Act reform on the Three-Tier Support System does not provide any specific rules or guidelines regarding the criteria for support in the second tier (Intensified Support) of the support system. This is probably because it is assumed that those students would be provided the support in general education settings. This also leads to the variation in the support provided to students in the different tiers of the support system between the municipalities, especially in the second and third tiers (Ahtiainen, 2017). However, the autonomy possessed by the municipalities allows them in the interpretation, application, and realisation of the Three-Tier Support System, as it is the responsibility of the municipalities to structure and implement the support system in the local schools based on their specific needs (Honkasilta et al., 2024; Pesonen et al., 2015).

Recent developments in the Three-Tier Support System have intended to minimize conceptual labelling in the schools and smoothen the implementation of the support system for the students. They also laid importance on the need to identify the need for varied levels of support, and that the planning and implementation of the support system should be based on the pedagogical evaluation and should only be supplemented with psychological and medical statements if deemed necessary. The primary objective behind this idea was to place the students with varied needs at the centre of the pedagogical setting and modify the context accordingly. This idea also aimed to decrease the dualism between special and general education (Honkasilta et al., 2024; Kupiainen & Hienonen, 2016). These efforts consisted of two specific factors, first it was developed through the collaboration and involvement between the state, municipalities, and various stakeholders, which implied a top down-bottom-up interaction between the different levels of educational administration. For example, meetings were organized to know and understand the perspectives of the parents, disability organizations, principals, and municipalities. Secondly, the Ministry of Education utilized strategies to smoothen the implementation of the reform, by first preparing the municipalities for the upcoming changes before the actual establishment of the reform. This was executed through a national level development project for the municipality officials and in-service training for the teachers (Ahtiainen, 2017; Honkasilta et al., 2024). Thus, several parallel actions were taken at the national level simultaneously to support the municipalities and

schools both pre and post reform for the smooth and intention-oriented implementation of the Three-Tier Support System.

The Finnish education system is known for its characteristic of maintaining a strong structure when it comes to supporting students. However, the acceptance of the dualistic model of special and general education in its support structures does raise questions concerning the conceptualization of special needs education in the Finnish educational system. This is quite evident when it comes to providing support to students with special education needs in the tier-three (Special Support) and tier-two (Intensified Support) support. Therefore, although the support system seems to have an intention of being sensitive and avoid any kind of medical expressions, they do eventually segregate students based on specific needs. This also conflicts the intent of the support system to diminish the dualism between special and general education, as it does not seem to be followed in practice (Kupiainen & Hienonen, 2016).

Differing from the previous emphasis on psychological and medicinal approach, the Three-Tier Support System had adopted a pedagogical approach towards providing Special Education Needs (SEN), which focused on early intervention as a preventive measure. This new approach recommended new types of pedagogical evaluation tools and individual learning plans, which obliged the teachers to find more effective ways of collaborating, making flexible student arrangements, and developing innovative teaching methods. This lays importance on the role of teachers and teacher-preparedness in implementing the support system (Thuneberg et al., 2014). However, teacher-preparedness in relation to the implementation of the support system based on its intention is considered to be affected by the heterogeneous composition of classrooms, which have raised concern of the students not receiving the required support. This is due to the lack of coping in the views of the teachers, assistants, and principles on the aspects of pedagogical support as mentioned in the national media and also verified by some of the studies conducted in this area. It is also argued that school's subject teachers implement minimal inclusive education practices such as co teaching, group work and differentiated teaching due to lack of training. These opinions can be said to have their roots in the misinterpretation of the support system (Jahnukainen, 2023). Therefore, pedagogical expertise, co-operation, and a proper understanding of the intentions of the support system among teachers is crucial in identifying support needs and in planning and implementing the support system (Thuneberg et al., 2014).

Similarly, there is also a misconception regarding the tier-two (Intensified Support) support, which is meant to aid in learning and overall growth of the students while preventing the aggravation or escalation of problems in relation to learning, however it instead takes the form of small special classes in schools. This leads to the intention gap in implementing a pedagogical approach instead of a therapeutic or psychological approach (Thuneberg et al., 2014). A misconception in relation to the Three-Tier Support System at the municipality level has been to use the Support System to make savings. According to Opetusalan Ammattijärjestö (OAJ) (In English: Professional Association of Education), the reduction in the number of special classes and schools has resulted in the moving of students to regular classes or schools without the required level of support and resources to meet the diverse needs of students. This has led to saving considerable amounts of money and resources for the municipalities; however, it has become a major concern for the teachers who find the differentiation of learning and teaching a copious task (Jahnukainen, 2023). These misinterpretations of the support system have led to the goal of inclusion being misinterpreted with that of integration, which results in the mere moving of students from one classroom or setting to another without involving any kind of belonging (Thuneberg et al., 2014; Ahtiainen, 2017).

The role of principals in schools also play a key role in the implementation of the support system, as they possess the decision-making power regarding the resource allocation in schools in relation to the support system. Proper resource allocation, such as the recruitment of Special Education Teachers (SET) and assistants, play a key role in providing the required level of support to the students with Special Education Needs (SEN) which is one of the primary objectives of the support system (Pulkkinen, 2019; Honkasilta et al., 2024). With the schools having a great level of autonomy in interpreting and implementing the support system, it is quite obvious that if the principals of schools are not committed in having a comprehensive view of the support system and inclusive education, it could lead to the reduction in the success of the intentions being put to practice (Pulkkinen, 2019; Honkasilta et al., 2024).

The municipalities are also key players when it comes to the implementation of the support system as they are the ones who mediate the intentions of the support system based on the reform to the schools. They are also responsible for providing the right funding and teacher training based on the local contexts and needs (Pulkkinen, 2016). Municipalities should, therefore, prioritize allocating the required resources for the support system guaranteeing that schools possess the required staff and materials to uphold standards. It is crucial to determine

the right allocation of resources to ensure that schools have staff and materials to maintain standards of inclusivity (Honkasilta et al., 2019). Studies also suggest that targeted funding and effective resource utilization can greatly improve the quality of education for all students (Pulkkinen, 2019).

The parents, educational professionals, healthcare assistants and welfare officials also play a significant role in the intention-oriented implementation of the support system as their involvement is essential when it comes to providing the required level of support to the students, especially those with severe disabilities (Thuneberg et al., 2014; Honkasilta et al., 2024).

Therefore, the implementation of the support system involves the effective collaboration among the different stakeholders involved in it, who are expected to fulfil their roles and duties in order to achieve the intentions of the support system based on the reform (Honkasilta et al., 2024).

3 Research task and research questions

The research task of this study is to describe, analyse and interpret the development, purpose, and application of the Three Tier Support System in a major city in Finland, from a municipal perspective.

There have been previous studies on the Three-Tier Support System in Finland. However, most of the studies in this area have highlighted the intentions and implementation of the Three-Tier Support System separately and have focused on Finland in General. There are very few studies that have analysed the gap between the intention and implementation of the Three-Tier Support System and its functioning in one of the major cities in Finland. The existing studies have also only focused on the educational policies and the teachers involved in the support system. There are very few studies that actually consider the perspective of the municipality, which is essential, as they play a vital role of a median between the policy makers and the teachers.

Through this study, I aim to add to this already existing body of research by investigating the intention and implementation of the Three-Tier Support System from a municipal perspective by analysing the reasons behind the factors that shape its design and its actual implementation. By focusing specifically on one major city in this study, I also focus on providing a more localized perspective and understanding of the intention and implementation of the support system.

The findings of this study would provide insights into the operational dynamics of the Three-Tier Support System. Furthermore, in this study, I will also highlight the perspective of the municipal official on the support system which would provide crucial insights on how the local municipality aligns support systems with the broader educational goals.

3.1 Research Questions

Main Question

1. How does the implementation of the Three-Tier Support System in a major city in Finland respond to its intentions?

Sub-Questions

1. How does the Municipality Official perceive the Goals and objectives in the implementation of the Three-Tier Support System?
2. What are the challenges in achieving the goals and objectives in the implementation of the Three-Tier Support System?
3. What strategies are or can be adopted to overcome these challenges in achieving the goals and objectives in the implementation of the Three-Tier Support System?

4 Research work

This study employs a qualitative approach as the inquiry is exploratory and seeks to understand complex social phenomenon in order to generate knowledge based on human experience. It would also allow me to delve into detailed and nuanced data, which would aid in capturing the complexities and subtleties of the municipal perspective that a quantitative method might have missed. As qualitative methods are proficient in apprehending context-specific insights it makes it a suitable choice for understanding the local dynamics and variations.

4.1 Thematic Content Analysis

I chose Thematic Content Analysis (TCA) among the various qualitative methods, as it would offer the flexibility to adapt to new insights as they emerge during the research process. It is also well-suited for analysing rich textual data, allowing for the identification of recurring themes and patterns which would help in providing deep insights into the operational dynamics of the support system. It would also enable me in systematically categorizing and interpreting the data, providing a comprehensive understanding of the phenomena. TCA would also be highly useful in providing a well-structured approach to handle the data efficiently, aiding in the production of a clear and organized final report.

4.2 Participant

The participant for this study was selected using purposeful sampling as it helps in the better matching of the sample to the aims and objectives of the research, thus improving the rigour of the study and trustworthiness of the data and results. The participant in this study is a senior municipal official working on the implementation of the Three-Tier Support System in a major city in Finland. The respondent has been actively engaged with the implementation process of the Three-Tier Support System for a long time, indicating valuable commitment and experience in its implementation and development.

The reason behind choosing a municipal official was because they play key roles in the development and execution of the support system, and their insights are crucial for understanding the operational dynamics and the challenges faced during implementation. They

also play the role of mediators when it comes to the interpretation and application of the intentions of the Three-Tier Support System in the schools in their city area.

4.3 Data Production

The data for this study was produced through a semi-structured interview. A semi-structured interview is a qualitative approach used to secure an in-depth understanding of the respondent's perspectives, feelings, and beliefs on a specific topic (Magaldi & Berler, 2020). They had also defined the semi-structured interview as an exploratory method of collecting data. They further describe it as being generally based on set guidelines, and that they are typically focused on the main topic of the interview which would provide a general pattern to the data that is collected (Magaldi & Berler, 2020).

In addition, Magaldi & Berler (2020) further argue that despite the topical trajectories provided prior to an interview in a semi-structured interview, it does enable the researchers to delve deeper and discover new things (Magaldi & Berler, 2020). Semi-structured interviews are also considered to be an effective method used for the purpose of collecting data in a research process when the researcher wants to collect qualitative and open-ended data, explore respondent's perspectives, feelings, and beliefs on a particular topic, and sometimes delve deep into personal or sensitive matters (DeJonckheere & Vaughn, 2019).

Therefore, in this study, a semi-structured interview with 11 open-ended questions was conducted for data production with the participant to provide both structure and flexibility to the perspectives and experiences of the participant exhibited through the answers in the interview. The questions of the interview were focused on understanding the general and specific experiences related to the Three-Tier Support System, its implementation in a major city area, the challenges faced, and the strategies employed to overcome these challenges. The questions were developed based on the literature review of the previous studies conducted in this area of research.

The interview with the participant lasted for around 90 minutes. The interview was conducted online on the Zoom platform and was recorded both on Zoom and Mobile phone, and subsequently transcribed. The Microsoft transcription software was used to transcribe the data

which consisted of 12 pages. The transcription was later edited by the researcher to remove errors and fillers to provide a better clarity and understanding to the data.

4.4 Data Analysis

In order for a qualitative research to be trustworthy, it is essential for researchers to conduct the data analysis in an accurate, consistent and comprehensive manner by accomplishing processes such as recording, systematizing and revealing the methods of analysis to the readers with adequate details in order to enable them to determine the credibility of the process (Nowell et al., 2017). The process of data analysis has been described as a complex phase when it comes to qualitative research and that it receives very little prudent discussion in the literature. It is also stated that conducting the process of data analysis in a systematic way would help in the transparent communication of it to others (Malterud, 2001; Sandelowski, 1995).

This study follows Braun & Clarke's (2006) 6-step framework. This is considered to be one of the prominent approaches when it comes to social sciences. This is probably due to the fact that it offers such a clear and easily usable framework for the purpose of conducting a TCA. The analysis in this study would employ both semantic and latent themes in order to move beyond describing the data and focus on interpreting and explaining it.

Table 1: Braun & Clarke's six-phase framework for doing a thematic analysis

Step 1: Become familiar with the data.
Step 2: Generate initial codes,
Step 3: Search for themes,
Step 4: Review themes,
Step 5: Define themes,
Step 6: Write-up.

Source: Maguire et al, 2017.

Step 1: Become familiar with the data

The first step in the process of data analysis involves becoming familiar with data through reading and re-reading the interview transcripts, as it is essential for researchers to familiarize themselves with the entire body of the collected data. Therefore, in this step the researchers can

make notes and jot down their theoretical and reflective thoughts that develop through familiarizing themselves with the data, including their values, interests, and growing insights about the research topic (Maguire et al., 2017; Sandelowski, 1995).

In this study, the data collected through the semi-structured interview conducted with the senior municipality official was familiarized through the rigorous reading and re-reading of it. The key elements of the data such the initial themes and key words were jotted and noted down into smaller groups.

Step 2: Generate initial codes

In this phase the researcher begins to collect and organise the data in a meaningful and systematic manner. Systematic coding of the data helps in reducing it into small groups of meaningful statements. There are different ways of coding the data and the method are to be determined by the researcher based on their perspective and research questions (Nowell et al., 2017).

In this study, the data was coded based on the research questions and other key concepts in relation to the research questions. The codes were in the form of small meaningful sentences. Some of the Initial codes were Impact of Legislative Changes, Demand for Special Education Teachers, Autonomy in Resource Allocation, Role of School Leadership in Coordination, Cooperative Approaches to Needs Assessment and Financial Support Strategies and Regional Management and Coordination. The thematic content analysis in this study involved a combination of inductive, deductive, and latent coding, which would also help in shaping and informing the semantic content of the data. This was done by coding the data of this study line-by-line, covering every piece of text.

Step 3: Search for themes

This step involves the process of searching for themes to segregate the data into meaningful smaller groups. A theme is a pattern that helps in the process of capturing elements that are significant or interesting about the data and/or research question. As Braun & Clarke (2006) explain, there are no hard and fast rules in the development of themes. A theme is always characterised by its significance in relation to the data. Suppose a researcher has a very small set of data then there may be for instance, a considerable overlap between the coding stage and

the stage of identifying preliminary themes. At the end of this step the codes are organised into broader themes that seem to convey specific details about the data (Braun & Clarke, 2006; Maguire et al., 2017; Nowell et al., 2017).

In this study, the initial codes were then segregated and grouped under three different levels of educational administration in Finland, which are national, local, and school, in order to analyse them in a better and systematic way. Although the data for this study was small, there was not any considerable overlap between the coding step and this step. The codes were then organised under some of the broader themes that were identified through the initial codes and the whole data as well. Some of the initial themes that were identified are Decision Making, Intentions, Collaboration, Feedback, Funding Principles, Implementation, Issues, Policies and Assessment.

Step 4: Review themes

In this step the researcher reviews, modifies and develops the preliminary themes that were identified in step 3. This step also involves examining the themes, to make sure they make sense and gather all the data relevant to each theme together (Nowell et al., 2017).

In this study, the preliminary and broad themes that were identified in the last step were systematically and rigorously reviewed, modified, and developed. This was done through the repeated comparison and grouping of the identified themes with data. Then all the data were gathered under these themes. It was evident that all these themes could be grouped under two major or main themes, which are “Intentions” and “Implementation.” These two major or main themes were also in relevance with the main research question of this study and would also pave the way for the research questions to be addressed in an effective and systematic manner.

Therefore, the eight final themes were grouped under the two identified main themes as shown in Table 2.

Table 2. Main Themes and Sub-Themes

Main Themes	Sub-Themes
Intentions	<ul style="list-style-type: none">• Goals and Objectives• Planning• Administrative Decision-Making• Funding
Implementation	<ul style="list-style-type: none">• Collaboration• Role of Principals• Assessment and Evaluation• Challenges

Step 5: Define themes

This step involves the process of final refinement of the themes and the aim is to identify the essence of what each theme is about (Braun & Clarke, 2006). This step also involves the analysis of what the themes are meaning and how they relate and interact with the sub themes, if there are any (Nowell et al., 2017).

In this study, the main themes and sub-themes are defined and described in the next chapter “Research Findings And their Interpretation”.

Step 6: Writing-up

The final step of this framework involves the analysis of data and the production of a report based on the analysis (Maguire et al., 2017). In this study, the report based on the analysis of the data is produced in the form of research “Results and their Interpretations” in the next chapter.

4.5 Ethical Considerations

Ethics in research deals with the moral problems involved in its practice. Bos (2020) refers to ethics as a process of analysing and figuring out what is right and wrong, and what the research is supposed to commit to. He further states that the focus must be on the responsibilities of the researchers in valuing and putting forth the rights and interests of the participants, audience, their academic community, and the society they belong to (Bos, 2020; Mirza et al., 2023). Ethical considerations were paramount in the conducting of this study, right from its designing to its coming to fruition. As this study is a qualitative one it is imperative to maintain high ethical principles and standards throughout in order to ensure the credibility and trustworthiness of the results (Mirza et al., 2023).

As this study involves the municipality, I had to seek permission from the city office to conduct the interview. This was done by submitting a research permit application along with other attachments related to the study through an email to the city office. After the permission was granted from the city office, the participant was fully informed regarding the purpose, procedure, recording, confidentiality, withdrawal, contact information, and data storage and protection through the research plan, consent form, privacy notice and research notification provided through an email. The participant had voluntarily consented to participate in this study. The participant of this study is referred to as “senior municipality official,” in order to protect the identity of the participant. As this study consists of just one participant, the city in which this study is conducted is also kept anonymous and is referred to as “major city” in this study.

This study respected the dignity and the autonomy of the participant throughout and the usage of semi-structured interview also allowed free expression of the participant which was accurately captured and represented. The data collected through the semi-structured interview, including recordings and transcripts were stored securely and were accessible only by the researcher. Proper data encryption was used to prevent any kind of unauthorized access. The thematic content analysis of the collected data was conducted in a transparent manner, with detailed documentation of the analysis process, in order to establish the credibility and reliability of the findings. The results of this study were reported in an honest way without any kind of fabrications or misrepresentation. The limitations of this study were also openly discussed in order to provide a balanced view of the findings. This study also compiled with

the TENK guidelines, and the research ethical principles and standards of the University of Helsinki.

5 Research Findings and their Interpretation

This section focuses on addressing the main and sub-questions of the research through the interpretation and presentation of the findings that were obtained through the thematic content analysis of the data. This would help in a clear analysis of the intentions and implementation of the Three-Tier Support System in the selected city. The analysis also involves the process of defining the main themes, followed by defining and providing quotes to each sub-theme in order to elucidate them.

5.1 Intentions

The first main theme “Intentions” aims to describe how the desired principles, goals, and objectives in relation to the implementation of the Three-Tier Support System are perceived and put into practice from a municipal point of view in a major city in Finland. It comprises the various elements used to ascertain the goal-oriented implementation of the Three-Tier Support System.

5.1.1 Goals and objectives

The first sub-theme “Goals and Objectives” comprises the perceived concepts and ideologies of the respondent in relation to the principles of the Three-Tier Support System. The respondent seemed to have a comprehensive and clear perspective of the goals and objectives of the support system which is deemed essential for strategizing and planning the implementation of the support system based on its intentions.

The perspectives provide emphasis on some of the key principles such as right to support of all, the need for flexibility and accessibility, and the importance of student welfare when it comes to planning and implementation of the support system.

“I think the starting point of the implementation of teaching and student support is the right of every people and the support should be received by people flexibly. Of course, student welfare plays an important role in planning implementation and evaluation of support.”

These viewpoints reflect the fundamental value of the Finnish Education System which emphasizes on the holistic development of the learners and the need for support to ensure the

educational success of all. The stress on student welfare demonstrates a student-centred approach in the design and execution of the support system which would help in ensuring that the needs and wellbeing of students are prioritized.

Furthermore, the respondent had also highlighted the need for flexible arrangements and accessibility which align with the principle that a flexible and accessible support system is more inclusive in nature as it would aid in addressing the diverse needs of students and would allow for making adjustments as needed.

“So support for learning and school attendance is a service that must be accessible and usable. So support is primarily provided to people in his or her own classroom and school, with various flexible arrangements. If the people's need is not fulfilled, then necessary action of his or her transferring to another teaching group or school must be done.”

These perspectives do comprise of inclusive ideologies, however the idea of transferring the students actually conflicts those ideologies as it implies the segregation of students. Although this idea aligns with the legislations, it does lack inclusivity as the primary objective of inclusiveness is to provide the students with required support in their own classroom settings, and not segregate them based on their diverse needs. This also highlights the administrative mindset of finding solutions to problems irrespective of the principles of inclusive education which creates a tension between the intention and implementation.

5.1.2 Planning

The second sub-theme “Planning” comprises the varied planning process and initiatives that are involved in inducing the intention-oriented implementation of the Three-Tier Support System. Based on the response, there seems to be significant planning measures being taken at different levels.

This majorly involved the knowledge-based management and documentation in relation to learning supports which highlights the contextual planning done at the municipality level to address the unique needs of that particular city. The planning process also includes teacher-training initiatives taken by the municipality to ensure that the teachers have a good understanding of the support system and are well-prepared to implement it based on the

intentions. These actions can be considered to be crucial for the effective policy application as noted by Honig (2006).

“My duties are included leading, planning, and coordinating special support services, and I develop and produce knowledge-based management and documentation related to learning supports And I would say that my duties also include planning sufficient special class resources at the city level. In addition, we have systematically trained teachers in Co-teaching, flexible teaching arrangements, differentiation, and evaluation”

The description regarding the distribution of special education groups and resources showcases the municipality’s commitment to need-based planning and decision-making and the structured approach to managing student-teacher ratios, ensuring that the diverse needs of students are met through specialized support structures.

“We have Finnish language and comprehensive schools. Starting in the coming academic year 2024-25, most of these schools will provide classroom based special education. in addition to this, we also have special education schools, contract schools and State schools, most of these schools provide classroom based special education. We also have different kinds of a special education groups....”

However, this classification also points towards the segregation of students into different classes and groups due to their diverse needs, which opposes the ideology of inclusiveness. It also conflicts the basic principle of the Three-Tier Support System which is to provide the required level of support to students and accommodate them in the same classroom irrespective of their differences.

There was also elaboration on the forthcoming plans and changes in regard to the support system. The future plans in relation to the support system highlights the municipality’s proactive approach.

“But now, in August the Finnish National agency for education issued clarification on this intensified special support. However, this is more of theoretical clarification on the differences between intensified and special support. And now we have started the guidance to schools in this direction at the city level.”

“we will be working on this in the near future, and we are also looking forward to seeing what possibility legislative changes will bring, because we all know that they are doing some kind of a changes to the law also. But at the same time we are doing this clear clarification of this three-tier support system now in in the schools.”

This forward-looking strategy also signifies the municipality’s dedication to the continuous development and adaption to emerging needs and policy reforms. However, the fact that the clarification on the intensified support was provided only in the near past exhibits the lag in the

implementation of the support system. The clarification is also said to be only of a theoretical one, which also signifies that there is still a lack of proper guidelines when it comes to the actual implementation of the support system. It also showcases the fact that new laws are being conceived even though the previous ones are yet to be implemented. These factors can be said to be hindering in the intention-oriented implementation of the support system and create a barrier in achieving an inclusive education system.

These insights reveal the municipality's autonomy in planning and implementing the Three-Tier Support System, illustrating decentralization in the Finnish education system. This also portrays the significance of the continuous interaction among the different stakeholders at different levels which would ensure that the support system is appropriately designed in order to cater diverse students' needs while adhering to policy guidelines. These insights also emphasize the importance of a coordinated, informed, and adaptive approach in achieving the intended outcomes of the support system.

5.1.3 Administrative Decision-Making

The third sub-theme "Administrative Decision-Making" consists of the various decisions taken at the municipal or regional level, to influence the implementation of the Three-Tier Support System in the local schools. The roles and interactions between the stakeholders involved in the decision-making process at different levels emphasize hierarchy and collaboration in the system. These elements can be considered to be crucial in addressing the diverse needs and contexts, aiding in the realization of the intentions of the support system.

The well-structured multi-layered decision-making process in which the initial decisions are made collaboratively at the administrative level and are further refined and approved by the higher authorities.

"Some of the decisions on special support are made by our administration. So, I make these decisions, together with my supervisors, who are responsible for learning support matters and the director of basic education approves these proposals. And after that the education committees decide these groups. Schools can hire the special education teachers according to their budget, but they cannot hire special class teachers without having the decision of a Board of Education."

This top-down approach towards decision-making would ensure that the decisions are aligned with the broader educational policies and goals. It also highlights the autonomy of schools in

managing their resources while maintain a system of checks. This balance between autonomy and oversight would ensure that the decisions are both standardized and context specific. Furthermore, it also underscores the bottom-up approach, where regional managers play a key role in making localized decisions which would aid in enabling effective educational interventions.

These interactions exemplify the decentralized nature of the Finnish education system, which Ahtiainen (2017) describes as a system where local autonomy is balanced with centralized guidelines which makes the decision-making process more comprehensive and responsive to the diverse and unique needs. Moreover, it also highlights the collaborative nature of the decision-making process which can be termed to be key in realizing the intentions of the support system, as it leverages the expertise and insights of stakeholders and various levels. This not only supports the effective implementation of the support system but also exemplifies the broader principles of decentralization and stakeholder collaboration in educational administration.

5.1.4 Funding

The fourth sub-theme “Funding,” comprises the various financial principles, planning and considerations at the municipal level in relation to the implementation of the Three-Tier Support System. The funding mechanism used in the implementation of the support system in schools, emphasizes that the funding is primarily based on the number of students and the required number of teachers, with special education students receiving more funds than other students. It also highlights a distinctive funding approach where the special education funding is determined based on groups rather than per student.

“We provide the money based on groups for special education, and not by the number of students like in regular education...”

This approach can be considered to be a need-based one which aligns with the policy guidelines, ensuring that the funds are allocated to support the specific needs of the students. However, this could be contested to be inefficient as it considers only the surface level need and not the specific or unique needs.

Furthermore, there was mention regarding a funding mechanism which incentivizes the integration of special support students into regular classrooms by providing additional funding to those schools which indulge in such practices.

“And we have this thing like, when the special support student studies in average regular class then that school gets more money.”

This would not only aid in achieving inclusive education but would also ensure that the schools have adequate resources to accommodate special education students within mainstream classrooms.

The funding mechanism described by the respondent reveals a structured and need-based approach to the allocation of funds to the schools, which highlights the principle of equity in the Finnish education system. However, while the current funding mechanism is effective in serving its purpose, it can be argued to be lacking the granularity that is needed to address all the elements involved in the intention-oriented implementation of the support system. For instance, factors such as professional development of teachers, provision for additional teaching-learning materials and the need for specialized equipment might not be fully accounted for within this funding mechanism.

5.2 Implementation

The second main theme “Implementation” aims to describe the various aspects and steps involved in the actual implementation process of the Three-Tier Support System. It elaborates on the various issues in relation to the implementation of the support system. It also comprises the resource allocation, decision-making and role of different stakeholders involved in the implementation process.

5.2.1 Collaboration

The first sub-theme “collaboration” describes the various collaborative efforts undertaken by the municipality encompassing a range of activities such as close cooperation with teachers, school principals, and other external networks to prepare plans and make need-based decisions for the implementation of the support system in schools.

“I’m responsible for learning support processes, planning support arrangements and achieving goals, together with special planners and schools. I also collaborate with networks like the Psychologists of some hospitals.”

“I do cooperation with the school principals. I also meet the special education teachers because I think they are the key because they can do the conversation in school, and the principals can make the decision based on their suggestions. The special education teachers are the key in making the other teachers understand the support system.”

These details also exemplify the significant role of special education teachers, as they are ones who are expected to suggest strategies to the principals and enlighten other teachers regarding the support system in schools. Although this kind of collaboration is essential in schools, it can also be considered to be putting too much burden on the special educators resulting in their burnout.

It was further stated that the special education planners play a key role in supporting schools in organizing the support system and involve external organizations as needed based on student requirements. They also frequently visit schools to collaborate with teachers and principals in order to create need and context-based plans. It was also mentioned that the municipality does not have a direct channel to parents other than the sporadic meetings in schools.

“We don’t have a straight channel to the parents, but my special education planners they meet parents when they have meetings at school while arranging students support. They also support the schools in matters concerning the organization of support at school level. And I have made these kind of arrangements in my unit that the special education planners that work in my unit visit schools every Wednesday.”

However, this coupled with the mediated feedback loop through teachers and principals can be said to help in maintain a connection with the broader school community and integrating their perspectives into the support system. This highlights the regular interaction and collaboration between the municipality and other stakeholders, which is vital for organizing and adjusting the support measures based on the students’ evolving needs.

Additionally, it was mentioned that several meetings and training sessions were conducted to foster collaboration among the different stakeholders involved in the implementation process of the support system. It was further indicated that initiatives were being taken to provide continuous professional development and information sharing among the stakeholders for the effective implementation of the support system.

“We have gathered principals and management teams from the schools together at the training days. And the schools have been able to network with the other schools. We also meet with neighbouring cities like 3 times in a year and we discuss about this three-tier support system. We work on how we can understand these clarifications in the same way.”

“I arrange these students support pop ups which happen once in every month, and I have different kind of subjects in there. It's conducted on Microsoft Teams so that the teachers can participate in it from their own school. I also have this Sähköposti which is a email list of teachers that I have made and every teacher can participate on that. I keep putting the information about what is happening in the schools in the town, or in the city in it.”

This illustrates the efforts made to facilitate networking and knowledge sharing among schools and neighbouring municipalities, which is crucial for maintain consistency and improving the support system in all the schools. These efforts can be considered to be crucial in planning support measures to cater the specific needs of each school.

These insights provide a comprehensive view of the collaborative efforts and the importance of cooperation among the various stakeholders which can be considered to be essential for ensuring the effectiveness of the support system and its alignment with the intended goals. Despite these extensive efforts, there do seem to be challenges related to ensuring uniformity and consistency in the implementation of the support system. The reliance on feedback from schools and the lack of a direct channel with parents might lead to gaps in understanding the full spectrum of student needs.

Therefore, while these collaborative approaches offer significant benefits, it also requires careful and robust coordination among the different stakeholders to maintain coherence and equitable implementation of the support system across all schools.

5.2.2 Role of Principals

The second sub-theme “Role of Principals” describes the responsibilities and duties of the school principals in relation to the implementation of the Three-Tier Support System. It also comprises decision-making and resource allocation in relation to the implementation of the support system at the school level. The respondent had emphasized that the principals play a key role in the decision-making process and guide the municipality in need and context-based planning. It was also mentioned that the principals are the ones who develop strategies and make decisions on the distribution of funds for various resource in relation to the implementation of the support system.

“The role of local school principal is crucial, in organization of support for learning and school attendance as they are the ones who guides us on how we arrange the support. And when we talk about special education, special support, the school principals can make the decisions regarding to provision of a special support in connection with other teaching.”

“That depends on the local school principal because we don't decide how the school arrange things for the students. So we try to provide the services to the schools based on our statistics and the conversation with the school principals. We just tell them how many number of classes or students they can have in their school when it comes to special education.”

“ I would say that measures and strategies for the implementation of the support system would mainly involve the local school principal and the teaching and learning resources are arranged by the school Principals. They can make the decision based on their budget.”

These details indicate that while municipalities provide statistical data and overall guidelines, it is the principals who make the specific arrangements within the school allowing for coming up with solutions that meet the local needs. This also illustrate the flexibility and discretion that the principals have in managing their schools' resources, which reinforces the level of autonomy granted to the school principals.

This depicts the pivotal role of school principals who possess significant autonomy in the implementation process of the support system, while painting a comprehensive picture of the decentralized decision-making model in the Finnish education system. These details also align with the broader principles of decentralization and trust that underpins the Finnish educational framework. The significant role of school principals suggests that the intention-oriented implementation of the support system heavily depends on their leadership and decision-making capabilities. This could be considered to be both an advantage and disadvantage. While the autonomy of principals would enable in finding tailored solutions, it also means that the quality and consistency of support could vary significantly between the schools based on the principal's effectiveness.

5.2.3 Assessment and Evaluation

The third sub-theme “Assessment and Evaluation,” describes the process of assessing and receiving feedback in relation to the implementation of the Three-Tier Support System. It was stated that the municipality does not directly assess the implementation process in the schools, but the schools conduct their own assessment.

“The schools themselves assess their own development in arranging this support, and how they are able to respond to support measures for children's living in their area..”

“Because we monitor statistics on how many peoples with the special support live in each area. And the aim is to organize classroom based special education in these schools, so that the child wouldn't have to move or change the school.”

This reflects a decentralized approach where the schools have a significant autonomy in assessing and improving their processes. This also suggests that although the municipality does not directly assess the support system, it does monitor broader trends and statistics in relation to the support system. This overall monitoring would aid in organizing support for students within their local schools, which highlights the municipality's commitment to minimizing disruptions for students, thus promoting stability and continuity in their education.

Regarding feedback, it was stated that the schools act as intermediaries between the parents and the municipality, as the municipality does not have a direct channel to the parents. This reveals the lack of any standard feedback mechanism, which could be critical for the development of the support system.

“Yes, the schools take the feedback from parents. And yes, we get the feedback from the schools. So although we don't have the direct channel with the parents. But then the schools play as an mediator between us and the parents.”

This once again suggests a decentralized feedback mechanism that relies heavily on schools. While this system leverages the close relationship between the schools and parents, it also reveals the potential gap in the direct parental engagement at the municipal level.

These details highlight the high level of autonomy bestowed upon the schools in Finland, signifying the ideology of “culture of trust” where the local schools are trusted to manage and evaluate their processes. This approach can be said to have its pros and cons. On the positive side, it does allow schools to design the support system based on local needs and contexts, promoting flexibility and responsiveness. However, the lack of standardized evaluation guidelines and the absence of a direct channel between the parents and the municipality could lead to inconsistencies in the implementation and assessment of the support system.

5.2.4 Challenges

The fourth sub-theme “Challenges,” comprises the various issues, misconceptions and misinterpretations associated with the implementation of the Three-Tier Support System. This

sub-theme is significant in the context of this study, as it plays a key role in addressing the research questions of the study. The challenges in the implementation of the support system would reveal the reasons behind the intention gap in the implementation process. This sub-theme also consists of the largest amount of data in this study. Therefore, in order to interpret the data in a systematic and organized way, the data under this sub-theme have been further segregated into the tri-level of educational administration prevailing in Finland, which are National, Local and School. This segregation would also lead to a better and comprehensive understanding of the challenges involved in the intention-oriented implementation of the support system.

5.2.4.1 National Level

The national level comprises of challenges in relation to the establishment of policies and legislations that determine the intentions and intended direction of practices in the implementation process, in order to achieve those set intentions. These are some of the issues that need to be considered and addressed by the educational administrators at the national level. One of the major issues was pointed out a lack of sufficient legislation that provided standard rules or guidelines, which has led to a conflict of ideas in the implementation process at the local and school levels.

There is also said to be a lack of proper guidelines on providing the right level of support to students, which had led to differences in how and what level of support of students receive in different school, as these decisions are made by the school principals due to the absence of standard guidelines. These differences would also lead to disparities in providing adequate and effective support to the students, ultimately conflicting the intention of providing an inclusive and quality education. It was also mentioned that there is a lack of proper guidelines on the duration of providing a specific level of support to students, which has consequently resulted in the second tier (Intensified Support) being used as an immediate aid to special support, leading to an intention gap in utilizing the second tier of support.

“So, I think that there have not been sufficient guidelines for the three-tier support. So, this has meant that we have some differences at the city level in what kind of support measures should students receive. The time period for the effectiveness of the support measures has also not been regarded jointly, which makes it difficult to determine how long students should have access to support before you move or change the support and for this reason we may use intensified support as an aid immediately to special support.”

These issues could be said to impact the effectiveness of the support system and create barriers in achieving the goal of diminishing the dualism between special and general education. The decentralized nature of the Finnish educational system plays a significant role in overcoming these challenges, as the autonomy provided to the local and school level educational administrators would help them in overcoming the legislative shortcomings by interpreting the rules and guidelines based on their local and contextual needs.

The respondent had also revealed the abandonment of the intended role and misuse of the second tier of support indicating a significant intention-gap in the implementation process. It was highlighted that efforts were being taken to prioritize the utilization of the second tier of support and bring about a change in providing specific level of support to the students based on their diverse needs. It was also stated that they are now clarifying the fact that students who require part-time special support must receive the first two tiers of support and only the students who need full time special support should receive the third tier of support.

“It’s like we kind of forgot this intensified support and it's like only general support and special support exists. Although intensified support is effective, as we can intensify the support through it, but we don't do that. But, now we are saying that intensified support should be prioritized, and that the part-time special education is included in intensified support or general support.”

The respondent had acknowledged the fact that although these efforts could prove to be effective, it would require time and coordination, reflecting the practical challenges of translating policies into practice.

It was further specified that the Finnish National Agency for Education Policy had set guidelines stating that only classroom special education teachers are eligible to provide full-time special support.

“And I think that even the Finnish National Agency for education policy when they made these plans, they said that only special education class teachers are eligible to provide full time special education. This is very challenging because we don't have enough qualified special education class teachers. So at worst, incompetent people are hired for special education teachers positions. So, in the future it would be beneficial to have only one title of Special education teacher.”

This was considered to be challenging due to the lack of sufficient classroom special education teachers in the city, which has led to the hiring of incompetent personnel. This can be said to be affecting the effectiveness of the support system and reveals the conflict between the legislations and ground reality. In order to overcome this challenge, it was suggested to

avoid the classification of special education teachers and instead have one standard name for all the special education teachers. This can be considered as a good solution as it would aid in hiring efficient personnel as special education teachers for both part-time and full-time special support, which would result in improving the quality of support provided to the students.

The details underscore the complexities and challenges involved in the implementation of the support system at the national level. These challenges can be said to arise mainly due to the lack of standard legislation, leading to a significant variability in the implementation across different cities and schools while undermining the support system's overall effectiveness.

5.2.4.2 Local Level

The local level educational administration mainly involves the municipalities who play a major role in the implementation of the Three-Tier Support System, as they are ones who interpret and apply the intentions in the implementation process. One of the major challenges that was mentioned by the respondent was the allocation of funds for the schools in relation to the implementation of the support system. The funding was mainly based on the number of students, especially special education students, due to the lack of standard guidelines.

“Right now, the financial matters are under consideration because now the schools receive money based on number of students in general support and for the students with special support. But we are also waiting for the new law on allocation of funds”

This funding mechanism could be contested to be inefficient as mentioned in the earlier sections, as it does not take into account all the elements involved in the implementation process of the support system. This was also said to have created disparities and inconsistencies in the allocation of funds among the cities. However, it was also mentioned that there were upcoming changes regarding the fund allocation which are expected to solve these issues. This again denotes the fact that the current funding mechanism is not efficient enough.

The respondent had highlighted that recent changes have provided a good clarification on the appropriate utilization of the intensified support which is expected to have a positive impact on the effectiveness of the support system. This proves the fact that unambiguous legislations would aid in the intention-oriented implementation of the support system.

“A good clarification has now been made regarding the intensified and special support. If the teachers would understand this clarification then we wouldn't have to make so many papers and pedagogical plans. Then my team members would have more time to be in the schools to arrange the needed support for the students.”

It was also deemed crucial for the teachers to understand this clarification, which would help in the considerable reduction of paperwork and planning at the municipality level as mentioned by the respondent. It was stated that this would in-turn enable the municipality officials to focus more and involve in the actual implementation of the support system in schools, which reveals the need for teacher-preparedness and the amount of workload of the municipality officials, which involves more of documentation work rather than actual field work.

It was further revealed that the municipality have not enforced the law of only the classroom special education teachers being eligible to provide special support. The municipality were said to just suggest the law to the schools and had not stressed on the implication of it, and the schools had the liberty to in appointing the teacher.

“But one thing that we haven't done is that we haven't enforced the law which quite clearly says that when a child needs a whole-time special education, there should be a special education classroom teacher. Because until now, we only guide the schools that it should be a special education teacher, but it's up to the school choose. Because we don't have enough special education classroom teachers in the city.”

However, this shortcoming on the part of the municipality can be owed to the fact that there is a shortage of classroom special education teachers in the city as mentioned in the earlier sections. This once again reveals a significant gap between the guidelines on paper and the implementation in real world scenario.

These details highlight the fact that proper rules and guidelines are key for the planners and implementers for the intention-oriented implementation of the support system. It also reveals the need for continuous evaluation and adaptation of legislation to meet real-world needs, in order to bridge the gap between conceptual and practical implementation of the support system, ultimately aiming to provide equitable and effective support to all students.

5.2.4.3 School Level

The school level comprises of the challenges at the that occur during the actual implementation process of the support system. The stakeholders at this level play a key role,

as they are the actual implementers who work in the field with the target group (students) of this support system. One of the main issues that was mentioned was the misconception in differentiating special support from special education, which has led to the allocation of special education teachers only to support students in the third tier. It was further mentioned that lately there has been an emphasis on the differentiation and the schools have now been instructed to allocate special education teachers to support the students in the first two-tiers as well based on the need.

“Until now special supports and special education have been seen as the same thing. And schools have allocated special education teachers, resources mainly to people with special support. So now that we have emphasized that part-time special education belongs to the general and intensified support. There is a fear that the students in special support will be left without adequate support.”

However, this change seems to have given rise to the fear of students in the third tier not receiving adequate level of support due to the shortage of special education teachers. It was further stated that some of the schools continue to provide special support to students even though it may not be needed, as they feel that this would help the school getting more funding.

“The teachers think that because the school gets money, they need to put or keep the student in special support. That's one main reason why we have to rethink about the money issues also.”

This highlights the need for a better understanding among teachers and proves the fact that there is a significant shortage of special education teachers in the city, which has ultimately raised concerns about providing adequate support to special education students. This once again reveals the gap between the guidelines and ground reality and creates an intention-gap in the implementation process. This can also be said to have led to confusions and inappropriateness in providing the required level of support to the students due to the lack of proper guidelines and understanding among the stakeholders.

There seems to be a noted conflict of interest between schools and municipalities regarding the allocation of funds. It was mentioned that schools keep demanding for more funding, while the municipality maintains that adequate funds have been provided, leaving its distribution to the discretion of the school principals.

“They would also say that they would need more money, but I would say that in schools they have money. Because the principal can decide how he or she uses the money, so I think some principals would need got more guidance on how they handle the money.”

This conflict highlights the need for standardized guidelines for fund allocation that would balance the interests of both the parties. However, the standardization could be argued to ignore the differences and unique needs, which leads to a broader educational conflict between standardization and flexibility. So, it can be deemed appropriate to strike a balance between the two in order to make the funding mechanism more effective. It also showcases the significance of the role of principals in decision-making at the school level and implies the need for more guidance to principals on fund management.

There was mention regarding the stress on the emphasis on general support, which exemplifies the fact that the municipality is adhering and working on the guidelines provided by the recent reform which emphasises that the placement of students should be primarily in the first-tier General Support. It was further stated that there was a need for teachers to enhance their skills in order to provide the required level of support to students in an efficient way.

“And now I think that we need time to make these changes, but the focus should be on strengthening the general support skills in schools. And in order for this to succeed, every teacher needs the skills to encounter different learners. Because children make the school, and we have to adopt that.”

This stresses on the ideology that the support system must be student-centred and that the stakeholders at the school level need to adapt to that. However, the various challenges in the implementation of the support system specified and acknowledged by the municipality official seem to be contradicting this ideology, as they hinder in the process of providing appropriate and adequate support to the students.

The teachers are said to have the tendency to stick to their designated roles and duties, often avoiding extra efforts to address the diverse needs of students.

“Not only the special education teachers but all the teachers should work together and make flexible arrangements based on the specific needs of the students or figure out who is the best teacher to give that support, that should be the way all the teachers should think. So, there should be a better collaboration between the teachers and in-service trainings could help in this regard.”

This attitude of teachers coupled with a lack of collaboration can be said to hamper the flexibility of the support system. The current focus and emphasis on the second tier of the support system is said to be a solution for this issue, as it would not only enhance the flexibility of the support system but would also make it the responsibility of all the teachers to provide support to students in this tier.

“I would say that if there is more emphasis on the intensified support would make it more flexible and would also mean more responsibility for the regular classroom teacher and subject teacher in arranging the support. Because when the child is in in intensified support or general support, it's every teacher's job to provide the required support.”

It was further stated that the principals also face challenges due to the insufficient support from teachers in the planning process of the support system. It was also highlighted that the parents often misunderstand the differences between the varied tiers in the support system and it is deemed crucial to educate them, which would require efforts from teachers and principals.

“I am still surprised on how most of the principals do the support thing in their school all by themselves. Because, I don't know what the special education teachers do, of course there are many great special education teachers who help, but there are many principals who would need more support from special education teachers in arranging the support system.”

These insights indicate a dire need for better collaboration and understanding among the stakeholders at the school level. It also exemplifies the need for more robust teacher-training initiatives at the local and national level.

Although various training programs are conducted to educate teachers on the intention-oriented implementation of the support system, the same teachers are said to be attending these programs repeatedly.

“Yes, in this city we provide a lot of training to the teachers. but we have seen that they are the same teachers that come to these trainings. So, it again depends upon the principal. The principal should make sure that every teacher attends the in-service training.”

This practice can be considered to render the training programs ineffective. The decision on who has to attend these programs is often left to the discretion of the school principals, which reveals the key role of principals as decision-makers and the level of autonomy at the school level. However, the autonomy in this case can be said to have a negative impact and a more centralized decision-making could be regarded more appropriate in order to ensure that all teachers receive adequate training for the effective implementation of the support system.

The respondent's insights on the various critical challenges highlights the need for a more integrated approach in the implementation of the support system. It signifies the key role of teachers and principals, and the need for better understanding and collaboration among them.

It also revealed the two-sided nature of the “Decentralization Theory” which is adopted by the Finnish education system in its educational administration at different levels.

6 Discussion

This discussion section aims to address the research questions by synthesizing the findings of this study that highlight the multifaceted nature of the Three-Tier Support System, revealing both its theoretical strengths and the practical challenges encountered in its implementation. The findings also serve as a backdrop for a broader analysis that would question the efficacy and coherence of the support system, suggesting that while the overarching goal of achieving inclusive education through the support system is commendable, the practical realization of those intentions seem to involve several layers of complexities and tensions.

The support system's design is inherently rooted in the principles of equity and personalized learning, reflecting a broader educational philosophy that values the unique potential of every student. The primary intention of the support system is to create a responsive and flexible framework that can adapt to the varying needs of the students, which would offer the required support ranging from general to more intensive and specialized assistance. This tiered approach is intended to prevent the escalation of learning difficulties by providing timely and appropriate support at each level. The support system can be seen as a shift from the traditional special education model to a more inclusive one aiming to provide support within the general education framework as much as possible. However, this would require a substantial change in the mindset and practices among different stakeholders who might be accustomed to more segregated forms of special education as the transition not only requires a structural change but also a significant cultural shift. These details illustrate the perspective of the municipality official on the goals and objectives of the support system and addresses the first sub-question of this study (perceived goals and objectives).

Currently, vigorous steps are being taken in aligning the implementation of the Three-Tier Support System with its intentions, however the gap between the policy intentions and practical implementation of the support system is quite evident. This intention gap is central to the main research question of this study (analysis of intentions and implementation) and can be said to be caused by various factors involving the tri-level of the educational administration in Finland, which are national, local, and school. These factors address the second sub-question of this study (challenges in the implementation process). Although it has been more than a decade since the implementation of the support, there still seems to be a persistent confusion regarding

the implementation which can be owed to the lack of sufficient guidelines, and also highlights some of the deeper issues within the system, such as the need for continuous professional development, and robust collaboration and communication channels.

This has also given rise to discrepancies in the planning processes, influenced by varying levels of knowledge and preparedness among administrators and educators, underscoring a fundamental flaw in the system's design and rollout. The inconsistency in the understanding and execution of the support among the implementers can be attributed to the differences in decision-making, perceptions, comprehension, and the availability of resources across different schools and regions. This could lead to disparities in student outcomes, perceptions of fairness and equity, and may result in teacher stress and workload, particularly if they feel unprepared or unsupported in the implementation process. The variability also points to a broader issue of knowledge-based management, where the success of policy implementation heavily relies on the competence and readiness of the personnel involved.

The absence of detailed and excessive guidelines can be considered to reflect the decentralized nature of the Finnish education system, as the schools and municipalities are expected to implement the support system based on local needs through the autonomy granted to them. Although decentralization is one of the key elements of the Finnish educational system, the mixed approach adopted for decision-making, combining top-down directives and bottom-up inputs that promotes autonomy and local adaptability also creates a risk of inconsistencies, inefficiencies, and conflicts in policy execution. This is also reflected in the funding mechanism used to allocate funds to the schools which are decided by the municipalities. While this mechanism adopted in the city can be said to be structured and need-based, it can be critiqued to lack the granularity that is needed to fulfil the specific needs such as teaching-learning aids and specialized equipment, and would help in bridging the interests of the schools and municipalities when it comes to funding.

This highlights the broader educational concept of the tension between standardization and flexibility. While standardized and detailed policies would provide a clear framework and would ensure a degree of uniformity, they could also limit the ability of stakeholders at the lower levels to adapt to the specific needs of their students. Therefore, in order for an intention-oriented implementation of the Three-Tier Support System it is essential to strike a balance between a structured yet flexible approach. However, achieving this balance in practice would

require careful consideration and support at the varied levels of the Finnish education system. These insights help in addressing the third sub-question of this study (strategies to overcome the challenges).

Therefore, the intention-gap in the implementation of the Three-Tier Support System underscores the need for a more integrated approach to policy formulation and implementation, ensuring that the principles of inclusivity and student welfare are consistently upheld.

6.1 Trustworthiness

This study uses the Lincoln and Guba (1985) Framework of Trustworthiness for establishing the validity and reliability of this study. Lincoln and Guba's concept of trustworthiness comprises four criteria, which are credibility, transferability, dependability, and confirmability (Lincoln, Y., & Guba, E. G., 1985).

Credibility can be defined as the conflict between the respondents' view and the researcher's representation of them (Tobin & Begley, 2004). In this study, the technique of peer debriefing was used to strengthen the credibility. This was done through regular discussions with peers and experts in the field to challenge the findings and interpretations of this study. These discussions aided in identifying the potential biases and provided an external perspective on the research process.

Transferability can be defined as the generalizability of inquiry (Tobin & Begley, 2004). Thick description and purposive sampling were used in this study to ensure the transferability. As part of thick description, comprehensive details had been provided on the contexts of the study. This would allow the readers to determine the extent to which the findings can be transferred to other similar contexts. As part of purposive sampling, the participant was selected based on their role and experience with the Three-Tier Support System. This helped in procuring valuable data that provided insights on the real-life complexities in the implementation process. This careful selection of the participant helped in enhancing the applicability of the findings to similar settings as well. The process of linking the findings with established theories and frameworks in this study would provide a theoretical basis for their transferability. This means that if the findings align with or contribute to existing theories or

frameworks, then they may be applicable in other contexts where these theories and frameworks are relevant.

Dependability can be defined as the researcher's responsibility of ensuring if the research process is logical, traceable, and clearly documented (Tobin & Begley, 2004). The dependability of this study was established through the thorough auditing of the research process. The various processes involved in this research, such as, data collection, analysis and interpretation were carefully documented. Confirmability can be defined as the process of establishing the fact that the researcher's interpretations and findings are clearly from the data and requires the researcher to demonstrate how conclusions and interpretations had been reached. In this study, confirmability was established providing clear reasons for the theoretical, methodological, and analytical choices made throughout the entire study in order for the readers to understand the process in which the decisions on the interpretations were made.

6.2 Limitations and Topics for Further Research

It is important to acknowledge that this study focuses solely on the perspectives of one municipal official within the context of a major city in Finland. While the perspectives of other stakeholders involved in the implementation of the support system would have also been crucial, this study was centred on the municipal level to provide a holistic understanding of the support system's intentions and implementation. The participant of this study was a native Finnish speaker, and I am not. This had some adverse consequences during the interview, such as not being able to find the appropriate English words for some the Finnish words. Additionally, the scope is confined to the Three-Tier Support System and does not encompass other support systems or models.

As this study relies solely on the interview data, there could be a risk of social desirability bias, where the participant might have provided responses that they believe are expected or favourable rather than their true opinions or experiences. The use of Qualitative Thematic Content Analysis for the analysis of the data relies heavily on my interpretation, which could be influenced by the by my own biases and assumptions.

This study provides a snapshot of the intention-gap in the Three-Tier Support System at a particular point of time. As educational policies and support systems are dynamic in nature and keep evolving, the findings may become outdated. While this study provides a detailed contextual information which would enhance its transferability within similar contexts, it may also highlight significant differences that may limit the applicability of the findings to other settings, especially those with different policy frameworks or educational systems.

Some of the topics for further research based on the findings of this study would be, comparative study involving other cities or countries with a similar support system, an in-depth analysis of specific policies and their impact on the support system and research on the long-term impact of the Three-Tier Support System on student outcomes and overall educational quality. There are upcoming revisions in the forthcoming legislation which would provide the scope to conduct research on the reasons behind the changes made to the support system. These suggested topics for future research will help in contributing to the ongoing development and understanding of the support system and would ultimately benefit the students and the broader educational community.

6.3 Conclusion

In this study, I have aimed to provide a comprehensive understanding of the intentions and implementation of the Three-Tier Support System in a major city in Finland, based on the perspectives of a senior municipality official. The findings of the study have revealed that while the intentions behind the support system are well-founded and aligned with the inclusive principles of the Finnish education system, there are challenges that hinder in the implementation of those intentions. Addressing these challenges is key in bridging the gap between the intentions and implementation of the support system in order to effectively cater to the diverse needs of all students, promoting educational equity and success.

It is worth noting that there are forthcoming changes to the Three-Tier Support System in the upcoming amendments to the Basic Education Act. The proposal for the amendments has already been submitted this year and the changes are intended to come to force as a general rule on August 1, 2025. The amendments would bring about a change in the regulations regarding the support for learning and school going and would aim in clarifying, specifying, and unifying the forms of support the students receive. The ultimate goal would be to ensure

students have an equal opportunity to receive support in learning, both as groups and as individuals. It would also aim to reduce the administrative work of the teaching staff by reducing the number of documents needed for planning, decision-making and implementation. The amendments are part of the government's 2025 budget proposal and are intended to be considered in the process of making (Government's proposal to the parliament on amending the basic education act and the related laws, 2024).

I would like to conclude by expressing my heartfelt thanks to my respected guide Dr. Väyrynen, Sai S H, who had helped and supported me in completing this work. Her detailed guidance and concentrated attention became a source of constant light and encouragement to me.

I wish to express my deep sense of gratitude to the senior municipality official, who had generously accepted to be a participant in this study.

I also extend my gratitude to all the professors of the Changing Education Programme and GINTL for their help and support in completing this study.

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8 Appendices

8.1 Appendix 1: Data Collection Instrument (Interview Questions)

1. Could you kindly provide a brief overview of your role and responsibilities within the municipality, especially in relation to the Three-Tier Support System?
2. Can you provide an overview of the City's Three-Tier Support System and its primary goals and objectives?
3. Can you describe the key stakeholders involved in the planning and decision-making process for the Three-Tier Support System?
4. How is the implementation of the Three-Tier Support System being monitored and evaluated by the municipality in the city area?
5. Are any adjustments or improvements made to the system based on feedback and evaluation results?
6. Are there any measures or strategies that are particularly relevant for the effective implementation of the Three-Tier Support System in the City area?
7. In your current work, have you encountered any challenges or unexpected obstacles in the implementation of the support system, and how were they addressed?
8. On what basis are resources allocated for the implementation and maintenance of the Three-Tier Support System in the schools in the city area? And are there any budget considerations or constraints for the allocation of these resources?
9. In your opinion, how adaptable is the Three-Tier Support System to changing needs or emerging challenges?
10. Have there been any initiatives to promote understanding and acceptance of the Three-Tier Support System?
11. Are there any future plans and considerations for the Three-Tier Support System in the City area?

8.2 Appendix 2: Consent Form

Consent form

I have been asked to take part in a study "An Analysis of the Intention and Implementation of the Three-Tier Support System in a Major City in Finland: Insights from a Municipality Official"

I have read and understood the information given above. I have received sufficient information about the study. The researcher (Suraj Kannan Pandian) has also talked to me about the study and responded to all my questions about it.

I understand that participating in this study is voluntary. I have the right, at any time during the study, to cancel my participation in the study. I do not need to give any reasons for cancelling my participation. Cancelling my participation will not result in any negative consequences for me.

- Yes, I will participate in the study.

Date:

Signature of the participant:

Name in print:

Signature of the researcher:

Name in print:

8.3 Appendix 3: Privacy Notice

University of Helsinki
Privacy Notice
DATA PROTECTION NOTICE FOR
SCIENTIFIC RESEARCH
General Data Protection Regulation of the EU
Articles 12–14
Date: [16.10.2023]

Information on the processing of personal data in the research project entitled "**An Analysis of the Intention and Implementation of the Three-Tier Support System in a Major City in Finland: Insights from a Municipality Official**". The research project entitled "An Analysis of the Intention and Implementation of the Three-Tier Support System in the City from a Municipality Perspective", involves processing of personal data. The purpose of this data protection notice is to provide information on the personal data to be processed, from where they are obtained and how they are used. Detailed information on the rights of data subjects will be provided at the end of this notice.

Your participation in the research project and provision of personal data are voluntary. If you do not wish to participate in the project or you wish to withdraw from it, you can do so without negative consequences.

1. Data Controller and data protection officer

1. Researcher

Name: Suraj Kannan Pandian

Phone Number: +358 415751117 E-mail: suraj.pandian@helsinki.fi

2. Contact person

1. Researcher

Name: Suraj Kannan Pandian

Phone Number: +358 415751117 E-mail: suraj.pandian@helsinki.fi

Faculty/department/unit: Faculty of Educational Sciences

Address: Faculty of Educational Sciences, University of Helsinki,
PO Box (Fabianinkatu 33), 00014 University of Helsinki, Finland.

3. Description of the research project and the purpose of processing personal data

The intention behind this thesis is to analyse the intentions and implementation of the three-tier support system in the city from a municipality perspective. The three-tier support system aims to provide equal access and support for students with varying levels of need, ranging from "General Support" to "Intensive Support" and "Special Support." The study analyses the intention behind the implementation of the system, the factors that contributed to its design, and the extent to which it has been effectively implemented. Additionally, the thesis would also explore the experience of the municipality professionals working on the implementation of the three-tier support system and would identify the challenges they face in the effective implementation of the support system. The research is based on a qualitative approach and draws on interviews with municipality professionals working on the coordination of the three-tier support system in the City. The findings of this work would shed light on the effectiveness of the three-tier support system and if there are any intention-gaps in the

implementation of the three-tier system. It would also highlight the ways in which the three-tier support system could be improved to better serve the needs of students. Overall, this study would provide insights into the intention behind designing the three-tier support system and its implementation.

Personal data such as voice recordings, names, positions, work history, etc would be part of the collected data in the interviews. But this information will not be processed or be part of the data analysis and will not be published in the thesis.

Personal data is processed as part of master's thesis at the University of Helsinki. The student is responsible for the practical management of the data, such as the minimization of the data to be processed, the accuracy and the determination of storage periods and the use of appropriate systems/applications. The risks related to the treatment are assessed in cooperation with the supervisor. The University guides and supports the processing of personal data from planning to the publication of the final work and provides the necessary infrastructure and tools to carry out the research.

4. Personal data included in the research data

Personal data such as names, positions, recorded voices, work history, etc would be part of the research data. But this information will not be processed or be part of the data analysis and will not be published in the thesis.

5. Sources of personal data

The personal data would be obtained through the following sources:

1. Interviews
2. Authorities
3. Official Websites

6. Sensitive personal data

No special categories of personal data (i.e., sensitive data), as defined in Article 9 of the GDPR, will be processed in this research.

7. Lawful basis for processing personal data

Personal data are processed on the following basis (Article 6(1) of the GDPR):

1. Task carried out in the public interest: Scientific research purposes
2. Specify the legitimate interest: Consent by the research subject

8. Recipients of data

The collected personal data won't be passed on to any third party and will only be handled by the researcher.

9. Transfer of data to countries outside the European Economic Area

Data will not be transferred to countries outside the European Economic Area, they are processed only within the EEA.

10. Automated decision-making

The research project does not involve any automated decision-making that has a significant effect on data subjects.

11. Protection of personal data

Personal data included in the research dataset will be processed and kept protected so that only the researcher can access them.

The data processed in data systems will be protected using the following:

1. Soft Copy: External Hard-disk and one drive of the researcher protected with Username and password.
2. Hard copy or Physical Material: Will be kept in locked cupboard in the researcher's personal room.
3. Processing direct identifiers: The collected data might include direct identifiers such as voice, names, positions, etc. But these direct identifiers will be removed during the analysis stage and kept separate from the analysed research data.

12. Duration of the processing of personal data in this research project:

The duration of the processing of personal data in this research project would be till the thesis is accepted.

13. Processing of personal data when the research project ends

The research data will be kept for the purposes of validating or replicating the results of this research project: identifiers included

The research data will be kept for later, compatible scientific research in accordance with the requirements of the GDPR: identifiers included

The storage of the research data is based on Article 5(1)(b) and (e) of the GDPR.

Data subjects will receive a new data protection notice on the new use of the research data, unless the controller can no longer identify the subjects from the data.

In addition, the data subjects will not be informed of the new research if delivering this information to them is impossible or involves a disproportionate effort or

renders impossible or seriously impairs the achievement of the research objectives (Article 14(5)(b) of the GDPR).

Where and for how long will the data be stored: The data will be stored in the personal External Hard-Disk and One Drive of the researcher. The research data will be kept for the purposes of validating or replicating the results of this research project and for later, compatible scientific research in accordance with the requirements of the GDPR: identifiers included

14. Rights of data subjects and derogations from those rights

The contact person in matters related to research subjects' rights is the contact person stated in section 1 of this notice.

Rights of data subjects

Under the General Data Protection Regulation, data subjects have the following rights:

- Right of access to their own data
- Right to rectification of their data
- Right to the erasure of their data and to be forgotten
- Right to the restriction of processing of their data
- Right to data portability from one controller to another
- Right to object to the processing of their data
- Right not to be subject to automated decision-making

However, data subjects cannot exercise all their rights in all circumstances. The circumstances are affected by, for example, the legal basis for processing personal data.

Further information on the rights of data subjects in various circumstances can be found on the website of the Data Protection Ombudsman: <https://tietosuoja.fi/en/what-rights-do-data-subjects-have-in-different-situations>.

Derogations from rights

The General Data Protection Regulation and the Finnish Data Protection Act enable derogations from certain rights of data subjects if personal data are processed for the purposes of scientific research and the rights are likely to render impossible or seriously impair the achievement of the research purposes.

The need for derogations from the rights of data subjects will always be assessed on a case-by-case basis.

Right to appeal

If you consider that the processing of your personal data has been carried out in breach of data protection laws, you have the right to appeal to the Office of the Data Protection Ombudsman.

Contact details:

Office of the Data Protection Ombudsman

Street address: Ratapihantie 9, 6th floor, 00520 Helsinki

Postal address: PO Box 800, 00521 Helsinki

Phone (switchboard): 029 56 66700

Fax: 029 56 66735

Email: tietosuoja(at)om.fi

~END~