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Dear Rasmitadila Rasmitadila,

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Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia

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Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia

The implementation of limited face-to-face learning (LF2FL) during the Covid-19 pandemic has impacted students in inclusive classrooms. Some of the adjustments teachers and students faced were obstacles and challenges that took time to make. The teacher must comply online learning experience conducted with all its shortcomings during the implementation of LF2FL and its impacts on students, including students with disability. We conducted a study to explore teachers' perceptions of the impact of implementing LF2FL on students in inclusive classrooms in elementary schools. This research used a case study to obtain and examine data in a context that will be accepted in depth by the phenomena. We involved 16 elementary school teachers, conducted semi-structured interviews, and analyzed the data using thematic analysis. The results showed two main themes, namely learning outcomes and instructional processes. We conclude that the impact of LF2FL on students in inclusive classrooms contributes to the reconfirmation of knowledge for all students, reduces students' mental stress, and increases student motivation through direct interaction between teachers and students. It is necessary to increase transformational competence in the education system for teachers, especially in the inclusive education system. The government, there is a need for a more flexible and adaptive curriculum for all students in elementary schools that can keep up with educational changes in Indonesia.

Keywords: limited face-to-face learning; inclusive class; elementary school; covid-19; pandemic

Introduction

The current Covid-19 pandemic engulfing the world has impacted all aspects, including education. The impact of school closures for two years during the pandemic as a worldwide phenomenon has affected all countries. According to data from UNESCO, as of October 31, 2021, it is estimated that more than 55 million students are affected by school closures in 14 countries' hands-on

learning (UNICEF, 2021). With prolonged school closures and inadequate distance learning leading to substantial learning loss, such conditions have exacerbated the learning crisis, and the inclusive education system is no exception. For example, according to a UNICEF (2022) report, the Dominican Republic, since Covid-19, closed all schools for the 2020/2021 academic year. The government of the Dominican Republic is concerned about distance learning which will exacerbate the existing educational inequalities generally for children with special needs, so the government started looking for ways to make education as inclusive as possible to provide education for all children. Meanwhile, according to the United States Department of Education, the impact of the Covid-19 Pandemic on learning in the United States, especially for a student with a disability in inclusive or special schools, has caused significant educational disruptions and related service assistance needed to support academic progress and prevent setbacks. These disorders exacerbate the longstanding gap between a student with a disability in academic achievement.

The same condition also occurs in Indonesia. Since the Covid-19 pandemic, the policies set by the Indonesian government, primarily through a joint decree of four ministers, have led to the closure of schools, including inclusive elementary schools. Various obstacles teachers in inclusive elementary schools in handling students with disability need time. The student adjusts to online learning from home, family member disturbances, lack of understanding of parents in helping the student with a disability in terms of subject matter, and even the difficulty of parents suppressing their children's behavior when facing learning difficulties due to lack of interaction with the teacher (Rasmitadila et al., 2020).

The development of changes in virus variants causes changes in policies and rules that the Indonesian government must enforce. Variants continue to increase with all the consequences causing school learning rules to change. This change depends on how many Covid-19 positive patients recovered or died. The rules must vary according to these conditions if a region experiences a spike in cases more significant than the national average. Indonesia is a country that can currently control the number of transmissions of Covid-19 cases (Ariawan & Jusril, 2020). However, at the beginning of 2022, the Omicron variant became a threat, potentially increasing positive cases. It could be handled reasonably satisfactorily so that hospitals had no overcapacity. The Indonesian government has prepared for the risks that could occur by looking at the experience of the previous year and the experience of other countries. According to the Ministry of Communication and Information of the Republic of Indonesia (2022), the vaccine achievement rate is ranked 4th in the world, with 194 million people receiving the first vaccine or around 93.25% of the total number of vaccines in all provinces; 152 million second or about 73.41%; the third vaccine is 15 million or 7.50%. Meanwhile, children's vaccines in Java and Bali have reached more than 36%. The achievement of vaccination is one factor in the reopening of face-to-face learning with the concept of limited face-to-face learning (LF2FL), including inclusive schools.

In general, implementing LF2FL is one solution, as the prolonged online learning during the pandemic negatively impacted students, especially in inclusive elementary schools, including the threat of students dropping out (Heart et al., 2021). There are several reasons why LF2FL in Indonesia should be implemented, as the implementation of distance learning, with all its limitations, is not optimal and consists of various shortcomings (Rosmana et al., 2022; Masnur et al., 2021). There is a decrease in learning outcomes in almost all aspects; the higher the psychosocial risk or individual conditions, including psychological and social aspects, that have occurred among children during online learning (Futra & Primahardani, 2021). Some of the risks

can include increased violence against children at home and depression due to feeling depressed during online learning due to not playing and meeting with friends for an extended period. This is true, especially in inclusive classrooms; this condition is increasingly deemed very heavy, especially for a student with a disability. Special attention needs to be paid to a student with a disability because they tend to have fewer educational opportunities outside of school due to various barriers (Jia & Santi, 2021). Meanwhile, for the student without a disability, the impact of online learning has been felt, as described above.

Various challenges and obstacles teachers face in inclusive classrooms during LF2FL at the school include providing safe and comfortable educational services through strict health protocols for the safety of all school members. Teachers are expected to have a high fighting spirit in making adjustments that need to be made for all students in inclusive classrooms to achieve learning goals for all students according to their characteristics and needs (Rivera & McKeithan, 2021). The teacher has an essential role in reducing the gap during distance learning. This study explores teacher perceptions of the impact of implementing limited face-to-face learning on students in inclusive elementary schools in Indonesia.

Limited face-to-face learning in Indonesia

Learning policies during the pandemic in Indonesia have been adjusted several times, considering safety, health, and evaluation of learning outcomes in each education unit--from early childhood education until higher education--. Learning policies implemented by the government are related to student growth, development, and psychosocial conditions. The practice of this policy can be seen in the expansion of learning that is made aware of the zones and the use of an emergency curriculum during the Covid-19 Pandemic. We traced that these policies are a mutual agreement between four ministries: the Ministry of Education, Culture, Research and Technology; the Ministry of Health; the Ministry of Religion, and the Ministry of Home Affairs of the Republic of Indonesia. According to UNICEF Indonesia (2021), citing Indonesian government data, more than 60 million students in Indonesia were affected by school closures nationwide in March 2020. Since then, 39 percent of schools have reopened for limited face-to-face learning, as of September 6, 2021, according to national guidelines. To that end, UNICEF suggests three priorities when schools reopen, namely: 1) there must be a targeted program so that all children and youth can return to school, they can safely access services to meet individual learning, health, psychosocial well-being, and other needs; 2) create refresher or remedial lesson plans to help students catch up on lost learning while moving them through new academic material; 3) there must be support for teachers to cope with learning loss, including through digital technology.

Meanwhile, World Health Organization (2021) recommends that schools reopen safely by adopting measures to minimize virus transmission. With strict safety protocols, schools can be safe for children than outside schools, even in areas with high transmission rates. Since 2020, the instructional system established by the government through the approval of the four ministries has been providing an opportunity for schools to adapt so that learning can continue with various considerations. According to The Ministry of Education, Culture, Research, And Technology of the Republic of Indonesia (2022), in early 2020, the instructional system will use an online system--learning from home--for all education units. In mid-2020, the modification of the instructional system was implemented with various considerations due to the enactment of the rules to enforce

tightening community activities (ETCA). At the beginning of 2021, through the agreement of four ministries, the instructional system also changed with policies based on considerations of permits granted by each region with the requirement that each academic unit meets every tiered requirement, so face-to-face learning was limited but not mandatory. In mid-2021 (April - December), a provision was implemented; namely, if all educators and education personnel in the education unit have been vaccinated, the education unit is required to provide the option of LF2FL--with a health protocol-- and online learning. LF2FL was implemented based on the Covid-19 situation (ETCA with levels 1,2,3, see Table 1).

Meanwhile, based on the situation spread of Covid-19, a joint decree between four ministries again set a policy in early 2022. The implementation of LF2FL must be carried out in almost all parts of Indonesia (2022). All Education units at ETCA levels 1, 2, and 3 must carry out LF2FL. Setting students' capacity and learning duration in implementing LF2FL is regulated based on the vaccination coverage of dose two educators, education staff, and elderly citizens. This means that all regencies/cities are already at levels 3, 2, and 1, so 100% of education units can organize LF2FL. Some of the arrangements that the government has set include: 1) all education units at levels 1, 2, and 3 of ETCA are required to carry out LF2FL, local governments may not prohibit LF2FL for those who meet the criteria and may not add more severe criteria setting the capacity of participants students, and the duration of learning in the implementation of LF2FL is regulated based on the coverage of vaccination doses of 2 for education personnel in each education degree as well as vaccination of the elderly at the district/city level, except for education units in special regions due to geographical conditions; 2) parents or student representatives can choose LF2FL at school or online for their children until semester one of the 2021/2022 academic year ends. Starting from the second semester of the academic year 2021/2022 (in January 2022), all are required to take LF2FL; 3) education units that are proven to have violated the health protocol will be given sanctions administratively and fostered by the Covid-19 handling task force or the school health unit (a joint decision of 4 ministers). The setting for LF2FL is in the following Table 1:

[Insert Table 1 about here]

Instruction in inclusive schools during the Covid-19 pandemic in Indonesia

Before the start of the inclusive education program in Indonesia, the model of educational services provided for children with disabilities was more of a service model that adopted the model of segregated education and integrated education. In practice, the number of students with disability is increasing (Kenny et al., 2020; Priyanti, 2022). However, education services still do not provide justice for every child with a disability, so it is necessary to change the quality of education services for children with disabilities. In line with developments occurring worldwide regarding education for all, Indonesia sees the need to provide fair and decent benefits for all children. Until now, the Indonesian government has developed an inclusive school model where students with disability study together with typical or regular students. The model is held in regular schools (public and private) that accept students with disabilities and schools that are designated (public and private) as inclusive schools.

During the Covid-19 pandemic, changes in the instructional system, especially when inclusive schools are like other regular schools, such as implementing learning from home and LF2FL, need special attention, especially for a student with a disability. According to the Ministry of Health of the Republic of Indonesia (2020), students with disability are vulnerable to being infected with

COVID-19. So, they need special attention, both while online from home or when LF2FL is being carried out (Singh et al., 2021). Some groups of students with disability do need learning through direct interaction with teachers in the classroom. LF2FL needs to be considered to optimize learning at home by being more oriented to the needs of the student with a disability. A different strategy is needed for students with disabilities in inclusive schools to facilitate the achievement of instructional objectives according to their characteristics and needs. Still, at the same time, they must be able to prevent a student with a disability from transmitting Covid-19 (Maryanti et al., 2020; Kaiser et al., 2021). This LF2FL strategy must be done because studying from home has decreased learning motivation and increased negative emotional reactions of students with a disability.

Concerning the implementation of learning during the Covid-19 pandemic, the Indonesian government, through the Decree of the Minister of Education, Culture, Research and Technology, Number 719/P/2020, issued guidelines for implementing the curriculum under special conditions which, among other things, state that instruction in special situations is free from discrimination, including serving student with a disability. The government's special attention to teaching all students in inclusive schools is significant because almost all teachers do not have adequate knowledge about learning for all students, mainly students with a disability during this pandemic. So far, inclusive school principals have focused on mastering teacher knowledge about Covid-19 and how to prevent it from spreading to students. The inclusive school principal admitted to making teachers know more contextual and effective learning methods, especially for a student with a disability during the pandemic, by participating in training and distributing relevant learning materials (Gul & Khilji, 2021; Sholikhati et al., 2021).

Like other regular schools, several inclusive schools also conducted combined learning (online and offline) at the beginning of the pandemic (Kurniawati et al., 2021). The LF2FL policy also applies to inclusive schools to meet the needs of all students, including students with disability, with specific categories who need particular attention and treatment, such as students with ADHD or autism. Students with autism, for example, need to train their focus and concentration by meeting face-to-face with teachers and students (Lindsay et al., 2014; Chandroo et al., 2018). To avoid learning loss, the teacher visits students' homes, assists in both subject matter and behavior, and discusses with parents (Singh et al., 2020; Tokatly Latzer et al., 2021). Various ways so that students can understand the subject matter during LF2FL by teachers, including simplifying or reducing the subject matter. However, not all subject matter can be achieved by all students, including students with disability (He et al., 2022). One of the reasons is the simplification of the material applied to all students in the class, delivered simultaneously to all students. The existence of students with disability has not been widely considered.

The knowledge gap during LF2FL for all students has occurred. The decline in knowledge, especially literacy and numeracy, determined by the teacher for both types of students, occurred in the class. To that end, the Indonesian government has set standards for learning outcomes during the COVID-19 pandemic, with the achievement of numeracy and literacy standards. However, there are problems in practice, especially related to learning outcomes during LF2FL. This research contributes to determining policies for the government in establishing more specific standards of learning outcomes that suit the needs of elementary school students in the future. The main

question in this study is how elementary school teachers perceive limited face-to-face learning for students in inclusive elementary schools in Indonesia.

Methodology

Setting

The main research in this project was conducted in Bogor Regency, West Java, Indonesia, from December 2021-January 2022. Bogor Regency is one region with a solid commitment to implementing inclusive education. By establishing regulations that cover the implementation of inclusive education, namely the Bogor Regent's Regulation Number 27 of 2016 concerning the implementation of special education in the Bogor Regency. According to Bogor Regent Decree Number 443/480/Kpts/Per-UU/2021, face-to-face learning is limited to Bogor Regency during the Covid-19 Pandemic, including in ETCA level 2 from December 2021-January 2022.

Following government regulations stipulated by the joint decree of four ministers, the regions included in level 2 of ETCA can hold limited face-to-face learning with a student capacity of 100% in one class; or 50%, and the division of time that the school can arrange (2 shifts in one class) of one day time. Learning can be done for a maximum of 6 hours. The implementation of LF2FL, including inclusive schools in Bogor Regency, is carried out for 2-3 hours with an occupancy of 50%, divided into two learning shifts (morning and afternoon). The implementation of LF2FL in schools must have the availability of sanitation, hygiene, and health facilities and infrastructure least: a spare mask for at least 50% (fifty percent) of the total population of the education unit, including transparent masks for students with hearing impairments; decent toilets that are cleaned daily; means for washing hands with soap with running water or hand sanitizer; adequate ventilation in each study room; disinfectant; and install and disseminate communication, information and education media related to the implementation of health protocols including social distancing markers. Treat regulations with government standards applicable to every school, including inclusive schools. Teachers carry out learning according to the conditions of the student with a disability. If it is necessary to add class hours for a student with a disability, usually the teacher will add them after the class ends, which can be done in the teacher's room or classroom, with a duration of about 30 minutes.

Research design

This study aimed to explore inclusive teachers' perceptions of the impact of LF2FL on students in inclusive classrooms. We used a case study approach to obtain and examine data in a context that will be accepted in depth by the phenomena. The selected cases can be people, students, or school staff members of the school community (Creswell & Clark, 2017). Case study data comprehensively describe a case in real life (Yin, 2012). In this study, the impact of LF2FL on students and teachers in inclusive elementary schools was explored in depth during the Covid-19 pandemic in Indonesia. We collected data through in-depth interviews with elementary school teachers in inclusive schools face-to-face and let the teachers explain the implementation of LF2FL in inclusive classrooms. We explained the initial description of the topic, and we asked and then gave some questions to the teacher. Data analysis was carried out by coding and creating themes from research findings.

Participants

Teachers were involved in this study, domiciled in the Bogor district, West Java, Indonesia. As the primary researchers - 5 people - collaborated and asked for help from student teachers of the elementary school teacher education department as research assistants (RA) who have taken inclusive education courses at one of the teaching and education faculties at a private university in Bogor Regency. Each RA looked for one teacher in an inclusive elementary school to be interviewed. Before conducting interviews with teachers, we provide training to RA, especially related to interview topics, how to interview teachers, and making transcripts of interview results. The 16 teachers interviewed have implemented LF2FL in schools, especially in inclusive classrooms. Both with a capacity of 100% capacity of the number of students full every day at school, a maximum of 6 hours of lessons, and a capacity of 50% of student capacity--divided into two shifts--full every school day, a maximum of 4-6 hours. Descriptive data of demographic characteristics, including gender, length of teaching experience, types of the student with disability taught, and teachers' level of education, are presented in Table 2:
[Insert Table 2 about here]

Data Collection

Sixteen people as RA who have taken inclusive education courses from the Department of Elementary School Teacher Education have collected data on inclusive elementary schools. One of the primary researchers is a lecturer in inclusive education, so it was easy to direct and select student teachers as RA who would be involved in this research. The selection of these RAs was because they already understood inclusive education, so their understanding became more relevant compared to the other student teachers who had not taken this course. To facilitate data collection and selection of inclusive elementary schools, we figure out the data on inclusive schools from the Bogor Regency Education office. The purposive sampling method was used in data collection, especially in determining inclusive schools. We mapped inclusive schools that matched the criteria for the study. The criteria for selecting an inclusive school include the following: the school has carried out learning during LF2FL and has an inclusive class in which there are students without disabilities and students with disability. Another criterion is that learning is carried out directly in the classroom after implementing ETCA. Before conducting the interviews, as the ethics of research engagement, we provided a research permit to the principal and explained the purpose of the interview. If the principal agrees, interviews can be conducted with teachers. The principal will provide recommendations for teacher names to be interviewed by RA. The RAs and teachers determined the time to conduct interviews at school. RA also explained that all information related to data collection would be stored and kept confidential for research purposes only. The RAs asked about the main topic being the impact of LF2FL on students in inclusive classrooms during the covid-19 pandemic.

Interviews were conducted in a semi-structured, and the average time spent by students was 1-1.5 hours. The teacher enthusiastically gave his opinion, and the RAs recorded every interview conducted with them. Before the RAs asked questions, they asked permission to record the interview activities, which would be used only for research data. After completing data collection, the RAs made a verbatim so that it could be analyzed at the next stage.

Data Analysis

Data were analyzed inductively using thematic analysis to identify, evaluate and create themes expressed by participants (Galloway & Jenkins, 2009; Braun & Clarke, 2012). Each participant's

response starting at the first stage, was coded (in the form of keywords) according to the participant's description so that it did not overlap. The data received by the researcher was then coded and categorized using the NVivo 12 program. All data from surveys and interviews were entered into Nodes and Cases to be grouped with a specific code. Thematic maps showed the organization of concepts according to the various levels and potential interactions between concepts. The researcher analyzed and discussed all codes to make categorization and possible integration between codes to streamline the codes. This inductive technique allowed the identification of themes expressed by participants in responding to research questions (Liu, 2011).

Findings

The results below show the varied perceptions of teachers regarding the impact of LF2FL on students in inclusive classrooms. Students who were impacted consisted of students without disabilities and students with disabilities. The results were compiled for students without disabilities and students with disability, respectively. Two main themes were found in the two types of students: learning outcomes and instructional processes. For the two themes, it consists of sub-themes which will be explained in more detail through Figure 1, which was analyzed using Nvivo:

[Insert Figure 1 about here]

Student without disability

Learning outcome

We found several sub-themes related to learning outcomes highlighted by the teacher on cognitive and affective aspects. Cognitive aspects relate to the speed of understanding the subject matter, student learning progress, knowledge, and tasks (Ausubel, 2012; Ifenthaler et al., 2011). The affective aspect shows a person's ability closely related to various emotions or feelings in him—for example, appreciation, feelings, interests, enthusiasm, values, and attitudes towards a condition. The rate of understanding the subject matter is related to the condition of understanding the subject matter that is not like before the pandemic. The implementation of which has been carried out during the pandemic has made students less understanding of the lesson. This condition requires adjustments for teachers and students, looking for new forms to accelerate the understanding of subject matter, including in LF2FL. Many students forget lessons, and when they explain to the teacher, the average student experiences a slowdown in understanding the material. Teachers need time to repeat lessons so that students can understand them. This opinion was expressed by one of the teachers:

As a result, student without disabilities is less likely to learn than before. They forget many lessons, such as multiplication, previously taught, so they end up repeating the lesson at the beginning.

The teacher also thinks that during LF2FL, students' learning progress is slightly better than when online from home. Students can meet directly with the teacher in class, even with limited time, which provides opportunities for students to ask the teacher when experiencing problems in the lesson. The impact is that students can achieve student understanding of the subject matter. It is different when students study from home; even though they get high scores, the understanding is only achieved partially because of getting help from parents. Therefore, during LF2FL, the teacher can compare the learning outcomes obtained by students when assisted by parents or by the students themselves. Some student learning outcomes scores online look high. During the Covid-

19 Pandemic and online learning, some students with low learning outcomes got high scores. For example, mathematics, for most children, is a difficult subject and is at a low level of learning mastery--mastery of the subject matter being studied--. The average grade of mathematics learning completeness set by the teacher is 75 out of 100. When online, as many as 90% of students achieve mastery in learning, and the rest still need to achieve mastery. However, during LF2FL, normal class conditions, only 40% of students can achieve complete learning, while 60% still need to (below the class average of 75). This is the actual condition of the class before the Covid-19 Pandemic. This difference in achievement is indicated by the involvement of parents in helping their children when children are in online learning. Parents play more of a role in helping answer questions the teacher gives students at home. One teacher explained this opinion:

It is different between studying online from home and at this LF2FL moment. I can see the difference in the student's understanding is entirely intact and slightly better. Students understand the lesson because of their efforts. Compared to while at home, they are helped a lot by their parents, especially with assignments and homework. However, at least with LF2FL, I can see their normal condition back, even though time is limited in studying at school.

The delivery of subject matter during LF2FL for teachers is one obstacle that needs attention. Although LF2FL is carried out in class for 2-3 hours, many materials must be maximally conveyed to students. Limitations of time cause teachers to use effective ways to convey the subject matter optimally to students. However, this condition is still much better compared to online from home. However, students need teachers directly--in class--to learn the lesson's material so students can easily understand it. The opinion of one teacher stated:

Students need more learning in class than online because the teacher can deliver the subject matter directly to students, so students can more easily understand the lesson. Although the time available is only a little, it is better than learning virtually.

We found a relationship between the subject matter (e.g., mathematics, language, science) and the knowledge gained by students through teachers' opinions that the teacher's lack of opportunity to explain the subject matter caused students' knowledge to be less. Still, the achievement is better than when learning through online learning. Although the teacher must often repeat from the beginning related to the subject matter that students will receive, there has been a change in the increase in knowledge achievement, and student curiosity has also increased. Enthusiasm for learning also looks better than before. This opinion was conveyed by one of the teachers:

During LF2FL, students' knowledge of the subject matter decreased compared to before the pandemic but was better than during online learning. At least during LF2FL and re-learning, children are excited to learn again, and students' curiosity is starting to come back, even though learning time is still limited.

In the implementation of LF2FL, the teacher believes that giving assignments is a consequence of limited time, so it is not uncommon for assignments to pile up, both to be completed at school and at home. For assignments they have to complete at school, teachers can monitor and know students' progress toward understanding the subject matter. This condition is different from the tasks that must be completed at home. In helping students, parental assistance is more about giving answers rather than explaining the process of doing assignments or teaching children to understand the meaning more easily. This condition allows subject matter achievement to be different for students even though the teacher hopes that the assignment will make it easier for students to understand the material. The teacher will know the students' achievements during LF2FL. The opinion of one teacher:

When I give tasks at school, I can monitor my students and find out their achievements. However, if I give them at home, they are assisted by their parents.

The cognitive aspect of implementing LF2FL is still the teacher's burden in achieving its maximum result. Time constraints have caused teacher limitations in delivering subject matter so that the knowledge gained by students has remained the same as before the pandemic. However, it is better than when learning is carried out online or from home.

Meanwhile, we found a change or adaptation of behavior during LF2FL at school from the affective aspect that the teacher stated. The teacher argued that during LF2FL, behavior adaptation occurs. Students without disabilities adapt more quickly to changes in the implementation of learning. Some rules imposed in schools, such as behavioral changes in health protocols as a learning requirement, are easily adopted by the student without a disability, including adaptation or conditioning in the classroom when they have to study together with other themes. Students quickly adapt to learning as before the pandemic, although mobility is very limited due to the rules set by the government related to LF2FL. The opinion of one teacher:

I see those students without disabilities are more adaptable because they meet face-to-face with their friends, just like before the pandemic. Students are also more easily conditioned when studying in the classroom.

We also found that teachers thought there was independence from students' non-crew members related to personal hygiene and complying with regulations related to health protocols set by the school. This indicates that students' independence improves when implementing LF2FL in schools. Studying at school during LF2FL means school students are back to being independent as before Covid-19. If we compare it with online learning when students have to study from home with limited infrastructure, time and materials are limited; it causes parents to always have to accompany their children and work. When LF2FL, students face the fact that they must be able to take care of themselves. This is all in addition to constantly being reminded and supervised by teachers, including health and learning protocols. The teacher emphasizes this opinion:

Students study independently at school during LF2FL. They must obey all the rules in the school, wash their hands, and change masks by themselves, without being accompanied by their parents. In addition, they also do their assignments in class, not assisted by parents, such as during online learning at home. This is an exercise for students so that they can normally study again later.

We conclude that the learning outcomes of the student without disability during LF2FL have improved, although not optimal, because they still require adjustments for teachers and students regarding cognitive and affective issues.

Instructional process

We found seven sub-themes related to the instructional process theme. The sub-theme of helping people is parents' assistance during online learning at home. The teacher believes that while online at home, all assignments and homework are dominated by parents, especially assistance in the form of answers to questions given by the teacher to students. Learning conditions that limit direct face-to-face interaction between students and teachers create gaps or problems that cause student and teacher communication to decrease so that the subject matter is not fully conveyed to students. This condition causes students to interact more with their parents. Parents who also have jobs take care of the house and children, making them take shortcuts to fulfill their children's tasks so that they can be completed quickly. With the implementation of LF2FL, parental assistance began to decrease, although it did not disappear completely. Once again, the teacher interacts directly with students in class and explains the subject matter to students, although with a limited time limit. At least this reduces students' dependence on parents' help when studying. Of course, these learning

outcomes are different, but at least the teacher can monitor the real achievement of the students. Student monitoring is also a sub-theme at the same time. The teacher explained this opinion: Parents often do online assignments, but when LF2FL assignments are carried out at school, this can reduce parental assistance to students, especially in doing assignments, so that I can monitor student achievement.

Implementing LF2FL in schools allows teachers and students to interact directly with each other in academic and non-academic activities. We found that with direct interaction, students' activeness in learning was better than when studying online learning at home. This also affects students' enthusiasm for learning because they meet their teachers and friends in class. Despite the limited time for learning, the direct interaction makes it easier for teachers and students to communicate things that are considered difficult when learning is carried out online. Students can study together with other friends, eliminating the pressure of lessons that are usually difficult for them to fulfill fully. The interaction and activeness of students in learning cause students' motivated to know better. Students become more enthusiastic about learning, including new things, even though the teacher has to repeat the lesson several times. The teacher expressed this opinion: With classroom learning, students become more enthusiastic and eager to learn and can interact directly, especially when learning new things. When they do not understand it, they immediately ask the teacher or their friends so that they can understand the subject matter quickly.

The impact of time constraints during LF2FL is that the teacher does not convey the whole subject matter given to the teacher to students, which in the end, must be done at home with parents. For this reason, the teacher believes that with the decline in Covid-19, it is hoped that schools can return to regular learning like before the pandemic. The teacher argues that although the student's achievement, especially in the cognitive aspect, is increasingly heading in a better direction, the limited learning time causes the slow achievement of competence that students should achieve in one semester or learning goals previously set. The teacher expressed this opinion:

The implementation of LF2FL with a limited time causes the delivery of subject matter to be not optimal, so I have to adjust the delivery of the material and the assessments.

Student with disability

Learning outcome

We found two sub-themes related to learning outcomes, namely, related to cognitive and affective aspects. We highlight findings related to instructional progress, student understanding, and repetition of interrelated subject matter on the cognitive aspect. The teacher thinks that understanding the subject matter for the student with a disability tends to have not increased fully. However, this must be seen from the type of student with a disability. Some students with disability, moderate and severe types, do not provide a better understanding of the material. For example, students with slow learning who have to study for a limited time do not get significantly better results. Even though the teacher has repeated in the classroom, changes in learning outcomes according to achievement should require a longer daily time than the student without a disability. This change is absent because students with disabilities have not been given treatment for too long while learning at home, so there is no maximum new achievement, even though learning outcomes are derived from students without disabilities.

However, it is better than online at home because teachers can better understand student development. With the existence of LF2FL, the teacher also becomes aware of the extent to which

the students' achievement has been. This means that the teacher must be able to re-prepare the special instructional methods for the student with a disability. The subject matter that has been delayed and delivered of limited access and interaction between teachers and students with a disability must be rethought. Several teachers explained this opinion:

LF2FL does not significantly impact the achievement or student's learning progress. I have to teach from the beginning again and explain the material repeatedly, which takes longer than the student without a disability. One of the impacts is on the ability of a student with a disability; we as teachers know more about the development of these students because if we are online too often, we will not know the progress. However when, for example, during LF2FL, we as teachers know better how the student's progress is and whether he understands what we have conveyed.

The progress of the student with a disability who has not given good results shows that the student's achievement has not been able to take place optimally according to the abilities and needs that the teacher has set. The teacher hopes that with LF2FL, learning time can be adjusted and extra time added so that teachers can pursue learning goals for students with disability.

Meanwhile, related to the affective aspect, we found a sub-theme, the importance of adaptation for the student with a disability when implementing LF2FL at school. This adaptation is more complicated than for students without disabilities because adaptation requires special attention due to taking too long and getting used to online learning at home with family. Teachers need extra effort to teach this adaptation in learning activities and non-academic behavior, such as applying health protocol rules. This adaptation also has at least a positive impact, such as regenerating an attitude of being able to socialize with friends. Students with disability can redevelop social-emotional attitudes that have only been studied at home, cannot control their emotions and behavior, or cause prolonged mental stress. Thus, with LF2FL, students with a disability can reduce mental stress by meeting and interacting with their classmates. The teacher explained this opinion:

With LF2FL, at least students with disability can interact with their friends and want to learn more.

The other impact is social-emotional because, during a pandemic, students with low socialization are usually lacking, and their emotions are also rarely stimulated. However, since LF2FL, their social-emotional skills have improved; they socialize with their friends and get used to dealing with people again.

The teacher's opinion also highlighted the problem—stimulus-response. The teacher believes in the stimulus-response to the student with a disability; invites them to think from the beginning again about the lessons they have learned online helpful. The teacher needs to provide a stimulus that can provoke them to think even a little less so that students' understanding of the subject matter gets a positive response from students. The essential part is forming good communication between teachers and students so that students' social and emotional problems and negative behavior that has been difficult to control while at home can be minimized through LF2FL. For students with learning difficulties to carry out learning, the teacher must provide more enthusiasm than when studying at home.

Instructional process

We found several sub-themes related to the instructional process, including interaction. The teacher thinks that interaction during LF2FL is one way for teachers to communicate with students with disability and parents to understand learning developments. Teachers can overcome the difficulties of the student with a disability in learning which, while online, cannot fully help students due to limitations from all aspects. Although the teacher's role still needs to be maximized during LF2FL, it can reduce difficulties to do online to the fullest. Students with a disability--depend on characteristics--are very dependent on their parents in learning, including their mobility, because the parent is concerned with the Covid-19 virus. Suppose they carry out learning in class as long as the spread of COVID-19 is still high in Bogor Regency. So, with this LF2FL, the learning outcome is still significant even though there is a repetition of material from the beginning. At least for teachers with direct interaction in class, it encourages students to meet teachers and friends and to learn according to their needs and goals. Set by the teacher. The teacher explains this opinion:

If there is no LF2FL or online, there will be no communication between the students and me. So, it will be challenging to overcome students' difficulties.

The teacher also believes that the instructional process, besides interaction, student monitoring, parental assistance, and task work, also impacts students with disability. With LF2FL, as long as students study at school, teachers can easily monitor student progress, both the achievement of subject matter and student behavior. Although it requires readjustment, changes in student involvement and activeness in learning can be seen; students can also be conditioned by the teacher when experiencing learning difficulties or experiencing tantrums. Teachers can also monitor students' in-progress classroom assignments, reducing dependence on their parents, who have been a mainstay online for crew members. Parents certainly carry out almost all assignments. Although parental assistance is one of the essential points online, nearly all assignments, submitting materials and assignments--change roles from teachers to parents. In addition to classroom teachers, assistant teachers also impact students because they can assist students specifically, especially students with more significant barriers. The intensity of communication between teachers and parents is the key to students' continuity of learning at school and at home. The two teachers explain this opinion:

Students are also more active during face-to-face learning, and students are also more monitored during face-to-face learning. Especially during a pandemic like this, students feel shocked and are usually at home studying, accompanied by their parents. While at school with the teacher.Students are also easily conditioned. If using Zoom, they are not well-conditioned.

Especially for students with learning difficulties and slow learning, we have to coordinate intensively with their parents.

The learning outcome of students with a disability during LF2FL and students without a disability is still not optimal. The teacher believes that time constraints are an obstacle that causes the delivery of subject matter to students to be more optimal. To understand the lesson, students with slow learning must have repeated the material many times. Due to limited time, the material is not delivered optimally; meanwhile, special time is not allowed to be added due to school rules. For

teachers, time constraints are a challenge in maximizing the explanation of the material to a student with a disability. One of the teacher's opinions:

The negative impact is that students receive the material in only a short time, so not all of the material is delivered, and sometimes it is rushed by time..... When there was LF2FL, as a teacher, I had to maximize learning in a limited time, which is a challenge".

Discussion

The research findings drew attention to how elementary school teachers perceive the impact of implementing LF2FL on students in inclusive classrooms in Indonesia. Regardless of the rules set by the Indonesian government related to the implementation of LF2FL. All schools, including inclusive schools, must implement it. The findings of this study show the persistence of elementary school teachers in maximizing learning conditions when implementing LF2FL in inclusive schools. With the current Covid-19 pandemic condition in many countries, the LF2FL policy is one way that all students can continue to study in schools with strict rules to avoid learning loss and other aspects. Based on an analysis of interviews conducted with elementary school teachers in inclusive classrooms, our research contributed two main findings to research on elementary school teachers' perception of the impact of LF2FL on students during the Covid-19 pandemic in inclusive classrooms. We explain this impact to both types of students: students without disabilities and students with disabilities.

First, our research has shown that the learning outcomes achieved by both types of students regress during online learning at home. Still, with the existence of LF2FL, teachers are gradually trying to improve the quality of learning to catch up with what has happened. We found that the cognitive and affective aspects were the most highlighted by teachers. Meanwhile, the psychomotor aspects during the pandemic were less noticed because they were related to skills that involved practical activities, which at the early part of the Covid-19 pandemic was still very high in Indonesia (Rasmitadila et al., 2020; Bali & Musrifah, 2020). Hence, teachers should have targeted psychomotor aspects too deep for students. For the cognitive aspect in the inclusive classroom, the teacher tries to maximize the time set by the school, namely learning for 2-3 hours in class. So, with limited time, the teacher must repeat the lessons given online from home (Lau & Lee, 2021; Sepulveda-Escobar & Morrison, 2020; Probyn, 2015).

However, because student achievement is not optimal, the teacher takes the initiative to repeat the lesson. However, treatment differences exist when giving repetition to both types of students. For a student without a disability, repetition of the subject matter given by the teacher can be done easily. They enthusiastically study with the teacher and return to the classroom despite the strict health protocol rules. The student without a disability learning motivation is high because of their interaction (Xie et al., 2020; Shuai et al., 2021; Woolf et al., 2010). This condition is not too different from the student with a disability because they also have the same enthusiasm as a student without a disability to study together. However, the teacher has to work extra or provide double treatment for the student with a disability. They must overcome emotional and social behavior to repeat lessons from the beginning with minimal knowledge and no progress when learning online from home (Shin & Hickey, 2021; Mitchell et al., 2020). We call this part of knowledge confirmation for the student without a disability and initial repetition for students with a disability. We also determined that teachers are trying to minimize or eliminate the stigma of learning loss that has been very sharp during online learning at home. Teachers are greatly concerned that they

cannot teach optimally during LF2FL due to time constraints set by the school, especially for a student with a disability who requires special attention and more treatment than a student without a disability (Sabatello et al., 2020; Yarımkaya & Esentürk, 2020).

For this reason, schools need to apply a maximum time of at least 6 hours as determined by the government by adding facilities and infrastructure so that LF2FL can provide a solution so that all students can return to school in normal conditions. Adaptation to the implementation of LF2FL in schools and to learning itself. We see that students with disability who have experienced double stress online from home and have to readjust to study at school are more difficult for teachers to handle. Teachers must be able to control students' behavior because they have experienced a mental decline when studying from home and must maintain their minds when they have to study in class again (Akhyak et al., 2013; LaCaze et al., 2012). The control carried out by the teacher also becomes a double-action, including providing a more significant stimulus so that students have the desire to learn again (Jepps et al., 2022; Taylor & Hamdy, 2013).

Meanwhile, students without a disability also need adjustments when studying in class. They must minimize the stress that occurs or arises when learning online from home. With LF2FL, students can meet again with other students, making it easy to raise the spirit of learning for students without disabilities (Page et al., 2021; Nusser, 2021). According to the United States Department of Education, the impact of the Covid-19 pandemic in the United States has disrupted academic achievement and student learning outcomes, especially in elementary schools, due to learning restrictions. The decline in learning outcomes is seen in core subjects such as mathematics and English. This result is very worrying when compared to conditions before the pandemic. An unfortunate condition is an achievement by a student with a disability. The pandemic worsens and adds to the academic gap, and so far, the gap between learning and academic achievement is still low (Alam & Parvin, 2021; Azevedo et al., 2021; García & Weiss, 2020). The United States government has reopened schools during the Covid-19 pandemic for education levels, including for students with disability. The goal is to meet the social, emotional, and academic needs of all students affected by the Covid-19 pandemic. Several efforts, such as the addition of education funds and school rules during learning, have become the attention of the United States government. Second, in the instructional process that occurs in inclusive classrooms during LF2FL, we find that interaction is one of the essential aspects of minimizing learning loss during online learning from home. Although the implementation of learning is limited by time, direct interaction -- face to face -- between teachers and students and students with students is the key to achieving the learning objectives set during LF2FL. Through interaction, the teacher can monitor the achievement of both types of students, reinforcing the form of motivation and assignments that can decrease the lag that has been happening so far (Rutherford et al., 2022; Martin et al., 2022). Although the curriculum set by the Indonesian government is an emergency curriculum, teachers try to ensure that all students can catch up in the achievements that should be achieved under normal conditions. We hope teachers can improve their competence in fair learning for all students according to their needs. We have also analyzed and determined that parental involvement is still very much needed for students; even though LF2FL has been implemented in schools, learning outcomes cannot only be done by teachers. Parents' roles and assistance are still being encouraged to increase student development, especially for a student with a disability who need more encouragement from teachers and parents in learning and coping with behavior (Soriano-Ferrer et al., 2021; Morgan, 2020; Garbe et al., 2020). To make learning more conducive and positively impact inclusive

classes, teachers must design more exciting learning methods that have been difficult to implement online. Teachers also need to create a learning environment that is comfortable and safe for students so that even though learning is limited by time, it will increase the spirit of learning for all students (Baker et al., 2022; Adedoyin & Soykan, 2020). For the student with a disability, conducive conditions will make it easier for students to readjust and organize their social-emotional behavior resulting from the obstacles that occurred while online from home (Kearney & Childs, 2021; Williams & Corwith, 2021). Re-learning with more portions with teachers and peers will provide a better enthusiasm for learning than being accompanied by parents at home. During the implementation of LF2FL in Indonesia, academic achievement in learning gradually began to move toward normal conditions--before the pandemic--. Although there are still many restrictions on learning, including lesson hours, LF2FL has provided an opportunity for teachers to reduce learning loss and improve learning during the Covid-19 Pandemic. The difference in the achievement of learning objectives, even though the learning completeness score was lowered, during LF2FL, the teacher tried to achieve the standard score set before the pandemic. This is a joint effort of all parties so that education in Indonesia can still be achieved for all students, including students with disability.

Limitations

This study has several limitations that should be acknowledged and avenues for improvement in future research. The number of participants involved in this study and purposive sampling may limit the results' generalization. Indonesia is huge, and with problems in inclusive schools in the future, the use of the sample should be more representative to allow statistical generalization of the findings.

Conclusion

In the teacher's opinion, implementing LF2FL for students in inclusive classrooms has provided a better chance than online learning, which has been going on for almost three years since the Covid-19 pandemic in Indonesia started. LF2FL is a transitional period for teachers and students to change their way of learning at home by starting to get accustomed to learning in the classroom again. Hence, it requires more significant effort for teachers, especially in inclusive classrooms. The impact of inclusive classrooms is that they contribute more to the academic aspect for both students with disability and students without disabilities. The extra adjustments made by the teacher were two times greater than in other regular classes in elementary schools. During LF2FL, the teacher has re-confirmed knowledge for all students, providing initial knowledge for the student with disability so that the learning objectives, especially in the cognitive and affective aspects of the government's emergency curriculum set, are at least showing a better direction. Direct learning interactions between teachers and students and students with students also affect students' mental health problems, mainly students with disability, and developing better social and emotional abilities, as well as increasing motivation to learn for all students.

This study has implications for teachers. In implementing LF2FL in inclusive classrooms, it is necessary to increase teachers' transformational competencies in the education system, especially in the inclusive education system. Meanwhile, the government needs an able and adaptive curriculum for all students for inclusive elementary schools that can keep up with educational changes in Indonesia.

Disclosure statement

No potential conflict of interest was reported by the authors.

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Appendix 1


The main questions of interview to the teacher

1. What is your opinion about the implementation of Limited Face-to-Face Learning (LF2FL) in inclusive classes during the Covid-19 Pandemic?
2. Give your opinion about what are the obstacles of LF2FL in inclusive classrooms during the Covid-19 pandemic?
3. What is your opinion about the impact of LF2FL on students with disabilities and students without disabilities during the Covid-19 pandemic?
4. What is your opinion about the efforts of the teachers so that LF2FL can be carried out effectively in inclusive classrooms during the Covid-19 Pandemic?
5. What is your opinion about the teacher's preparation for LF2FL in the inclusive classrooms during the Covid-19 Pandemic?

**2. Bukti konfirmasi review artikel oleh reviewer
(10 November 2022)**

1 SUBMISSION 

 PEER REVIEW 

 30 September 2022 **With Editor**

 10 November 2022 **Out for Review**

**3. Bukti konfirmasi hasil review dari reviewer dan keputusan dari
Editor
(22 November 2022)**

220719684 (Cogent Education) A revise decision has been made on your submission



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Cogent Education <em@editorialmanager.com>
kepada saya ▾

22 Nov 2022, 13.29 ☆ ↶️ ⋮

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Ref: COGENTEDU-2022-1161

220719684

Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia

Cogent Education

Dear Rasmitadila,

Your manuscript entitled "Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia", which you submitted to **Cogent** Education, has now been reviewed.

The reviews, included at the bottom of the letter, indicate that your manuscript could be suitable for publication following revision. We hope that you will consider these suggestions, and revise your manuscript.

Please submit your revision by Dec 22, 2022, if you need additional time then please contact the Editorial Office.

To submit your revised manuscript please go to <https://rp.cogentoa.com/dashboard/> and log in. You will see an option to Revise alongside your submission record.

If you are unsure how to submit your revision, please contact us on OAED-peerreview@journals.tandf.co.uk

You also have the option of including the following with your revised submission:

* public interest statement - a description of your paper of NO MORE THAN 150 words suitable for a non-specialist reader, highlighting/explaining anything which will be of interest to the general public

* about the author - a short summary of NO MORE THAN 150 WORDS, detailing either your own or your group's key research activities, including a note on how the research reported in this paper relates to wider projects or issues.

* photo of the author(s), including details of who is in the photograph - please note that we can only publish one photo

If you require advice on language editing for your manuscript or assistance with arranging translation, please do consider using the Taylor & Francis Editing Services (www.tandfedittingservices.com).

Please ensure that you clearly highlight changes made to your manuscript, as well as submitting a thorough response to reviewers.

We look forward to receiving your revised article.

Best wishes,

Gurpinder Lalli, PhD Education
Editor
Cogent Education

Comments from the Editors and Reviewers:

Title, Abstract and Introduction – overall evaluation
Reviewer 1: Sound

Methodology / Materials and Methods – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation
Reviewer 1: Unsound or fundamentally flawed

Figures and Tables – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Results / Data Analysis – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Interpretation / Discussion – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Conclusions – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

References – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Compliance with Ethical Standards – overall evaluation
Reviewer 1: Sound

Writing – overall evaluation
Reviewer 1: Unsound or fundamentally flawed

Supplemental Information and Data – overall evaluation
Reviewer 1: Sound with minor or moderate revisions

Comments to the author

Reviewer 1: The topic of the manuscript could be considered as falling within the aims and scope of **Cogent Education Journal**, particularly contributing to the topic of Student Learning, Childhood & Voices. However, the scientific contribution of the research performed could be more clearly explained, particularly by answering the question: What new this research brings to the body of academic and/or applied research?

The theoretical part present well the learning policies applied in Indonesia during Covid+19 pandemic. It should be should be supplemented by the presentation of the basic concept used in the study (please see below).

The methodology part was explained quite well. The context (setting) of the study is well presented. Case study and in-depth interviews can be considered as appropriate methodology and method to achieve the aim of the research. The sampling method is explained, however the number of teachers to be interviewed (namely - 16) should be justified. It could be helpful to provide the interview questions as well.

In the presentation of the findings some corrections/adjustments/explanations could be suggested to improve the quality of the manuscript:

1. The information provided in the text should match the information presented in the figure, for example, two main themes, such as Learning achievement and Instructional process are presented in the figure 1, however, the text contains different information: "Two main themes were found in the two types of students: learning and instructional processes" (p.15).
2. Some terms/concepts used in the manuscript should be explained more clearly, for example:
 - What kind of "learning policies" do the authors have in mind on p. 6?
 - What the authors mean by "understanding of subject matter" (p.16)?
 - What is the difference between the terms/concepts: "learning achievements", "learning outcomes", "learning mastery", "scores", "results" – do they mean the same thing?
 - It is not quite clear what authors mean by "affective aspect" in their research.

The style of academic writing should be considerably improved. The proofreading is highly recommended, sometimes it is difficult to understand the meaning, so the information provided by the authors could be easily misinterpreted, for example, "Some of the adjustments teachers and students must face obstacles and challenges that are not easy to make instantly."

Some minor corrections, in relation to the presentation of the manuscript, could be suggested as well:

1. The reference for this statement "According to data from UNESCO, as of October 31, 2021, it is estimated that more than 55 million students are affected by school closures" has to be provided. The other number could be obtained here: <https://web.archive.unesco.org/web/20220629024039/https://en.unesco.org/covid19/educationresponse/>
2. The reference for this statement "The vaccine achievement rate is ranked 4th in the world, with 194 million people receiving the first vaccine or around 93.25% of the total number of vaccines in all provinces; 152 million second or about 73.41%; the third vaccine is 15 million or 7.50%." should be provided.
3. In the in-text reference (J. Singh et al., 2021) on p. 9 - the first letter of the name is not needed.
4. The in-text references should be aligned with the list of sources provided in the bibliography, for example, the sources of the in-text references for UNICEF (2022); (Rasmitadila et al., 2020) - p. 4, p. 27 should be provided in the reference list.
5. There is no in-text reference for: Aliyyah, R. R., Rachmadtullah, R., Samsudin, A., Syaodih, E., Nurtanto, M., & Tambunan, A. R. S. (2020)....
6. It is difficult to understand the information presented in the figure 1 due to small font.
7. Table 1 and figure 1 are duplicated.

Having in mind the deficiencies presented above, the manuscript could not be considered as ready for publishing, it has to be properly corrected and complemented.

Title, Abstract and Introduction – overall evaluation
Reviewer 2: Sound with minor or moderate revisions

Methodology / Materials and Methods – overall evaluation
Reviewer 2: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation
Reviewer 2: Sound

Figures and Tables – overall evaluation
Reviewer 2: Sound

Results / Data Analysis – overall evaluation
Reviewer 2: Sound

Interpretation / Discussion – overall evaluation
Reviewer 2: Sound with minor or moderate revisions

Conclusions – overall evaluation
Reviewer 2: Sound

References – overall evaluation
Reviewer 2: Sound

Compliance with Ethical Standards – overall evaluation
Reviewer 2: Sound with minor or moderate revisions

Writing – overall evaluation
Reviewer 2: Sound

Supplemental Information and Data – overall evaluation
Reviewer 2: Not applicable

References – overall evaluation
Reviewer 2: Sound

Compliance with Ethical Standards – overall evaluation
Reviewer 2: Sound with minor or moderate revisions

Writing – overall evaluation
Reviewer 2: Sound

Supplemental Information and Data – overall evaluation
Reviewer 2: Not applicable

Comments to the author
Reviewer 2: The study is of importance especially in this era, however, the following needs to be fixed.

Abstract: state the method

Methodology: The adopted method should first be stated before proceeding to mention interviews

State how the participants (16 teachers) were selected: Purposively, conveniently, randomly, etc, and why such strategy was adopted.

Issues of ethical considerations should be mentioned and explained.

Discussion of findings

More literature should be included in supporting or contrasting the findings.

In compliance with data protection regulations, you may request that we remove your personal registration details at any time. (Use the following URL: <https://www.editorialmanager.com/cogentedu/login.asp?a=r>). Please contact the publication office if you have any questions.

**4. Bukti konfirmasi revisi pertama, komentar kepada reviewer dan resubmit
artikel yang telah direvisi
(12 Desember 2022)**

Revised submission received for **Cogent** Education (Submission ID: 220719684.R1)



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Dear Rasmitadila Rasmitadila,

Thank you for submitting your revised manuscript.

Submission ID	220719684
Manuscript Title	Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia
Journal	Cogent Education

You can check the progress of your submission, and make any requested revisions, on the [Author Portal](#).

Thank you for submitting your work to our journal.
If you have any queries, please get in touch with OAED-peerreview@journals.tandf.co.uk.

Kind Regards,
Cogent Education Editorial Office

- ▶ 22 November 2022 **Revision Required**

- ▶ 12 December 2022 **Revision Incomplete**

- ▶ 12 December 2022 **Revised Manuscript Submitted**

Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers

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Provide short biographical notes on all contributors here if the journal requires them.

Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia

The implementation of limited face-to-face learning (LF2FL) during the Covid-19 pandemic has impacted students in inclusive classrooms. Some of the adjustments teachers and students must face obstacles and challenges that are not easy to make instantly. The teacher must comply online learning experience conducted with all its shortcomings during the implementation of LF2FL and its impacts on students, including students with disability. We conducted a study to explore teachers' perceptions of the impact of implementing LF2FL on students in inclusive classrooms in elementary schools. We involved 16 elementary school teachers, conducted semi-structured interviews, and analyzed the data using thematic analysis. The results showed two main themes, namely learning achievements and instructional processes. We conclude that the impact of LF2FL on students in inclusive classrooms contributes to the reconfirmation of knowledge for all students, reduces students' mental stress, and increases student motivation through direct interaction between teachers and students. It is necessary to increase transformational competence in the education system for teachers, especially in the inclusive education system. The government, there is a need for a more flexible and adaptive curriculum for all students in elementary schools that can keep up with educational changes in Indonesia.

Keywords: limited face-to-face learning; inclusive class; elementary school; covid-19; pandemic

Introduction

The current state of the Covid-19 pandemic engulfing the world has impacted all aspects, including education. The impact of school closures for two years during the pandemic as a worldwide phenomenon has affected all countries. According to data from UNESCO, as of October 31, 2021, it is estimated that more than 55 million students are affected by school closures in 14 countries without hands-on learning. With prolonged school closures and inadequate distance learning leading to substantial

learning loss, such conditions have exacerbated the learning crisis, and the inclusive education system is no exception. For example, according to a UNICEF (2022) report, the Dominican Republic, since Covid-19, closed all schools for the 2020/2021 academic year. The government of the Dominican Republic is concerned about distance learning which will exacerbate the existing educational inequalities generally for children with special needs, so the government started looking for ways to make education as inclusive as possible to provide education for all children. Meanwhile, according to United States Department of Education, the impact of the Covid-19 Pandemic on learning in United States, especially for a student with a disability in inclusive or special schools, has caused significant educational disruptions and related service assistance needed to support academic progress and prevent setbacks. These disorders exacerbate the longstanding gap between a student with a disability in academic achievement.

The same condition also occurs in Indonesia. Since the Covid-19 pandemic, the policies set by the Indonesian government, primarily through a joint decree of four ministers, have led to the closure of schools, including inclusive elementary schools. Various obstacles teachers in inclusive elementary schools in handling students with disability need time. The student adjusts to online learning from home, family member disturbances, lack of understanding of parents in helping the student with a disability in terms of subject matter, and even the difficulty of parents suppressing their children's behavior when facing learning difficulties due to lack of interaction with the teacher (Rasmitadila et al., 2020).

The development of changes in virus variants causes changes in policies and rules that the Indonesian government must enforce. Variants continue to increase with all the consequences causing school learning rules to change. This change depends on how many Covid-19 positive patients recovered or died. The rules must vary according

to these conditions if a region experiences a spike in cases more significant than the national average. Indonesia is a country that can currently control the number of transmissions of Covid-19 cases (Ariawan & Jusril, 2020). However, at the beginning of 2022, the Omicron variant became a threat, potentially increasing positive cases. It could be handled reasonably satisfactorily so that hospitals had no overcapacity. The Indonesian government has prepared for the risks that could occur by looking at the experience of the previous year and the experience of other countries. The vaccine achievement rate is ranked 4th in the world, with 194 million people receiving the first vaccine or around 93.25% of the total number of vaccines in all provinces; 152 million second or about 73.41%; the third vaccine is 15 million or 7.50%.

Meanwhile, children's vaccines in Java and Bali have reached more than 36% (Ministry of Communication and Information of the Republic of Indonesia, 2022). The achievement of vaccination is one factor in the reopening of face-to-face learning with the concept of limited face-to-face learning (LF2FL), including inclusive schools.

In general, implementing LF2FL is one solution, as the prolonged online learning during the pandemic negatively impacted students, especially in inclusive elementary schools, including the threat of students dropping out (Heart et al., 2021). There are several reasons why LF2FL in Indonesia should be implemented, as the implementation of distance learning, with all its limitations, is not optimal and consists of various shortcomings (Rosmana et al., 2022; Masnur et al., 2021). There is a decrease in learning achievement in almost all aspects; the higher the psychosocial risk or individual conditions, including psychological and social aspects, that have occurred among children during online learning (Futra & Primahardani, 2021). Some of the risks can include increased violence against children at home and depression due to feeling depressed during online learning due to not playing and meeting with friends for an

extended period. This is true, especially in inclusive classrooms; this condition is increasingly deemed very heavy, especially for a student with a disability. Special attention needs to be paid to a student with a disability because they tend to have fewer educational opportunities outside of school due to various barriers (Jia & Santi, 2021). Meanwhile, for typical students, the impact of online learning has been felt, as described above.

Various challenges and obstacles teachers face in inclusive classrooms during LF2FL at the school include providing safe and comfortable educational services through strict health protocols for the safety of all school members. Teachers are expected to have a high fighting spirit in making adjustments that need to be made for all students in inclusive classrooms to achieve learning goals for all students according to their characteristics and needs (Rivera & McKeithan, 2021). The teacher has an essential role in reducing the gap during distance learning. This study explores teacher perceptions of the impact of implementing limited face-to-face learning on students in inclusive elementary schools in Indonesia.

Limited face-to-face learning in Indonesia

Learning policies during the pandemic in Indonesia have been adjusted several times, considering safety, health, and evaluation of learning achievement in each education unit--from early childhood education until higher education--. We traced that these policies are a mutual agreement between four ministries: the Ministry of Education, Culture, Research and Technology; the Ministry of Health; the Ministry of Religion, and the Ministry of Home Affairs of the Republic of Indonesia. According to UNICEF Indonesia (2021), citing Indonesian government data, more than 60 million students in Indonesia were affected by school closures nationwide in March 2020. Since then, 39 percent of schools have reopened for limited face-to-face learning, as of September 6,

2021, according to national guidelines. To that end, UNICEF suggests three priorities when schools reopen, namely: 1) there must be a targeted program so that all children and youth can return to school, they can safely access services to meet individual learning, health, psychosocial well-being, and other needs; 2) create refresher or remedial lesson plans to help students catch up on lost learning while moving them through new academic material; 3) there must be support for teachers to cope with learning loss, including through digital technology.

Meanwhile, World Health Organization (2021) recommends that schools reopen safely by adopting measures to minimize virus transmission. With strict safety protocols, schools can be safe for children than outside schools, even in areas with high transmission rates. Since 2020, the instructional system established by the government through the approval of the four ministries has been providing an opportunity for schools to adapt so that learning can continue with various considerations. According to The Ministry of Education, Culture, Research, And Technology of the Republic of Indonesia (2022), in early 2020, the instructional system will use an online system-- learning from home--for all education units. In mid-2020, the modification of the instructional system was implemented with various considerations due to the enactment of the rules to enforce tightening community activities (ETCA). At the beginning of 2021, through the agreement of four ministries, the instructional system also changed with policies based on considerations of permits granted by each region with the requirement that each academic unit meets every tiered requirement, so face-to-face learning was limited but not mandatory. In mid-2021 (April - December), a provision was implemented; namely, if all educators and education personnel in the education unit have been vaccinated, the education unit is required to provide the option of LF2FL-- with a health protocol-- and online learning. LF2FL was implemented based on the

Covid-19 situation (ETCA with levels 1,2,3, see Table 1).

Meanwhile, based on the situation spread of Covid-19, a joint decree between four ministries again set a policy in early 2022. The implementation of LF2FL must be carried out in almost all parts of Indonesia (2022). All Education units at ETCA levels 1, 2, and 3 must carry out LF2FL. Setting students' capacity and learning duration in implementing LF2FL is regulated based on the vaccination coverage of dose two educators, education staff, and elderly citizens. This means that all regencies/cities are already at levels 3, 2, and 1, so 100% of education units can organize LF2FL. Some of the arrangements that the government has set include: 1) all education units at levels 1, 2, and 3 of ETCA are required to carry out LF2FL, local governments may not prohibit LF2FL for those who meet the criteria and may not add more severe criteria setting the capacity of participants students, and the duration of learning in the implementation of LF2FL is regulated based on the coverage of vaccination doses of 2 for education personnel in each education degree as well as vaccination of the elderly at the district/city level, except for education units in special regions due to geographical conditions; 2) parents or student representatives can choose LF2FL at school or online for their children until semester one of the 2021/2022 academic year ends. Starting from the second semester of the academic year 2021/2022 (in January, 2022), all are required to take LF2FL; 3) education units that are proven to have violated the health protocol will be given sanctions administratively and fostered by the Covid-19 handling task force or the school health unit (a joint decision of 4 ministers). The setting for LF2FL is in the following Table 1:

[Insert Table 1 about here]

Instruction in inclusive schools during the Covid-19 pandemic in Indonesia

Before the start of the inclusive education program in Indonesia, the model of educational services provided for children with disabilities was more of a service model that adopted the model of segregated education and integrated education. In practice, the number of students with disability is increasing (Kenny et al., 2020; Priyanti, 2022). However, education services still do not provide justice for every child with a disability, so it is necessary to change the quality of education services for children with disabilities. In line with developments occurring worldwide regarding education for all, Indonesia sees the need to provide fair and decent benefits for all children. Until now, the Indonesian government has developed an inclusive school model where students with disability study together with typical or regular students. The model is held in regular schools (public and private) that accept students with disabilities and schools that are designated (public and private) as inclusive schools.

During the Covid-19 pandemic, changes in the instructional system, especially when inclusive schools are like other regular schools, such as implementing learning from home and LF2FL, need special attention, especially for a student with a disability. According to the Ministry of Health of the Republic of Indonesia (2020), students with disability are vulnerable to being infected with COVID-19. So, they need special attention, both while online from home or when LF2FL is being carried out (J. Singh et al., 2021). Some groups of the student with disability do need learning through direct interaction with teachers in the classroom. LF2FL needs to be considered to optimize learning at home by being more oriented to the needs of the student with a disability. A different strategy is needed for students with disabilities in inclusive schools to facilitate the achievement of instructional objectives according to their characteristics and needs. Still, at the same time, they must be able to prevent a student with a disability from transmitting Covid-19 (Maryanti et al., 2020; Kaiser et al., 2021). This LF2FL strategy

must be done because studying from home has decreased learning motivation and increased negative emotional reactions of students with a disability.

Concerning the implementation of learning during the Covid-19 pandemic, the Indonesian government, through the Decree of the Minister of Education, Culture, Research and Technology, Number 719/P/2020, issued guidelines for implementing the curriculum under special conditions which, among other things, state that instruction in special situations is free from discrimination, including serving student with a disability. The government's special attention to teaching all students in inclusive schools is significant because almost all teachers in schools do not have adequate knowledge about learning for all students, mainly student with a disability during this pandemic. So far, inclusive school principals have focused on mastering teacher knowledge about Covid-19 and how to prevent it from spreading to students. **The inclusive school principal admitted to making teachers in schools know more contextual and effective learning methods, especially for a student with a disability during the pandemic, by participating in training and distributing relevant learning materials (Gul & Khilji, 2021; Sholikhati et al., 2021).**

Like other regular schools, several inclusive schools also conducted combined learning (online and offline) at the beginning of the pandemic (Kurniawati et al., 2021). The LF2FL policy also applies to inclusive schools to meet the needs of all students, including students with disability, with specific categories who need particular attention and treatment, such as students with ADHD or autism. **Students with autism, for example, need to train their focus and concentration by meeting face to face with teachers and students (Lindsay et al., 2014; Chandroo et al., 2018).** To avoid learning loss, the teacher visits students' homes, assists in both subject matter and behavior, and discusses with parents (Singh et al., 2020; Tokatly Latzer et al., 2021). Various ways so

that students can understand the subject matter during LF2FL by teachers, including simplifying or reducing the subject matter. However, not all subject matter can be achieved by all students, including students with disability (He et al., 2022). One of the reasons is the simplification of the material applied to all students in the class, delivered simultaneously to all students. The existence of students with disability has not been widely considered.

The knowledge gap during LF2FL for all students has occurred. The decline in knowledge, especially literacy and numeracy, determined by the teacher for both types of students, occurred in the class. To that end, the Indonesian government has set standards for learning achievement during the COVID-19 pandemic, with the achievement of numeracy and literacy standards. However, there are problems in practice, especially related to learning achievement during LF2FL. The main question in this study is how elementary school teachers perceive limited face-to-face learning for students in inclusive elementary schools in Indonesia.

Methodology

Setting

The main research in this project was conducted in Bogor Regency, West Java, Indonesia, from December 2021-January 2022. Bogor Regency is one region with a solid commitment to implementing inclusive education. By establishing regulations that cover the implementation of inclusive education, namely the Bogor Regent's Regulation Number 27 of 2016 concerning the implementation of special education in the Bogor Regency. According to Bogor Regent Decree Number 443/480/Kpts/Per-UU/2021, face-to-face learning is limited to Bogor Regency during the Covid-19 Pandemic, including in ETCA level 2 from December 2021-January 2022.

Following government regulations stipulated by the joint decree of four ministers, the regions included in level 2 of ETCA can hold limited face-to-face learning with a student capacity of 100% in one class; or 50%, and the division of time that the school can arrange (2 shifts in one class) of one day time. Learning can be done for a maximum of 6 hours. The implementation of LF2FL, including inclusive schools in Bogor Regency, is carried out for 2-3 hours with an occupancy of 50%, divided into two learning shifts (morning and afternoon). The implementation of LF2FL in schools must have the availability of sanitation, hygiene, and health facilities and infrastructure least: a spare mask for at least 50% (fifty percent) of the total population of the education unit, including transparent masks for students with hearing impairments; decent toilets that are cleaned daily; means for washing hands with soap with running water or hand sanitizer; adequate ventilation in each study room; disinfectant; and install and disseminate communication, information and education media related to the implementation of health protocols including social distancing markers. Treat regulations with government standards applicable to every school, including inclusive schools. Teachers carry out learning according to the conditions of the student with a disability. If it is necessary to add class hours for a student with a disability, usually the teacher will add them after the class ends, which can be done in the teacher's room or classroom, with a duration of about 30 minutes.

Research design

This study aimed to explore inclusive teachers' perceptions of the impact of LF2FL on students in inclusive classrooms. We used a case study approach to obtain and examine data in a context that will be accepted in depth by the phenomena. The selected cases can be people, students, or school staff members of the school community (Creswell &

Clark, 2017). Case study data comprehensively describe a case in real life (Yin, 2012). In this study, the impact of LF2FL on students and teachers in inclusive elementary schools was explored in depth during the Covid-19 pandemic in Indonesia. We collected data through in-depth interviews with elementary school teachers in inclusive schools face-to-face and let the teachers explain the implementation of LF2FL in inclusive classrooms. We explained the initial description of the topic, and we asked and then gave some questions to the teacher. Data analysis was carried out by coding and creating themes from research findings.

Participants

Teachers were involved in this study, domiciled in the Bogor district, West Java, Indonesia. As the primary researchers - 5 people - collaborated and asked for help from student teachers of the elementary school teacher education department as research assistants (RA) who have taken inclusive education courses at one of the teaching and education faculties at a private university in Bogor Regency. Each RA looked for one teacher in an inclusive elementary school to be interviewed. Before conducting interviews with teachers, we provide training to RA, especially related to interview topics, how to interview teachers, and making transcripts of interview results. The 16 teachers interviewed have implemented LF2FL in schools, especially inclusive classrooms. Both with a capacity of 100% capacity of the number of students full every day at school, a maximum of 6 hours of lessons, and a capacity of 50% of student capacity--divided into two shifts--, full every school day, a maximum of 4-6 hours. Descriptive data of demographic characteristics, including gender, length of teaching experience, types of the student with disability taught, and teachers' level of education, are presented in Table 2:

[Insert Table 2 about here]

Data Collection

Sixteen people as RA who have taken inclusive education courses from the Department of Elementary School Teacher Education have collected data on inclusive elementary schools. One of the primary researchers is a lecturer in inclusive education, so it was easy to direct and select student teachers as RA who would be involved in this research. The selection of these RAs was because they already understood inclusive education, so their understanding became more relevant compared to the other student teachers who had not taken this course. To facilitate data collection and selection of inclusive elementary schools, we figure out the data on inclusive schools from the Bogor Regency Education office. The purposive sampling method was used in data collection, especially in determining inclusive schools. We mapped inclusive schools that matched the criteria for the study. The criteria for selecting an inclusive school include: the school has carried out learning during LF2FL and has an inclusive class in which there are typical students and students with disability. Another criterion is learning is carried out directly in the classroom after implementing ETCA. The RAs and teachers determined the time to conduct interviews at school. The RAs asked about the main topic being the impact of LF2FL on students in inclusive classrooms during the covid-19 pandemic.

Interviews were conducted in a semi-structured, and the average time spent by students was 1-1.5 hours. The teacher enthusiastically gave his opinion, and the RAs recorded every interview conducted with them. Before the RAs asked questions, they asked permission to record the interview activities, which would be used only for

research data. After completing data collection, the RAs made a verbatim so that it could be analyzed at the next stage.

Data Analysis

Data were analyzed inductively using thematic analysis to identify, evaluate and create themes expressed by participants (Galloway & Jenkins, 2009; Braun & Clarke, 2012). Each participant's response starting at the first stage was coded (in the form of keywords) according to the participant's description so that it did not overlap. The data received by the researcher was then coded and categorized using the NVivo 12 program. All data from surveys and interviews were entered into Nodes and Cases to be grouped with a certain code. Thematic maps showed the organization of concepts according to the various levels and potential interactions between concepts. The researcher analyzed and discussed all codes to make categorization and possible integration between codes to streamline the codes. This inductive technique allowed the identification of themes expressed by participants in responding to research questions (Liu, 2011).

Findings

The results below show the varied perceptions of teachers regarding the impact of LF2FL on students in inclusive classrooms. Students who were impacted consisted of typical students and students with disabilities. The results were compiled for typical students and students with disability, respectively. Two main themes were found in the two types of students: learning and instructional processes. For the two themes, it consists of sub-themes which will be explained in more detail through Figure 1, which was analyzed using Nvivo:

[Insert Figure 1 about here]

Typical students

Learning achievement

We found several sub-themes related to learning achievements highlighted by the teacher on cognitive and affective aspects. Cognitive aspects relate to the speed of understanding the subject matter, student learning progress, knowledge, and tasks (Ausubel, 2012; Ifenthaler et al., 2011). The rate of understanding the subject matter is related to the condition of understanding the subject matter that is not like before the pandemic. The implementation of which has been carried out during the pandemic has made students less understanding of the lesson. This condition requires adjustments for teachers and students, looking for new forms to accelerate the understanding of subject matter, including in LF2FL. Many students forget lessons, and when they explain to the teacher, the average student experiences a slowdown in understanding the material. Teachers need time to repeat lessons so that students can understand them. This opinion was expressed by one of the teachers:

As a result, typical students are less likely to learn than before. They forget many lessons, such as multiplication, that had been taught previously, so they end up repeating the lesson like the beginning.

The teacher also thinks that during LF2FL, students' learning progress is slightly better than when online from home. Students can meet directly with the teacher in class, even with limited time, which provides opportunities for students to ask the teacher when experiencing problems in the lesson. The impact is that students can achieve student understanding of the subject matter. It is different when students study from home, even though they get high scores, but the understanding is not achieved fully

because of getting help from parents. Therefore, during LF2FL, the teacher can compare the learning achievements obtained by students when assisted by parents or by the students themselves. Some student learning outcomes scores online look high. During the Covid-19 Pandemic and online learning, some students with low learning outcomes got high scores. For example, mathematics, for most children, is a difficult subject and is at a low level of learning mastery. The average grade of mathematics learning completeness set by the teacher is 75 out of 100. When online, as many as 90% of students achieve mastery learning, and the rest have not achieved mastery. However, during LF2FL, normal class conditions, only 40% of students can achieve complete learning, while 60% do not (below the class average of 75). This is the actual condition of the class before the Covid-19 Pandemic. This difference in achievement is indicated by the involvement of parents in helping their children when children are in online learning. Parents play more of a role in helping answer questions the teacher gives students at home. One teacher explained this opinion:

It is different between studying online from home and studying at this LF2FL moment. I can see the difference in the student's understanding is entirely intact and slightly better. Students understand the lesson because of their efforts. Compared to while at home, they are helped a lot by their parents, especially with assignments and homework. However, at least with LF2FL, I can see their normal condition back, even though time is limited in studying at school.

The delivery of subject matter during LF2FL for teachers is one obstacle that needs attention. Although LF2FL is carried out in class for 2-3 hours, many materials are not maximally conveyed to students. Limitations of time cause teachers to use effective ways to convey the subject matter optimally to students. However, this condition is still much better compared to online from home. However, students need

teachers directly--in class--to learn the lesson's material so students can easily understand it. The opinion of one teacher stated:

Students need more learning in class than online because the teacher can deliver the subject matter directly to students, so students can more easily understand the lesson. Although the time available is only a little, it is better than learning virtually.

We found a relationship between the subject matter and the knowledge gained by students through teachers' opinions that the teacher's lack of opportunity to explain the subject matter caused students' knowledge to be less. Still, the achievement is better than when learning through online learning. Although the teacher must often repeat from the beginning related to the subject matter that students will receive, there has been a change in the increase in knowledge achievement, and student curiosity has also increased. Enthusiasm for learning also looks better than before. This opinion was conveyed by one of the teachers:

During LF2FL, students' knowledge of the subject matter decreased compared to before the pandemic but was better than during online learning. At least during LF2FL and re-learning, children are excited to learn again, and students' curiosity is starting to come back, even though learning time is still limited.

In the implementation of LF2FL, the teacher believes that giving assignments is a consequence of limited time, so it is not uncommon for assignments to pile up, both to be completed at school and home. For assignments they have to complete at school, teachers can monitor and know students' progress towards understanding the subject matter. This condition is different from the tasks that must be completed at home. In helping students, parental assistance is more about giving answers rather than explaining the process of doing assignments or teaching children to understand the meaning of assignments more easily. This condition allows subject matter achievement to be different for students even though the teacher hopes that the assignment will make

it easier for students to understand the material. The teacher will know the students' achievements during LF2FL. The opinion of one teacher:

When I give tasks at school, I can monitor my students and find out their achievements.

However, if I give them at home, they are assisted by their parents.

The cognitive aspect of implementing LF2FL is still the teacher's burden in achieving its maximum result. Time constraints have caused teacher limitations in delivering subject matter so that the knowledge gained by students has not improved as before the pandemic. However, it is better than when learning is carried out online or from home.

Meanwhile, we found a change or adaptation of behavior during LF2FL at school from the affective aspect that the teacher stated. The teacher argued that during LF2FL, behavior adaptation occurs. Typical students adapt more quickly to changes in the implementation of learning. Some rules imposed in schools, such as behavioral changes in health protocols as a learning requirement, are easily adopted by typical students, including adaptation or conditioning in the classroom when they have to study together with other themes. Students quickly adapt to learning as before the pandemic, although mobility is very limited due to the rules set by the government related to LF2FL. The opinion of one teacher:

I see those typical students are more adaptable because they meet face-to-face with their friends, just like before the pandemic. Students are also more easily conditioned when they have to study in the classroom.

We also found that teachers thought there was independence from students' non-crew members related to personal hygiene, complying with regulations related to health protocols set by the school. This indicates that students' independence improves when implementing LF2FL in schools. Studying at school during LF2FL means school students are back to being independent as before Covid-19. If we compare it with online

learning when students have to study from home with limited infrastructure, time and materials are limited; it causes parents always to have to accompany their children and work. When LF2FL, students face the fact that they must be able to take care of themselves. This is all in addition to constantly being reminded and supervised by teachers, including health and learning protocols. The teacher emphasizes this opinion:

Students study independently at school during LF2FL. They must obey all the rules in the school, wash their hands, and change masks by themselves, without being accompanied by their parents. In addition, they also do their assignments in class, not assisted by parents, such as during online learning at home. This is an exercise for students so that they can normally study again later.

We conclude that the learning achievements of the typical students during LF2FL have improved, although not optimal because they still require adjustments for teachers and students regarding cognitive and affective issues.

Instructional process

We found seven sub-themes related to the instructional process theme. The sub-theme of helping people is parents' assistance during online learning at home. The teacher believes that while online at home, all assignments and homework are dominated by parents, especially assistance in the form of answers to questions given by the teacher to students. Learning conditions that limit direct face-to-face interaction between students and teachers create gaps or problems that cause student and teacher communication to decrease so that the subject matter is not fully conveyed to students. This condition causes students to interact more with their parents. Parents who also have jobs take care of the house and children, making them take shortcuts to fulfill their children's tasks so that they can be completed quickly. With the implementation of LF2FL, parental assistance began to decrease, although it did not disappear completely. Once again, the teacher interacts directly with students in class and explains the subject

matter to students, although with a limited time limit. At least this reduces students' dependence on parents' help when studying. Of course, these learning achievements are different, but at least the teacher can monitor the real achievement of the students. Student monitoring is also a sub-theme at the same time. The teacher explained this opinion:

Parents often do online assignments, but when LF2FL assignments are carried out at school, this can reduce parental assistance to students, especially in doing assignments, so I can monitor student achievement.

Implementing LF2FL in schools allows teachers and students to interact directly with each other in academic and non-academic activities. We found that with direct interaction, students' activeness in learning was better than when studying online learning at home. This also affects students' enthusiasm for learning because they meet their teachers and friends in class. Despite the limited time for learning, the direct interaction makes it easier for teachers and students to communicate things that are considered difficult when learning is carried out online. Students can study together with other friends, eliminating the pressure of lessons that are usually difficult for them to fulfill fully. The interaction and activeness of students in learning cause students' motivated to know better. Students become more enthusiastic about learning, including new things, even though the teacher has to repeat the lesson several times. The teacher expressed this opinion:

With classroom learning, students become more enthusiastic and eager to learn and can interact directly, especially when learning new things. When they do not understand it, they immediately ask the teacher or their friends so that they can understand the subject matter quickly.

The impact of time constraints during LF2FL is that the teacher does not convey the whole subject matter given by the teacher to students, which in the end, must be

done at home with parents. For this reason, the teacher believes that with the decline in Covid-19, it is hoped that schools can return to regularly learning like before the pandemic. The teacher argues that although the student's achievement, especially in the cognitive aspect, is increasingly heading in a better direction, the limited learning time causes the slow achievement of competence that students should achieve in one semester or learning goals previously set. The teacher expressed this opinion:

The implementation of LF2FL with a limited time causes the delivery of subject matter to be not optimal, so I have to adjust the delivery of the material and the assessments.

Student with disability

Learning achievements

We found two sub-themes related to learning achievements, namely, related to cognitive and affective aspects. We highlight findings related to instructional progress, student understanding, and repetition of interrelated subject matter on the cognitive aspect. The teacher thinks that understanding the subject matter for the student with a disability tends to have not increased fully. However, this must be seen from the type of student with a disability. Some students with disability with moderate and severe types do not provide a better understanding of the material. For example, students with slow learning who have to study for a limited time do not get significantly better results. Even though the teacher has repeated in the classroom, changes in learning achievements according to achievement should require a longer daily time than typical students. This change is absent because students with disabilities have not been given treatment for too long while learning at home, so there is no maximum new achievement, even though learning achievements are derived from students without disabilities.

However, it's better than online at home because teachers can better understand student development. With the existence of LF2FL, the teacher also becomes aware of the

extent to which the students' achievement has been. This means that the teacher must be able to re-prepare the special instructional methods for the student with a disability. The subject matter that has been delayed and delivered of limited access and interaction between teachers and students with a disability must be rethought. Several teachers explained this opinion:

LF2FL does not significantly impact the achievement or student's learning progress. I have to teach from the beginning again and explain the material repeatedly, which takes longer than typical students.

One of the impacts is on the ability of a student with a disability; we as teachers know more about the development of these students because if we are online too often, we will not know the progress. However, when, for example, during LF2FL, we as teachers know better how the student's progress is and whether he understands what we have conveyed or not.

The progress of the student with a disability who has not given good results shows that the student's achievement has not been able to take place optimally according to the abilities and needs that the teacher has set. The teacher hopes that with LF2FL, learning time can be adjusted and extra time added so that teachers can pursue learning goals for students with disability.

Meanwhile, related to the affective aspect, we found a sub-theme, the importance of adaptation for the student with a disability when implementing LF2FL at school. This adaptation is more complicated than for typical students because adaptation requires special attention due to taking too long and getting used to online learning at home with family. Teachers need extra effort to teach this adaptation in learning activities and non-academic behavior, such as applying health protocol rules. This

adaptation also has at least a positive impact, such as regenerating an attitude of being able to socialize with friends. Students with disability can redevelop social-emotional attitudes that have only been studied at home, cannot control their emotions and behavior, or cause prolonged mental stress. Thus, with LF2FL, students with a disability can reduce mental stress by meeting and interacting with their classmates. The teacher explained this opinion:

With LF2FL, at least students with disability can interact with their friends and want to learn more.

The other impact is social-emotional because during a pandemic, usually, students with low socialization are lacking, and their emotions are also rarely stimulated. However, since LF2FL, their social-emotional skills have improved; they socialize with their friends and get used to dealing with people again.

The teacher's opinion also highlighted the problem—stimulus-response. The teacher believes in the stimulus-response to the student with a disability; invites them to think from the beginning again about the lessons they have learned online helpful. The teacher needs to provide a stimulus that can provoke them to think even a little less so that student's understanding of the subject matter gets a positive response from students. The most important part is forming good communication between teachers and students so that students' social and emotional problems and negative behavior that has been difficult to control while at home can be minimized through LF2FL. For students with learning difficulties to carry out learning, the teacher must provide more enthusiasm than when studying at home.

Instructional process

We found several sub-themes related to the instructional process, including interaction. The teacher thinks that interaction during LF2FL is one way for teachers to communicate with students with disability and parents to understand learning developments. Teachers can overcome the difficulties of the student with a disability in learning which, while online, cannot fully help students due to limitations from all aspects. Although the teacher's role is still not maximized during LF2FL, it can reduce difficulties to do online to the fullest. Students with a disability--depend on characteristics--are very dependent on their parents in learning, including their mobility, because the parent is concerned with the Covid-19 virus. Suppose they carry out learning in class as long as the spread of COVID-19 is still high in Bogor Regency. So, with this LF2FL, learning achievement is still significant even though there is a repetition of material from the beginning. At least for teachers with direct interaction in class, it encourages students to meet teachers and friends and to learn according to their needs and goals. Set by the teacher. The teacher explains this opinion:

If there is no LF2FL or online, there will be no communication between the students and me. So, it will be challenging to overcome students' difficulties.

The teacher also believes that the instructional process, besides interaction, student monitoring, parental assistance, and task work, also impacts students with disability. With LF2FL, as long as students study at school, teachers can easily monitor student progress, both the achievement of subject matter and student behavior. Although it requires readjustment, changes in student involvement and activeness in learning can be seen; students can also be conditioned by the teacher when experiencing learning difficulties or experiencing tantrums. Teachers can also monitor students' in-progress classroom assignments, reducing dependence on their parents, who have been a mainstay online for crew members. Parents certainly carry out almost all assignments. Although parental assistance is one of the essential points online, nearly all

assignments, submitting materials and assignments--change roles from teachers to parents. In addition to classroom teachers, assistant teachers also impact students because they can assist students specifically, especially students with more significant barriers. The intensity of communication between teachers and parents is the key to students' continuity of learning at school and at home. The two teachers explain this opinion:

Students are also more active during face-to-face learning, and students are also more monitored during face-to-face learning. Especially during a pandemic like this, students feel shocked and are usually at home studying, accompanied by their parents. While at school with the teacher.Students are also easily conditioned. If using Zoom, they are not well conditioned.

Especially for students with learning difficulties and slow learning, we have to coordinate intensively with their parents.

The learning achievement of students with a disability during LF2FL and typical students is still not optimal. The teacher believes that time constraints are an obstacle that causes the delivery of subject matter to students not optimal. To understand the lesson, students with slow learning must have repeated the material many times. Due to limited time, the material is not delivered optimally; meanwhile, special time is not allowed to be added due to school rules. For teachers, time constraints are a challenge in maximizing the explanation of the material to a student with a disability. One of the teacher's opinions:

The negative impact is that students receive the material in only a short time, so not all of the material is delivered, and sometimes it is rushed by time..... When there was LF2FL, as a teacher, I had to maximize learning in a limited time, which is a challenge".

Discussion

The research findings drew our attention to how elementary school teachers perceive the impact of implementing LF2FL on students in inclusive classrooms in Indonesia. Regardless of the rules set by the Indonesian government related to the implementation of LF2FL. All schools, including inclusive schools, must implement it. The findings of this study show the persistence of elementary school teachers in maximizing learning conditions when implementing LF2FL in inclusive schools. With the current Covid-19 pandemic condition in many countries, the LF2FL policy is one way that all students can continue to study in schools with strict rules to avoid learning loss and other aspects. Based on an analysis of interviews conducted with elementary school teachers in inclusive classrooms, our research contributed two main findings to research on elementary school teacher's perception of the impact of LF2FL on students during the Covid-19 pandemic in inclusive classrooms. We explain this impact to both types of students: typical students and students with disability.

First, our research has shown that the learning achievements achieved by both types of students regress during online learning at home. Still, with the existence of LF2FL, teachers are gradually trying to improve the quality of learning to catch up with what has happened. We found that the cognitive and affective aspects were the most highlighted by teachers. Meanwhile, the psychomotor aspects during the pandemic were less noticed because they were related to skills that involved practical activities, which at the early part of the Covid-19 pandemic was still very high in Indonesia (Rasmitadila et al., 2020). Hence, teachers were not targeting psychomotor aspects that were too deep for students. For the cognitive aspect in the inclusive classroom, the teacher tries to maximize the time set by the school, namely learning for 2-3 hours in class. So, with

limited time, the teacher must repeat the lessons given online from home (Probyn, 2015; Sepulveda-Escobar & Morrison, 2020; Lau & Lee, 2021).

However, because student achievement is not optimal, the teacher takes the initiative to repeat the lesson. However, treatment differences exist when giving repetition to both types of students. For typical students, repetition of the subject matter given by the teacher can be done easily. They enthusiastically study with the teacher and return to the classroom despite the strict health protocol rules. Typical students' learning motivation is high because of their interaction (Xie et al., 2020; Shuai et al., 2021). This condition is not too different from the student with a disability because they also have the same enthusiasm as typical students to study together. However, the teacher has to work extra or provide double treatment for the student with a disability. They must overcome emotional and social behavior to repeat lessons from the beginning with minimal knowledge and no progress when learning online from home (Shin & Hickey, 2021). We call this part of knowledge confirmation for typical students and initial repetition for students with a disability. We also determined that teachers are trying to minimize or eliminate the stigma of learning loss that has been very sharp during online learning at home. Teachers are greatly concerned that they cannot teach optimally during LF2FL due to time constraints set by the school, especially for a student with a disability who requires special attention and more treatment than typical students (Sabatello et al., 2020; Yarımkaya & Esentürk, 2020).

For this reason, schools need to apply a maximum time of at least 6 hours as determined by the government by adding facilities and infrastructure so that LF2FL can provide a solution so that all students can return to school as in normal conditions. Adaptation to the implementation of LF2FL in schools and to learning itself. We see that students with disability who have experienced double stress online from home and

have to readjust to study at school are more difficult for teachers to handle. Teachers must be able to control students' behavior because they have experienced a mental decline when studying from home and must maintain their mental when they have to study in class again. The control carried out by the teacher also becomes a double-action, including providing a more significant stimulus so that students have the desire to learn again (Jepps et al., 2022).

Meanwhile, typical students also need adjustments when studying in class. They must minimize the stress that occurs or arises when learning online from home. With LF2FL, students can meet again with other students, making it easy to raise the spirit of learning for students without disabilities (Page et al., 2021; Nusser, 2021). According to the United States Department of Education, the impact of the Covid-19 pandemic in the United States has disrupted academic achievement and student learning outcomes, especially in elementary schools, due to learning restrictions. The decline in learning outcomes is seen in core subjects such as mathematics and English. This result is very worrying when compared to conditions before the pandemic. An unfortunate condition is an achievement by a student with a disability. The pandemic worsens and adds to the academic gap, and so far, the gap between learning and academic achievement is still low. The United States government has reopened schools during the Covid-19 pandemic for education levels, including for students with disability. The goal is to meet the social, emotional, and academic needs of all students affected by the Covid-19 pandemic. Several efforts, such as the addition of education funds and school rules during learning, have become the attention of the United States government.

Second, in the instructional process that occurs in inclusive classrooms during LF2FL, we find that interaction is one of the essential aspects of minimizing learning loss during online learning from home. Although the implementation of learning is

limited by time, direct interaction -- face to face -- between teachers and students and students with students is the key to achieving the learning objectives set during LF2FL. Through interaction, the teacher can monitor the achievement of both types of students, reinforcing the form of motivation and assignments that can decrease the lag that has been happening so far (Rutherford et al., 2022; Martin et al., 2022). Although the curriculum set by the Indonesian government is an emergency curriculum, teachers try to ensure that all students are not too far behind in the achievements that should be achieved under normal conditions. We hope teachers can improve their competence in fair learning for all students according to their needs. We have also analyzed and determined that parental involvement is still very much needed for students; even though LF2FL has been implemented in schools, learning achievement cannot only be done by teachers. Parents' roles and assistance are still being encouraged to increase student development, especially for a student with a disability who need more encouragement from teachers and parents in learning and coping with behavior (Morgan, 2020). To make learning more conducive and positively impact inclusive classes, teachers must design more exciting learning methods that have been difficult to implement online. Teachers also need to create a learning environment that is comfortable and safe for students so that even though learning is limited by time, it will increase the spirit of learning for all students (Adedoyin & Soykan, 2020; Baker et al., 2022). For the student with a disability, conducive conditions will make it easier for students to readjust and organize their social-emotional behavior resulting from the obstacles that occurred while online from home. Re-learning with more portions with teachers and peers will provide a better enthusiasm for learning than only being accompanied by parents at home.

During the implementation of LF2FL in Indonesia, academic achievement in learning gradually began to move toward normal conditions--before the pandemic--. Although there are still many restrictions on learning, including lesson hours, LF2FL has provided an opportunity for teachers to reduce learning loss and improve learning during the Covid-19 Pandemic. The difference in the achievement of learning objectives, even though the learning completeness score was lowered, during LF2FL, the teacher tried to achieve the normal score set before the pandemic. This is a joint effort of all parties so that education in Indonesia can still be achieved for all students, including students with disability.

Limitations

This study has several limitations that should be acknowledged and avenues for improvement in future research. The number of participants involved in this study and purposive sampling may limit the results' generalization. Indonesia is huge, and with problems in inclusive schools in the future, the use of the sample should be more representative to allow statistical generalization of the findings.

Conclusion

In the teacher's opinion, implementing LF2FL for students in inclusive classrooms has provided a better chance than online learning, which has been going on for almost three years since the Covid-19 pandemic in Indonesia started. LF2FL is a transitional period for teachers and students to change their way of learning at home by starting to get accustomed to learning in the classroom again. Hence, it requires more significant effort for teachers, especially in inclusive classrooms. The impact of inclusive classrooms is that they contribute more to the academic aspect for both students with disability and

typical students. The extra adjustments made by the teacher were two times greater than in other regular classes in elementary schools. During LF2FL, the teacher has re-confirmed knowledge for all students, providing initial knowledge for the student with disability so that the learning objectives, especially in the cognitive and affective aspects of the government's emergency curriculum set, are at least showing a better direction. Direct learning interactions between teachers and students and students with students also affect students' mental health problems, mainly students with disability and developing better social and emotional abilities, as well as increasing motivation to learn for all students.

This study has implications for teachers. In implementing LF2FL in inclusive classrooms, it is necessary to increase teachers' transformational competencies in the education system, especially in the inclusive education system. Meanwhile, the government needs an able and adaptive curriculum for all students for inclusive elementary schools that can keep up with educational changes in Indonesia.

Disclosure statement

No potential conflict of interest was reported by the authors.

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Tables

Table 1. Limited face-to-face learning adjustment.

Category	Criteria	Face-to-face learning capacity	Frequency	Duration (Lesson hours)

	Regional conditions	Vaccination Dose 2	Vaccination dose two elderly in district/city			
A	ETCA levels 1 and 2	> 80%	> 50%	100%	all school days	a maximum of 6 hours
B		50-79%	40-50%	50%	of all school days a	maximum of 6 hours
C		< 50%	< 40%	50%	of all school days a	maximum of 4 hours
D	ETCA Level 3	≥ 40%	≥ 10%	50%	of all school days a	maximum of 4 hours
D		< 40	< 10	Full online	-	-
F	ETCA Level 4	-	-	Full online	-	-
G	Special areas	-	-	100%	all school days	maximum 4 hours

Source: Joint Decree of The Minister of Education, Culture, Research, And Technology, Minister of Religion, Minister of Health, And Minister of Affairs of The Republic of Indonesia. (2021).

Note:

Level 1: the number of positive confirmed cases of Covid-19 is less than 20 people per 100,000 population per week. The incidence of hospitalisation is also less than five people per 100,000 population. Then the death rate is less than one person per 100,000 population.

Level 2: the number of positive confirmed cases of Covid-19 is between 20 and less than 50 people per 100,000 per week. The incidence of hospitalisation is between five and less than ten people per 100,000 population per week. The death rate due to Covid-19 is less than two people per 100,000.

Level 3: the number of positive confirmed cases of Covid-19 is between 50-100 people per 100,000 population per week. The incidence of hospitalisation is 10-30 people per 100 thousand inhabitants per week. The death rate due to Covid-19 is between two and five people per 100,000 population.

Level 4: the number of positive confirmed cases of Covid-19 is more than 150 people per 100,000 population per week. The incidence of hospitalisation is more than 30 people per 100,000 population per week. And the death rate due to Covid-19 is more than five people per 100,000 population in the area.

Special area: based on geographical conditions

Table 2. Profile of participants

Profile	Frequency	%
Gender		
Male	2	0.13
Female	14	0.97
Working years as a teacher		
< 1 year	1	0.06
1-5 years	5	0.31
6-10 years	3	0.19
11-15 years	7	0.44
Level of education		
bachelor's	15	0.94
others	1	0.06
Kind of student with a disability		

Response to Reviewer

The following changes have been made on the Manuscript “Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia” in accordance with reviewers’ comments

Reviewer’s comments	Our response
Reviewer 1	
1. The topic of the manuscript could be considered as falling within the aims and scope of Cogent Education Journal, particularly contributing to the topic of Student Learning, Childhood & Voices. However, the scientific contribution of the research performed could be more clearly explained, particularly by answering the question: What new this research brings to the body of academic and/or applied research?	We have added more specifics about the novelty of this research with the sentence "This research contributes to determining policies for the government in establishing more specific standards of learning outcomes that suit the needs of elementary school students in the future" (page 10)
2. The methodology part was explained quite well. The context (setting) of the study is well presented. Case study and in-depth interviews can be considered as appropriate methodology and method to achieve the aim of the research. The sampling method is explained, however the number of teachers to be interviewed (namely - 16) should be justified. It could be helpful to provide the interview questions as well.	We have added the main question for interviewing teachers at the end of the article (Appendix 1) (page 42)
3. The information provided in the text should match the information presented in the figure, for example, two main themes, such as Learning achievement and Instructional process are presented in the figure 1, however, the text contains different information: “Two main themes were found in the two types of students: learning and instructional processes” (p.15).	We have explored related to several learning theories, and we have changed from "learning achievement" to "learning outcome" including Figures and other pages (p.15)
4. Some terms/concepts used in the manuscript should be explained more clearly, for example: <ul style="list-style-type: none"> - What kind of “learning policies” do the authors have in mind on p. 6? - What the authors mean by “understanding of subject matter” (p.16)? - What is the difference between the terms/concepts: “learning achievements”, “learning outcomes”, “learning mastery”, “scores”, “results” – do they mean the same thing? - It is not quite clear what authors mean by “affective aspect” in their research. 	<ul style="list-style-type: none"> - We have added related learning policies "Learning policies implemented by the government are related to student growth, development, and psychosocial conditions. The practice of this policy can be seen in the expansion of learning that is made aware of the zones and the use of an emergency curriculum during the Covid-19 Pandemic" (p. 6) - We have added related subject matter by adding specific subject examples "We found a relationship between the subject matter (e.g., mathematics, language, science) " (p. 17) - We have explored the terms "learning achievements" with "learning outcomes", so we use learning outcomes in this article.

	Meanwhile for learning mastery, we have added a brief definition of "mastery of the subject matter being studied". For learning mastery is a term for teachers as an indicator of student achievement in certain subjects (in the form of a minimum score that must be achieved) (p. 16);
5. The reference for this statement “According to data from UNESCO, as of October 31, 2021, it is estimated that more than 55 million students are affected by school closures” has to be provided.	We have corrected the citation and references regarding the statement (p. 2)
6. The reference for this statement “The vaccine achievement rate is ranked 4th in the world, with 194 million people receiving the first vaccine or around 93.25% of the total number of vaccines in all provinces; 152 million second or about 73.41%; the third vaccine is 15 million or 7.50%.” should be provided.	We have added a reference to this statement (p. 4)
7. In the in-text reference (J. Singh et al., 2021) on p. 9 - the first letter of the name is not needed.	We revised the writing of this citation (p. 7)
8. The in-text references should be aligned with the list of sources provided in the bibliography, for example, the sources of the in-text references for UNICEF (2022); (Rasmitadila et al., 2020) - p. 4, p. 27 should be provided in the reference list.	We revised the writing of this citation (p. 4 and 27)
9. There is no in-text reference for: Aliyyah, R. R., Rachmadtullah, R., Samsudin, A., Syaodih, E., Nurtanto, M., & Tambunan, A. R. S. (2020)....	We revised the reference (p. 38)
10. It is difficult to understand the information presented in the figure 1 due to small font.	We have enlarged the font for the image (Figure 1)
Reviewer 2	
1. Abstract: state the method	We added the method in the abstract (p. 2)
2. Methodology: The adopted method should first be stated before proceeding to mention interviews State how the participants (16 teachers) were selected: Purposively, conveniently, randomly, etc, and why such strategy was adopted.	We added the method of this research at the participants subsection (p.12) and sub section data collection for the purposively (p. 13)
3. Issues of ethical considerations should be mentioned and explained.	We added the ethical consideration (p. 13-14)
4. Discussion of findings More literature should be included in supporting or contrasting the findings.	We added more literature in the discussion of findings and references (highlighted yellow)

**5. Bukti konfirmasi hasil revisi kedua artikel dari reviewer dan keputusan dari Editor
(24 April 2023)**

220719684 (Cogent Education) A revise decision has been made on your submission



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CC: "Reza Rachmadtullah" reza@unipasby.ac.id, "Achmad Samsudin" achmadsamsudin@upi.edu, "Muhammad Nurtanto" mnurtanto23@untirta.ac.id, "Muhammad Nurrohman Jauhari" mnjauhari@unipasby.ac.id

Ref: COGENTEDU-2022-1161R1
220719684

Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia
Cogent Education

Dear Rasmitadila,

Your manuscript entitled "Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia", which you submitted to **Cogent Education**, has now been reviewed.

The reviews, included at the bottom of the letter, indicate that your manuscript could be suitable for publication following revision. We hope that you will consider these suggestions, and revise your manuscript.

Please submit your revision by May 24, 2023, if you need additional time then please contact the Editorial Office.

To submit your revised manuscript please go to <https://rp.cogentoa.com/dashboard/> and log in. You will see an option to Revise alongside your submission record.

If you are unsure how to submit your revision, please contact us on OAED-peerreview@journals.tandf.co.uk

You also have the option of including the following with your revised submission:

* public interest statement - a description of your paper of NO MORE THAN 150 words suitable for a non-specialist reader, highlighting/explaining anything which will be of interest to the general public

* about the author - a short summary of NO MORE THAN 150 WORDS, detailing either your own or your group's key research activities, including a note on how the research reported in this paper relates to wider projects or issues.

* photo of the author(s), including details of who is in the photograph - please note that we can only publish one photo

If you require advice on language editing for your manuscript or assistance with arranging translation, please do consider using the Taylor & Francis Editing Services (www.tandfedittingservices.com).

Please ensure that you clearly highlight changes made to your manuscript, as well as submitting a thorough response to reviewers.

We look forward to receiving your revised article.

Best wishes,

Timo Ehmke
Senior Editor
Cogent Education

Comments from the Editors and Reviewers:

Title, Abstract and Introduction – overall evaluation
Reviewer 1: Sound

Methodology / Materials and Methods – overall evaluation
Reviewer 1: Sound

Title, Abstract and Introduction – overall evaluation
Reviewer 2: Sound

Methodology / Materials and Methods – overall evaluation
Reviewer 2: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation
Reviewer 2: Sound

Figures and Tables – overall evaluation
Reviewer 2: Sound

Results / Data Analysis – overall evaluation
Reviewer 2: Sound

Interpretation / Discussion – overall evaluation
Reviewer 2: Sound

Conclusions – overall evaluation
Reviewer 2: Sound

References – overall evaluation
Reviewer 2: Sound with minor or moderate revisions

Compliance with Ethical Standards – overall evaluation
Reviewer 2: Sound

Writing – overall evaluation
Reviewer 2: Sound with minor or moderate revisions

Supplemental Information and Data – overall evaluation
Reviewer 2: Sound with minor or moderate revisions

Comments to the author

Reviewer 2: Editing is needed. For instance, in the abstract, the statement "The government, there is...." needs to be revised.

It is stated in the abstract that results are presented thematically, however, it is not highlighted and explained as expected. Each of the themes and sub-themes should be identified and explained using examples from the study. The findings would best be presented using themes.

There are several sweeping statements which need to be substantiated. For example:

"The development of changes in virus variants causes changes in policies and rules that the Indonesian government must enforce. Variants continue to increase with all the consequences causing school learning rules to change. This change depends on how many Covid-19 positive patients recovered or died. The rules must vary according to these conditions if a region experiences a spike in cases more significant than the national average".

In the methodology section, the design and approach should be stated before proceeding to the setting.

The reference list should be checked. For instance, this is an incomplete reference: Yin, R. K. (2012). Case study methods.

The author(s) may consider the following useful:

Prinsloo, P., & Uleanya, C. (2022). Making the invisible, visible. disability in South African distance education. *Distance Education*, 43(4), 489-507. doi:10.1080/01587919.2022.2144139.

Uleanya, C., Ezeji, N.I., & Uleanya, M.O. (2021). Inclusive Education in the Face of a Global Pandemic: Providing Support. *Multicultural Education*, 7(5), 139-146. doi:10.5281/zenodo.4750496.

Editors comments:

- Please include more recent empirical study results on your research topic in the literature review!
- Section: Data analysis: There are not sufficient information provided such that another researcher could follow the same procedural steps, to replicate the study and the qualitative data analysis. Please extend this section!
- Findings: I would suggest to restructure the report of the finding along the themes and sub-themes discussion similarities and provide a combined discussion of students with and without disabilities together.
- Discussion: How would the authors argue that the current study extends and expands the previous research in some important ways? Please provide arguments for that in the discussion and in the abstract.
- Limitations: There are several more. Please extend.

**6. Bukti konfirmasi pengiriman revisi kedua dan artikel yang
diresubmit kepada Editor
(26 April 2023)**

Revised submission received for **Cogent** Education (Submission ID: 220719684.R2)



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[Nonaktifkan untuk: Inggris](#) x



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Dear Rasmitadila Rasmitadila,

Thank you for submitting your revised manuscript.

Submission ID	220719684
Manuscript Title	Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia
Journal	Cogent Education

You can check the progress of your submission, and make any requested revisions, on the [Author Portal](#).

Thank you for submitting your work to our journal.

If you have any queries, please get in touch with OAED-peerreview@journals.tandf.co.uk.

Kind Regards,

Cogent Education Editorial Office

Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia

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Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia

Implementing limited face-to-face learning (LF2FL) during the Covid-19 pandemic has impacted students in inclusive classrooms. Some of the adjustments teachers and students faced were obstacles and challenges that took time to make. The teacher must comply online learning experience conducted with all its shortcomings during the implementation of LF2FL and its impacts on students, including students with disability. We conducted a study to explore teachers' perceptions of the impact of implementing LF2FL on students in inclusive classrooms in elementary schools. This research used a case study to obtain and examine data in a context that the phenomena will accept in depth. We involved 16 elementary school teachers, conducted semi-structured interviews, and analysed the data using thematic analysis. The results showed two main themes, namely learning outcomes and instructional processes, which emerged for students without disabilities and students with disability. For the learning outcomes, teachers highlighted sub-themes of the cognitive and affective aspects most. The instructional process sub-theme of the interaction was one of the essential aspects of minimising learning loss during online learning from home. Our finding detail in more depth the two types of students, both in terms of similarities and differences of LF2FL on students in inclusive classrooms that contributes to the reconfirmation of knowledge for all students, reduces students' mental stress, and increases student motivation through direct interaction between teachers and students. It is necessary to increase transformational competence in the education system for teachers, especially in the inclusive education system. The government needs to modify the curriculum to be more flexible and adaptive for all students in inclusive elementary schools who can keep up with the changes in education in Indonesia.

Keywords: limited face-to-face learning; inclusive class; elementary school; covid-19; pandemic

Introduction

The current Covid-19 pandemic has impacted all aspects, including education. The impact of school closures for two years during the pandemic as a worldwide phenomenon has affected all countries. According to data from UNESCO, as of October 31, 2021, it is estimated that more than 55 million students are affected by school closures in 14 countries hands-on learning (UNICEF, 2021). With prolonged school closures and inadequate distance learning leading to substantial learning loss, such conditions have exacerbated the learning crisis, and the inclusive education system is no exception (Prinsloo & Uleanya, 2022). For example, according to a UNICEF (2022) report, the Dominican Republic, since Covid-19, closed all schools for the 2020/2021 academic year. The government of the Dominican Republic is concerned about distance learning which will exacerbate the existing educational inequalities generally for children with special needs, so the government started looking for ways to make education as inclusive as possible to provide education for all children. Meanwhile, according to the United States Department of Education, the impact of the Covid-19 Pandemic on learning in the United States, especially for a student with a disability in inclusive or special schools, has caused significant educational disruptions and related service assistance needed to support academic progress and prevent setbacks. These disorders exacerbate the longstanding gap between a student with a disability in academic achievement.

The same condition also occurs in Indonesia. Since the Covid-19 pandemic, the policies set by the Indonesian government, primarily through a joint decree of four ministers, have led to the closure of schools, including inclusive elementary schools. Various obstacles teachers in

inclusive elementary schools in handling students with disability need time. The student adjusts to online learning from home, family member disturbances, lack of understanding of parents in helping the student with a disability in terms of subject matter, and even the difficulty of parents suppressing their children's behaviour when facing learning difficulties due to lack of interaction with the teacher (Rasmitadila et al., 2020).

The development of changes in virus variants causes changes in policies and rules that the Indonesian government must enforce. Variants continue to increase with all the consequences causing school learning rules to change. This change depends on how many Covid-19 positive patients recovered or died. The rules must vary according to these conditions if a region experiences a spike in cases more significant than the national average. Changes to the learning system were implemented when regional conditions were at levels 1 and 2, for example, relaxed learning activities with 100% face-to-face learning in class or as normal conditions before the Covid-19 Pandemic. Conversely, if an area is at level 4 due to a significant spike in cases, implementing learning activities is limited to only using full online learning (see Table 1). The rules set by the government are flexible enough to be implemented by regions based on real conditions so that learning activities can be determined according to regional conditions and levels.

Indonesia is a country that can currently control the number of transmissions of Covid-19 cases (Ariawan & Jusril, 2020). However, at the beginning of 2022, the Omicron variant became a threat, potentially increasing positive cases. It could be handled reasonably satisfactorily so that hospitals had no overcapacity. The Indonesian government has prepared for the risks that could occur by looking at the experience of the previous year and the experience of other countries. According to the Ministry of Communication and Information of the Republic of Indonesia

(2022), the vaccine achievement rate is ranked 4th in the world, with 194 million people receiving the first vaccine or around 93.25% of the total number of vaccines in all provinces; 152 million second or about 73.41%; the third vaccine is 15 million or 7.50%. Meanwhile, children's vaccines in Java and Bali have reached more than 36%. The achievement of vaccination is one factor in the reopening of face-to-face learning with the concept of limited face-to-face learning (LF2FL), including inclusive schools.

In general, implementing LF2FL is one solution, as the prolonged online learning during the pandemic negatively impacted students, especially in inclusive elementary schools, including the threat of students dropping out (Heart et al., 2021). There are several reasons why LF2FL in Indonesia should be implemented, as the implementation of distance learning, with all its limitations, is not optimal and consists of various shortcomings (Rosmana et al., 2022; Masnur et al., 2021). There is a decrease in learning outcomes in almost all aspects; the higher the psychosocial risk or individual conditions, including psychological and social aspects, that have occurred among children during online learning (Futra & Primahardani, 2021). Some of the risks can include increased violence against children at home and depression due to feeling depressed during online learning due to not playing and meeting with friends for an extended period. This is true, especially in inclusive classrooms; this condition is increasingly deemed very heavy, especially for a student with a disability. Special attention needs to be paid to a student with a disability because they tend to have fewer educational opportunities outside of school due to various barriers (Jia & Santi, 2021). Meanwhile, for the student without a disability, the impact of online learning has been felt, as described above.

Various challenges and obstacles teachers face in inclusive classrooms during LF2FL at the school include providing safe and comfortable educational services through strict health

protocols for the safety of all school members. Teachers are expected to have a high fighting spirit in making adjustments that need to be made for all students in inclusive classrooms to achieve learning goals for all students according to their characteristics and needs (Rivera & McKeithan, 2021; Uleanya et al., 2021). The teacher has an essential role in reducing the gap during distance learning. This study explores teacher perceptions of the impact of implementing limited face-to-face learning on students in inclusive elementary schools in Indonesia.

Limited face-to-face learning in inclusive classrooms

Several countries that have reopened inclusive elementary schools during the Covid-19 Pandemic with several conditions that can be said to be LF2FL have policies that are almost the same globally. As in the Caribbean, several policies related to LF2FL or reopening of inclusive schools for better learning activities state that access to education for all students with disabilities is a top priority and also that the education system should promote inclusiveness and not segregation. Rules in LF2FL, such as adaptation for students with disabilities, are essential both in terms of their education and because persons with disabilities are recognised as facing a higher risk from COVID-19. Schools must develop health protocols that accommodate all students, including students with disabilities: limit student mixing, adjust education to movement barriers, strengthen social-medical services, and adjust schedules. In addition, a shift system was implemented (3 groups per day) to reduce the number of students interacting, along with the placement of desks to ensure physical distancing, and considering a more hybrid system due to relatively small class conditions.

Several other specific rules in inclusive schools are still being endeavoured to meet the needs of students with disabilities, such as (1) Easier access to washing facilities in the

schoolyard, (2) Special arrangements for eating, (3) Provision of gloves, masks and protective materials (4) Rescheduling schedules to facilitate more support for students with disabilities (5) Using alternatives to print, such as audio or other formats in teaching, as well as images, flexible scheduling and deadlines, and assistive technology (6) Curriculum modification to include more project-based learning (7) More effort will be put into designing IEPs for children with disabilities (Parker & Alfaro, 2022).

In Romania, the reopening of schools or the learning transition from the online to the face-to-face learning system prioritises a hybrid system. The opinions of students stated that they preferred blended learning which could be beneficial for their professional development by expecting teacher support with electronic educational resources, use of online education platforms to access resources and take tests, more accessible and individual communication with teachers, and peer connectivity in joint projects (Stoian et al., 2022). Limited face-to-face learning is essential to be carried out by inclusive elementary schools because it can reduce student learning loss during online learning during the Covid-19 pandemic (Prasetyo & Amir, 2022). Even though many things need to be adjusted and modified, the LF2FL policy has become a way to increase students' understanding of subject matter and a better student learning experience than online learning, even though the risk of virus transmission still exists. However, by preventing several health aspects and indicators, it is hoped that students will be more enthusiastic about studying at school and learning with the same enthusiasm as before the Covid-19 pandemic (Singh & Singh, 2021).

Limited face-to-face learning in Indonesia

Learning policies during the pandemic in Indonesia have been adjusted several times, considering safety, health, and evaluation of learning outcomes in each education unit--from

early childhood education until higher education---. Learning policies implemented by the government are related to student growth, development, and psychosocial conditions. The practice of this policy can be seen in the expansion of learning that is made aware of the zones and the use of an emergency curriculum during the Covid-19 Pandemic. We traced that these policies are a mutual agreement between four ministries: the Ministry of Education, Culture, Research and Technology; the Ministry of Health; the Ministry of Religion, and the Ministry of Home Affairs of the Republic of Indonesia. According to UNICEF Indonesia (2021), citing Indonesian government data, more than 60 million students in Indonesia were affected by school closures nationwide in March 2020. Since then, 39 per cent of schools have reopened for limited face-to-face learning, as of September 6, 2021, according to national guidelines. To that end, UNICEF suggests three priorities when schools reopen, namely: 1) there must be a targeted program so that all children and youth can return to school, they can safely access services to meet individual learning, health, psychosocial well-being, and other needs; 2) create refresher or remedial lesson plans to help students catch up on lost learning while moving them through new academic material; 3) there must be support for teachers to cope with learning loss, including through digital technology.

Meanwhile, World Health Organization (2021) recommends that schools reopen safely by adopting measures to minimise virus transmission. With strict safety protocols, schools can be safe for children than outside schools, even in areas with high transmission rates. Since 2020, the instructional system established by the government through the approval of the four ministries has provided an opportunity for schools to adapt so that learning can continue with various considerations. According to The Ministry of Education, Culture, Research, And Technology of the Republic of Indonesia (2022), in early 2020, the instructional system will use an online

system--learning from home--for all education units. In mid-2020, the modification of the instructional system was implemented with various considerations due to the enactment of the rules to enforce tightening community activities (ETCA). At the beginning of 2021, through the agreement of four ministries, the instructional system also changed with policies based on considerations of permits granted by each region with the requirement that each academic unit meets every tiered requirement, so face-to-face learning was limited but not mandatory. In mid-2021 (April - December), a provision was implemented; if all educators and education personnel in the education unit have been vaccinated, the education unit is required to provide the option of LF2FL--with a health protocol-- and online learning. LF2FL was implemented based on the Covid-19 situation (ETCA with levels 1,2,3, see Table 1).

Meanwhile, based on the situation spread of Covid-19, a joint decree between four ministries again set a policy in early 2022. The implementation of LF2FL must be carried out in almost all parts of Indonesia (2022). All Education units at ETCA levels 1, 2, and 3 must carry out LF2FL. Setting students' capacity and learning duration in implementing LF2FL is regulated based on the vaccination coverage of dose two educators, education staff, and elderly citizens. All regencies/cities are already at levels 3, 2, and 1, so 100% of education units can organise LF2FL. Some of the arrangements that the government has set include: 1) all education units at levels 1, 2, and 3 of ETCA are required to carry out LF2FL, local governments may not prohibit LF2FL for those who meet the criteria and may not add more severe criteria setting the capacity of participants students, and the duration of learning in the implementation of LF2FL is regulated based on the coverage of vaccination doses of 2 for education personnel in each education degree as well as vaccination of the elderly at the district/city level, except for education units in special regions due to geographical conditions; 2) parents or student representatives can choose LF2FL

at school or online for their children until semester one of the 2021/2022 academic year ends. Starting from the second semester of the academic year 2021/2022 (in January 2022), all are required to take LF2FL; 3) education units that are proven to have violated the health protocol will be given sanctions administratively and fostered by the Covid-19 handling task force or the school health unit (a joint decision of 4 ministers). The setting for LF2FL is in the following Table 1:

[Insert Table 1 about here]

Instruction in inclusive schools during the Covid-19 pandemic in Indonesia

Before the start of the inclusive education program in Indonesia, the educational services provided for children with disabilities was more of a service model that adopted the model of segregated education and integrated education. In practice, the number of students with disability is increasing (Kenny et al., 2020; Priyanti, 2022). However, education services still do not provide justice for every child with a disability, so it is necessary to change the quality of education services for children with disabilities. In line with worldwide education developments, Indonesia sees the need to provide fair and decent benefits for all children. Until now, the Indonesian government has developed an inclusive school model where students with disability study together with typical or regular students. The model is held in regular schools (public and private) that accept students with disabilities and schools designated (public and private) as inclusive schools.

During the Covid-19 pandemic, changes in the instructional system, especially when inclusive schools are like other regular schools, such as implementing learning from home and LF2FL, need special attention, especially for a student with a disability. According to the

Ministry of Health of the Republic of Indonesia (2020), students with disability are vulnerable to being infected with COVID-19. So, they need special attention, both online from home or when LF2FL is being carried out (Singh et al., 2021). Some groups of students with disability do need learning through direct interaction with teachers in the classroom. LF2FL needs to be considered to optimise learning at home by being more oriented to the needs of the student with a disability. A different strategy is needed for students with disabilities in inclusive schools to facilitate the achievement of instructional objectives according to their characteristics and needs. Still, at the same time, they must be able to prevent a student with a disability from transmitting Covid-19 (Maryanti et al., 2020; Kaiser et al., 2021). This LF2FL strategy must be done because studying from home has decreased learning motivation and increased negative emotional reactions of students with a disability.

Concerning the implementation of learning during the Covid-19 pandemic, the Indonesian government, through the Decree of the Minister of Education, Culture, Research and Technology, Number 719/P/2020, issued guidelines for implementing the curriculum under special conditions which, among other things, state that instruction in special situations is free from discrimination, including serving student with a disability. The government's special attention to teaching all students in inclusive schools is significant because almost all teachers do not have adequate knowledge about learning for all students, mainly students with a disability during this pandemic. So far, inclusive school principals have focused on mastering teacher knowledge about Covid-19 and how to prevent it from spreading to students. The inclusive school principal admitted to making teachers know more contextual and effective learning methods, especially for a student with a disability during the pandemic, by participating in training and distributing relevant learning materials (Gul & Khilji, 2021; Sholikhati et al., 2021).

Like other regular schools, several inclusive schools also conducted combined learning (online and offline) at the pandemic's beginning (Kurniawati et al., 2021). The LF2FL policy also applies to inclusive schools to meet the needs of all students, including students with disability, with specific categories who need particular attention and treatment, such as students with ADHD or autism. Students with autism, for example, need to train their focus and concentration by meeting face-to-face with teachers and students (Lindsay et al., 2014; Chandroo et al., 2018). To avoid learning loss, the teacher visits students' homes, assists with subject matter and behaviour, and discusses with parents (Singh et al., 2020; Tokatly Latzer et al., 2021). Various ways so that students can understand the subject matter during LF2FL by teachers, including simplifying or reducing the subject matter. However, not all subject matter can be achieved by all students, including students with disability (He et al., 2022). One of the reasons is the simplification of the material applied to all students in the class, delivered simultaneously to all students. The existence of students with disability has not been widely considered.

The knowledge gap during LF2FL for all students has occurred. The decline in knowledge, especially literacy and numeracy, determined by the teacher for both types of students, occurred in the class. To that end, the Indonesian government has set standards for learning outcomes during the COVID-19 pandemic, with the achievement of numeracy and literacy standards. However, there are problems in practice, especially related to learning outcomes during LF2FL. This research contributes to determining policies for the government in establishing more specific standards of learning outcomes that suit the needs of elementary school students in the future. The main question in this study is how elementary school teachers perceive limited face-to-face learning for students in inclusive elementary schools in Indonesia.

Methodology

Research design

This study aimed to explore inclusive teachers' perceptions of the impact of LF2FL on students in inclusive classrooms. We used a case study approach to obtain and examine data in a context that the phenomena will accept in depth. The selected cases can be people, students, or school staff members of the school community (Creswell & Clark, 2017). Case study data comprehensively describe a case in real life (Yin, 2012). In this study, the impact of LF2FL on students and teachers in inclusive elementary schools was explored in depth during the Covid-19 pandemic in Indonesia. We collected data through in-depth interviews with elementary school teachers in inclusive schools face-to-face and let the teachers explain the implementation of LF2FL in inclusive classrooms. We explained the initial description of the topic, and we asked and then gave some questions to the teacher. Data analysis was carried out by coding and creating themes from research findings.

Setting

The main research in this project was conducted in Bogor Regency, West Java, Indonesia, from December 2021-January 2022. Bogor Regency is one region with a solid commitment to implementing inclusive education by establishing regulations that cover the implementation of inclusive education, namely the Bogor Regent's Regulation Number 27 of 2016 concerning the implementation of special education in the Bogor Regency. According to Bogor Regent Decree Number 443/480/Kpts/Per-UU/2021, face-to-face learning is limited to Bogor Regency during the Covid-19 Pandemic, including in ETCA level 2 from December 2021-January 2022.

Following government regulations stipulated by the joint decree of four ministers, the regions included in level 2 of ETCA can hold limited face-to-face learning with a student capacity of 100% in one class; or 50%, and the division of time that the school can arrange (2 shifts in one class) of one day time. Learning can be done for a maximum of 6 hours. The implementation of LF2FL, including inclusive schools in Bogor Regency, is carried out for 2-3 hours with an occupancy of 50%, divided into two learning shifts (morning and afternoon). The implementation of LF2FL in schools must have the availability of sanitation, hygiene, and health facilities and infrastructure least: a spare mask for at least 50% (fifty per cent) of the total population of the education unit, including transparent masks for students with hearing impairments; decent toilets that are cleaned daily; means for washing hands with soap with running water or hand sanitiser; adequate ventilation in each study room; disinfectant; and install and disseminate communication, information and education media related to the implementation of health protocols including social distancing markers. Treat regulations with government standards applicable to every school, including inclusive schools. Teachers carry out learning according to the conditions of the student with a disability. If it is necessary to add class hours for a student with a disability, usually the teacher will add them after the class ends, which can be done in the teacher's room or classroom, with a duration of about 30 minutes.

Participants

Teachers were involved in this study, domiciled in the Bogor district, West Java, Indonesia. As the primary researchers - 5 people - collaborated and asked for help from student teachers of the elementary school teacher education department as research assistants (RA) who have taken inclusive education courses at one of the teaching and education faculties at a private university

in Bogor Regency. Each RA looked for one teacher in an inclusive elementary school to be interviewed. Before conducting interviews with teachers, we provide training to RA, especially related to interview topics, how to interview teachers, and making transcripts of interview results. The 16 teachers interviewed have implemented LF2FL in schools, incredibly inclusive classrooms. Both with a capacity of 100% capacity of the number of students full every day at school, a maximum of 6 hours of lessons, and a capacity of 50% of student capacity--divided into two shifts--full every school day, a maximum of 4-6 hours. Descriptive data of demographic characteristics, including gender, length of teaching experience, types of the student with disability taught, and teachers' level of education, are presented in Table 2:

[Insert Table 2 about here]

Data Collection

Sixteen people as RA who have taken inclusive education courses from the Department of Elementary School Teacher Education have collected data on inclusive elementary schools. One of the primary researchers is a lecturer in inclusive education, so it was easy to direct and select student teachers as RA who would be involved in this research. These RAs were selected because they already understood inclusive education, so their understanding became more relevant than the other student teachers who had yet to take this course. To facilitate data collection and selection of inclusive elementary schools, we figure out the data on inclusive schools from the Bogor Regency Education office. The purposive sampling method was used in data collection, especially in determining inclusive schools. We mapped inclusive schools that matched the criteria for the study. The criteria for selecting an inclusive school include the following: the school has carried out learning during LF2FL and has an inclusive class with

students without disabilities and students with disability. Another criterion is learning is carried out directly in the classroom after implementing ETCA. Before conducting the interviews, as per the ethics of research engagement, we provided a research permit to the principal and explained the purpose of the interview. If the principal agrees, interviews can be conducted with teachers. The principal will provide recommendations for teacher names to be interviewed by RA. The RAs and teachers determined the time to conduct interviews at school. RA also explained that all information related to data collection would be stored and kept confidential for research purposes only. The RAs asked about the main topic being the impact of LF2FL on students in inclusive classrooms during the covid-19 pandemic.

Interviews were conducted in a semi-structured, and the average time spent by students was 1-1.5 hours. The teacher enthusiastically gave his opinion, and the RAs recorded every interview conducted with them. Before the RAs asked questions, they asked permission to record the interview activities, which would be used only for research data. After completing data collection, the RAs made a verbatim so that it could be analysed at the next stage.

Data Analysis

Data were analysed inductively using thematic analysis to identify, evaluate and create themes expressed by participants (Galloway & Jenkins, 2009; Braun & Clarke, 2012). This inductive technique allowed the identification of themes expressed by participants in responding to research questions (Liu, 2011). Before getting the code, we did the stages in data analysis by 1) familiarising ourselves with the data: we read over and over the interview transcripts that we got; The data received by the researcher was then coded and categorised using the NVivo 12 program. All data from surveys and interviews were entered into Nodes and Cases to be grouped

with a specific code. Thematic maps showed the organisation of concepts according to the various levels and potential interactions between concepts. The researcher analysed and discussed all codes to make categorisation and possible integration between codes to streamline the codes; 2) generate initial code: we organise the data into small, relevant, meaningful pieces according to the research topic that we have determined to be the initial code. Each participant's response starting at the first stage was coded (in the form of keywords) according to the participant's description so that it did not overlap; 3) search for themes: we check codes that are relevant and related to the research topic to become the initial theme; 4) theme review: we review, modify, and develop the preliminary themes we have identified, and reconsider any data we find; 5) determine the theme: we refine the themes we have found, and make connections between some themes with other themes, describe the relationships, and we can narrate them as reports.

Findings

The results below show the varied perceptions of teachers regarding the impact of LF2FL on students in inclusive classrooms. Students who were impacted consisted of students without disabilities and students with disabilities. Two main themes were found in the two types of students: learning outcomes and instructional processes. For the two themes, it consists of sub-themes which will be explained in more detail through Figure 1, which was analysed using Nvivo:

[Insert Figure 1 about here]

As seen in Figure 1, the findings have several similarities based on the two main themes found in the two types of students. This section will explain it based on the similarities of the two main themes in these two types of students.

Learning outcome

In terms of learning outcomes, both students without disabilities and students with disabilities were found to be most prominent in the affective and cognitive aspects. Cognitive aspects relate to the speed of understanding the subject matter, student learning progress, knowledge, and tasks (Ausubel, 2012; Ifenthaler et al., 2011). The affective aspect shows a person's ability closely related to various emotions or feelings in him—for example, appreciation, feelings, interests, enthusiasm, values, and attitudes towards a condition. The rate of understanding the subject matter is related to the condition of understanding the subject matter that is not like before the pandemic. We found several sub-themes related to learning outcomes highlighted by the teacher on cognitive and affective aspects for the student without disability and the student with a disability. The implementation of which has been carried out during the pandemic has made students less understanding of the lesson. This condition requires adjustments for teachers and students, looking for new forms to accelerate the understanding of subject matter, including in LF2FL. Many students forget lessons, and when they explain to the teacher, the average student experiences a slowdown in understanding the material. Teachers need time to repeat lessons so that students can understand them. This opinion was expressed by one of the teachers:

As a result, a student without disabilities is less likely to learn than before. They need to remember many lessons, such as multiplication, previously taught, so they end up repeating the lesson at the beginning.

The teacher also thinks that during LF2FL, students' learning progress is slightly better than when online from home. Students can meet directly with the teacher in class, even with limited time, which allows students to ask the teacher when experiencing problems in the lesson. The impact is that students can achieve student understanding of the subject matter. It is different when students study from home; even though they get high scores, the understanding is only achieved partially because of getting help from parents. Therefore, during LF2FL, the teacher can compare the learning outcomes obtained by students when assisted by parents or the students themselves. Some student learning outcomes scores online look high. During the Covid-19 Pandemic and online learning, some students with low learning outcomes got high scores. For example, mathematics, for most children, is a complex subject and is at a low level of learning mastery--mastery of the subject matter being studied---. The average grade of mathematics learning completeness the teacher sets is 75 out of 100. When online, as many as 90% of students achieve mastery in learning, and the rest still need to achieve mastery. However, during LF2FL, normal class conditions, only 40% of students can achieve complete learning, while 60% still need to (below the class average of 75). This is the actual condition of the class before the Covid-19 Pandemic. This difference in achievement is indicated by the involvement of parents in helping their children when children are in online learning. Parents play more of a role in helping answer questions the teacher gives students at home. One teacher explained this opinion:

It is different between studying online from home and at this LF2FL moment. I can see the difference in the student's understanding is entirely intact and slightly better. Students understand the lesson because of their efforts. Compared to while at home, they are helped a lot by their parents, especially with assignments and homework. However, at least with LF2FL, I can see their normal condition back, even though time is limited in studying at school.

The delivery of subject matter during LF2FL for teachers is one obstacle that needs attention. Although LF2FL is conducted in class for 2-3 hours, many materials must be maximally conveyed to students. Time limitations cause teachers to use effective ways to convey the subject matter optimally to students. However, this condition is still much better compared to online from home. However, students need teachers in class to learn the lesson's material directly so students can easily understand it. The opinion of one teacher stated:

Students need more learning in class than online because the teacher can deliver the subject matter directly to students, so students can more easily understand the lesson. Although the time available is only a little, it is better than learning virtually.

We explored a relationship between the subject matter (e.g., mathematics, language, science) and the knowledge gained by students through teachers' opinions that the teacher's lack of opportunity to explain the subject matter caused students' knowledge to be less. Still, the achievement is better than when learning through online learning. Although the teacher must often repeat from the beginning related to the subject matter that students will receive, there has been a change in the increase in knowledge achievement, and student curiosity has also increased. Enthusiasm for learning also looks better than before. This opinion was conveyed by one of the teachers:

During LF2FL, students' knowledge of the subject matter decreased compared to before the pandemic but was better than during online learning. At least during LF2FL and re-learning, children are excited to learn again, and students' curiosity is starting to come back, even though learning time is still limited.

In implementing LF2FL, the teacher believes that giving assignments is a consequence of limited time, so it is not uncommon for assignments to pile up, both to be completed at school

and at home. For assignments they must complete at school, teachers can monitor and know students' progress toward understanding the subject matter. This condition is different from the tasks that must be completed at home. In helping students, parental assistance is more about giving answers rather than explaining the process of doing assignments or teaching children to understand the meaning more easily. This condition allows subject matter achievement to be different for students even though the teacher hopes that the assignment will make it easier for students to understand the material. The teacher will know the students' achievements during LF2FL. The opinion of one teacher:

When I give tasks at school, I can monitor my students and find out their achievements. However, if I give them at home, they are assisted by their parents.

The cognitive aspect of implementing LF2FL is still the teacher's burden in achieving its maximum result. Time constraints have caused teacher limitations in delivering subject matter so that the knowledge gained by students has remained the same as before the pandemic. However, it is better than when learning is carried out online or from home.

The cognitive aspect of the student with a disability differs from those without a disability. We highlight findings related to instructional progress, student understanding, and repetition of interrelated subject matter on the cognitive aspect. The teacher thinks that understanding the subject matter for the student with a disability tends to have not increased fully. However, this must be seen from the type of student with a disability. Some students with disability, moderate and severe types, do not provide a better understanding of the material. For example, students with slow learning who have to study for a limited time do not get significantly better results. Even though the teacher has repeated in the classroom, changes in learning outcomes according to achievement should require a longer daily time than the student without a disability. This change is absent because students with disabilities have not been given

treatment for too long while learning at home, so there is no maximum new achievement, even though learning outcomes are derived from students without disabilities.

However, it is better than online at home because teachers can better understand student development. With the existence of LF2FL, the teacher also becomes aware of the extent to which the students' achievement has been. This means that the teacher must be able to re-prepare the special instructional methods for the student with a disability. The subject matter that has been delayed and delivered of limited access and interaction between teachers and students with a disability must be rethought. Several teachers explained this opinion:

LF2FL does not significantly impact the achievement or student's learning progress. I have to teach from the beginning again and explain the material repeatedly, which takes longer than the student without a disability.

One of the impacts is on the ability of a student with a disability; we as teachers know more about the development of these students because if we are online too often, we will not know the progress. However, when, for example, during LF2FL, we as teachers know better how the student's progress is and whether he understands what we have conveyed.

The progress of the student with a disability who has not given good results shows that the student's achievement has not been able to take place optimally according to the abilities and needs the teacher has set. The teacher hopes that with LF2FL, learning time can be adjusted and extra time added so that teachers can pursue learning goals for students with disability.

We also explored a change or adaptation of behaviour during LF2FL at school from the affective aspect that the teacher stated. The teacher argued that during LF2FL, behaviour adaptation occurs. Students without disabilities adapt more quickly to changes in the implementation of learning. Some rules imposed in schools, such as behavioural changes in

health protocols as a learning requirement, are easily adopted by students without a disability, including adaptation or conditioning in the classroom when they have to study with other themes. Students quickly adapt to learning as before the pandemic, although mobility is minimal due to the rules set by the government related to LF2FL. The opinion of one teacher:

I see those students without disabilities are more adaptable because they meet face-to-face with their friends, just like before the pandemic. Students are also more easily conditioned when studying in the classroom.

We further explored that teachers thought there was independence from students' non-crew members related to personal hygiene and complying with regulations related to health protocols set by the school. This indicates that students' independence improves when implementing LF2FL in schools. Studying at school during LF2FL means school students are back to being independent as before Covid-19. If we compare it with online learning, when students have to study from home with limited infrastructure, time and materials are limited; it causes parents to always have to accompany their children and work. When LF2FL, students face the fact that they must be able to care for themselves. This is all in addition to constantly being reminded and supervised by teachers, including health and learning protocols. The teacher emphasises this opinion:

Students study independently at school during LF2FL. They must obey all the rules in the school, wash their hands, and change masks by themselves, without being accompanied by their parents. In addition, they also do their assignments in class, not assisted by parents, such as during online learning at home. This is an exercise for students so that they can normally study again later.

Meanwhile, for students with a disability, when implementing LF2FL at school, adaptation is more complicated than for students without disabilities because adaptation requires special attention due to taking too long and getting used to online learning at home with family.

Teachers need extra effort to teach this adaptation in learning activities and non-academic behaviour, such as applying health protocol rules. This adaptation also has at least a positive impact, such as regenerating an attitude of being able to socialise with friends. Students with disability can redevelop social-emotional attitudes that have only been studied at home, cannot control their emotions and behaviour, or cause prolonged mental stress. Thus, with LF2FL, students with a disability can reduce mental stress by meeting and interacting with their classmates. The teacher explained this opinion:

With LF2FL, at least students with disability can interact with their friends and want to learn more.

The other impact is social-emotional because, during a pandemic, students with low socialisation are usually lacking, and their emotions are also rarely stimulated. However, since LF2FL, their social-emotional skills have improved; they socialise with their friends and get used to dealing with people again.

The teacher's opinion also highlighted the problem—stimulus-response. The teacher believes in the stimulus-response to the student with a disability; invites them to think from the beginning again about the lessons they have learned online helpful. The teacher needs to provide a stimulus that can provoke them to think even a little less so that student's understanding of the subject matter gets a positive response from students. The essential part is forming good communication between teachers and students so that students' social and emotional problems and negative behaviour that has been difficult to control while at home can be minimised through LF2FL. For students with learning difficulties to carry out learning, the teacher must provide more enthusiasm than when studying at home.

Instructional process

We found each of the six sub-themes for the student without a disability and the student with a disability. For students without disabilities, the sub-theme of helping people is parents' assistance during online learning at home. The teacher believes that while online at home, all assignments and homework are dominated by parents, especially assistance in the form of answers to questions given by the teacher to students. Learning conditions that limit direct face-to-face interaction between students and teachers create gaps or problems that cause student and teacher communication to decrease so that the subject matter is not fully conveyed to students. This condition causes students to interact more with their parents. Parents who also have jobs take care of the house and children, making them take shortcuts to fulfil their children's tasks so they can be completed quickly. With the implementation of LF2FL, parental assistance decreased, although it did not disappear completely. Once again, the teacher interacts directly with students in class and explains the subject matter to students, although with a limited time limit. At least this reduces students' dependence on parents' help when studying. Of course, these learning outcomes are different, but at least the teacher can monitor the real achievement of the students. Student monitoring is also a sub-theme at the same time. The teacher explained this opinion:

Parents often do online assignments, but when LF2FL assignments are carried out at school, this can reduce parental assistance to students, especially in doing assignments so that I can monitor student achievement.

Implementing LF2FL in schools allows teachers and students to interact directly with each other in academic and non-academic activities. We found that with direct interaction, students' activeness in learning was better than when studying online learning at home. This also affects students' enthusiasm for learning because they meet their teachers and friends in class.

Despite the limited time for learning, the direct interaction makes it easier for teachers and students to communicate things that are considered difficult when learning is carried out online. Students can study with other friends, eliminating the pressure of lessons that are usually difficult to fulfil fully—the interaction and activeness of students in learning cause students' motivated to know better. Students become more enthusiastic about learning, including new things, even though the teacher has to repeat the lesson several times. The teacher expressed this opinion:

With classroom learning, students become more enthusiastic and eager to learn and can interact directly, especially when learning new things. When they do not understand it, they immediately ask the teacher or their friends so that they can understand the subject matter quickly.

The impact of time constraints during LF2FL is that the teacher does not convey the subject matter given to the teacher to students, which in the end, must be done at home with parents. For this reason, the teacher believes that with the decline in Covid-19, it is hoped that schools can return to regular learning like before the pandemic. The teacher argues that although the student's achievement, especially in the cognitive aspect, is increasingly heading in a better direction, the limited learning time causes the slow achievement of competence that students should achieve in one semester or learning goals previously set. The teacher expressed this opinion:

The implementation of LF2FL with a limited time causes the delivery of subject matter to be not optimal, so I have to adjust the delivery of the material and the assessments.

Meanwhile, for the student with a disability, the six sub-themes related to the instructional process include interaction. The teacher thinks that interaction during LF2FL is one way for teachers to communicate with students with disability and parents to understand learning

developments. Teachers can overcome the difficulties of the student with a disability in learning, which, while online, cannot fully help students due to limitations from all aspects. Although the teacher's role still needs to be maximised during LF2FL, it can reduce difficulties to do online to the fullest. Students with a disability--depend on characteristics--are very dependent on their parents in learning, including their mobility, because the parent is concerned with the Covid-19 virus. Suppose they carry out learning in class as long as the spread of COVID-19 is still high in Bogor Regency. So, with this LF2FL, the learning outcome is still significant even though the material is repeated from the beginning. At least for teachers with direct interaction in class, it encourages students to meet teachers and friends and to learn according to their needs and goals. Set by the teacher. The teacher explains this opinion:

If there is no LF2FL or online, there will be no communication between the students and me. So, it will be challenging to overcome students' difficulties.

The teacher also believes that the instructional process, besides interaction, student monitoring, parental assistance, and task work, also impacts students with disability. With LF2FL, as long as students study at school, teachers can easily monitor student progress, both the achievement of subject matter and student behaviour. Although it requires readjustment, changes in student involvement and activeness in learning can be seen; students can also be conditioned by the teacher when experiencing learning difficulties or experiencing tantrums. Teachers can also monitor students' in-progress classroom assignments, reducing dependence on their parents, who have been a mainstay online for crew members. Parents certainly carry out almost all assignments. Although parental assistance is one of the essential points online, nearly all assignments, submitting materials and assignments--change roles from teachers to parents. In addition to classroom teachers, assistant teachers also impact students because they can assist students specifically, especially students with more significant barriers. The intensity of

communication between teachers and parents is the key to students' continuity of learning at school and home. The two teachers explain this opinion:

Students are also more active during face-to-face learning, and students are also more monitored during face-to-face learning. Especially during a pandemic like this, students feel shocked and are usually at home studying, accompanied by their parents. While at school with the teacher.Students are also easily conditioned. If using Zoom, they are not well-conditioned.

Especially for students with learning difficulties and slow learning, we have to coordinate intensively with their parents.

The learning outcome of students with a disability during LF2FL and students without a disability is still not optimal. The teacher believes that time constraints are an obstacle that causes the delivery of subject matter to students to be more optimal. To understand the lesson, students with slow learning must have repeated the material many times. Due to limited time, the material is not delivered optimally; meanwhile, special time is not allowed to be added due to school rules. For teachers, time constraints are a challenge in maximising the explanation of the material to a student with a disability. One of the teacher's opinions:

The negative impact is that students receive the material in only a short time, so not all of the material is delivered, and sometimes it is rushed by time..... When there was LF2FL, as a teacher, I had to maximise learning in a limited time, which is a challenge".

Discussion

The research findings drew attention to how elementary school teachers perceive the impact of implementing LF2FL on students in inclusive classrooms in Indonesia, regardless of the rules set by the Indonesian government related to the implementation of LF2FL. All schools, including

inclusive schools, must implement it. This study's findings show elementary school teachers' persistence in maximising learning conditions when implementing LF2FL in inclusive schools. With the current Covid-19 pandemic in many countries, the LF2FL policy is one way that all students can continue studying in schools with strict rules to avoid learning loss and other aspects. Based on an analysis of interviews conducted with elementary school teachers in inclusive classrooms, our research contributed two main findings to research on elementary school teacher's perception of the impact of LF2FL on students during the Covid-19 pandemic in inclusive classrooms. We explain this impact to both types of students: students without disabilities and students with disabilities.

First, our research has shown that the learning outcomes achieved by both types of students regress during online learning at home. Still, with the existence of LF2FL, teachers are gradually trying to improve the quality of learning to catch up with what has happened. We found that teachers highlighted the cognitive and affective aspects the most. Meanwhile, the psychomotor aspects during the pandemic were less noticed because they were related to skills that involved practical activities, which at the early part of the Covid-19 pandemic was still very high in Indonesia (Rasmitadila et al., 2020; Bali & Musrifah, 2020). Hence, teachers should have targeted psychomotor aspects too deep for students. For the cognitive aspect in the inclusive classroom, the teacher tries to maximise the time set by the school, namely learning for 2-3 hours in class. So, with limited time, the teacher must repeat the lessons given online from home (Lau & Lee, 2021; Sepulveda-Escobar & Morrison, 2020; Probyn, 2015).

However, the teacher takes the initiative to repeat the lesson because student achievement could be more optimal. However, treatment differences exist when giving repetition to both types of students. For a student without a disability, repetition of the subject matter given by the

teacher can be done easily. They enthusiastically study with the teacher and return to the classroom despite the strict health protocol rules. The student without a disability's learning motivation is high because of their interaction (Xie et al., 2020; Shuai et al., 2021; Woolf et al., 2010). This condition is not too different from the student with a disability because they also have the same enthusiasm as a student without a disability to study together. However, the teacher has to work extra or provide double treatment for the student with a disability. They must overcome emotional and social behaviour to repeat lessons from the beginning with minimal knowledge and no progress when learning online from home (Shin & Hickey, 2021; Mitchell et al., 2020). We call this part of knowledge confirmation for the student without a disability and initial repetition for students with a disability. We also determined that teachers are trying to minimise or eliminate the stigma of learning loss that has been very sharp during online learning at home. Teachers are greatly concerned that they cannot teach optimally during LF2FL due to time constraints set by the school, especially for a student with a disability who requires special attention and more treatment than a student without a disability (Sabatello et al., 2020; Yarımkaaya & Esentürk, 2020).

For this reason, schools need to apply a maximum time of at least 6 hours as determined by the government by adding facilities and infrastructure so that LF2FL can provide a solution so that all students can return to school in normal conditions and adapt to the implementation of LF2FL in schools and to learning itself. We see that students with disability who have experienced double stress online from home and have to readjust to study at school are more difficult for teachers to handle. Teachers must be able to control students' behaviour because they have experienced a mental decline when studying from home and must maintain their minds when they have to study in class again (Akhyak et al., 2013; LaCaze et al., 2012). The control

carried out by the teacher also becomes a double-action, including providing a more significant stimulus so that students have the desire to learn again (Jepps et al., 2022; Taylor & Hamdy, 2013).

Meanwhile, students without a disability also need adjustments when studying in class. They must minimise the stress that occurs or arises when learning online from home. With LF2FL, students can meet again with other students, making it easy to raise the spirit of learning for students without disabilities (Page et al., 2021; Nusser, 2021). According to the United States Department of Education, the impact of the Covid-19 pandemic in the United States has disrupted academic achievement and student learning outcomes, especially in elementary schools, due to learning restrictions. Learning outcomes need to improve in core subjects such as mathematics and English. This result is very worrying when compared to conditions before the pandemic. An unfortunate condition is an achievement by a student with a disability. The pandemic worsens and adds to the academic gap, and so far, the gap between learning and academic achievement is still low (Alam & Parvin, 2021; Azevedo et al., 2021; García & Weiss, 2020). The United States government has reopened schools during the Covid-19 pandemic for education levels, including for students with disability. The goal is to meet all students' social, emotional, and academic needs affected by the Covid-19 pandemic. Several efforts, such as the addition of education funds and school rules during learning, have become the attention of the United States government.

Second, in the instructional process that occurs in inclusive classrooms during LF2FL, interaction is one of the essential aspects of minimising learning loss during online learning from home. Although the implementation of learning is limited by time, direct interaction -- face to face -- between teachers and students and students with students is the key to achieving the

learning objectives set during LF2FL. Through interaction, the teacher can monitor the achievement of both types of students, reinforcing the form of motivation and assignments that can decrease the lag happening so far (Rutherford et al., 2022; Martin et al., 2022). Although the curriculum set by the Indonesian government is an emergency curriculum, teachers try to ensure that all students can catch up in the achievements that should be achieved under normal conditions. We hope teachers can improve their competence in fair learning for all students according to their needs. We have also analysed and determined that parental involvement is still very much needed for students; even though LF2FL has been implemented in schools, learning outcomes cannot only be done by teachers. Parents' roles and assistance are still being encouraged to increase student development, especially for a student with a disability who need more encouragement from teachers and parents in learning and coping with behaviour (Soriano-Ferrer et al., 2021; Morgan, 2020; Garbe et al., 2020). To make learning more conducive and positively impact inclusive classes, teachers must design more exciting learning methods that have been difficult to implement online. Teachers also need to create a learning environment that is comfortable and safe for students so that even though learning is limited by time, it will increase the spirit of learning for all students (Baker et al., 2022; Adedoyin & Soykan, 2020). For the student with a disability, conducive conditions will make it easier for students to readjust and organise their social-emotional behaviour resulting from the obstacles that occur while online from home (Kearney & Childs, 2021; Williams & Corwith, 2021). Re-learning with more portions with teachers and peers will provide a better enthusiasm for learning than being accompanied by parents at home.

Our findings in this study have resulted in some more in-depth and detailed findings from research on almost the same topics related to LF2FL, especially in inclusive classes. Our findings

can detail in more depth the two types of students, both in terms of similarities and differences, especially in learning, compared to previous findings. In previous research, it was still general that the conditions of virus transmission heavily influenced LF2FL and that planning and implementation had to be prepared according to the conditions and needs of the school (Prasetyo & Amir, 2022). We have detailed the needs and ways of achieving them for each type of student, not only interaction and increased motivation in previous research but also parental involvement, as well as scheduled student supervision being an essential aspect in increasing learning goals in inclusive classes for all students, including students with disabilities. On the aspect of learning outcomes, our findings turned out to be more in-depth, finding that cognitive and affective aspects were more prominent in LF2FL compared to psychomotor aspects for both types of students, although some general aspects, such as lack of teaching time and collaboration, understanding lessons, and motivation were the most common issues (Bordeos et al., 2022). We found similar research, but our findings confirm and explore in depth that some general aspects of learning outcomes are also influenced by independence, stimulus and repetition that the teacher must continuously do as a form of recognition of student knowledge which has been declining before implementation of LF2FL. Also, our finding detail in more depth the two types of students, both in terms of similarities and differences of LF2FL on students in inclusive classrooms that contributes to the reconfirmation of knowledge for all students, reduces students' mental stress and increases student motivation through direct interaction between teachers and students.

During the implementation of LF2FL in Indonesia, academic achievement in learning gradually began to move toward normal conditions--before the pandemic--. Although there are still many restrictions on learning, including lesson hours, LF2FL has provided an opportunity

for teachers to reduce learning loss and improve learning during the Covid-19 Pandemic. The difference in the achievement of learning objectives, even though the learning completeness score was lowered, during LF2FL, the teacher tried to achieve the standard score set before the pandemic. This is a joint effort of all parties so that education in Indonesia can still be achieved for all students, including students with disability.

Limitations

This study has several limitations that should be acknowledged and avenues for improvement in future research. First, the number of participants involved in this study and purposive sampling may limit the results' generalisation. Indonesia is huge, and with problems in inclusive schools in the future, the use of the sample should be more representative to allow statistical generalisation of the findings. Second, we have not grouped the types of students with disabilities involved in this study because different types of students will lead to different treatments in this LF2FL. Third, regarding the selection of research assistants who were involved in this study, even though they had been involved in mini-research, some of the results of the interviews had not been explored in depth by the participants, which had an impact on making the initial code categorisation of data analysis.

Conclusion

In the teacher's opinion, implementing LF2FL for students in inclusive classrooms has provided a better chance than online learning, which has been going on for almost three years since the Covid-19 pandemic in Indonesia started. LF2FL is a transitional period for teachers and students to change their way of learning at home by getting accustomed to learning in the classroom

again. Hence, it requires more significant effort for teachers, especially in inclusive classrooms. The impact of inclusive classrooms is that they contribute more to the academic aspect for both students with disability and students without disabilities. The extra adjustments made by the teacher were two times greater than in other regular classes in elementary schools. During LF2FL, the teacher has re-confirmed knowledge for all students, providing initial knowledge for the student with disability so that the learning objectives, especially in the cognitive and affective aspects of the government's emergency curriculum set, are at least showing a better direction. Direct learning interactions between teachers and students and students with students also affect students' mental health problems, mainly students with disability, developing better social and emotional abilities and increasing motivation to learn for all students.

This study has implications for teachers. In implementing LF2FL in inclusive classrooms, it is necessary to increase teachers' transformational competencies in the education system, especially in the inclusive education system. Meanwhile, the government needs an able and adaptive curriculum for all students for inclusive elementary schools that can keep up with educational changes in Indonesia.

Disclosure statement

No potential conflict of interest was reported by the authors.

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Response to Reviewer

The following changes have been made on the Manuscript “Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia” in accordance with reviewers’ comments

Reviewer’s comments	Our response
Reviewer 2	
1. Editing is needed. For instance, in the abstract, the statement "The government, there is...." needs to be revised.	We revised the statement in the abstract with the statement " The government needs to modify the curriculum to be more flexible and adaptive for all students in inclusive primary schools who can keep up with the changes in education in Indonesia" (Page 1)
2. It is stated in the abstract that results are presented thematically, however, it is not highlighted and explained as expected. Each of the themes and sub-themes should be identified and explained using examples from the study. The findings would best be presented using themes.	We added the explanation about the Themes in the abstract " For the learning outcomes, sub themes of the cognitive and affective aspects were the most highlighted by teachers. Meanwhile, in the instructional process sub theme of the interaction was one of the essential aspects of minimizing learning loss during online learning from home" (Page 1)
3. There are several sweeping statements which need to be substantiated. For example: "The development of changes in virus variants causes changes in policies and rules that the Indonesian government must enforce. Variants continue to increase with all the consequences causing school learning rules to change. This change depends on how many Covid-19 positive patients recovered or died. The rules must vary according to these conditions if a region experiences a spike in cases more significant than the national average".	We added the explanation about this statement "Changes to the learning system that were implemented when regional conditions were at levels 1 and 2, for example, relaxed learning activities with 100% face-to-face learning in class or as normal conditions before the Covid-19 Pandemic. Conversely, if an area is at level 4 due to a large spike in cases, the implementation of learning activities is limited to only using full online learning (see Table 1). The rules set by the government are flexible enough to be implemented by regions based on real conditions so that learning activities can be determined according to regional conditions and levels" (Page 3)
4. In the methodology section, the design and approach should be stated before proceeding to the setting.	This section already exists in the research design section. We have moved this section before the setting which contains the research approach and design (Page 10)
5. The reference list should be checked. For instance, this is an incomplete reference: Yin, R. K. (2012). Case study methods. - Prinsloo, P., & Uleanya, C. (2022). Making the invisible, visible. disability in South African distance education. Distance Education, 43(4), 489-507. 10.1080/01587919.2022.2144139.	- We completed the reference " Yin, R. K. (2012). Case study methods. APA Handbook of Research Methods in Psychology, Vol 2: Research Designs: Quantitative, Qualitative, Neuropsychological, and Biological., 141–155. https://doi.org/10.1037/13620-009 (Page 41) - We added the reference " With prolonged school closures and inadequate distance learning leading to

<p>- Uleanya, C., Ezeji, N.I., & Uleanya, M.O. (2021). Inclusive Education in the Face of a Global Pandemic: Providing Support. <i>Multicultural Education</i>, 7(5), 139-146. doi: 10.5281/zenodo.4750496.</p>	<p>substantial learning loss, such conditions have exacerbated the learning crisis, and the inclusive education system is no exception (Prinsloo & Uleanya, 2022) (Page 2 & Page 37) - We added the reference " Teachers are expected to have a high fighting spirit in making adjustments that need to be made for all students in inclusive classrooms to achieve learning goals for all students according to their characteristics and needs (Rivera & McKeithan, 2021; Uleanya et al., 2021). (Page 5 & Page 39)</p>
<p>Editor's Comment</p>	
<p>1. Please include more recent empirical study results on your research topic in the literature review!</p>	<p>We added the recent empirical study with the topic in the Page 5-6</p>
<p>2. Section: Data analysis: There are not sufficient information provided such that another researcher could follow the same procedural steps, to replicate the study and the qualitative data analysis. Please extend this section!</p>	<p>We added the procedural steps of qualitative data analysis (Page 15-16)</p>
<p>3. Findings: I would suggest to restructure the report of the finding along the themes and sub-themes discussion similarities and provide a combined discussion of students with and without disabilities together</p>	<p>We restructured the report of the finding (Page 17-28)</p>
<p>4. Discussion: How would the authors argue that the current study extends and expands the previous research in some important ways? Please provide arguments for that in the discussion and in the abstract.</p>	<p>We added the argument to extend and expands the previous research in the Page 32-33, also in the abstract</p>
<p>5. Limitations: There are several more. Please extend.</p>	<p>We added the other limitations in the Page 34</p>

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Limited face-to-face learning on students in inclusive classrooms during the Covid-19 Pandemic: Perceptions of elementary school teachers in Indonesia
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Limited face-to-face learning on students in inclusive classrooms during the Covid-19 pandemic: Perceptions of elementary school teachers in Indonesia

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Reviewing Editor: Timo Ehmke
Department of Education, Leuphana University of Lüneburg: Leuphana Universität Lüneburg, Germany
Received: 29 September 2022; Accepted: 09 May 2023

Abstract

Implementing limited face-to-face learning (LF2FL) during the COVID-19 pandemic has impacted students in inclusive classrooms. Some of the adjustments teachers and students faced were obstacles and challenges that took time to make. The teacher must comply online learning experience conducted with all its shortcomings during the implementation of LF2FL and its impacts on students, including students with disability. We conducted a study to explore teachers' perceptions of the impact of implementing LF2FL on students in inclusive classrooms in elementary schools. This research used a case study to obtain and examine data in a context that the phenomena will accept in depth. We involved 16 elementary school teachers, conducted semi-structured interviews, and analysed the data using thematic analysis. The results showed two main themes, namely learning outcomes and instructional processes, which emerged for students without disabilities and students with disability. For the learning outcomes, teachers highlighted sub-themes of the cognitive and affective aspects most. The instructional process sub-theme of the interaction was one of the essential aspects of minimising learning loss during online learning from home. Our finding detail in more depth the two types of students, both in terms of similarities and differences of LF2FL on students in inclusive classrooms that contributes to the reconfirmation of knowledge for all students, reduces students' mental stress, and increases student motivation through direct interaction between teachers and students. It is necessary to increase transformational competence in the

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